

BUTTS COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE
FISCAL YEAR ENDED JUNE 30, 2021



Prepared by:
Butts County Finance Department

BUTTS COUNTY, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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I. INTRODUCTORY SECTION



BOARD OF COMMISSIONERS

625 West Third Street

Suite 4

Jackson, GA 30233

Office 770-775-8200

Fax 770-775-8211

www.buttscountyga.com

November 15, 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 Annual Comprehensive Financial Report of Butts County, Georgia for the fiscal year ended June 30, 2021.

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 sufficiently 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, 2021. 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 25,434, which grew by 7.5% over the past decade.

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 the 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 30th, 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 Flovilla 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. Per the 2020 Census results, Butts County ranked 22nd in growth out of 29 counties in the MSA.

The temporary spike in the unemployment rate is trending down with time in that the unemployment rate was 6.0 percent in September 2020, and in August 2021, the unemployment rate dropped to 2.9 percent. Regardless of the COVID-19 spike in the unemployment rate, Butts County's unemployment is far better than the ten-year comparison of 11.2 percent in August 2011. The August 2021 unemployment rate for the State of Georgia is 3.5 percent.

The MasterBrand Cabinets, Inc., a premier kitchen and bath cabinet producer and distribution hub started production on March 30, 2021, in the Liberty Commerce Center 1 Development, a \$21 million dollar project. Originally, this expansion was estimated to provide 400 jobs to our local economy, and with exceeded expectations, MasterBrand Cabinets, Inc. currently employees 500 employees.

Progress has been made on the River Park E-Commerce Center, a 1,226-acre industrial and commercial development located at the northeast quadrant of Interstate 75 and GA State Route 16 (Exit 205). The development is designed to house 12 industrial buildings with square footage ranging from 950 thousand to 2 million as well as retail/commercial space. Two of the building foundations have been finalized along with 1 mile of completed paved roads.

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 a major capital project. Butts County is scheduled to complete the final SPLOST bond funded project being the Judicial Wing Addition Project in fiscal year 2022. 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 3.5 years. Collections from the first 30 months of the 72 months SPLOST revenue are trending above anticipated revenue.

As a result of continuing financial stability, Butts County is in the process of developing a capital improvement plan (CIP). Our CIP will identify the qualifying projects, forecast the funding sources, prioritize improvements, and estimate a completion timeline. Management is in the process of assessing the department needs and implementing those projects over a 5-year period.

Butts County accomplished a large goal by funding fiscal 2021 without the use of a tax anticipation loan. During fiscal years 2020 and 2019, Butts County borrowed between \$2 million-\$3 million to fund the daily operations of the County. The Board continues to support the newly adopted financial policy requiring a fund reserve of at least 4 months of the total budgeted appropriation to prevent the use of a tax anticipation loan in the future.

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 was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA) for its annual comprehensive financial report for the year ended June 30, 2020. This was the first year the County has received this prestigious award.

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



Brad Johnson
County Manager



Rhonda Blissit
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Butts County
Georgia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

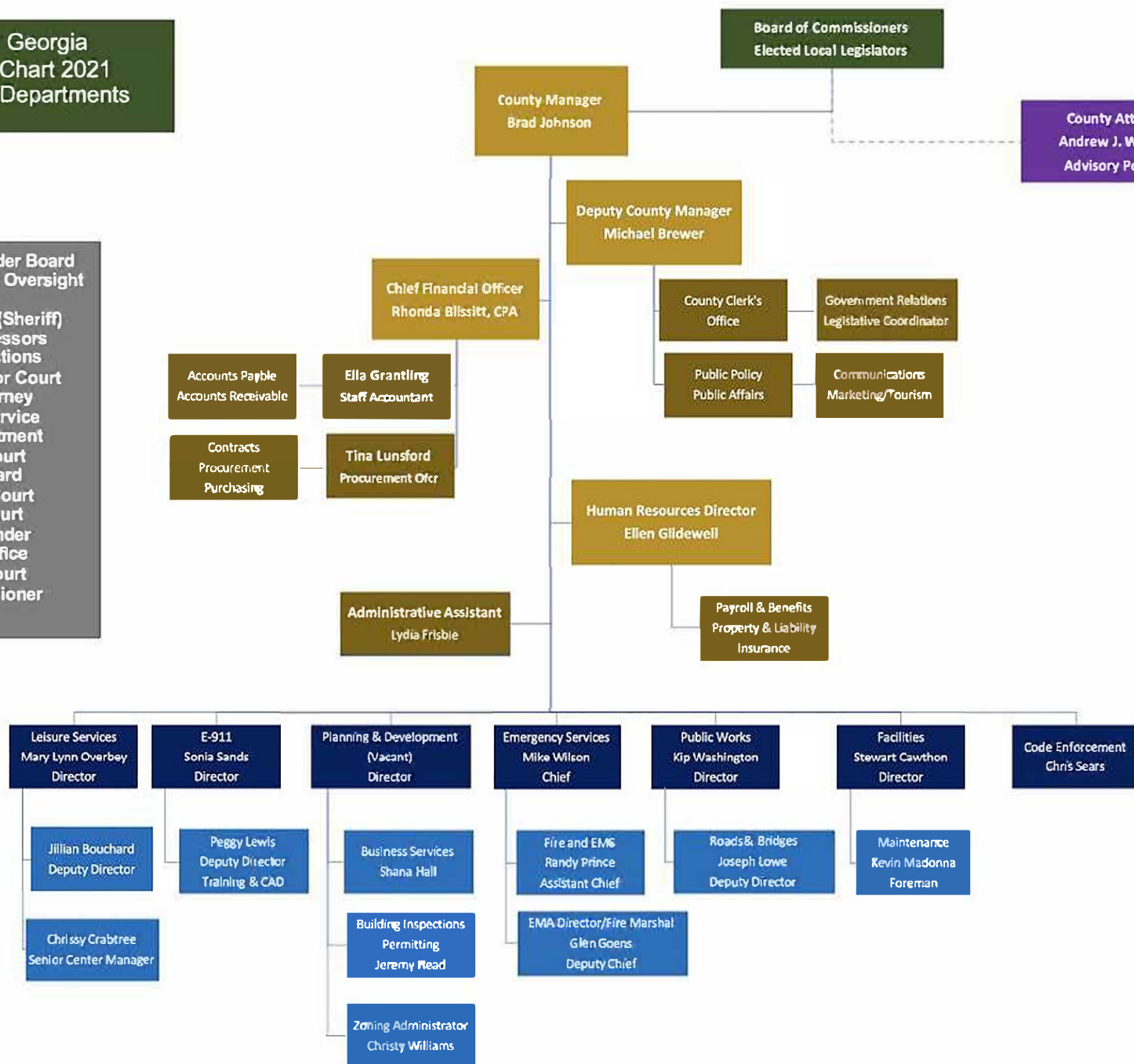
Christopher P. Morrill

Executive Director/CEO

**Butts County Georgia
Organizational Chart 2021
Administration & Departments**

**Agencies Not Under Board
of Commissioners Oversight**

Animal Control (Sheriff)
Board of Assessors
Board of Elections
Clerk of Superior Court
District Attorney
Extension Service
Health Department
Juvenile Court
Library Board
Magistrate Court
Probate Court
Public Defender
Sheriff's Office
Superior Court
Tax Commissioner



**BUTTS COUNTY, GEORGIA
PRINCIPAL OFFICIALS**

**Board of Commissioners
2021**

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

Brad Johnson, 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, 2021, 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 18.72%, 15.90%, and 85.92%, 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, 2021, 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.

Emphasis of Matter

As discussed in Note 4-F, the County implemented Governmental Accounting Standards Board (“GASB”) Statement No. 84, *Fiduciary Activities*, as of July 1, 2020. This standard significantly changed the accounting for the County’s activities previously reported as agency funds. Our opinions are not modified with respect to this matter.

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 4-10, the Budgetary Comparison information on pages 44-46, the Schedule of Changes In the County’s Net Pension Liability and Related ratios on page 47, and the Schedule of County Contributions on page 48 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

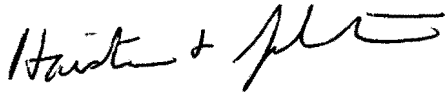
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Butts County, Georgia’s basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules 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, based on our audit, the procedures described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section and the statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 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.

A handwritten signature in black ink, appearing to read "Haisten & Johnston", with a stylized flourish at the end.

Haisten & Johnston, P. C.
Jackson, Georgia
November 15, 2021

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, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$75,756,586 (net position) for the fiscal year ended June 30, 2021. The County's unrestricted net position had a deficit balance of \$1,299,376 for the 2021 fiscal year end. The deficit balance decreased by \$3,843,566 during the current fiscal year.
- At June 30, 2021, the County's governmental funds reported combined ending fund balances of \$14,349,829 an increase of \$3,200,989 or 28.71% in comparison with the prior year. Of the total fund balance of \$14,349,829, \$8,137,881 remains in the General Fund as unreserved. This is an increase of \$4,276,213 from the last fiscal year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$8,137,881 or 38.32% of total general fund expenditures. Overall, the County's financial position improved during the current fiscal year.
- The 2018 Special Purpose Local Option Sales Tax ("SPLOST") Debt Service Fund and 2018 SPLOST Capital Projects Fund closed fiscal year 2021 with fund balances of \$954,666 and \$1,248,267, respectively. The County's 2018 SPLOST generated a total of \$5,100,050 in sales tax revenues during fiscal year 2021. The 2018 SPLOST is being used for various County projects.
- On March 11, 2021, the American Rescue Plan Act was signed into law by President Joe Biden creating the Coronavirus State and Local Fiscal Recovery Funds ("SLFRF") program. The County was allotted a total of \$4,843,526 of which 50% was funded in fiscal year 2021. These funds have been placed in a special revenue fund pending future appropriation.

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.

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. The County does not have any business-type activities.

The government-wide financial statements are presented on pages 11 & 12 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 13-16 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 20 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 50.

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 \$75,756,586 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, 2021		June 30, 2020		June 30, 2019	
	Governmental Activities	Percentage of Total	Governmental Activities	Percentage of Total	Governmental Activities	Percentage of Total
Assets:						
Current assets	\$ 18,776,077	19%	\$ 14,345,383	16%	\$ 15,651,063	18%
Capital assets	78,110,255	81%	76,378,378	84%	72,680,981	82%
Total assets	96,886,332	100%	90,723,761	100%	88,332,044	100%
Deferred outflow of resources	1,922,555	100%	3,250,651	100%	1,108,238	100%
Liabilities:						
Current liabilities	5,534,762	26%	4,355,428	19%	3,558,031	18%
Long-term liabilities	15,782,983	74%	18,409,582	81%	16,515,137	82%
Total liabilities	21,317,745	100%	22,765,010	100%	20,073,168	100%
Deferred inflow of resources	1,734,556	100%	1,361,282	100%	459,118	100%
Net position:						
Net Investment in capital assets	71,929,956	98%	68,843,355	98%	69,920,221	101%
Restricted for capital projects	1,347,278	2%	3,315,685	5%	1,147,497	2%
Restricted for debt service	954,666	1%	839,062	1%	786,235	1%
Restricted for program purposes	2,824,062	4%	1,992,960	3%	1,775,040	3%
Unrestricted	(1,299,376)	-2%	(5,142,942)	-7%	(4,720,997)	-7%
Total net position	\$ 75,756,586	100%	\$ 69,848,120	100%	\$ 68,907,996	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.

Net position increased \$5,908,446, for governmental activities for the current fiscal year. The County's overall financial position improved during the current fiscal year 2021. A leading factor for the increase in net position was due to increased real property added to the tax digest. The County has experienced growth in the local real estate market, which increased property taxes by 18%. Title ad valorem tax (TAVT) and local option sales tax (LOST) are other contributing factors of the increases in taxes with increases of 13% and 9% respectively. On April 1, 2020, Georgia enacted the new marketplace facilitator legislation, which has increased overall sales tax collections. Charges for services increased by over a million dollars in fiscal year 2021. Along with the increase in real property taxes, building permits grew by 21%, which is another indicator of the real estate market growth for the County.

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, 2021		Year ended June 30, 2020		Year ended June 30, 2019	
	Governmental Activities	Percentage of Total	Governmental Activities	Percentage of Total	Governmental Activities	Percentage of Total
Revenues:						
Program:						
Charges for services	\$ 9,429,082	27%	\$ 8,392,655	28%	\$ 6,115,083	25%
Operating grants and contributions	918,925	3%	391,167	1%	266,853	1%
Capital grants and contributions	764,353	2%	1,149,964	4%	607,435	2%
General:						
Taxes	22,478,992	65%	19,524,734	65%	17,596,593	70%
Investment earnings	69,474	0%	30,185	0%	36,501	0%
Other	831,902	2%	592,320	2%	581,641	2%
Total revenues	34,492,728	100%	30,081,025	100%	25,204,106	100%
Program Expenses:						
General government	7,464,792	26%	7,805,569	27%	9,954,910	34%
Judicial	1,619,245	6%	1,702,429	6%	1,969,000	7%
Public safety	13,429,161	47%	12,600,416	43%	10,448,663	36%
Public works	3,650,099	13%	4,819,827	17%	4,405,744	15%
Health and welfare	139,882	0%	130,489	0%	139,882	0%
Culture and recreation	1,240,570	4%	1,266,022	4%	1,105,158	4%
Economic opportunity	36,977	0%	12,896	0%	7,500	0%
Housing and development	748,256	3%	573,058	2%	1,052,266	3%
Interest	255,280	1%	230,195	1%	266,583	1%
Total Expenses	28,584,262	100%	29,140,901	100%	29,349,706	100%
Changes in net position	5,908,466		940,124		(4,145,600)	
Beginning net position	69,848,120		68,907,996		73,053,596	
Ending net position	<u>\$ 75,756,586</u>		<u>\$ 69,848,120</u>		<u>\$ 68,907,996</u>	

GOVERNMENTAL REVENUES

The County is heavily reliant on property taxes to support governmental operations and capital. Property taxes provided 52% of the County's total general revenues. Sales taxes are the second largest revenue source with \$8.5 million of revenues or 36% of the total. Because of the County's cash in reserves, we have been able to earn \$69,474 in interest earnings to support governmental activities. Also, note that program revenues cover only 39% of governmental operating expenses. This means that the government's taxpayers and the County's other general governmental revenues fund 61% 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% of total governmental activities expenses. Public safety costs exceed \$13.4 million, public works totals over \$3.6 million and general government totals over \$7.4 million. Expenditures for public safety increased when compared to last year while general government and public works 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 For the Year Ended June 30, 2021				Governmental Activities For the Year Ended June 30, 2020			
	Total Cost of Services		Net Cost of Services		Total Cost of Services		Net Cost of Services	
	Amount	%	Amount	%	Amount	%	Amount	%
General government	\$ 7,464,792	26.12%	\$ 6,943,389	39.74%	\$ 7,805,569	26.79%	\$ 7,429,170	38.68%
Judicial	1,619,245	5.66%	1,245,503	7.13%	1,702,429	5.84%	1,402,489	7.30%
Public safety	13,429,161	46.98%	6,959,240	38.49%	12,600,416	43.24%	7,393,809	38.49%
Public works	3,650,099	12.77%	215,208	1.23%	4,819,827	16.54%	1,182,709	6.16%
Health and welfare	139,882	0.49%	139,882	0.80%	130,489	0.45%	130,489	0.68%
Culture and recreation	1,240,570	4.34%	931,802	5.33%	1,266,022	4.34%	982,882	5.12%
Economic opportunity	36,977	0.13%	36,977	0.21%	12,896	0.04%	12,896	0.07%
Housing and development	748,256	2.62%	746,085	4.27%	573,058	1.97%	566,092	2.95%
Interest	255,280	0.89%	253,816	1.45%	230,195	0.79%	106,579	0.55%
Total	\$ 28,584,262	100.00%	\$ 17,471,902	100.00%	\$ 29,140,901	100.00%	\$ 19,207,115	100.00%

After reducing gross expenses by program revenues, public safety totals 43.24%.

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 \$4,223,440. In fiscal year 2020, the fund balance increased by \$2,017,181. This increase resulted from an increase in taxes over the prior year of \$2,353,273 and an increase in charges for services over the prior year of \$995,786. General fund expenditures also increased by \$1,125,313. The 2018 SPLOST Capital Projects Fund revenues and transfers in from the Debt Service Fund exceeded expenditures by \$115,604. This excess was due to an increase in anticipated sales tax collections from the 2018 SPLOST referendum. Collections from this SPLOST issue will expire in December 2024. 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 2018 Debt Service Fund collected \$5,100,050 in SPLOST revenues during the current fiscal year. Of this total \$1.8 million was transferred to the County SPLOST Capital Projects fund and \$1.7 million was transferred to 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 43.43% of annual expenditures, which is slightly over five month's operations.

Budgetary Highlights
The General Fund -

The County operated within its budget. Overall expenditures were \$737,394 under budget. Revenues were over budget by \$3,883,191.

Capital Assets and Debt Administration

Capital Assets,

The County's net investment in capital assets for governmental activities as of June 30, 2021, was \$71,929,956 as compared to \$68,543,355 at June 30, 2020. 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		% Change
	2021	2020	
Non-depreciable assets			
Land	\$ 4,170,805	\$ 4,170,805	0.00%
Depreciable Assets:			
Buildings	45,673,551	42,023,914	8.68%
Intangible assets	18,529	18,529	0.00%
Machinery and equipment	6,747,035	6,545,174	3.08%
Vehicles and road equipment	8,636,855	8,368,505	3.21%
Infrastructure	122,282,054	121,351,791	0.77%
Total depreciable assets	183,358,024	178,307,913	2.83%
Less accumulated depreciation	109,418,574	106,100,340	3.13%
Book value- depreciable assets	73,939,450	72,207,573	2.40%
Percentage depreciated	40%	40%	
Book value - all assets	\$ 78,110,255	\$ 76,378,378	2.27%

At June 30, 2021, 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 \$4,998,234 for the 2018 SPLOST issue. Overall, outstanding debt decreased by \$1,371,334 during the year.

Outstanding Borrowings			
	2021	2020	% Change
General obligation bonds 2018	\$ 4,998,234	\$ 6,189,043	-19.24%
Capital lease payable	1,182,065	1,345,980	-12.18%
Landfill postclosure care	775,642	792,252	-2.10%
Total	\$ 6,955,941	\$ 8,327,275	-16.47%

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 2021 for Butts County at 26,424 with a growth rate of 2.9 percent in the past year..

According to the United States Bureau of Labor Statistics, the current economic recession has resulted in a 4.1% unemployment rate for Butts County for June 2021.

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, 2021

	Primary Government- Governmental Activities	Component Units
Assets		
Cash and cash equivalents	\$ 16,706,794	\$ 1,367,465
Accounts receivable	1,390,081	57,411
Due from other governments	655,760	-
Prepaid items	4,833	-
Inventories	18,609	-
Net OPEB asset	-	12,696
Capital assets, non-depreciable	4,170,805	4,228,965
Capital assets, depreciable (net of accumulated depreciation)	73,939,450	635,137
Total Assets	96,886,332	6,301,674
Deferred Outflows of Resources		
Deferred outflows related to OPEB benefits	-	47,228
Deferred outflows related to pension benefits	1,922,555	84,768
Total Deferred Outflows of Resources	1,922,555	131,996
Liabilities		
Accounts payable	1,191,326	836
Accrued payroll and deductions	485,847	-
Accrued interest payable	47,550	-
Unearned revenue	2,421,763	-
Compensated absences due within one year	-	10,353
Bonds payable within one year	1,215,809	-
Capital leases payable within one year	172,467	-
Landfill due in more than one year	775,642	-
Compensated absences due in more than one year	-	24,157
Bonds payable due in more than one year	3,782,425	-
Net pension liability	10,215,318	339,051
Net OPEB liability	-	83,651
Notes payable due in more than one year	-	1,062,500
Capital leases due in more than one year	1,009,598	-
Total Liabilities	21,317,745	1,520,548
Deferred Inflows of Resources		
Deferred inflows related to OPEB benefits	-	83,926
Deferred inflows related to pension benefits	1,734,556	2,824
Total Deferred Inflows of Resources	1,734,556	86,750
Net Position		
Net investment in capital assets	71,929,956	3,801,602
Restricted for:		
Health programs	-	239,448
Capital projects	1,347,278	-
Debt service	954,666	-
General government programs	847,017	-
Judicial programs	714,539	-
Public safety programs	916,549	-
Culture and recreation programs	345,957	-
Unrestricted	(1,299,376)	785,322
Total Net Position	\$ 75,756,586	\$ 4,826,372

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

BUTTS COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

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	
Primary Government						
Governmental Activities						
General government	\$ 7,464,792	\$ 521,403	\$ -	\$ -	\$ (6,943,389)	\$ -
Judicial	1,619,245	298,742	75,000	-	(1,245,503)	-
Public safety	13,429,161	5,427,752	819,525	222,644	(6,959,240)	-
Public works	3,650,099	2,894,646	-	540,245	(215,208)	-
Health and welfare	139,882	-	-	-	(139,882)	-
Culture and recreation	1,240,570	284,368	24,400	-	(931,802)	-
Economic opportunity	36,977	-	-	-	(36,977)	-
Housing and development	748,256	2,171	-	-	(746,085)	-
Interest	255,280	-	-	1,464	(253,816)	-
Total Governmental Activities	<u>\$ 28,584,262</u>	<u>\$ 9,429,082</u>	<u>\$ 918,925</u>	<u>\$ 764,353</u>	<u>(17,471,902)</u>	<u>-</u>
Component Units						
Department of Public Health	\$ 512,703	\$ 263,984	\$ 437,930	\$ -	-	189,211
Development Authority of Butts County	242,096	-	115,006	-	-	(127,090)
Industrial Development Authority	921	-	-	-	-	(921)
Total - Component Units	<u>\$ 755,720</u>	<u>\$ 263,984</u>	<u>\$ 552,936</u>	<u>\$ -</u>	<u>-</u>	<u>61,200</u>
General Revenues						
Property taxes levied for general government purposes					12,332,204	-
Sales taxes					8,484,594	-
Insurance premium taxes					1,294,927	-
Other taxes					367,267	-
Investment earnings					69,474	1,349
Miscellaneous					831,902	10,000
Total General Revenues					<u>23,380,368</u>	<u>11,349</u>
Change in Net Position					<u>5,908,466</u>	<u>72,549</u>
Net Position Beginning of Year					<u>69,848,120</u>	<u>4,753,823</u>
Net Position End of Year					<u>\$ 75,756,586</u>	<u>\$ 4,826,372</u>

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

BUTTS COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General	ARPA Fund	2018 SPLOST Capital Projects	2018 SPLOST Debt Service	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 9,002,103	\$ 2,421,763	\$ 1,801,584	\$ 954,666	\$ 2,526,678	\$ 16,706,794
Receivables:						
Interfund	68,360	-	-	-	421,938	490,298
Accounts	1,223,924	-	-	-	166,157	1,390,081
Sales taxes	655,760	-	-	-	-	655,760
Prepaid items	4,833	-	-	-	-	4,833
Inventory	18,609	-	-	-	-	18,609
Total Assets	\$ 10,973,589	\$ 2,421,763	\$ 1,801,584	\$ 954,666	\$ 3,114,773	\$ 19,266,375
Liabilities, Deferred Inflows of Resources and Fund Balances						
Liabilities						
Accounts payable	\$ 520,043	\$ -	\$ 553,317	\$ -	\$ 117,966	\$ 1,191,326
Salaries and wages payable	485,847	-	-	-	-	485,847
Interfund payable	416,564	-	-	-	73,734	490,298
Unearned revenue	-	2,421,763	-	-	-	2,421,763
Total Liabilities	1,422,454	2,421,763	553,317	-	191,700	4,589,234
Deferred Inflows of Resources						
Unavailable revenue						
- local option sales tax	327,312	-	-	-	-	327,312
Total Deferred Inflows of Resources	327,312	-	-	-	-	327,312
Fund Balances						
Non-spendable	1,085,942	-	-	-	-	1,085,942
Restricted for:						
Capital projects	-	-	1,248,267	-	99,011	1,347,278
Debt service	-	-	-	954,666	-	954,666
Program purposes	-	-	-	-	2,824,062	2,824,062
Unassigned:						
General fund	8,137,881	-	-	-	-	8,137,881
Total Fund Balances	9,223,823	-	1,248,267	954,666	2,923,073	14,349,829
Total Liabilities and Fund Balances	\$ 10,973,589	\$ 2,421,763	\$ 1,801,584	\$ 954,666	\$ 3,114,773	\$ 19,266,375

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, 2021

Total Governmental Fund Balances		\$ 14,349,829
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	\$ 187,528,829	
Less accumulated depreciation	<u>(109,418,574)</u>	78,110,255
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		327,312
Interfund receivables and payables between governmental funds are reported on the fund balance sheet but eliminated on the government-wide statement of net position		
Interfund receivables	\$ 490,298	
Interfund payables	<u>(490,298)</u>	-
Deferred outflows of resources are not available in the current period and, therefore, are not reported in the funds.		1,922,555
Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.		(1,734,556)
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	\$ (4,998,234)	
Net pension liability	(10,215,318)	
Landfill postclosure	(775,642)	
Capital leases	(1,182,065)	
Accrued interest	<u>(47,550)</u>	<u>(17,218,809)</u>
Net Position Of Governmental Activities		<u><u>\$ 75,756,586</u></u>

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, 2021

	General	ARPA Fund	2018 SPLOST Capital Projects	2018 SPLOST Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 17,241,492	\$ -	\$ -	\$ 5,100,050	\$ 62,002	\$ 22,403,544
Licenses and permits	368,624	-	-	-	-	368,624
Intergovernmental	417,351	-	-	-	907,029	1,324,380
Charges for services	6,454,074	-	-	-	768,228	7,222,302
Fines and forfeitures	676,415	-	-	-	1,161,741	1,838,156
Investment earnings	8,665	-	607	192	665	10,129
Miscellaneous	830,597	-	-	-	1,305	831,902
Contributions	222,644	-	-	-	134,790	357,434
Total Revenues	26,219,862	-	607	5,100,242	3,035,760	34,356,471
Expenditures						
Current:						
General government	4,888,374	-	-	-	114,059	5,002,433
Judicial	1,649,029	-	-	-	29,808	1,678,837
Public safety	10,818,767	-	-	-	1,955,733	12,774,500
Public works	1,858,463	-	-	-	564,055	2,422,518
Health and welfare	139,882	-	-	-	-	139,882
Culture and recreation	1,114,227	-	-	-	20,126	1,134,353
Economic opportunity	7,500	-	-	-	29,477	36,977
Housing and development	648,615	-	-	-	-	648,615
Intergovernmental	-	-	-	1,777,837	-	1,777,837
Capital Outlay	-	-	3,672,057	-	309,803	3,981,860
Debt Service:						
Principal retirement	83,427	-	-	1,130,000	80,488	1,293,915
Interest and fiscal charges	29,194	-	-	226,400	8,161	263,755
Total Expenditures	21,237,478	-	3,672,057	3,134,237	3,111,710	31,155,482
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	4,982,384	-	(3,671,450)	1,966,005	(75,950)	3,200,989
Other Financing Sources (Uses)						
Transfers in	2,855	-	1,850,401	-	842,179	2,695,435
Transfers out	(761,799)	-	-	(1,850,401)	(83,235)	(2,695,435)
Total Other Financing						
Sources (Uses)	(758,944)	-	1,850,401	(1,850,401)	758,944	-
Net Change in Fund Balance:	4,223,440	-	(1,821,049)	115,604	682,994	3,200,989
Fund Balances						
Beginning of Year	5,000,383	-	3,069,316	839,062	2,240,079	11,148,840
End of Year	\$ 9,223,823	\$ -	\$ 1,248,267	\$ 954,666	\$ 2,923,073	\$ 14,349,829

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, 2021

Net Changes In Fund Balances - Total Governmental Funds		\$ 3,200,989
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures.		
However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.		
Depreciation expense	\$ (3,814,757)	
Capital outlay	5,546,634	1,731,877
	<hr/>	
Decrease in deferred outflows of resources		
Pension @ 6/30/21	\$ 1,922,555	
Pension @ 6/30/20	(3,250,651)	(1,328,096)
	<hr/>	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Sales taxes:		
Deferred @ 6/30/21	\$ 327,312	
Deferred @ 6/30/20	(251,864)	75,448
	<hr/>	
Elimination of transfers between governmental funds:		
Transfers in	\$ 2,695,435	
Transfers out	(2,695,435)	-
	<hr/>	
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 @ 6/30/21	\$ (47,550)	
Liability @ 6/30/20	56,025	8,475
	<hr/>	
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	\$ 1,190,809	
Principal payments on capital leases	163,915	
Reduction of landfill postclosure costs	16,610	1,371,334
	<hr/>	
Decrease in net pension liability		
Net pension liability @ 6/30/20	\$ 11,437,031	
Net pension liability @ 6/30/21	(10,215,318)	1,221,713
	<hr/>	
Increase in deferred inflows of resources		
Pension @ 6/30/20	\$ 1,361,282	
Pension @ 6/30/21	(1,734,556)	(373,274)
	<hr/>	
Change In Net Position of Governmental Activities		\$ 5,908,466
		<hr/> <hr/>

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

BUTTS COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	<u>Custodial</u> <u>Funds</u>
Assets	
Cash and cash equivalents	\$ 2,107,288
Total Assets	\$ 2,107,288
Liabilities	
Due to others	\$ 11,720
Net Position	
Restricted for individuals, organizations, and other governments	\$ 2,095,568

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

BUTTS COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
JUNE 30, 2021

	Department of Public Health	Industrial Development Authority	Authority of Butts County	Total
Assets				
Cash and cash equivalents	\$ 1,113,026	\$ 79,371	\$ 175,068	\$ 1,367,465
Accounts Receivable	38,480	17,120	1,811	57,411
Net OPEB asset	12,696	-	-	12,696
Nondepreciable capital assets	-	-	4,228,965	4,228,965
Depreciable capital assets, net	15,854	-	619,283	635,137
Total Assets	1,180,056	96,491	5,025,127	6,301,674
Deferred Outflows of Resources				
Deferred outflows related to pension benefits	84,768	-	-	84,768
Deferred outflows related to OPEB benefits	47,228	-	-	47,228
Total Deferred Outflows of Resources	131,996	-	-	131,996
Liabilities				
Current Liabilities:				
Accounts payable	836	-	-	836
Compensated absences	10,353	-	-	10,353
Long-term Liabilities:				
Notes payable (net of current portion)	-	-	1,062,500	1,062,500
Net pension liability	339,051	-	-	339,051
Net OPEB liability	83,651	-	-	83,651
Compensated absences (net of current portion)	24,157	-	-	24,157
Total Liabilities	458,048	-	1,062,500	1,520,548
Deferred Inflows of Resources				
Deferred inflows related to pension benefits	2,824	-	-	2,824
Deferred inflows related to OPEB benefits	83,926	-	-	83,926
Total Liabilities and Deferred Inflows of Resources	86,750	-	-	86,750
Net Position				
Net investment in capital assets	15,854	-	3,785,748	3,801,602
Restricted for prior year program income	239,448	-	-	239,448
Unrestricted	511,952	96,491	176,879	785,322
Total Net Position	\$ 767,254	\$ 96,491	\$ 3,962,627	\$ 4,826,372

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, 2021

	Butts County Department of Public Health	Butts County Industrial Development Authority	Development Authority of Butts County	Total
Expenses				
Health and welfare	\$ 512,703	\$ -	\$ -	\$ 512,703
Economic development	-	921	242,096	243,017
Total Expenses	512,703	921	242,096	755,720
Revenues				
Program revenues:				
Charges for services	263,984	-	-	263,984
Operating grants and contributions	437,930	-	115,006	552,936
Total Program Revenues	701,914	-	115,006	816,920
Net Program Revenue (Expense)	189,211	(921)	(127,090)	61,200
General revenues				
Investment earnings	100	1,230	19	1,349
Other	-	-	10,000	10,000
Total General Revenues	100	1,230	10,019	11,349
Change in Net Position	189,311	309	(117,071)	72,549
Net Position Beginning of Year	577,943	96,182	4,079,698	4,753,823
Net Position End of Year	\$ 767,254	\$ 96,491	\$ 3,962,627	\$ 4,826,372

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, 2021

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BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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, 2021, 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, 2021

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, 2021

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.

ARPA Fund – The American Rescue Plan Act fund is used to account for the financial resources provided and subsequently expended from the American Rescue plan grant received from the federal government.

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

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.

Custodial Funds – The Custodial Funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals. Custodial Funds account for Tax Commisisoner, Magistrate Court, Probate Court, Clerk of Superior Court and Sheriff.

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, 2021

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, 2021

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, 2021. 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, 2021, 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, 2021

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, 2021

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
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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, deferred outflows of resources, and deferred inflows or resources 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 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.

See auditor's report.

BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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, 2021, 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, 2021.

3-B. Receivables

Receivables at June 30, 2021, 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, 2020

Due Date - First half – October 14, 2020 Second half - December 7, 2020

Lien Date - 90 days after second half due date

See auditor's report.

BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

3-D. Capital Assets

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance			Balance
	6/30/2020	Addition	Deductions	6/30/2021
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 4,170,805	\$ -	\$ -	\$ 4,170,805
Depreciable capital assets:				
Buildings	\$ 42,023,914	\$ 3,649,637	\$ -	\$ 45,673,551
Intangible assets	18,529	-	-	18,529
Machinery and equipment	6,545,174	337,553	135,692	6,747,035
Vehicles and road equipment	8,368,505	629,181	360,831	8,636,855
Infrastructure	121,351,791	930,263	-	122,282,054
Total depreciable capital assets	178,307,913	5,546,634	496,523	183,358,024
Accumulated depreciation:				
Buildings	14,648,340	1,129,290	-	15,777,630
Intangible assets	9,158	3,706	-	12,864
Machinery and equipment	5,217,873	259,295	135,692	5,341,476
Vehicles and road equipment	6,218,291	729,743	360,831	6,587,203
Infrastructure	80,006,678	1,692,723	-	81,699,401
Total accumulated depreciation	106,100,340	3,814,757	496,523	109,418,574
Governmental activities capital assets, net	\$ 72,207,573	\$ 1,731,877	\$ -	\$ 73,939,450
Governmental activities depreciation expense				
General Government		\$ 374,965		
Judicial		79,873		
Public safety		1,291,622		
Highway and streets		1,856,259		
Culture and recreation		112,397		
Housing and development		99,641		
Total governmental activities depreciation expense		\$ 3,814,757		

See auditor's report.

BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

	Balance					Balance
	6/30/2020	Addition	Deductions	Reclassifications		6/30/2021
Component Units:						
Capital assets not being depreciated:						
Land	\$ 4,228,965	\$ -	\$ -	\$ -		\$ 4,228,965
Total capital assets not being depreciated	\$ 4,228,965	\$ -	\$ -	\$ -		\$ 4,228,965
Depreciable capital assets:						
Machinery and equipment	\$ 127,594	\$ 6,727	\$ 13,764	\$ -		\$ 120,557
Infrastructure	933,570	-	-	-		933,570
Total depreciable capital assets	1,061,164	6,727	13,764	-		1,054,127
Accumulated depreciation:						
Machinery and equipment	102,751	10,110	13,764	-		99,097
Infrastructure	295,955	23,938	-	-		319,893
Total accumulated depreciation	398,706	34,048	13,764	-		418,990
Component units capital assets, net	\$ 662,458	\$ (27,321)	\$ -	\$ -		\$ 635,137

3-E. Interfund Balances and Transfers

Interfund balances at June 30, 2021, 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.

		Drug Abuse				Hotel/Motel		
	General	Treatment	Library	E911	Jail	Tax		
Payable to:	Fund	& Education	Fund	Fund	Fund	Fund	Total	
General Fund	\$ -	\$ 30,000	\$ 2,855	\$ 30,755	\$ 4,750	\$ -	\$ 68,360	
Jail Fund	400,000	-	-	-	-	-	400,000	
Grant Fund	16,564	-	-	-	-	-	16,564	
Courthouse Fund	-	-	-	-	-	5,374	5,374	
Total	\$ 416,564	\$ 30,000	\$ 2,855	\$ 30,755	\$ 4,750	\$ 5,374	\$ 490,298	

See auditor's report.

BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

3-E. Interfund Balances and Transfers(Continued)

Interfund transfers for the year ended June 30, 2021, consisted of the following:

Transfers from	Transfers To					Total
	General Fund	Jail Fund	E911 Fund	Courthouse Fund	2018 SPLOST Capital Projects Fund	
Library Fund	\$ 2,855	\$ -	\$ -	\$ -	\$ -	\$ 2,855
General Fund	-	400,000	361,799	-	-	761,799
Sheriff	-	-	-	56,819	-	56,819
Hotel/Motel Tax Fund	-	-	-	23,561	-	23,561
2018 SPLOST Debt Service Fund	-	-	-	-	1,850,401	1,850,401
	<u>\$ 2,855</u>	<u>\$ 400,000</u>	<u>\$ 361,799</u>	<u>\$ 80,380</u>	<u>\$ 1,850,401</u>	<u>\$ 2,695,435</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 \$775,642 at June 30, 2021. 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

See auditor's report.

BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

3-H. Long-Term Debt (Continued)

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.

Annual debt service requirements to amortize all general obligation bonds outstanding as of June 30, 2021 follows:

Year	Principal	Bond Premium	Total Principal Amount	Interest	Total
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>\$ 4,755,000</u>	<u>\$ 243,234</u>	<u>\$ 4,998,234</u>	<u>\$ 480,200</u>	<u>\$ 5,478,434</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, 2021 was \$996,666. Annual debt service requirements are as follows:

Year	Principal	Interest	Total
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	114,232	16,327	130,559
2027-2030	489,803	32,497	522,300
	<u>\$ 996,666</u>	<u>\$ 141,493</u>	<u>\$ 1,138,159</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, 2021 was \$90,539. Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2022	\$ 46,454	\$ 2,512	\$ 48,966
2023	44,085	802	44,887
	<u>\$ 90,539</u>	<u>\$ 3,314</u>	<u>\$ 93,853</u>

See auditor's report.

BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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, 2021 was \$94,860. Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2022	\$ 36,952	\$ 2,731	\$ 39,683
2023	38,267	1,416	39,683
2024	19,641	201	19,842
	<u>\$ 94,860</u>	<u>\$ 4,348</u>	<u>\$ 99,208</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.

Year	Butts County Board of Commissioners		Interest Requirements		Total
2022	\$	-	\$	-	\$ -
2023		-		-	-
2024		-		-	-
2025		-		-	-
2026		-		-	-
2027		1,062,500		-	1,062,500
Total	\$	<u>1,062,500</u>	\$	<u>-</u>	<u>\$ 1,062,500</u>

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BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended June 30, 2021:

Governmental Activities	Outstanding 6/30/2020	Additions	Reductions	Outstanding 6/30/2021	Amounts Due in One Year
General obligation bonds	\$ 6,189,043	\$ -	\$ 1,190,809	\$ 4,998,234	\$ 1,215,809
Capital leases payable	1,345,980	-	163,915	1,182,065	172,467
Landfill postclosure care	792,252	-	16,610	775,642	-
Total Governmental Activities	\$ 8,327,275	\$ -	\$ 1,371,334	\$ 6,955,941	\$ 1,388,276
Component Units					
Department of Public Health					
Compensated absences	\$ 34,055	\$ 15,930	\$ 15,475	\$ 34,510	\$ 10,353
Development Authority					
Butts County BOC	\$ 1,062,500	\$ -	\$ -	\$ 1,062,500	\$ -
Total Development Authority	\$ 1,062,500	\$ -	\$ -	\$ 1,062,500	\$ -

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.

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 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, 2021

3-I. Pension (Continued)

Plan Membership

As of January 1, 2020, pension plan membership consisted of the following:

Terminated plan participants entitled to but not yet receiving benefits	88
Active employees participating in the Plan	<u>151</u>
Total Number of Participants	<u><u>338</u></u>
Part-time active employees not participating in the Plan	<u><u>59</u></u>

Contributions

The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards Law. The Board of Trustees of ACCG has adopted a recommended actuarial funding policy for the Plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the Plan. The funding policy for the Plan, as adopted by the County Board of Commissioners, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the actuarially determined rate. For the year ended June 30, 2021, the County's contribution rate was 27.7% of annual payroll. County contributions to the plan were \$1,865,907 for the year ended June 30, 2021.

Net Pension Liability of the County

The County's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2020.

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

Inflation	3.00%
Salary increases	2.50% - 5.50%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

Mortality rates were based on Pub – 2020 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 2020.

The actuarial assumptions used in the January 1, 2020 valuation were based on the results of an actuarial experience study through February 2019.

The long-term expected rate of return on pension plan investments was determined through a blend of using a building-block method based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as forward-looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS. Expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of asset. These ranges are combined to produce the long-term

See auditor's report.

BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

3-I. Pension (Continued)

expected rate of return by weighting the expected future real rates of return by target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plant's target asset allocation as of December 31, 2020, are summarized in the following table:

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%

Discount Rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

See auditor's report.

BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

3-I. Pension (Continued)

Net Pension Liability of the County (Continued)

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, 2021, were as follows:

	Total Liability Pension	Plan Fiduciary Net Position	Net Pension Liability
Beginning Balance	\$ 24,439,813	\$ 13,002,782	\$ 11,437,031
<i>Changes for the year:</i>			
Service Cost	684,520	-	684,520
Interest	1,710,787	-	1,710,787
Difference between expected and actual experience	(42,166)	-	(42,166)
Assumption Change	36,954	-	36,954
Employer Contributions	-	1,865,907	(1,865,907)
Net investment income	-	1,875,404	(1,875,404)
Benefit payments, including refunds of employee contributions	(1,012,900)	(978,647)	(34,253)
Administrative expense	-	(48,607)	48,607
Other changes	-	(115,149)	115,149
<i>Net changes</i>	1,377,195	2,598,908	(1,221,713)
Ending balance	<u>\$ 25,817,008</u>	<u>\$ 15,601,690</u>	<u>\$ 10,215,318</u>

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:

	6.00%	7.00%	8.00%
County's net pension liability	\$ 13,742,560	\$ 10,215,318	\$ 7,296,476

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, 2020 and the current sharing pattern of costs between employer and employee. As of June 30, 2021, the County had no contributions subsequent to measurement date due to all employer contributions being made prior to measurement date.

See auditor's report.

BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

3-I. Pension (Continued)

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

For the year ended June 30, 2021, the County recognized pension expense of \$1,893,194. At June 30, 2021, 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	\$ 509,417	\$ (1,702,932)
Liability (Gain)/Loss	554,639	(31,624)
(Gain)/Loss due to Assumption Change	858,499	-
Total Deferred Outflows/Inflows of Resources	<u>\$ 1,922,555</u>	<u>\$ (1,734,556)</u>

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:

2022	\$ 584,212
2023	218,470
2024	(425,061)
2025	(189,622)
2026	-
Total	<u>\$ 187,999</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.

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 *See auditor's report.*

BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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3-J. Other Post-Employment Benefits (continued)

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. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued ERS comprehensive annual financial report which is publicly available at www.ers.ga.gov/financials.

3-K. Fund Equity

Fund Balances:

• Non spendable - The following fund balances are non-spendable because they are allocated to:	
General Fund:	
Prepaid items	\$ 4,833
Inventory	18,609
Long-term due from the Development Authority of Butts County	1,062,500
Total Non spendable - General Fund	<u>\$ 1,085,942</u>
• 2018 SPLOST Debt Service Fund used to account for the proceeds from the collection of SPLOST to make the semi-annual bond payment.	<u>\$ 954,666</u>
• 2018 Capital Project Fund - used to account for capital projects financed with 2018 SPLOST.	<u>\$ 1,248,267</u>

Net Position:

Net investment in capital assets on the government-wide statement of net position as of June 30, 2021 is as follows:

	Governmental Activities
Net investment in capital assets	
Cost of capital assets	\$ 187,528,829
Less accumulated depreciation	(109,418,574)
Book value	78,110,255
Less capital related debt	(6,180,299)
Net investment in capital assets, net of related debt	<u>\$ 71,929,956</u>

See auditor's report.

BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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.

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

See auditor's report.

BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Note 4 - Other Notes (Continued)

4-A. Risk Management (Continued)

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, 2021. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

4-C. Joint Venture

The County is a member of the Three Rivers Regional Commission (RC). During the year ended June 30, 2021, Butts County paid total dues of \$18,661 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 \$513,952 and \$1,100,791, respectively.

4-E. Hotel/Motel Lodging Tax

During the year ended June 30, 2021, the County levied a 8.00% hotel/motel tax on lodging facilities within the County. In accordance with the Official Code of Georgia Annotated 48-13-51, the County allocates 3.50% of this tax for the promotion of tourism, conventions or trade shows within Butts County. Of the 8% hotel/motel tax collected, 1.5% is allocated towards tourism product development purposes including the designation of a Destination Marketing Organization, the provision and support of a County/City Visitor and Tourism Center, development of signage to promote tourism efforts, promotion of arts, branding and promotion of museums. Of the 8% hotel/motel tax collected, 3.0% is allocated to the General Fund of Butts County and specifically dedicated to the maintenance and operation of the Historic Butts County Courthouse facility as a Visitor and Tourism Center, Exhibit Hall and Meeting Space. The County collected \$62,002 in hotel/motel tax during fiscal year 2021.

See auditor's report.

BUTTS COUNTY, GEORGIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Note 4 - Other Notes (Continued)

4-F. Change in Accounting Principle

In conjunction with the implementation of GASB Statement No. 84, *Fiduciary Activities*, the County is required to reevaluate the accounting treatment of fiduciary activities. The new standard requires the County to determine if funds are still considered fiduciary, and if so, if they are considered custodial funds under the new definitions of GASB Statement No. 84. Therefore, in conjunction with the Implementation of GASB Statement No. 84, the following restatement was required to the beginning net position of the fiduciary activities to properly report the custodial funds.

	<u>Custodial Funds</u>
Net position as previously reported	\$ -
Adjustment needed to record beginning net position of the agency funds now reported as custodial funds in accordance with GASB Statement No. 84	<u>1,508,874</u>
Net position, as restated	<u><u>\$ 1,508,874</u></u>

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, 2021

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Over (Under)
Revenues					
Taxes	\$ 14,825,611	\$ 542,583	\$ 15,368,194	\$ 17,241,492	\$ 1,873,298
Licenses and permits	220,660	54,729	275,389	368,624	93,235
Intergovernmental	-	-	-	417,351	417,351
Charges for services	5,178,066	618,634	5,796,700	6,454,074	657,374
Fines and forfeitures	543,650	3,816	547,466	676,415	128,949
Investment earnings	25,000	-	25,000	8,665	(16,335)
Contributions	-	222,644	222,644	222,644	-
Miscellaneous	452,758	48,520	501,278	830,597	329,319
Total Revenues	21,245,745	1,490,926	22,736,671	26,219,862	3,483,191
Expenditures					
Current:					
General Government					
Board of commissioners	120,222	-	120,222	107,709	(12,513)
Board of equalization	18,000	-	18,000	7,238	(10,762)
Board of elections	145,563	971	146,534	146,534	-
General administration	1,275,867	-	1,275,867	1,165,868	(109,999)
Human resources	2,126,979	96,007	2,222,986	2,222,986	-
Tax commissioner	340,484	-	340,484	295,216	(45,268)
Tax assessor	430,119	-	430,119	417,581	(12,538)
Building maintenance	658,837	-	658,837	525,242	(133,595)
Total general government	5,116,071	96,978	5,213,049	4,888,374	(324,675)
Judicial					
Towaliga Judicial Circuit	665,676	-	665,676	659,745	(5,931)
Clerk of court	386,761	-	386,761	350,768	(35,993)
Magistrate court	248,574	6,482	255,056	255,056	-
Probate court	290,192	1,982	292,174	292,174	-
Juvenile court	92,285	-	92,285	91,286	(999)
Total judicial	1,683,488	8,464	1,691,952	1,649,029	(42,923)
Public safety					
Sheriff	6,027,848	352,664	6,380,512	6,380,512	-
Jail	904,500	255,666	1,160,166	1,160,166	-
Emergency services	2,837,893	315,282	3,153,175	3,153,175	-
Coroner	62,225	7,143	69,368	69,368	-
Animal control	52,200	-	52,200	49,241	(2,959)
Homeland security	9,432	-	9,432	6,305	(3,127)
Total public safety	9,894,098	930,755	10,824,853	10,818,767	(6,086)
Public works					
Public works	2,038,254	-	2,038,254	1,858,463	(179,791)
Total public works	2,038,254	-	2,038,254	1,858,463	(179,791)

See auditor's report.

BUTTS COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Over (Under)
Expenditures continued					
Health and welfare					
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	-
Total health and welfare	139,882	-	139,882	139,882	-
Culture and recreation					
Leisure services	835,531	-	835,531	723,923	(111,608)
Historical society	10,200	-	10,200	10,200	-
Senior citizens center	241,262	-	241,262	242,004	742
Library	201,146	-	201,146	138,100	(63,046)
			-		-
Total culture and recreation	1,288,139	-	1,288,139	1,114,227	(173,912)
Economic opportunity					
McIntosh Trail ECDC	7,500	-	7,500	7,500	-
Total economic opportunity	7,500	-	7,500	7,500	-
Housing and development					
USDA	13,300	1,161	14,461	14,461	-
Forest resources	6,270	-	6,270	6,270	-
Community development	387,621	53,568	441,189	441,189	-
Development Authority	115,000	-	115,000	115,000	-
Cooperative extension service	81,702	-	81,702	71,695	(10,007)
Total housing and development	603,893	54,729	658,622	648,615	(10,007)
Debt Service					
Principal payments	83,427	-	83,427	83,427	-
Interest payments	29,194	-	29,194	29,194	-
Total debt service	112,621	-	112,621	112,621	-
Total Expenditures	20,883,946	1,090,926	21,974,872	21,237,478	(737,394)

See auditor's report.

BUTTS COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Over (Under)
Excess (Deficiency) of Revenues Over (Under) Expenditures	361,799	400,000	761,799	4,982,384	4,220,585
Other Financing Sources (Uses)					
Transfers in (out)	(361,799)	(400,000)	(761,799)	(758,944)	2,855
Total Other Financing Sources (Uses)	(361,799)	(400,000)	(761,799)	(758,944)	2,855
Net Change in Fund Balances	-	-	-	4,223,440	4,223,440
Fund Balances Beginning of Year	5,000,383	-	5,000,383	5,000,383	-
Fund Balances End of Year	<u>\$ 5,000,383</u>	<u>\$ -</u>	<u>\$ 5,000,383</u>	<u>\$ 9,223,823</u>	<u>\$ 4,223,440</u>

See auditor's report.

BUTTS COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021

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

	2021	2020	2019	2018
Total Pension Liability				
Service cost	\$ 684,520	\$ 466,173	\$ 407,763	\$ 377,847
Interest on total pension liability	1,710,787	1,323,907	1,125,569	1,041,922
Plan Change	-	3,466,685	-	-
Differences between expected and actual experience	(42,166)	507,376	928,619	264,980
Changes of assumptions	36,954	708,882	1,630,062	17,678
Benefit payments, including refunds of employee contributions	(1,012,900)	(946,172)	(704,143)	(548,672)
Net change in total pension liability	1,377,195	5,526,851	3,387,870	1,153,755
Total pension liability - beginning	24,439,813	18,912,962	15,525,092	14,371,337
Total pension liability - ending	\$ 25,817,008	\$ 24,439,813	\$ 18,912,962	\$ 15,525,092
Plan fiduciary net position				
Contributions - employer	\$ 1,865,907	\$ 1,361,167	\$ 1,018,320	\$ 595,490
Net investment income	1,875,404	2,079,384	(466,828)	1,474,558
Benefit payments, including refunds of employee contributions	(978,647)	(914,176)	(679,511)	(529,478)
Administrative expenses	(48,607)	(49,100)	(37,335)	(33,691)
Other	(115,149)	(85,460)	(74,790)	(99,508)
Net change in fiduciary net position	2,598,908	2,391,815	(240,144)	1,407,371
Plan fiduciary net position - beginning	13,002,782	10,610,967	10,851,111	9,443,740
Plan fiduciary net position - ending	\$ 15,601,690	\$ 13,002,782	\$ 10,610,967	\$ 10,851,111
County's net pension liability	\$ 10,215,318	\$ 11,437,031	\$ 8,301,995	\$ 4,673,981
Plan fiduciary net position as a percentage of total pension liability	60.4%	53.2%	56.1%	69.9%
Covered compensation for active participants	\$ 6,728,644	\$ 6,534,675	\$ 6,826,757	\$ 6,484,065
County's net pension liability as a percentage of covered compensation	151.8%	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, 2021

SCHEDULE OF COUNTY CONTRIBUTIONS

	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 1,732,374	\$ 1,248,694	\$ 1,115,035	\$ 974,741	\$ 870,793	\$ 833,403	\$ 754,785	\$ 766,159
Contributions in relation to the actuarially determined contribution	1,865,907	1,361,167	1,018,320	595,490	908,115	868,297	799,561	809,174
Contribution in deficiency (excess)	\$ (133,533)	\$ (112,473)	\$ 96,715	\$ 379,251	\$ (37,322)	\$ (34,894)	\$ (44,776)	\$ (43,015)
Covered payroll	\$ 6,728,644	\$ 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	27.7%	20.8%	14.92%	9.18%	14.70%	14.58%	14.57%	13.97%

Notes to the Schedule

Valuation Date	January 1, 2020
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed market value with a five year smoothing period
Assumed Rate of Return on Investments	7.00%
Projected Salary Increases	2.50% - 5.50% including inflation
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, 2021

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, 2021

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	\$ 2,326,773	\$ 199,905	\$ 2,526,678
Interfund receivable	421,938	-	421,938
Accounts Receivable	<u>166,157</u>	<u>-</u>	<u>166,157</u>
Total Assets	<u><u>\$ 2,914,868</u></u>	<u><u>\$ 199,905</u></u>	<u><u>\$ 3,114,773</u></u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 17,072	\$ 100,894	\$ 117,966
Intefund payable	<u>73,734</u>	<u>-</u>	<u>73,734</u>
Total Liabilities	<u>90,806</u>	<u>100,894</u>	<u>191,700</u>
Fund Balances			
Restricted for:			
Capital projects	-	99,011	99,011
Program purposes	<u>2,824,062</u>	<u>-</u>	<u>2,824,062</u>
Total Fund Balances	<u>2,824,062</u>	<u>99,011</u>	<u>2,923,073</u>
Total Liabilities and Fund Balances	<u><u>\$ 2,914,868</u></u>	<u><u>\$ 199,905</u></u>	<u><u>\$ 3,114,773</u></u>

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, 2021

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Taxes	\$ 62,002	\$ -	\$ 62,002
Intergovernmental	804,888	102,141	907,029
Charges for services	620,048	148,180	768,228
Fines and forfeitures	1,161,741	-	1,161,741
Contributions	134,790	-	134,790
Miscellaneous	1,305	-	1,305
Investment earnings	642	23	665
Total Revenues	2,785,416	250,344	3,035,760
Expenditures			
Current:			
General government	114,059	-	114,059
Judicial	29,808	-	29,808
Public safety	1,955,733	-	1,955,733
Public works	564,055	-	564,055
Culture and recreation	20,126	-	20,126
Economic opportunity	29,477	-	29,477
Capital Outlay	-	309,803	309,803
Debt Service			
Principal retirement	-	80,488	80,488
Interest and fiscal charges	-	8,161	8,161
Total Expenditures	2,713,258	398,452	3,111,710
Excess of Revenues Over (Under) Expenditures	72,158	(148,108)	(75,950)
Other Financing Sources (Uses)			
Transfers in	842,179	-	842,179
Transfers out	(83,235)	-	(83,235)
Total Other Financing Sources (Uses)	758,944	-	758,944
Net Change in Fund Balances	831,102	(148,108)	682,994
Fund Balances Beginning of Year	1,992,960	247,119	2,240,079
Fund Balances End of Year	\$ 2,824,062	\$ 99,011	\$ 2,923,073

See auditor's report.

**BUTTS COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 9,002,103	\$ 3,984,899
Receivables:		
Interfund receivable	68,360	48,752
Due from other governments	1,062,636	1,355,558
Sales taxes	655,760	529,213
Other	161,288	313,941
Prepaid expenses	4,833	50,438
Inventory	<u>18,609</u>	<u>7,739</u>
Total Assets	<u><u>\$ 10,973,589</u></u>	<u><u>\$ 6,290,540</u></u>
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	\$ 520,043	\$ 565,884
Interfund payable	416,564	-
Salaries and wages payable	<u>485,847</u>	<u>472,409</u>
Total Liabilities	<u>1,422,454</u>	<u>1,038,293</u>
Deferred Inflows of Resources		
Unavailable revenue - local option sales tax	<u>327,312</u>	<u>251,864</u>
Total Deferred Inflows of Resources	<u>327,312</u>	<u>251,864</u>
Fund Balances		
Non-spendable	1,085,942	1,120,677
Assigned	-	18,038
Unassigned	<u>8,137,881</u>	<u>3,861,668</u>
Total Fund Balances	<u>9,223,823</u>	<u>5,000,383</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 10,973,589</u></u>	<u><u>\$ 6,290,540</u></u>

See auditor's report.

BUTTS COUNTY, GEORGIA
ARPA FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 2,421,763	\$ -
Total Assets	<u>\$ 2,421,763</u>	<u>\$ -</u>
Liabilities and Fund Balances		
Unearned revenue	\$ 2,421,763	\$ -
Total Liabilities	<u>2,421,763</u>	<u>-</u>
Fund Balances		
Restricted for program purposes	<u>-</u>	<u>-</u>
Total liabilities and Fund Balances	<u>\$ 2,421,763</u>	<u>\$ -</u>

See auditor's report.

BUTTS COUNTY, GEORGIA
ARPA FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Intergovernmental revenue	\$ -	\$ -
Miscellaneous revenue	-	-
	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-
Fund Balances Beginning of Year	<u>-</u>	<u>-</u>
Fund Balances End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See auditor's report.

BUTTS COUNTY, GEORGIA
ARPA FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Original/Final Budget	Actual Year to Date	Variance Over (Under)
Revenues			
Intergovernmental revenue	\$ -	\$ -	\$ -
Miscellaneous revenue	-	-	-
Total Revenues	-	-	-
Total Expenditures	-	-	-
Net Changes in Fund Balances	-	-	-
Fund Balances Beginning	-	-	-
Fund Balances Ending	\$ -	\$ -	\$ -

See auditor's report.

BUTTS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021

													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	\$	18,718	\$	61,789	\$	43,262	\$	148,347	\$	620,821	\$	258,547	\$	63,885	\$	170,187	\$	31,842	\$	178,625	\$	730,750	\$	2,326,773													
Interfund receivable		-		5,374		400,000		-		-		-		-		-		-		-		16,564		421,938													
Accounts receivable		-		-		-		-		75,000		77,015		-		-		14,142		-		-		166,157													
Total Assets														\$	18,718	\$	67,163	\$	443,262	\$	148,347	\$	695,821	\$	335,562	\$	63,885	\$	170,187	\$	45,984	\$	178,625	\$	747,314	\$	2,914,868
Liabilities																																					
and Fund Balances																																					
Liabilities																																					
Accounts payable	\$	-	\$	2,463	\$	-	\$	741	\$	-	\$	8,261	\$	-	\$	-	\$	-	\$	-	\$	5,607	\$	17,072													
Interfund payable		-		-		4,750		30,000		-		30,755		-		-		5,374		2,855		-		73,734													
Total Liabilities															-		2,463		4,750		30,741		-		39,016		-		-		5,374		2,855		5,607		90,806
Fund Balances																																					
Restricted for program purposes		18,718		64,700		438,512		117,606		695,821		296,546		63,885		170,187		40,610		175,770		741,707		2,824,062													
Total Liabilities and Fund Balances														\$	18,718	\$	67,163	\$	443,262	\$	148,347	\$	695,821	\$	335,562	\$	63,885	\$	170,187	\$	45,984	\$	178,625	\$	747,314	\$	2,914,868

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, 2021

	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
Revenues												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,002	\$ -	\$ -	\$ 62,002
Intergovernmental	-	-	-	-	75,000	-	-	-	-	-	729,888	804,888
Charges for services	-	-	-	-	33,868	457,499	125,826	-	-	2,855	-	620,048
Fines and forfeitures	18,254	62,685	77,683	47,444	-	-	955,675	-	-	-	-	1,161,741
Contributions	-	-	-	50,000	-	-	43,826	-	-	9,400	31,564	134,790
Miscellaneous	-	1,305	-	-	-	-	-	-	-	-	-	1,305
Investment earnings	-	8	6	163	307	21	9	18	1	109	-	642
Total Revenues	18,254	63,998	77,689	97,607	109,175	457,520	1,125,336	18	62,003	12,364	761,452	2,785,416
Expenditures												
Current:												
General government	-	114,059	-	-	-	-	-	-	-	-	-	114,059
Judicial	11,962	-	-	-	17,846	-	-	-	-	-	-	29,808
Public safety	-	-	106,000	32,790	-	739,161	1,077,782	-	-	-	-	1,955,733
Public works	-	-	-	-	-	-	-	-	-	-	564,055	564,055
Culture and recreation	-	-	-	-	-	-	-	9,765	-	10,361	-	20,126
Economic opportunity	-	-	-	-	-	-	-	-	-	-	29,477	29,477
Housing and development	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	11,962	114,059	106,000	32,790	17,846	739,161	1,077,782	9,765	-	10,361	593,532	2,713,258
Excess of Revenues Over Expenditures	6,292	(50,061)	(28,311)	64,817	91,329	(281,641)	47,554	(9,747)	62,003	2,003	167,920	72,158
Other Financing Sources (Uses)												
Transfers in	-	80,380	400,000	-	-	361,799	-	-	-	-	-	842,179
Transfers out	-	-	-	-	-	-	(56,819)	-	(23,561)	(2,855)	-	(83,235)
Net Change in Fund Balances	6,292	30,319	371,689	64,817	91,329	80,158	(9,265)	(9,747)	38,442	(852)	167,920	831,102
Fund Balances												
Beginning of Year	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
Fund Balances End of Year	\$ 18,718	\$ 64,700	\$ 438,512	\$ 117,606	\$ 695,821	\$ 296,546	\$ 63,885	\$ 170,187	\$ 40,610	\$ 175,770	\$ 741,707	\$ 2,824,062

See auditor's report.

**BUTTS COUNTY, GEORGIA
LAW LIBRARY FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 18,718	\$ 12,426
Total Assets	<u>\$ 18,718</u>	<u>\$ 12,426</u>
Fund Balances		
Restricted for program purposes	<u>\$ 18,718</u>	<u>\$ 12,426</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Fines and forfeitures	\$ 18,254	\$ 17,815
Expenditures		
Current:		
Judicial	11,962	16,638
Total Expenditures	11,962	16,638
Excess of Revenues Over (Under) Expenditures	6,292	1,177
Fund Balances Beginning of Year	12,426	11,249
Fund Balances End of Year	\$ 18,718	\$ 12,426

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, 2021**

	Original/ Final Budget	Actual	Variance Over (Under)
Revenues			
Fines and forfeitures	\$ 18,254	\$ 18,254	\$ -
Expenditures			
Current:			
Judicial	11,962	11,962	-
Total Expenditures	11,962	11,962	-
Excess of Revenues Over (Under) Expenditures	6,292	6,292	-
Fund Balances Beginning of Year	12,426	12,426	-
Fund Balances End of Year	\$ 18,718	\$ 18,718	\$ -

See auditor's report.

**BUTTS COUNTY, GEORGIA
COURTHOUSE MAINTENANCE FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 61,789	\$ 181,191
Interfund receivable	<u>5,374</u>	<u>-</u>
Total Assets	<u><u>\$ 67,163</u></u>	<u><u>\$ 181,191</u></u>
Liabilities and Fund Balances		
Accounts payable	<u>\$ 2,463</u>	<u>\$ 146,810</u>
Fund Balances		
Restricted for program purposes	<u>64,700</u>	<u>34,381</u>
Total Liabilities and Fund Balances	<u><u>\$ 67,163</u></u>	<u><u>\$ 181,191</u></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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Fines and fees	\$ 62,685	\$ 55,150
Miscellaneous	1,305	71,827
Investment earnings	<u>8</u>	<u>95</u>
Total Revenues	<u>63,998</u>	<u>127,072</u>
Expenditures		
Current:		
General government	<u>114,059</u>	<u>149,859</u>
Total Expenditures	<u>114,059</u>	<u>149,859</u>
Excess (Deficit) of Revenues Over (Under) Expenditures	(50,061)	(22,787)
Other Financing Sources		
Transfers in/(out)	<u>80,380</u>	<u>-</u>
Net Change in Fund Balances	30,319	(22,787)
Fund Balances Beginning of Year	<u>34,381</u>	<u>57,168</u>
Fund Balances End of Year	<u><u>\$ 64,700</u></u>	<u><u>\$ 34,381</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, 2021**

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Over (Under)
Revenues					
Fines and fees	\$ 50,000	\$ -	\$ 50,000	\$ 62,685	\$ 12,685
Miscellaneous	-	-	-	1,305	1,305
Investment earnings	-	-	-	8	8
Total Revenues	50,000	-	50,000	63,998	13,998
Expenditures					
Current:					
General government	50,000	64,059	114,059	114,059	-
Total Expenditures	50,000	64,059	114,059	114,059	-
Excess (Deficit) of Revenues Over (Under) Expenditures	-	(64,059)	(64,059)	(50,061)	13,998
Other Financing Sources					
Transfers in/(out)	-	64,059	64,059	80,380	16,321
Net Change in Fund Balances	-	-	-	30,319	30,319
Fund Balances Beginning of Year	34,381	-	34,381	34,381	-
Fund Balances End of Year	\$ 34,381	\$ -	\$ 34,381	\$ 64,700	\$ 30,319

See auditor's report.

**BUTTS COUNTY, GEORGIA
JAIL FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 43,262	\$ 66,823
Interfund receivable	<u>400,000</u>	<u>-</u>
Total Assets	<u><u>\$ 443,262</u></u>	<u><u>\$ 66,823</u></u>
 Liabilities and Fund Balances		
 Liabilities		
Interfund payable	<u>\$ 4,750</u>	<u>\$ -</u>
 Fund Balances		
Restricted for program purposes	<u>438,512</u>	<u>66,823</u>
Total Liabilities and Fund Balances	<u><u>\$ 443,262</u></u>	<u><u>\$ 66,823</u></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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Fines and fees	\$ 77,683	\$ 72,957
Investment earnings	<u>6</u>	<u>71</u>
Total Revenues	<u>77,689</u>	<u>73,028</u>
Expenditures		
Current:		
Jail Staffing and Supplies	<u>106,000</u>	<u>57,000</u>
Total Expenditures	<u>106,000</u>	<u>57,000</u>
Excess (Deficit) of Revenues Over (Under) Expenditures	(28,311)	16,028
Other Financing Sources		
Transfers in/(out)	<u>400,000</u>	<u>-</u>
Net Change in Fund Balances	371,689	16,028
Fund Balances Beginning of Year	<u>66,823</u>	<u>50,795</u>
Fund Balances End of Year	<u><u>\$ 438,512</u></u>	<u><u>\$ 66,823</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, 2021

	Original Budget	Budget Amendment	Final Budget	Actual	Variance Over (Under)
Revenues					
Fines and fees	\$ 57,000	\$ 20,691	\$ 77,691	\$ 77,683	\$ (8)
Investment earnings	-	-	-	6	6
Total Revenues	57,000	20,691	77,691	77,689	(2)
Expenditures					
Current:					
Public safety	57,000	49,000	106,000	106,000	-
Total Expenditures	57,000	49,000	106,000	106,000	-
Excess of Revenues Over Expenditures	-	(28,309)	(28,309)	(28,311)	(2)
Other Financing Sources					
Transfers in/(out)	-	28,309	28,309	400,000	371,691
Net Change In Fund Balances	-	-	-	371,689	371,689
Fund Balances Beginning of Year	66,823	-	-	66,823	-
Fund Balances End of Year	\$ 66,823	\$ (28,309)	\$ (28,309)	\$ 438,512	\$ 371,689

See auditor's report.

BUTTS COUNTY, GEORGIA
DRUG ABUSE TREATMENT & EDUCATION FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 148,347	\$ 82,789
Total Assets	<u>\$ 148,347</u>	<u>\$ 82,789</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 741	\$ -
Interfund payable	<u>30,000</u>	<u>30,000</u>
Total Liabilities	<u>30,741</u>	<u>30,000</u>
Fund Balances		
Restricted for program purposes	<u>117,606</u>	<u>52,789</u>
Total Liabilities and Fund Balances	<u>\$ 148,347</u>	<u>\$ 82,789</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Fines and fees	\$ 47,444	\$ 48,505
Contributions	50,000	-
Investment earnings	<u>163</u>	<u>1,484</u>
Total Revenues	<u>97,607</u>	<u>49,989</u>
Expenditures		
Current:		
Public safety	<u>32,790</u>	<u>30,963</u>
Total Expenditures	<u>32,790</u>	<u>30,963</u>
Excess of Revenues Over Expenditures	64,817	19,026
Fund Balances Beginning of Year	<u>52,789</u>	<u>33,763</u>
Fund Balances End of Year	<u><u>\$ 117,606</u></u>	<u><u>\$ 52,789</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, 2021

	Original Budget	Budget Amendment	Final Budget	Actual	Variance Over (Under)
Revenues					
Fines and fees	\$ 30,000	\$ 2,790	\$ 32,790	\$ 47,444	\$ 14,654
Contributions	-	-	-	50,000	50,000
Investment earnings	-	-	-	163	163
Total Revenues	<u>30,000</u>	<u>2,790</u>	<u>32,790</u>	<u>97,607</u>	<u>64,817</u>
Expenditures					
Current:					
Public safety	<u>30,000</u>	<u>2,790</u>	<u>32,790</u>	<u>32,790</u>	<u>-</u>
Total Expenditures	<u>30,000</u>	<u>2,790</u>	<u>32,790</u>	<u>32,790</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	-	-	64,817	64,817
Fund Balances Beginning of Year	<u>52,789</u>	<u>-</u>	<u>52,789</u>	<u>52,789</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 52,789</u>	<u>\$ -</u>	<u>\$ 52,789</u>	<u>\$ 117,606</u>	<u>\$ 64,817</u>

See auditor's report.

**BUTTS COUNTY, GEORGIA
CLERK OF SUPERIOR COURT
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 620,821	\$ 604,492
Accounts receivable	<u>75,000</u>	<u>-</u>
 Total Assets	 <u><u>\$ 695,821</u></u>	 <u><u>\$ 604,492</u></u>
 Fund Balances		
Restricted for program purposes	<u>695,821</u>	<u>604,492</u>
 Total Liabilities and Fund Balances	 <u><u>\$ 695,821</u></u>	 <u><u>\$ 604,492</u></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, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Revenues		
Intergovernmental	\$ 75,000	\$ 75,000
Investment earnings	307	413
Charges for services	<u>33,868</u>	<u>12,229</u>
Total Revenues	<u>109,175</u>	<u>87,642</u>
Expenditures		
Current:		
Judicial	<u>17,846</u>	<u>20,874</u>
Total Expenditures	<u>17,846</u>	<u>20,874</u>
Net Change in Fund Balances	91,329	66,768
Fund Balances Beginning of Year	<u>604,492</u>	<u>537,724</u>
Fund Balances End of Year	<u><u>\$ 695,821</u></u>	<u><u>\$ 604,492</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, 2021**

	Original/ Final Budget	Actual	Variance Over (Under)
Revenues			
Intergovernmental	\$ 75,000	\$ 75,000	\$ -
Investment earnings	307	307	-
Miscellaneous	33,868	33,868	-
Total Revenues	109,175	109,175	-
Expenditures			
Current:			
Judicial	17,846	17,846	-
Total Expenditures	17,846	17,846	-
Net Change in Fund Balances	91,329	91,329	-
Fund Balances Beginning of Year	604,492	604,492	
Fund Balances End of Year	\$ 695,821	\$ 695,821	\$ -

See auditor's report.

BUTTS COUNTY, GEORGIA
E-911 FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 258,547	\$ 162,094
Interfund receivable	-	350
Accounts receivable	<u>77,015</u>	<u>74,148</u>
Total Assets	<u><u>\$ 335,562</u></u>	<u><u>\$ 236,592</u></u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 8,261	\$ 1,102
Interfund payable	<u>30,755</u>	<u>19,102</u>
Total Liabilities	<u>39,016</u>	<u>20,204</u>
Fund Balances		
Reserved for program purposes	<u>296,546</u>	<u>216,388</u>
Total Liabilities and Fund Balances	<u><u>\$ 335,562</u></u>	<u><u>\$ 236,592</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Charges for services	\$ 457,499	\$ 447,579
Investment earnings	<u>21</u>	<u>236</u>
Total Revenues	<u>457,520</u>	<u>447,815</u>
Expenditures		
Current:		
Public safety	<u>739,161</u>	<u>465,805</u>
Total Expenditures	<u>739,161</u>	<u>465,805</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	(281,641)	(17,990)
Other Financing Sources (Uses)		
Transfer in from General Fund	<u>361,799</u>	<u>-</u>
Net Change in Fund Balances	80,158	(17,990)
Fund Balances Beginning of Year	<u>216,388</u>	<u>234,378</u>
Fund Balances End of Year	<u><u>\$ 296,546</u></u>	<u><u>\$ 216,388</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, 2021

	Original Budget	Budget Amendments	Final Budget	Actual	Over (Under)
Revenues					
Charges for services	\$ 435,837	\$ -	\$ 435,837	\$ 457,499	\$ 21,662
Investment earnings	301	-	301	21	(280)
Total Revenues	<u>436,138</u>	<u>-</u>	<u>436,138</u>	<u>457,520</u>	<u>21,382</u>
Expenditures					
Current:					
Public safety	<u>747,937</u>	<u>-</u>	<u>747,937</u>	<u>739,161</u>	<u>(8,776)</u>
Total Expenditures	<u>747,937</u>	<u>-</u>	<u>747,937</u>	<u>739,161</u>	<u>(8,776)</u>
Excess (Deficit) of Revenues Over (Under) Expenditures	(311,799)	-	(311,799)	(281,641)	30,158
Other Financing Sources (Uses)					
Transfer in from General Fund	<u>361,799</u>	<u>-</u>	<u>361,799</u>	<u>361,799</u>	<u>-</u>
Net Change in Fund Balances	50,000	-	50,000	80,158	30,158
Fund Balances Beginning of Year	<u>216,388</u>	<u>-</u>	<u>216,388</u>	<u>216,388</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 266,388</u>	<u>\$ -</u>	<u>\$ 266,388</u>	<u>\$ 296,546</u>	<u>\$ 30,158</u>

See auditor's report.

BUTTS COUNTY, GEORGIA
SHERIFF FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 63,885	\$ 73,150
Total Assets	<u>\$ 63,885</u>	<u>\$ 73,150</u>
Fund Balances		
Restricted for program purposes	<u>\$ 63,885</u>	<u>\$ 73,150</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Investment earnings	\$ 9	\$ 383
Fines and forfeitures	955,675	1,104,403
Sheriff commissary	125,826	80,867
Contributions	<u>43,826</u>	<u>46,393</u>
Total Revenues	<u>1,125,336</u>	<u>1,232,046</u>
Expenditures		
Current:		
Public safety	1,023,149	1,167,309
Sheriff commissary	<u>54,633</u>	<u>46,774</u>
Total Expenditures	<u>1,077,782</u>	<u>1,214,083</u>
Excess Revenues Over (Under) Expenditures	<u>47,554</u>	<u>17,963</u>
Other Financing Uses		
Transfer out	<u>(56,819)</u>	<u>-</u>
Total Other financing Uses	<u>(56,819)</u>	<u>-</u>
Net Changes in Fund Balances	(9,265)	17,963
Fund Balances Beginning of Year	<u>73,150</u>	<u>55,187</u>
Fund Balances End of Year	<u><u>\$ 63,885</u></u>	<u><u>\$ 73,150</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, 2021

	Original/ Final Budget	Actual	Variance Over (Under)
Revenues			
Investment earnings	\$ 9	\$ 9	\$ -
Fines and forfeitures	955,675	955,675	-
Sheriff commissary	125,826	125,826	-
Contributions	43,826	43,826	-
Total Revenues	<u>1,125,336</u>	<u>1,125,336</u>	<u>-</u>
Expenditures			
Current:			
Public safety	1,023,149	1,023,149	-
Sheriff commissary	54,633	54,633	-
Total Expenditures	<u>1,077,782</u>	<u>1,077,782</u>	<u>-</u>
Excess Revenues Over (Under) Expenditures	<u>47,554</u>	<u>47,554</u>	<u>-</u>
Other Financing Uses			
Transfer out	(56,819)	(56,819)	-
Total Other Financing Uses	<u>(56,819)</u>	<u>(56,819)</u>	<u>-</u>
Net Changes in Fund Balances	(9,265)	(9,265)	-
Fund Balances Beginning of Year	<u>73,150</u>	<u>73,150</u>	<u>-</u>
Fund Balances End of Year	<u><u>\$ 63,885</u></u>	<u><u>\$ 63,885</u></u>	<u><u>\$ -</u></u>

See auditor's report.

BUTTS COUNTY, GEORGIA
RECREATION DEPARTMENT IMPROVEMENT FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 170,187	\$ 179,934
Total Assets	<u>\$ 170,187</u>	<u>\$ 179,934</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	<u>-</u>	<u>-</u>
Fund Balances		
Restricted for program purposes	<u>170,187</u>	<u>179,934</u>
Total Liabilities and Fund Balances	<u>\$ 170,187</u>	<u>\$ 179,934</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Investment earnings	\$ 18	\$ 243
Contributions	<u>-</u>	<u>9,199</u>
Total Revenues	<u>18</u>	<u>9,442</u>
Expenditures		
Current:		
Program costs	9,765	27,155
Concession purchases	<u>-</u>	<u>-</u>
Total Expenditures	<u>9,765</u>	<u>27,155</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	(9,747)	(17,713)
Fund Balances Beginning of Year	<u>179,934</u>	<u>197,647</u>
Fund Balances End of Year	<u><u>\$ 170,187</u></u>	<u><u>\$ 179,934</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, 2021

	Original/ Final Budget	Actual	Variance Over (Under)
Revenues			
Investment earnings	\$ -	\$ 18	\$ 18
Program revenues	30,000	-	(30,000)
Contributions	-	-	-
Total Revenues	<u>30,000</u>	<u>18</u>	<u>(29,982)</u>
Expenditures			
Current:			
Program costs	<u>30,000</u>	<u>9,765</u>	<u>(20,235)</u>
Total Expenditures	<u>30,000</u>	<u>9,765</u>	<u>(20,235)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(9,747)	(9,747)
Fund Balances Beginning of Year	<u>179,934</u>	<u>179,934</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 179,934</u>	<u>\$ 170,187</u>	<u>\$ (9,747)</u>

See auditor's report.

**BUTTS COUNTY, GEORGIA
HOTEL/MOTEL TAX FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 31,842	\$ 2,168
Accounts receivable	<u>14,142</u>	<u>-</u>
Total Assets	<u><u>\$ 45,984</u></u>	<u><u>\$ 2,168</u></u>
Liabilities and Fund Balances		
Liabilities		
Interfund payable	<u>\$ 5,374</u>	<u>\$ -</u>
Total Liabilities	<u>5,374</u>	<u>-</u>
Fund Balances		
Restricted for program purposes	<u>40,610</u>	<u>2,168</u>
Total Liabilities and Fund Balances	<u><u>\$ 45,984</u></u>	<u><u>\$ 2,168</u></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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Hotel/motel tax	\$ 62,002	\$ 2,278
Investment earnings	<u>1</u>	<u>3</u>
Total Revenues	<u>62,003</u>	<u>2,281</u>
Expenditures		
Housing and development	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>-</u>	<u>5,000</u>
Excess Revenues Over (Under) Expenditures	62,003	(2,719)
Other Financing Sources (Uses)		
Transfers out	<u>(23,561)</u>	<u>-</u>
Net Change in Fund Balances	38,442	(2,719)
Fund Balances Beginning of Year	<u>2,168</u>	<u>4,887</u>
Fund Balances End of Year	<u><u>\$ 40,610</u></u>	<u><u>\$ 2,168</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, 2021**

	Original Budget	Budget Amendments	Final Budget	Actual	Variance Over (Under)
Revenues					
Hotel/motel tax	\$ 2,000	\$ 21,561	\$ 23,561	\$ 62,002	\$ 38,441
Investment earnings	-	-	-	1	1
Total Revenues	<u>2,000</u>	<u>21,561</u>	<u>23,561</u>	<u>62,003</u>	<u>38,442</u>
Expenditures					
Housing and development	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues Over (Under)					
Expenditures	2,000	21,561	23,561	62,003	38,442
Other Financing Sources (Uses)					
Transfers out	<u>(2,000)</u>	<u>(21,561)</u>	<u>(23,561)</u>	<u>(23,561)</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	38,442	38,442
Fund Balances Beginning of Year	<u>2,168</u>	<u>2,168</u>	<u>2,168</u>	<u>2,168</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 2,168</u>	<u>\$ 2,168</u>	<u>\$ 2,168</u>	<u>\$ 40,610</u>	<u>\$ 38,442</u>

See auditor's report.

**BUTTS COUNTY, GEORGIA
LIBRARY FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 178,625	\$ 176,622
Total Assets	<u>\$ 178,625</u>	<u>\$ 176,622</u>
Liabilities and Fund Balances		
Liabilities		
Interfund payable	\$ 2,855	\$ -
Fund Balances		
Restricted for program purpose	175,770	176,622
Total Liabilities and Fund Balances	<u>\$ 178,625</u>	<u>\$ 176,622</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Charges for services	\$ 2,855	\$ 12,049
Contributions	9,400	13,910
Investment earnings	<u>109</u>	<u>591</u>
Total Revenues	<u>12,364</u>	<u>26,550</u>
Expenditures		
Culture and recreation	<u>10,361</u>	<u>7,694</u>
Total Expenditures	<u>10,361</u>	<u>7,694</u>
Excess Revenues Over Expenditures	2,003	18,856
Other financing sources and (uses)		
Transfers out	<u>(2,855)</u>	<u>(12,007)</u>
Net Change in Fund Balances	(852)	6,849
Fund Balances Beginning of Year	<u>176,622</u>	<u>169,773</u>
Fund Balances End of Year	<u><u>\$ 175,770</u></u>	<u><u>\$ 176,622</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, 2021**

	Original/ Final Budget	Actual	Variance Over (Under)
Revenues			
Charges for services	\$ 2,855	\$ 2,855	\$ -
Contributions	9,400	9,400	-
Investment earnings	109	109	-
Total Revenues	<u>12,364</u>	<u>12,364</u>	<u>-</u>
Expenditures			
Culture and recreation	<u>10,361</u>	<u>10,361</u>	<u>-</u>
Total Expenditures	<u>10,361</u>	<u>10,361</u>	<u>-</u>
Excess Revenues Over Expenditures	2,003	2,003	-
Other financing sources and (uses)			
Transfers out	<u>(2,855)</u>	<u>(2,855)</u>	<u>-</u>
Net Change in Fund Balances	(852)	(852)	-
Fund Balances Beginning of Year	<u>176,622</u>	<u>176,622</u>	<u>-</u>
Fund Balances End of Year	<u><u>\$ 175,770</u></u>	<u><u>\$ 175,770</u></u>	<u><u>\$ -</u></u>

See auditor's report.

BUTTS COUNTY, GEORGIA
GRANT FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 730,750	\$ 620,720
Interfund receivable	<u>16,564</u>	<u>-</u>
Total Assets	<u><u>\$ 747,314</u></u>	<u><u>\$ 620,720</u></u>
Liabilities and Fund Balances		
Accounts payable	\$ 5,607	\$ 716
Intefund payable	<u>-</u>	<u>46,217</u>
Total Liabilities	<u>5,607</u>	<u>46,933</u>
Fund Balances		
Restricted for program purposes	<u>741,707</u>	<u>573,787</u>
Total liabilities and Fund Balances	<u><u>\$ 747,314</u></u>	<u><u>\$ 620,720</u></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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Intergovernmental revenue	\$ 729,888	\$ 610,400
Miscellaneous revenue	<u>31,564</u>	<u>15,000</u>
Total Revenues	<u>761,452</u>	<u>625,400</u>
Expenditures		
Economic opportunity	29,477	5,396
Public works	<u>564,055</u>	<u>502,449</u>
Total Expenditures	<u>593,532</u>	<u>507,845</u>
Net Change in Fund Balances	167,920	117,555
Fund Balances Beginning of Year	<u>573,787</u>	<u>456,232</u>
Fund Balances End of Year	<u><u>\$ 741,707</u></u>	<u><u>\$ 573,787</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, 2021

	<u>Original/Final Budget</u>	<u>Actual Year to Date</u>	<u>Variance Over (Under)</u>
Revenues			
Intergovernmental revenue	\$ 593,532	\$ 729,888	136,356
Miscellaneous revenue	<u>-</u>	<u>31,564</u>	<u>31,564</u>
Total Revenues	<u>593,532</u>	<u>761,452</u>	<u>167,920</u>
Expenditures			
Economic opportunity	29,477	29,477	-
Public works	<u>564,055</u>	<u>564,055</u>	<u>-</u>
Total Expenditures	<u>593,532</u>	<u>593,532</u>	<u>-</u>
Net Changes in Fund Balances	-	167,920	167,920
Fund Balances Beginning	<u>573,787</u>	<u>573,787</u>	<u>-</u>
Fund Balances Ending	<u><u>\$ 573,787</u></u>	<u><u>\$ 741,707</u></u>	<u><u>\$ 167,920</u></u>

See auditor's report.

BUTTS COUNTY, GEORGIA
2018 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 1,801,584	\$ 4,561,923
Prepaid rent	<u>-</u>	<u>750</u>
Total Assets	<u><u>\$ 1,801,584</u></u>	<u><u>\$ 4,562,673</u></u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	<u>\$ 553,317</u>	<u>\$ 1,493,357</u>
Fund Balances		
Restricted for capital projects	<u>1,248,267</u>	<u>3,069,316</u>
Total Liabilities and Fund Balances	<u><u>\$ 1,801,584</u></u>	<u><u>\$ 4,562,673</u></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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Investment earnings	\$ 607	\$ 104,427
Total Revenues	<u>607</u>	<u>104,427</u>
Expenditures		
Capital outlay	<u>3,672,057</u>	<u>5,233,925</u>
Total Expenditures	<u>3,672,057</u>	<u>5,233,925</u>
Excess of Revenues Over Expenditures	<u>(3,671,450)</u>	<u>(5,129,498)</u>
Other Financing Sources (Uses)		
Transfers in (out)	<u>1,850,401</u>	<u>1,653,738</u>
Total Other Financing Sources (Uses)	<u>1,850,401</u>	<u>1,653,738</u>
Net Changes in Fund Balances	(1,821,049)	(3,475,760)
Fund Balances Beginning of Year	<u>3,069,316</u>	<u>6,545,076</u>
Fund Balances End of Year	<u><u>\$ 1,248,267</u></u>	<u><u>\$ 3,069,316</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, 2021

	Original Budget	Actual	Variance Over (Under)
Revenues			
Investment earnings	\$ -	\$ 245,273	\$ 245,273
Total Revenues	<u>-</u>	<u>245,273</u>	<u>245,273</u>
Expenditures			
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	10,023,439	(6,215,061)
Total Expenditures	<u>33,312,385</u>	<u>10,023,439</u>	<u>(23,288,946)</u>
Excess of Revenues Over Expenditures	<u>(33,312,385)</u>	<u>(9,778,166)</u>	<u>23,534,219</u>
Other Financing Sources (Uses)			
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	3,796,906	(22,285,052)
Total Other Financing Sources (Uses)	<u>33,312,385</u>	<u>11,026,433</u>	<u>(22,285,952)</u>
Net Changes in Fund Balances	<u>-</u>	<u>1,248,267</u>	<u>1,248,267</u>
Fund Balances Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances End of Year	<u><u>\$ -</u></u>	<u><u>\$ 1,248,267</u></u>	<u><u>\$ 1,248,267</u></u>

See auditor's report.

BUTTS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2021

	2012	Isaac		Total
	SPLOST	Head	Impact	Non-major
	Fund	Road Fund	Fees	Capital
				Projects Funds
Assets				
Cash and cash equivalents	\$ 42,643	\$ -	\$ 157,262	\$ 199,905
Accounts receivable	-	-	-	-
Total Assets	<u>\$ 42,643</u>	<u>\$ -</u>	<u>\$ 157,262</u>	<u>\$ 199,905</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ -	\$ -	\$ 100,894	\$ 100,894
Total Liabilities	<u>-</u>	<u>-</u>	<u>100,894</u>	<u>100,894</u>
Fund Balances				
Restricted for capital projects	<u>42,643</u>	<u>-</u>	<u>56,368</u>	<u>99,011</u>
Total Liabilities and Fund Balances	<u>\$ 42,643</u>	<u>\$ -</u>	<u>\$ 157,262</u>	<u>\$ 199,905</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, 2021

	2012 SPLOST Fund	Isaac Head Road Fund	Impact Fees	Total Non-major Capital Projects Funds
Revenues				
Investment earnings	\$ 8	\$ -	\$ 15	\$ 23
Intergovernmental revenue	-	102,141	-	102,141
Charges for services	-	-	148,180	148,180
Total Revenues	8	102,141	148,195	250,344
Expenditures				
Capital Outlay	86,054	102,141	121,608	309,803
Debt Service:				
Principal retirement	-	-	80,488	80,488
Interest and fiscal charges	-	-	8,161	8,161
Total Expenditures	86,054	102,141	210,257	398,452
Excess (Deficiency) of Revenues Over (Under) Expenditures	(86,046)	-	(62,062)	(148,108)
Other Financing Sources (Uses)				
Loan proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(86,046)	-	(62,062)	(148,108)
Fund Balances - Beginning of Year	128,689	-	118,430	247,119
Fund Balances - End of Year	\$ 42,643	\$ -	\$ 56,368	\$ 99,011

See auditor's report.

BUTTS COUNTY, GEORGIA
2012 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 42,643	\$ 137,289
Total Assets	<u>42,643</u>	<u>137,289</u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ -	\$ 8,600
Fund Balances		
Restricted for capital projects	<u>42,643</u>	<u>128,689</u>
Total Liabilities and Fund Balances	<u>\$ 42,643</u>	<u>\$ 137,289</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Investment earnings	\$ 8	\$ 459
Total Revenues	<u>8</u>	<u>459</u>
Expenditures		
Capital Outlay	<u>86,054</u>	<u>649,995</u>
Total Expenditures	<u>86,054</u>	<u>649,995</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(86,046)</u>	<u>(649,536)</u>
Other Financing Sources (Uses)		
Transfer in (out) from 2012 SPLOST Debt Services	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(86,046)	(649,536)
Fund Balances Beginning of Year	<u>128,689</u>	<u>778,225</u>
Fund Balances End of Year	<u><u>\$ 42,643</u></u>	<u><u>\$ 128,689</u></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, 2021

	Original Budget	Actual To Date	Variance Over (Under)
Revenues			
Investment earnings	\$ -	\$ 6,145	\$ 6,145
Total Revenues	-	6,145	6,145
Expenditures			
Intergovernmental			
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)
Capital Outlay			
Roads/Bridges	3,777,840	5,132,207	1,354,367
Capital equipment	3,080,320	3,098,005	17,685
Debt Service			
Principal payments	723,707	723,707	-
Interest payments	6,315	6,315	-
Total Expenditures	19,476,749	13,365,840	(6,110,909)
Deficiency of Revenues ((under) Expenditures	(19,476,749)	(13,359,695)	6,117,054
Other Financing Sources (Uses)			
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
Total Other Financing Sources (Uses)	19,476,749	13,402,338	(6,074,411)
Net Change in Fund Balances	-	42,643	42,643
Fund Balances Beginning of Year	-	-	-
Fund Balances End of Year	\$ -	\$ 42,643	\$ 42,643

See auditor's report.

**BUTTS COUNTY, GEORGIA
ISAAC HEAD ROAD
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Assets		
Interfund receivable	\$ -	\$ 46,217
Intergovernmental receivable	<u>-</u>	<u>167,436</u>
Total Assets	<u><u>\$ -</u></u>	<u><u>\$ 213,653</u></u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	<u>\$ -</u>	<u>\$ 213,653</u>
Fund Balances		
Restricted for capital projects	<u>-</u>	<u>(213,653)</u>
Total Liabilities and Fund Balances	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See auditor's report.

BUTTS COUNTY, GEORGIA
ISAAC HEAD ROAD FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Intergovernmental revenue	\$ 102,141	\$ 415,948
Total Revenues	<u>102,141</u>	<u>415,948</u>
Expenditures		
Capital outlay	<u>102,141</u>	<u>415,948</u>
Total Expenditures	<u>102,141</u>	<u>415,948</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)		
Transfers in (out)	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	-
Fund Balances Beginning of Year	<u>-</u>	<u>-</u>
Fund Balances End of Year	<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, 2021**

	Original Budget	Actual	Variance Over (Under)
Revenues			
Intergovernmental revenue	\$ 629,482	\$ 518,089	\$ (111,393)
Total Revenues	<u>629,482</u>	<u>518,089</u>	<u>(111,393)</u>
Expenditures			
Capital outlay	<u>629,482</u>	<u>518,089</u>	<u>(111,393)</u>
Total Expenditures	<u>629,482</u>	<u>518,089</u>	<u>(111,393)</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See auditor's report.

BUTTS COUNTY, GEORGIA
IMPACT FEES
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 157,262	\$ 153,438
Accounts receivable	<u>-</u>	<u>7,140</u>
Total Assets	<u><u>\$ 157,262</u></u>	<u><u>\$ 160,578</u></u>
Liabilities and Fund Balances		
Liabilities		
Accounts payable	<u>\$ 100,894</u>	<u>\$ 42,148</u>
Fund Balances		
Restricted for capital projects - Administration	490	7,768
Restricted for capital projects - Library	17,383	10,232
Restricted for capital projects - Public Safety	5,538	51,449
Restricted for capital projects - Recreation	25,855	39,116
Restricted for capital projects - Roads	<u>7,102</u>	<u>9,865</u>
Total Fund Balances	<u>56,368</u>	<u>118,430</u>
Total Liabilities and Fund Balances	<u><u>\$ 157,262</u></u>	<u><u>\$ 160,578</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Charges for services	\$ 148,180	\$ 189,340
Investment earnings	<u>15</u>	<u>355</u>
Total Revenues	<u>148,195</u>	<u>189,695</u>
Expenditures		
Capital Outlay	121,608	519,651
Debt Service:		
Principal retirement	80,488	60,594
Interest and fiscal charges	<u>8,161</u>	<u>8,214</u>
Total Expenditures	<u>210,257</u>	<u>588,459</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(62,062)</u>	<u>(398,764)</u>
Other Financing Sources (Uses)		
Loan proceeds	<u>-</u>	<u>147,922</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>147,922</u>
Net Change in Fund Balances	(62,062)	(250,842)
Fund Balances Beginning of Year	<u>118,430</u>	<u>369,272</u>
Fund Balances End of Year	<u><u>\$ 56,368</u></u>	<u><u>\$ 118,430</u></u>

See auditor's report.

BUTTS COUNTY, GEORGIA
IMPACT FEES
PROJECT-LENGTH BUDGET COMPARISON
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Amendments</u>	<u>Final Budget</u>	<u>Project to Date</u>	<u>Over (Under)</u>
Revenues					
Charges for services	\$ 27,044	\$ 898,791	\$ 925,835	\$ 925,835	\$ -
Investment earnings	34	1,700	1,734	1,734	-
Total Revenues	<u>27,078</u>	<u>900,491</u>	<u>927,569</u>	<u>927,569</u>	<u>-</u>
Expenditures					
Capital Outlay	-	1,075,648	1,075,648	1,075,648	-
Debt Service					
Principal payments	-	141,082	141,082	141,082	-
Interest payments	-	16,375	16,375	16,375	-
Total Expenditures	<u>-</u>	<u>1,233,105</u>	<u>1,233,105</u>	<u>1,233,105</u>	<u>-</u>
Excess of Revenue over Expenditures	<u>27,078</u>	<u>(332,614)</u>	<u>(305,536)</u>	<u>(305,536)</u>	<u>-</u>
Other Financing Sources (Uses)					
Loan proceeds	-	330,012	330,012	330,012	-
Transfer in	-	2,089	2,089	2,089	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>332,101</u>	<u>332,101</u>	<u>332,101</u>	<u>-</u>
Net Change in Fund Balance	27,078	(513)	26,565	26,565	-
Fund Balances Beginning of Year	<u>29,803</u>	<u>-</u>	<u>29,803</u>	<u>29,803</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 56,881</u>	<u>\$ (513)</u>	<u>\$ 56,368</u>	<u>\$ 56,368</u>	<u>\$ -</u>

See auditor's report.

BUTTS COUNTY, GEORGIA
2018 SPLOST DEBT SERVICE FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 954,666	\$ 839,062
	<u>954,666</u>	<u>839,062</u>
Fund Balances		
Restricted for debt service	\$ 954,666	\$ 839,062
	<u>954,666</u>	<u>839,062</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Sales tax	\$ 5,100,050	\$ 4,655,445
Investment earnings	192	14,856
Total Revenues	<u>5,100,242</u>	<u>4,670,301</u>
Expenditures		
City of Flovilla	145,130	129,705
City of Jackson	907,059	810,656
City of Jenkinsburg	145,130	129,705
Butts County et al Water & Sewer Authority	580,518	518,820
Debt Service		
Principal retirement	1,130,000	1,175,809
Interest and fiscal charges	226,400	199,041
Total Expenditures	<u>3,134,237</u>	<u>2,963,736</u>
Excess of Revenues Over Expenditures	<u>1,966,005</u>	<u>1,706,565</u>
Other Financing Sources (Uses)		
Transfers in (out)	(1,850,401)	(1,653,738)
Total Other Financing Sources (Uses)	<u>(1,850,401)</u>	<u>(1,653,738)</u>
Net Changes in Fund Balances	115,604	52,827
Fund Balances Beginning of Year	<u>839,062</u>	<u>786,235</u>
Fund Balances End of Year	<u><u>\$ 954,666</u></u>	<u><u>\$ 839,062</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, 2021

	Original/ Final Budget	Actual	Variance Over (Under)
Revenues			
Sales Tax	\$ 5,100,050	\$ 5,100,050	\$ -
Investment earnings	192	192	-
Total Revenues	<u>5,100,242</u>	<u>5,100,242</u>	<u>-</u>
Expenditures			
City of Flovilla	145,130	145,130	-
City of Jackson	907,059	907,059	-
City of Jenkinsburg	145,130	145,130	-
Butts County et al Water & Sewer Authority	580,518	580,518	-
Debt Service			
Principal retirement	1,130,000	1,130,000	-
Interest and fiscal charges	226,400	226,400	-
Total Expenditures	<u>3,134,237</u>	<u>3,134,237</u>	<u>-</u>
Excess of Revenues Over Expenditures	<u>1,966,005</u>	<u>1,966,005</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers in (out)	(1,850,401)	(1,850,401)	-
Total Other Financing Sources (Uses)	<u>(1,850,401)</u>	<u>(1,850,401)</u>	<u>-</u>
Net Changes in Fund Balances	115,604	115,604	-
Fund Balances Beginning of Year	<u>839,062</u>	<u>839,062</u>	<u>-</u>
Fund Balances End of Year	<u><u>\$ 954,666</u></u>	<u><u>\$ 954,666</u></u>	<u><u>\$ -</u></u>

See auditor's report.

BUTTS COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	Clerk of Superior Court		Probate Court		Sheriff		Magistrate Court		Tax Commissioner	<u>Custodial Funds</u> Total	
Assets											
Cash and cash equivalents	\$	195,545	\$	129,350	\$	1,625,410	\$	19,222	\$	137,761	\$ 2,107,288
Total Assets	\$	195,545	\$	129,350	\$	1,625,410	\$	19,222	\$	137,761	\$ 2,107,288
Liabilities											
Due to others	\$	-	\$	-	\$	-	\$	-	\$	11,720	\$ 11,720
Net Position											
Restricted for individuals											
organizations and other governments	\$	195,545	\$	129,350	\$	1,625,410	\$	19,222	\$	126,041	\$ 2,095,568

See auditor's report.

BUTTS COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Clerk of Superior Court	Probate Court	Sheriff	Magistrate Court	Tax Commissioner	Custodial Funds Total
Additions						
Taxes collected	\$ -	\$ -	\$ -	\$ -	28,885,135	\$ 28,885,135
Fines and fees collected	1,330,541	1,209,268	4,673,965	170,807	-	7,384,581
Total Additions	1,330,541	1,209,268	4,673,965	170,807	28,885,135	36,269,716
Deductions						
Taxes disbursed	-	-	-	-	28,873,104	28,873,104
Fines and fees disbursed	1,287,792	1,183,674	4,172,724	165,728	-	6,809,918
Total deductions	1,287,792	1,183,674	4,172,724	165,728	28,873,104	35,683,022
Changes in net position	42,749	25,594	501,241	5,079	12,031	586,694
Net position, beginning of year, as restated	152,796	103,756	1,124,169	14,143	114,010	1,508,874
Net position, end of year	\$ 195,545	\$ 129,350	\$ 1,625,410	\$ 19,222	\$ 126,041	\$ 2,095,568

See auditor's report.

III. STATISTICAL SECTION

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	\$ 82,576,104	\$ 78,883,055	\$ 76,819,883	\$ 75,653,320	\$ 74,262,966	\$ 72,994,651	\$ 72,349,883	\$ 69,920,221	\$ 68,787,330	\$ 71,929,956
Restricted	4,797,548	3,348,185	3,468,839	3,356,858	2,712,526	3,342,906	2,828,711	3,708,772	6,148,457	5,126,006
Unrestricted	2,971,674	7,317,173	6,734,075	2,726,860	253,070	(2,582,677)	(2,124,998)	(4,720,997)	(5,087,667)	(1,299,376)
Total governmental activities net position	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	75,756,586

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses:										
Governmental activities:										
General government	\$ 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	\$ 7,464,792
Public safety	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	13,429,161
Public works	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	3,650,099
Judicial	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	1,619,245
Health and welfare	824,651	773,170	782,690	794,838	242,690	240,572	230,542	139,882	130,489	139,882
Culture and recreation	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	1,240,570
Economic Opportunity	91,742	9,775	10,793	11,775	11,775	9,813	11,775	7,500	12,896	36,977
Housing and Development	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	748,256
Interest on long-term debt	864,229	321,800	175,589	154,800	123,994	45,940	141,706	266,583	230,195	255,280
Total governmental activities expenses	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	28,584,262
Program Revenues:										
Governmental activities:										
Charges for services	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	9,429,082
Operating grants and contributions	119,608	421,340	133,496	127,220	134,666	136,466	146,792	266,853	391,167	918,925
Capital grants and contributions	342,473	236,919	326,571	322,230	320,490	685,289	1,106,566	607,435	1,149,964	764,353
Total governmental activities program revenues	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	11,112,360
Net (Expenses)/Revenue										
Governmental activities	(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)	(17,471,902)
Total primary government net (expense)/revenue	\$ (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)	\$ (17,471,902)
General Revenue and Other Changes in Net Position:										
Governmental activities:										
Taxes										
Property taxes	\$ 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	\$ 12,332,204
Sales taxes	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	8,484,594
Insurance premium taxes	735,605	785,859	816,774	861,867	922,925	982,140	1,051,838	1,134,164	1,217,235	1,294,927
Other taxes	267,883	182,768	191,202	179,146	171,478	173,836	174,787	289,393	321,704	367,267
Investment revenue	217,129	13,066	39,599	49,580	22,446	24,799	25,895	36,501	30,185	69,474
Miscellaneous	296,964	402,337	520,577	882,985	390,237	404,135	413,101	581,641	592,320	831,902
Gain on sale of capital assets				-	8,341	25,281	66,696	-	-	-
Total governmental activities	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	23,380,368
Change in Net Position										
Governmental activities	(2,145,775)	(796,913)	(2,476,567)	(1,910,712)	(4,508,476)	(3,473,682)	(701,284)	4,145,600	940,124	5,908,466
Total primary government	\$ (2,145,775)	\$ (796,913)	\$ (2,476,567)	\$ (1,910,712)	\$ (4,508,476)	\$ (3,473,682)	\$ (701,284)	\$ 4,145,600	\$ 940,124	\$ 5,908,466

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Function/Program										
Governmental activities:										
General government	\$ 131,328	\$ 153,502	\$ 201,405	\$ 192,303	\$ 276,825	\$ 278,028	\$ 496,369	\$ 275,226	\$ 376,399	\$ 521,403
Public safety	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	5,427,752
Public works	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	2,894,646
Judicial	218,511	244,981	217,708	273,290	244,968	250,904	266,932	196,037	224,940	298,742
Health and welfare	-	-	-	-	-	-	-	-	-	-
Culture and recreation	391,104	357,811	341,494	360,466	340,034	355,050	335,101	323,668	245,031	284,368
Housing and development	4,233	10,129	8,281	20,752	36,370	308,089	192,654	19,873	6,966	2,171
Subtotal governmental activities	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	9,429,082

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	1,062,500	1,062,500	1,062,500	1,062,500	1,062,500	1,062,500	1,062,500	1,062,500	1,062,500	1,085,942
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	7,944	33,636	18,038	-
Unassigned	8,048,966	7,030,237	6,303,335	5,560,850	4,349,835	2,178,419	2,064,979	1,887,066	3,919,845	8,137,881
Total General Fund	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	9,223,823
All Other Governmental Funds										
Restricted	3,833,300	3,348,185	3,468,839	3,356,858	2,712,526	3,072,622	9,951,338	10,287,611	6,148,457	5,126,006
Total all other governmental funds	\$ 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	\$ 5,126,006

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 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	\$ 22,403,544
Licenses and permits	60,504	76,938	112,305	106,994	159,310	144,411	444,301	234,841	278,703	368,624
Intergovernmental	911,412	622,882	410,285	404,850	403,087	767,432	1,180,292	531,232	1,394,406	1,324,380
Fines and forfeitures	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	1,838,156
Charges for services	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	7,222,302
Contributions	33,151	35,377	80,950	84,211	97,875	97,876	98,436	228,801	69,502	357,434
Investment earnings	32,188	13,066	12,962	17,918	22,446	25,365	35,113	187,704	153,801	10,129
Other revenues	296,964	402,337	477,844	785,634	383,475	405,728	413,101	613,019	687,336	831,902
Total revenue	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	34,356,471
Expenditures										
General government	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	5,002,433
Public safety	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	12,774,500
Public works	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	2,422,518
Judicial	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	1,678,837
Health and welfare	774,445	773,170	782,690	794,838	242,690	240,572	230,542	139,882	139,882	139,882
Culture and recreation	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	1,134,353
Economic opportunity	21,275	9,775	10,793	11,775	11,775	9,813	11,775	7,500	12,896	36,977
Housing and development	736,042	1,503,854	1,582,287	1,526,648	2,992,235	1,907,393	1,684,001	944,759	474,428	648,615
Intergovernmental	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	1,777,837
Debt service										
Principal	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	1,293,915
Interest	628,887	356,739	181,616	160,925	99,695	143,409	110,318	306,038	238,558	263,755
Capital outlay	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	3,981,860
Total expenditures	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	31,155,482
Excess of revenues over (under) expenditures	(6,411,418)	(1,503,844)	(944,703)	(855,601)	(3,334,217)	(1,836,601)	(577,004)	1,962	(2,269,895)	3,200,989
Other Financing Sources (Uses)										
Transfers from other funds	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	2,695,435
Transfers to other funds	(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)	(2,695,435)
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	\$ 858,577	\$ (1,503,844)	\$ (606,248)	\$ (854,466)	\$ (1,855,347)	\$ (1,811,320)	\$ 6,773,220	\$ 184,052	\$ (2,121,973)	\$ 3,200,989
Debt service as a percentage of noncapital expenditures	27.0%	18.4%	6.8%	6.7%	7.0%	6.7%	6.8%	5.1%	6.5%	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	
							-	
2011	2012	16.913	-	16.913	0.250	19.000	19.250	36.163
2012	2013	14.413	-	14.413	0.200	19.000	19.200	33.613
				-			-	
2013	2014	14.163	-	14.163	0.150	19.000	19.150	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	33.229
				-			-	
2016	2017	12.709	1.000	13.709	-	18.064	18.064	31.773
				-			-	
2017	2018	12.209	1.000	13.209	-	17.764	17.764	30.973
				-			-	
2018	2019	12.209	1.000	13.209	-	17.221	17.221	30.430
				-			-	
2019	2020	12.209	1.000	13.209	-	15.960	15.960	29.169
				-			-	
2020	2021	13.209	1.000	14.209	-	15.960	15.960	30.169

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

Fiscal Year	Direct		Overlapping	
	County LOST Rate	County SPLOST Rate	County Board of Education	State
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%
2021	1.00%	1.00%	1.00%	4.00%

Schedule 8
Butts County
Legal Debt Margin Information
Last Ten Years

	Legal Debt Margin Calculation									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net Assessed Value	\$ 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	\$ 736,558,123
Debt Limit-10% of Assessed Value	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	73,655,812
Debt Applicable to Debt Limit: General obligation bonds	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	4,998,234
Net debt applicable to limit	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	4,998,234
Legal Debt Margin	\$ 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	\$ 68,657,578
Legal debt margin as a percentage of the debt limit	82%	88%	90%	91%	93%	96%	86%	87%	91%	93%

Schedule 9
Butts County
Principal Employers
Current Year

	2021		2012	
Employer	Employees	Rank	Employees	Rank
Dollar General Distribution Center	650	1	550	2
Ready PAC Foods	600	2	N/A	New Business
American Woodmark	500	3	325	4
Butts County Board of Education	450	4	344	3
MasterBrand Cabinets	415	5	N/A	New Business
Georgia Diagnostic and Classification Prison	333	6	595	1
Butts County Government	243	7	193	5
LKQ Corporation	150	8	105	6
Advance Tabco	120	9	40	9
R&B Metal Structures	87	10	N/A	New Business
Scotts Miracle Grow	87	10	52	8
WellStar Sylvan Grove Hospital	86	11	60	7
	3,721		2,264	

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

Schedule 10
Butts County
General Bonded Debt
Current Year

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total
2012	11,346,657.00	1,688,898.00	9,657,759.00
2013	7,396,657.00	1,190,278.00	6,206,379.00
2014	6,163,137.00	1,208,404.00	4,954,733.00
2015	4,906,475.00	667,129.00	4,239,346.00
2016	3,624,174.00	581,247.00	3,042,927.00
2017	2,259,455.00	649,497.00	1,609,958.00
2018	8,221,093.00	792,482.00	7,428,611.00
2019	7,364,852.00	786,235.00	6,578,617.00
2020	6,189,043.00	839,062.00	5,349,981.00
2021	4,998,234.00	954,666.00	4,043,568.00

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

Fiscal Year	General Obligation Bonds	Capital Lease Obligation	Certificates of Participation	Total Debt
2012	11,346,657.00	-	-	11,346,657.00
2013	7,396,657.00	-	-	7,396,657.00
2014	6,163,137.00	270,656.00	-	6,433,793.00
2015	4,906,475.00	206,266.00	-	5,112,741.00
2016	3,624,174.00	1,483,663.00	-	5,107,837.00
2017	2,259,455.00	1,360,573.00	-	3,620,028.00
2018	8,221,093.00	1,231,014.00	-	9,452,107.00
2019	7,364,852.00	1,336,690.00	-	8,701,542.00
2020	6,189,043.00	1,345,980.00	-	7,535,023.00
2021	4,998,234.00	1,182,065.00	-	6,180,299.00

NOTES:

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

Schedule 12
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	
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
2021	11,601,233	3,309,096	212,270	46,303	33,606	1,294,927	74,757	132,828	598,474	5,100,050	22,403,544
Change 2012-2021	6.8%	22.8%	219.8%	171.2%	94.9%	76.0%	378.0%	20.0%	-29.5%	23.4%	14.9%

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

Taxpayer	Fiscal Year 2021				Fiscal Year 2012			
	Taxable Assessed Value	Rank	County Tax Levy	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	County Tax Levy	Percentage of Total Taxable Assessed Value
Georgia Power Company	30,709,521	1	926,476	4.17%	29,342,828	1	1,090,468	3.98%
Central Georgia EMC	14,204,670	2	428,541	1.93%	10,402,820	2	386,600	1.41%
Liberty Property Limited Partnership	11,775,010	3	355,240	1.60%				
Norfolk Southern Corporation	11,686,932	4	352,583	1.59%	9,068,446	3	337,011	1.23%
Hyponex	9,550,849	5	146,518	1.30%				
Jones, William B.	8,153,245	6	174,324	1.11%				
Salad Time, LLC	7,190,410	7	208,638	0.98%	5,585,978	4	194,372	0.76%
MAS Georgia LFG, LLC	5,811,853	8	175,338	0.79%				
American Woodmark Corporation	4,637,586	9	109,329	0.63%	3,871,973	5	104,384	0.53%
PFJ Southeast, LLC	3,561,269	10	107,440	0.48%				
Herberton Rose Hill Development, LLLP					3,696,574	6	137,376	0.50%
Simpson Charitable Remainder Unitrust					3,584,869	7	133,225	0.49%
LKQ of Atlanta					2,668,162	8	98,602	0.36%
Adams Brothers Partnership, LLC					2,549,763	9	94,757	0.35%
ML Simpson Foundation					2,473,385	10	91,918	0.34%
	\$ 107,281,345		\$ 2,984,425		\$ 73,244,798		\$ 2,668,713	

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

Calendar Year									
Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government									
Building Permits - Commercial	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	105	173
Sheriff									
Physical Arrests	1,496	1,303	857	621	733	1,045	999	1,097	650
TrafficViolations	Not Available	Not Available	3,544	4,933	4,656	6,060	3,216	4,599	4,939
Fire									
Fires Extinguished									
Structures	28	26	22	24	25	22	27	24	20
Vehicles	30	28	29	31	28	39	25	21	12
Brush	94	88	80	76	81	71	74	54	35
Calls for Service	74	79	82	79	85	74	88	64	40
EMS - Medical Responses	2,750	2,802	2,840	2,951	2,832	3,331	2,950	3,045	3,710
E-911									
Calls for Service	Not Available	18,214	25,592	24,489	29,889	37,625	39,624	36,678	34,252
Public Works									
County Roads (miles)	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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Sheriff										
Patrol Units	30	39	43	45	45	49	46	45	47	47
Fire										
Fire Stations	3	3	3	4	4	4	4	4	4	4
Fire Trucks	6	6	6	6	6	6	6	6	6	6
Fire Aerial Trucks	-	-	-	-	-	-	-	1	1	1
EMS										
Ambulances	6	6	6	6	6	5	5	5	5	5
Public Works										
County Roads (paved miles)	226	226	226	226	228	229	229	229	232	229
County Roads (gravel miles)	93	93	93	93	91	91	91	91	89	94

SOURCE:
Various County Departments

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

Calendar Year										
Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Board of Commissioners	5	5	5	5	5	5	5	5	5	5
Elections	2	2	2	2	1	1	1	1	2	2
Administration	4	5	4	5	6	5	6	6	6	7
Tax Commissioners	3	3	3	4	4	5	6	5	5	5
Tax Assessor	6	7	7	8	7	7	7	7	6	6
Building Maintenance	2	2	2	4	4	4	3	4	4	4
Courts										
Superior Court	5	4	4	4	5	5	6	5	5	5
Magistrate Court	4	4	5	5	4	3	3	3	3	3
Probate Court	3	3	2	4	3	3	3	3	4	4
Juvenile Court	0	1	2	2	2	2	2	2	2	2
Sheriff										
Law Enforcement	36	43	47	49	54	60	63	61	60	60
Jail	27	30	30	29	33	30	39	39	44	43
Animal Control	2	2	2	2	4	4	5	5	4	4
Other Public Safety										
Fire Department/EMS	33	35	35	36	36	32	31	33	37	41
Coroner	1	1	1	1	1	1	1	1	1	1
E911	14	12	13	13	13	11	14	14	14	14
Public Works	22	23	25	24	24	23	21	20	20	20
Other Departments										
Recreation	6	8	7	7	7	7	7	7	7	7
Senior Center	1	1	1	2	2	2	2	2	2	2
Library	2	3	3	3	3	2	2	2	2	2
County Extension	3	3	3	3	3	3	3	3	3	3
Planning & Development	11	12	13	10	8	9	4	4	3	3
IDA	1	1	1	1	1	1	1	0	0	0
Total	193	210	217	223	230	225	235	232	239	243

SOURCE:
Human Resources Department

IV. COMPLIANCE SECTION

HAISTEN & JOHNSTON

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, 2021, 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 November 15, 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.

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.



Haisten & Johnston, P. C.
Jackson, Georgia

November 15, 2021

BUTTS COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

20-1 Status of Prior Year Findings

The previous Independent Auditor's report for the year ended June 30, 2020 was prepared by Haisten & Johnston, P. C. and was dated January 13, 2021. The following findings were noted:

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.

HAISTEN & JOHNSTON

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**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, 2021. 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, 2021 in conformity with accounting principles generally accepted in the United States of America.



Haisten & Johnston, P.C.
Jackson, Georgia
November 15, 2021

BUTTS COUNTY, GEORGIA
YEAR ENDED JUNE 30, 2021
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	5,050,326	81,881	5,132,207	135.85%
G. Capital Equipment	3,080,320	3,080,320	3,093,832	4,173	3,098,005	100.57%
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>	20,498,276	86,054	20,584,330	
Reconciliation to Project-Length						
Actual Expense on Page 98						
Distribution to other Governments Paid by						
Debt Service Fund						
			(7,218,490)	-	(7,218,490)	
			<u>\$ 13,279,786</u>	<u>\$ 86,054</u>	<u>\$ 13,365,840</u>	

See auditor's report.



A Professional Corporation of Certified Public Accountants

**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, 2021. 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, 2021 in conformity with accounting principles generally accepted in the United States of America.

A handwritten signature in black ink, appearing to read "Haisten & Johnston", written in a cursive, flowing style.

Haisten & Johnston, P.C.
Jackson, Georgia

November 15, 2021

BUTTS COUNTY, GEORGIA
YEAR ENDED JUNE 30, 2021
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>
Capital Outlay Projects						
A. City of Jackson	\$ 5,500,000	5,500,000	\$ 1,008,189	\$ 907,059	\$ 1,915,248	34.82%
B. City of Flovilla	1,650,000	1,650,000	161,310	145,130	306,440	18.57%
C. City of Jenkinsburg	825,000	825,000	161,310	145,130	306,440	37.14%
D. Butts County et al. Water and Sewer Authority	9,098,885	9,098,885	645,241	580,518	1,225,759	13.47%
E. Judicial Wing Addition	4,000,000	4,000,000	3,163,064	2,767,722	5,930,786	148.27%
F. Courthouse Rehabilitation	2,000,000	2,000,000	2,088,728	636,323	2,725,051	136.25%
G. Fire Services Ladder Truck	1,000,000	1,000,000	834,750		834,750	83.48%
H. Roads, Streets & Bridges	4,000,000	4,000,000	204,887	182,185	387,072	9.68%
I. Public Safety and Equipment	1,250,000	1,250,000	-	82,765	82,765	6.62%
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	3,062	63,015	25.21%
P. Facilities (HVAC, Infrastructure)	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Total	<u>\$ 33,312,385</u>	<u>\$ 33,312,385</u>	8,327,432	5,449,894	13,777,326	
Reconciliation to Project-Length						
Actual Expense on Page 93						
Distribution to Other Governments Paid by						
Debt Service Fund			<u>(1,976,050)</u>	<u>(1,777,837)</u>	<u>(3,753,887)</u>	
			<u>\$ 6,351,382</u>	<u>\$ 3,672,057</u>	<u>\$ 10,023,439</u>	

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