

**STEWART COUNTY, GEORGIA**

**ANNUAL FINANCIAL REPORT**

**For the Year Ended  
DECEMBER 31, 2020**

**STEWART COUNTY, GEORGIA**  
*Annual Financial Report*  
*For the Year Ended December 31, 2020*

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**STEWART COUNTY, GEORGIA**  
*Annual Financial Report*  
*For the Fiscal Year Ended December 31, 2020*

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**CHAMBLISS, SHEPPARD, ROLAND  
& ASSOCIATES, LLP**

**INDEPENDENT AUDITOR'S REPORT**

Board of Commissioners  
of Stewart County, Georgia  
Lumpkin, Georgia

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, business-type activities, discretely presented component units, each major fund, and the aggregate remaining fund information of **Stewart County, Georgia**, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Stewart County Board of Health which represents 8.8%, 5.8%, and 41.4%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion insofar as it relates to the amounts included for the Stewart County Board of Health, is based solely on the report of the other auditor.

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 the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and the T.I.A. Fund for the year then ended in accordance with GAAP.

### **Emphasis of Matter**

As discussed in Note 18, the County implemented Governmental Accounting Standards Board (“GASB”) Statement No. 84, Fiduciary Activities, as of January 1, 2020. This standard changed the accounting for the County’s fiduciary activities and the related disclosures. Our opinions are not modified with respect to this matter.

### **Other Matters**

#### *Required Supplementary Information*

Management has omitted the *management’s discussion and analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Stewart County, Georgia’s basic financial statements. The combining and individual non-major fund financial statements and schedules and the schedules of expenditures of special purpose local option sales tax proceeds, as required by the Official Code of Georgia Annotated (“O.C.G.A.”) § 48-8-121 are presented for purposes of additional analysis and are also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, and the schedules of expenditures of special purpose local option sales tax proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the combining and individual nonmajor fund financial statements and schedules, and the schedule of expenditures of special purpose local option sales tax proceeds are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 9, 2021 on our consideration of Stewart 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 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 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 the Stewart County, Georgia's internal control over financial reporting and compliance.

Chambliss Sheppard Roland & Associates LLP

Americus, Georgia

August 9, 2021

**FINANCIAL SECTION**

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

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stewart County Board of Health	Stewart County Water and Sewerage Authority
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,765,372	\$ 11,244	\$ 2,776,616	\$ 199,962	\$ 211,490
Certificates of deposit	-	-	-	-	106,506
Receivables (Net, where applicable, of allowances for uncollectible):					
Property taxes	703,062	-	703,062	-	-
Accounts	-	48,589	48,589	1,345	33,495
Internal balances	(74,781)	74,781	-	-	-
Due from other governments	132,440	-	132,440	23,636	-
Insurance claim receivable	11,552	-	11,552	-	-
Overpaid payroll taxes	33,134	7,377	40,511	-	-
Overpaid lease payment refundable	64,565	-	64,565	-	-
Prepaid items	58,216	-	58,216	-	-
Restricted cash	-	-	-	-	40,418
Capital assets, non-depreciable	448,205	19,762	467,967	-	23,000
Capital assets, depreciable net of accumulated depreciation	12,500,311	411,758	12,912,069	-	1,935,349
<b>Total Assets</b>	<b>16,642,076</b>	<b>573,511</b>	<b>17,215,587</b>	<b>224,943</b>	<b>2,350,258</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Changes in proportion and differences between employer contributions and proportionate share contributions - OPEB	-	-	-	5,593	-
Changes in proportion and differences between employer contributions and proportionate share contributions - Pension plan	-	-	-	8,277	-
<b>Total Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,870</b>	<b>-</b>
<b>LIABILITIES</b>					
Accounts payable	110,220	7,810	118,030	11,667	18,214
Accrued wages payable	63,300	38,626	101,926	-	-
Payroll taxes and benefits payable	15,636	1,684	17,320	-	1,284
Due to Local Victim Assistance Programs	20,537	-	20,537	-	-
Due to other governments	-	-	-	15,565	-
Compensated absences due, within one year	-	-	-	1,612	-
Landfill post-closure care costs, due within one year	39,100	-	39,100	-	-
Capital leases, due within one year	41,045	91,194	132,239	-	-
Bonds payable, due within one year	-	-	-	-	17,679
Note payable, due within one year	-	-	-	-	24,252
Proportionate share of collective net pension liability	-	-	-	37,469	-
Proportionate share of collective net OPEB liability	-	-	-	4,581	-
Customer deposits	-	-	-	-	20,385
Compensated absences, due in more than one year	-	-	-	5,643	-
Landfill post-closure care costs, due in more than one year	146,624	-	146,624	-	-
Capital lease, due in more than one year	140,235	116,280	256,515	-	-
Bonds payable, due in more than one year	-	-	-	-	436,105
Note payable, due in more than one year	-	-	-	-	18,871
<b>Total Liabilities</b>	<b>576,697</b>	<b>255,594</b>	<b>832,291</b>	<b>76,537</b>	<b>536,790</b>
<b>DEFERED OUTFLOWS OF RESOURCES</b>					
Proportionate share of collective deferred inflows of resources - pension plan	-	-	-	5,247	-
Proportionate share of collective deferred inflows of resources - OPEB	-	-	-	44,591	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,838</b>	<b>-</b>
<b>NET POSITION</b>					
Net investment in capital assets	12,767,236	224,046	12,991,282	-	1,461,442
Restricted for:					
Debt service	-	-	-	-	40,418
Capital projects	1,615,461	-	1,615,461	-	-
Judicial purposes	119,457	-	119,457	-	-
Public safety purposes	73,634	-	73,634	-	-
Health and welfare functions	-	-	-	18,002	-
Unrestricted	1,489,591	93,871	1,583,462	94,436	311,608
<b>Total Net Position</b>	<b>\$ 16,065,379</b>	<b>\$ 317,917</b>	<b>\$ 16,383,296</b>	<b>\$ 112,438</b>	<b>\$ 1,813,468</b>

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



**STEWART COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2020**

Functions/Program	Program Revenues				Net (Expenses) Revenues and and Changes in Net Position			Component Units	
	Primary Government				Total	Board of Health	Stewart County Water and Sewerage Authority	Stewart County	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions				Governmental Activities	Business-type Activities
<b>Governmental Activities:</b>									
General government	\$ 1,282,688	\$ 155,425	\$ 200,182	\$ -	\$ (927,081)	\$ -	\$ -	\$ -	\$ -
Judicial	451,196	167,821	-	-	(283,375)	-	-	-	-
Public safety	1,019,997	105,989	7,322	-	(906,686)	-	-	-	-
Public works	1,829,265	15,914	16,903	400,031	(1,396,417)	-	-	-	-
Health and welfare	75,715	-	-	-	(75,715)	-	-	-	-
Culture and recreation	24,185	-	-	-	(24,185)	-	-	-	-
Housing and development	61,261	-	-	-	(61,261)	-	-	-	-
Interest on long term debt	8,000	-	-	-	(8,000)	-	-	-	-
<b>Total Governmental Activities</b>	<b>4,752,307</b>	<b>445,149</b>	<b>224,407</b>	<b>400,031</b>	<b>(3,682,720)</b>	<b>-</b>	<b>-</b>	<b>(3,682,720)</b>	<b>-</b>
<b>Business-Type Activities:</b>									
Emergency Medical Services	1,094,591	342,284	-	9,783	-	(742,524)	-	-	-
<b>Total Business-Type Activities</b>	<b>1,094,591</b>	<b>342,284</b>	<b>-</b>	<b>9,783</b>	<b>-</b>	<b>(742,524)</b>	<b>-</b>	<b>(742,524)</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 5,846,898</b>	<b>\$ 787,433</b>	<b>\$ 224,407</b>	<b>\$ 409,814</b>	<b>(3,682,720)</b>	<b>(742,524)</b>	<b>-</b>	<b>(4,425,244)</b>	<b>-</b>
<b>Component Units:</b>									
Board of Health	\$ 192,239	\$ 34,395	\$ 173,984	-	-	-	16,140	-	-
Stewart County Water and Sewerage Authority	398,108	332,469	-	-	-	-	-	(65,639)	-
<b>Total Component Units</b>	<b>\$ 590,347</b>	<b>\$ 366,864</b>	<b>\$ 173,984</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,140</b>	<b>(65,639)</b>	<b>-</b>
<b>General revenues:</b>									
Taxes:									
Property, and timber					2,056,533	-	-	-	-
Forest Land Protection Act					-	-	-	-	-
Motor vehicle and mobile home					176,072	-	-	-	-
Sales					991,909	-	-	-	-
Insurance Premium Tax					254,037	-	-	-	-
Other Taxes					56,795	-	-	-	-
Allotments from Participating Local Government					-	-	43,300	-	-
Fees from Stewart Detention Center					635,193	-	-	-	-
Interest Earnings					12,714	-	-	-	1,058
Gain / (Loss) on Sale of Capital Assets					50	-	-	-	22,451
Transfers					(740,004)	740,004	-	-	-
Total general revenues and transfers					3,443,299	740,004	43,300	23,509	-
Change in net position					(239,421)	(2,520)	59,440	(42,130)	-
<b>Total general revenues and transfers</b>					<b>16,304,800</b>	<b>320,437</b>	<b>16,625,237</b>	<b>1,855,598</b>	<b>-</b>
Net position - Beginning of year									
Prior period adjustment									
Net position - Ending of year					<b>\$ 16,065,379</b>	<b>\$ 317,917</b>	<b>\$ 16,383,296</b>	<b>\$ 1,813,468</b>	<b>\$ -</b>

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

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

	General	TIA Fund	SPLOST 2019	Nonmajor Governmental Funds	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,913,807	\$ 190,327	\$ 258,353	\$ 402,885	\$ 2,765,372
Receivables (net of allowance for uncollectible)					
Taxes	703,062	-	-	-	703,062
Insurance claim receivable	11,552	-	-	-	11,552
Due from other governments	11,326	50,299	70,815	-	132,440
Overpaid payroll taxes refundable	33,134	-	-	-	33,134
Overpaid lease payment refundable	-	64,565	-	-	64,565
Prepaid items	58,216	-	-	-	58,216
Due from other funds	-	26,450	-	-	26,450
<b>Total Assets</b>	<b>\$ 2,731,097</b>	<b>\$ 331,641</b>	<b>\$ 329,168</b>	<b>\$ 402,885</b>	<b>\$ 3,794,791</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 92,985	\$ 17,235	\$ -	\$ -	\$ 110,220
Accrued wages payable	63,300	-	-	-	63,300
Payroll taxes and benefits payable	15,636	-	-	-	15,636
Due to Local Victim Assistance Programs	20,537	-	-	-	20,537
Due to other funds	101,231	-	-	-	101,231
<b>Total Liabilities</b>	<b>293,689</b>	<b>17,235</b>	<b>-</b>	<b>-</b>	<b>310,924</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue-Property Tax	567,367	-	-	-	567,367
<b>Total Deferred Inflows of Resources</b>	<b>567,367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>567,367</b>
<b>FUND BALANCES</b>					
Nonspendable	58,216	-	-	-	58,216
Restricted	772,716	314,406	329,168	392,262	1,808,552
Committed	192,313	-	-	-	192,313
Assigned	17,044	-	-	10,623	27,667
Unassigned	829,752	-	-	-	829,752
<b>Total Fund Balances</b>	<b>1,870,041</b>	<b>314,406</b>	<b>329,168</b>	<b>402,885</b>	<b>2,916,500</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 2,731,097</b>	<b>\$ 331,641</b>	<b>\$ 329,168</b>	<b>\$ 402,885</b>	

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	12,948,516
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	
Property Tax	567,367
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Compensated absences	-
Capital lease	(181,280)
Landfill post-closure care costs	(185,724)
<b>Net position of governmental activities</b>	<b>\$ 16,065,379</b>

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

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

	General	TIA Fund	SPLOST 2019	Non-Major Governmental Funds	Total
<b>Revenues:</b>					
Taxes					
Property taxes	\$ 1,997,661	\$ -	\$ -	\$ -	\$ 1,997,661
Timber tax	74,612	-	-	-	74,612
Forest Land Protection Act	-	-	-	-	-
Motor vehicle and mobile home tax	176,072	-	-	-	176,072
Sales tax	120,341	527,770	343,798	-	991,909
Insurance premium tax	254,037	-	-	-	254,037
Other taxes	56,795	-	-	-	56,795
Fees from Stewart Detention Center	635,193	-	-	-	635,193
Licenses and permits	18,746	-	-	-	18,746
Intergovernmental	570,050	16,903	-	32,985	619,938
Charges for services	152,047	-	-	77,325	229,372
Fines and forfeitures	114,593	-	-	19,216	133,809
Investment earnings	11,676	1,038	-	1,383	14,097
Contributions	4,500	-	-	-	4,500
Miscellaneous revenue	61,839	-	-	-	61,839
<b>Total Revenues</b>	<b>4,248,162</b>	<b>545,711</b>	<b>343,798</b>	<b>130,909</b>	<b>5,268,580</b>
<b>Expenditures:</b>					
Current					
General government	1,120,214	-	15	-	1,120,229
Court system	451,196	-	-	-	451,196
Public safety	791,145	-	-	161,804	952,949
Public works	1,167,262	354,884	-	32,985	1,555,131
Health and welfare	62,417	-	-	-	62,417
Culture and recreation	24,185	-	-	-	24,185
Housing and development	61,261	-	-	-	61,261
Intergovernmental support	-	-	156,910	-	156,910
Debt Service	-	-	-	-	-
Principal	-	111,456	-	-	111,456
Interest	-	8,000	-	-	8,000
<b>Total Expenditures</b>	<b>3,677,680</b>	<b>474,340</b>	<b>156,925</b>	<b>194,789</b>	<b>4,503,734</b>
<b>Excess / (Deficiency) of Revenues over Expenditures</b>	<b>570,482</b>	<b>71,371</b>	<b>186,873</b>	<b>(63,880)</b>	<b>764,846</b>
<b>Other financing sources / (uses)</b>					
Transfers in / (out)	(811,326)	-	-	71,322	(740,004)
Sale of capital assets and other surplus	50	-	-	-	50
<b>Total Other Financing Sources / (Uses)</b>	<b>(811,276)</b>	<b>-</b>	<b>-</b>	<b>71,322</b>	<b>(739,954)</b>
<b>Net Change in Fund Balances</b>	<b>(240,794)</b>	<b>71,371</b>	<b>186,873</b>	<b>7,442</b>	<b>24,892</b>
<b>Fund Balance - Beginning of Year</b>	<b>2,110,835</b>	<b>243,035</b>	<b>142,295</b>	<b>395,443</b>	<b>2,891,608</b>
<b>Fund Balance - End of Year</b>	<b>\$ 1,870,041</b>	<b>\$ 314,406</b>	<b>\$ 329,168</b>	<b>\$ 402,885</b>	<b>\$ 2,916,500</b>

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

STEWART COUNTY, GEORGIA  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2020

The change in net position reported for governmental activities in the statement of activities is different because:

Net change in fund balances - total governmental funds.		\$ 24,892
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital depreciation (\$615,818) exceeded outlays (\$216,689) in the current period.		(399,129)
Governmental funds report the proceeds from the sale of capital assets as an increase in financial resources. However, in the statement of activities, the gain/loss on the sale, trade or disposition of capital assets is reported. Thus the change in net position differs from the change in fund balance by the net book value of the capital assets disposed of.		
Cost of assets disposed	22,700	
Related accumulated depreciation	<u>(22,700)</u>	-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property tax receivable	<u>(15,740)</u>	(15,740)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal payments	<u>111,456</u>	111,456
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences	-	
Landfill expenditures	<u>39,100</u>	<u>39,100</u>
Change in Net Position of Governmental Activities.		<u>\$ (239,421)</u>

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

STEWART COUNTY, GEORGIA  
GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET (NON-GAAP) AND ACTUAL  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>				
Taxes				
Property	\$ 2,300,000	\$ 2,300,000	\$ 1,997,661	\$ (302,339)
Timber	-	-	74,612	74,612
Forest Land Protection Act	-	-	-	-
Motor vehicle and mobile home	164,000	164,000	176,072	12,072
Sales	65,000	65,000	120,341	55,341
Insurance premium	-	-	254,037	254,037
Other	23,730	23,730	56,795	33,065
Fees from Stewart Detention Center	666,834	666,834	635,193	(31,641)
Licenses and permits	15,000	15,000	18,746	3,746
Intergovernmental	13,907	13,907	570,050	556,143
Charges for services	30,843	30,843	152,047	121,204
Fines and forfeitures	152,170	152,170	114,593	(37,577)
Investment earnings	-	-	11,676	11,676
Contributions	-	-	4,500	4,500
Miscellaneous revenue	256,950	256,950	61,839	(195,111)
<b>Total Revenues</b>	<b>3,688,434</b>	<b>3,688,434</b>	<b>4,248,162</b>	<b>559,728</b>
<b>Expenditures:</b>				
General government				
Governing body	358,487	327,487	301,220	26,267
Courthouse / public buildings	94,440	94,440	84,146	10,294
Registrar's office	132,823	132,823	109,478	23,345
Tax Commissioner	149,740	149,740	157,249	(7,509)
Tax assessor	117,849	117,849	100,301	17,548
Board of equalization	14,683	14,683	7,790	6,893
General administration	401,353	401,353	356,634	44,719
Dues - Regional Commission and Regional Transportation Authority	-	31,000	3,396	27,604
Total general government	1,269,375	1,269,375	1,120,214	149,161
Court system				
Superior court	76,125	76,125	27,959	48,166
Clerk of superior court	134,173	134,173	117,240	16,933
Magistrate court	79,349	79,349	75,378	3,971
Probate court	193,959	193,959	197,134	(3,175)
Juvenile court	15,111	15,111	11,257	3,854
Indigent defense	28,363	28,363	22,228	6,135
Total court system	527,080	527,080	451,196	75,884
Public safety				
Sheriff	691,246	691,246	744,189	(52,943)
Coroner	25,970	25,970	21,614	4,356
Animal control	-	-	434	(434)
Emergency management	29,388	29,388	22,552	6,836
Fire fighting	-	-	2,356	(2,356)
Total public safety	746,604	746,604	791,145	(44,541)

Continued...

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

**STEWART COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET (NON-GAAP) AND ACTUAL**  
**For the Year Ended December 31, 2020**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Public works				
Road department	561,020	561,020	932,127	(371,107)
Solid waste collection	-	-	222,885	(222,885)
Landfill post-closure	18,100	18,100	12,250	5,850
Total public works	<u>579,120</u>	<u>579,120</u>	<u>1,167,262</u>	<u>(588,142)</u>
Health and welfare				
Public health	46,565	46,565	60,290	(13,725)
Welfare	4,500	4,500	1,858	2,642
Health and wellness	-	-	269	(269)
Total health and welfare	<u>51,065</u>	<u>51,065</u>	<u>62,417</u>	<u>(11,352)</u>
Culture and recreation				
Senior center	5,602	5,602	5,931	(329)
Library	15,500	15,500	18,254	(2,754)
Total culture and recreation	<u>21,102</u>	<u>21,102</u>	<u>24,185</u>	<u>(3,083)</u>
Housing and development				
Extension service	60,444	60,444	32,766	27,678
Code enforcement / building inspection	5,060	5,060	1,019	4,041
Planning and zoning	-	-	4,700	(4,700)
Georgia Forestry Commission	-	-	22,776	(22,776)
Total housing and development	<u>65,504</u>	<u>65,504</u>	<u>61,261</u>	<u>4,243</u>
Total Expenditures	<u>3,259,850</u>	<u>3,259,850</u>	<u>3,677,680</u>	<u>(417,830)</u>
Excess / (Deficiency) of Revenues over Expenditures	<u>428,584</u>	<u>428,584</u>	<u>570,482</u>	<u>141,898</u>
Other financing sources				
Transfer out	(185,000)	(185,000)	(811,326)	(626,326)
Sale of capital assets and other surplus	500	500	50	(450)
Total other financing sources	<u>(184,500)</u>	<u>(184,500)</u>	<u>(811,276)</u>	<u>(626,776)</u>
Net Change in Fund Balance	244,084	244,084	(240,794)	(484,878)
Fund Balance - Beginning of Year	<u>2,110,835</u>	<u>2,110,835</u>	<u>2,110,835</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 2,354,919</u>	<u>\$ 2,354,919</u>	<u>\$ 1,870,041</u>	<u>\$ (484,878)</u>

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

**STEWART COUNTY, GEORGIA**  
**T.I.A. FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET (GAAP) AND ACTUAL**  
**For the Year Ended December 31, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:				
Sales Taxes	430,000	430,000	527,770	97,770
Intergovernmental	-	-	16,903	16,903
Interest revenue	-	-	1,038	1,038
Total Revenues	<u>430,000</u>	<u>430,000</u>	<u>545,711</u>	<u>115,711</u>
Expenditures:				
Current::				
Public Works:				
Road department	263,000	263,000	354,884	(91,884)
Debt service				
Principal	133,000	133,000	111,455	21,545
Interest	-	-	8,001	(8,001)
Total expenditures	<u>396,000</u>	<u>396,000</u>	<u>474,340</u>	<u>(78,340)</u>
Excess of Revenues over Expenditures	<u>34,000</u>	<u>34,000</u>	<u>71,371</u>	<u>37,371</u>
Net Change in Fund Balance	34,000	34,000	71,371	37,371
Fund Balance - Beginning of Year	<u>243,035</u>	<u>243,035</u>	<u>243,035</u>	<u>-</u>
Fund Balance - End of Year	<u><u>277,035</u></u>	<u><u>277,035</u></u>	<u><u>314,406</u></u>	<u><u>37,371</u></u>

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

**STEWART COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND**  
**December 31, 2020**

	<u>Emergency Medical Services</u>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 11,244
Due from General Fund	74,781
Accounts receivable, net of allowance for doubtful accounts	48,589
Payroll tax overpayments	<u>7,377</u>
Total Current Assets	<u>141,991</u>
Noncurrent Assets:	
Capital assets	
Capital assets, not being depreciated	19,762
Capital assets, being depreciated	<u>411,758</u>
Capital assets, net of depreciation	<u>431,520</u>
Total Noncurrent Assets	<u>431,520</u>
Total Assets	<u>573,511</u>
 <b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	7,810
Accrued wages	38,626
Payroll taxes payable	1,684
Capital leases due in one year	<u>91,194</u>
Total Current Liabilities	<u>139,314</u>
Long-Term Liabilities:	
Capital leases due in more than one year	<u>116,280</u>
Total Long-Term Liabilities	<u>116,280</u>
Total Liabilities	<u>255,594</u>
 <b>NET POSITION</b>	
Net investment in capital assets	224,046
Unrestricted	<u>93,871</u>
Total Net Position	<u><u>\$ 317,917</u></u>

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



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

	Emergency Medical Services
<b>OPERATING REVENUES</b>	
Charges for services	339,384
Mutual aid	2,900
Total Operating Revenues	342,284
 <b>OPERATING EXPENSES</b>	
Salaries	704,663
Firefighter stipend	29,446
Payroll taxes and retirement	74,254
Group insurance	71,415
Firefighter cancer insurance	3,183
Office supplies and postage	5,056
Operating supplies	4,499
Uniforms	4,978
Mutual aid Webster County	8,550
Medical supplies	19,806
Fuel, oil and lube	17,777
Property and liability insurance	14,430
Small tools and equipment	1,834
Fire fighting equipment	10,091
Tires	2,826
Rent	4,200
Computer support	1,218
Service bureau	2,200
Operating license	6,700
Employee education	1,600
Repair and maintenance	5,836
Telephone	8,605
Miscellaneous	2,547
Firefighter PPE	4,620
Depreciation	72,178
Total Operating Expenses	1,082,512
Operating Income (Loss)	(740,228)
 <b>NONOPERATING REVENUE (EXPENSE)</b>	
Federal CARES Act financial assistance	9,783
Interest expense	(12,079)
Net Nonoperating Revenue (Expense)	(2,296)
Income (Loss) before transfers	(742,524)
 <b>TRANSFERS</b>	
Transfers in	740,004
Change in Net Position	(2,520)
Net Position - Beginning of Year	320,437
Net Position - End of Year	\$ 317,917

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

**STEWART COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**  
**For the Year Ended December 31, 2020**

	<u>Emergency Medical Services</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash Received from patients	\$ 358,501
Cash Payments to Suppliers	(108,664)
Cash Payments to Employees for Services	<u>(875,114)</u>
Net Cash Used In Operating Activities	<u>(625,277)</u>
 <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>	
Receipts from other governments	9,783
Transfers in from General Fund	740,004
Overpaid payroll tax	<u>1,343</u>
Net Cash Provided By Non-Capital Financing Activities	<u>751,130</u>
 <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Payments for capital acquisitions	(19,762)
Principal paid on capital leases	(87,585)
Interest Paid on debt	<u>(12,079)</u>
Net Cash Used In Capital and Related Financing Activities	<u>(119,426)</u>
Net Increase in Cash and Cash Equivalents	6,427
Cash and Cash Equivalents - Beginning of year	<u>4,817</u>
Cash and Cash Equivalents - End of year	<u><u>\$ 11,244</u></u>
 Displayed as:	
Cash and cash equivalents	<u><u>\$ 11,244</u></u>

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

**STEWART COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**  
**For the Year Ended December 31, 2020**

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	Emergency Medical Services <hr/>
Operating Income (Loss)	\$ (740,228)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities :	
Depreciation	72,178
(Increase) decrease in accounts receivable	16,357
(Increase) decrease in due from general fund	14,431
Increase (decrease) in accounts payable	4,138
Increase (decrease) in accrued salaries	<hr/> 7,847
Net Cash Used In Operations	<hr/> <hr/> \$ (625,277)

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

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

	Custodial Funds
<b>ASSETS</b>	
Cash and cash equivalents	\$ 154,937
Taxes receivable	952,139
Total Assets	1,107,076
<b>LIABILITIES</b>	
Due to others	7,165
Uncollected taxes	952,139
Total Liabilities	959,304
<b>NET POSITION</b>	
Restricted:	
Individuals organizations, and other governments	\$ 147,772

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

**STEWART COUNTY, GEORGIA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**For the Year Ended December 31, 2020**

	Custodial Funds
<b>ADDITIONS</b>	
Taxes	\$ 3,141,671
Fines and fees	140,348
Other custodial collections	15,791
Total additions	3,297,810
<b>DEDUCTIONS</b>	
Taxes paid to other governments	3,141,413
Other custodial disbursements	134,844
Total deductions	3,276,257
 Net increase in fiduciary net position	 21,553
 Net position, beginning of year, restated	 126,219
Net position, end of year	\$ 147,772

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

**STEWART COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Stewart County, Georgia conform to generally accepted accounting principles as applicable to governments. The following is a summary of the County's more significant policies applied in the preparation of the accompanying financial statements.

**1-A. Reporting Entity**

Stewart County was created by an act of the Georgia General Assembly on December 23, 1830. The County operates under the county commission-county manager form of government. Five elected members compose the Board of County Commissioners. The County provides the following services as authorized by state law: general administrative services, public safety, roads and bridges, courts, health and welfare, planning and zoning, and solid waste collection.

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of Stewart County, Georgia (the "primary government") and any component units. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The component units discussed below are included in the County's reporting entity because of the significance of the operational and financial relationships with the County. In conformity with generally accepted accounting principles, the financial statements of the component units have been included as a discretely presented component units. The component unit columns in the basic financial statements includes the financial data for the County's component units, as reflected in their most recent audited financial statements. The financial information for the component units is reported in columns separate from the County's financial information to emphasize that they are legally separate from the County.

**Discretely Presented Component Units**

**The Stewart County Board of Health (Health Department)** Title 31, Chapter 3 of the Official Code of Georgia Annotated, establishes County Boards of Health and prescribes their powers, functions and membership. The Health Department is charged with determining the health needs and resources of its jurisdiction, developing programs, activities, and facilities responsive to those needs, and enforcing all laws related to health matters unless they fall under the jurisdiction of other agencies. The Health Department is governed by the Stewart County Board of Health (Board). The County appoints the voting majority of the board. Although the County does not have the authority to approve or modify the budget for the Health Department, the County provides financial support to the Health Department. The Health Department is presented as a governmental fund type. The Health Department issued separate financial statements that have a June 30 year-end. Complete financial statements can be obtained at the following address: Stewart County Board of Health, 211 Health Department Road, Lumpkin, Georgia 31815.

**The Stewart County Water and Sewerage Authority** was established by the Georgia State Legislature approved March 24, 1988. The Authority is a body corporate and politic and is deemed to be a political subdivision of the State of Georgia and a public corporation. The Authority is composed of five members. One member each is appointed by the governing authorities of the Cities of

**STEWART COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

Richland and Lumpkin and three members are appointed by the governing authority of Stewart County. The County does not have the authority to approve or modify the budgets of the Authority, the County is not legally obligated nor has it assumed the obligation to finance the deficits of the Authority. The County does not provide any financial support, nor does it have the right to claim any surpluses that the Authority may have. Complete financial statements can be obtained at the following address: Stewart County Water and Sewerage Authority 1764 Broad Street, Lumpkin Ga. 31815.

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

**Basis of Presentation**

*Government-wide financial statements* (Statements of Net Position and Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component units. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed by taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed significantly by fees and charges to external parties.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Revenues that are not classified as program revenues, including all taxes, and fees from the Stewart County Detention Center are presented as general revenues.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

*Fund Financial Statements* provide more detailed information about the government's most significant funds, including fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds. The activities of the government are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Property taxes, local option sales taxes, other taxes, intergovernmental revenues, interest, and charges for services associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods

**STEWART COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**1-B. Basis of Presentation, Basis of Accounting (continued)**

in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of enterprise funds are charges to customers for sales and services provided. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The County reports the following major governmental funds:

General Fund - is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The County-wide solid waste pick-up service is included in the General Fund.

TIA Fund – This fund was established to account for the collection of the discretionary portion of the Transportation Investment Act special 1% sales tax proceeds and expenditures, which are legally restricted for road maintenance and noncapital projects. "Project" means, without limitation, any new or existing airports, bike lanes, bridges, bus and rail mass transit systems, freight and passenger rail, pedestrian facilities, ports, roads, terminals, and all activities and structures useful and incident to providing, operating, and maintaining the same. The term shall also include direct appropriations to a local government for the purpose of serving as a local match for state or federal funding.

SPLOST 2019 Fund - is a capital projects fund used to account for the acquisition, construction, equipping and installation of certain capital outlay projects for the benefit of all Stewart County citizens. Financing is provided by the special purpose sales and use tax.

The County reports the following major enterprise fund:

Emergency Medical Service Fund - This fund accounts for the operation of the County's fire and ambulance service.

Additionally, the County reports the following fund types:

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Business-type/Proprietary Funds).

Custodial Funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as traffic fines, support payments and ad valorem and property taxes.



**STEWART COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**1-C Measurement Focus, Basis of Accounting**

*Government-wide, Proprietary, and Fiduciary Fund Financial Statements* are reported using the flow of economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Revenue from grants and similar items is recognized in the fiscal year in which all eligibility requirements imposed by the provider have been met.

*Governmental Fund Financial Statements* are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days after year-end. Property taxes, sales taxes, franchise taxes, licenses and interest are considered to be susceptible to accrual. Expenditures generally are recorded when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the obligations are expected to be liquidated with expendable available financial resources. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources

**1-D. Cash and Cash Equivalents and Investments**

The government and the discretely presented component unit's cash and cash equivalents are considered to be cash on hand, demand deposits, money market accounts, and short-term investments with original maturities of three months or less from the date of acquisition. The County has no investments.

**1-E. Interfund Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements for goods provided or services rendered occur during the course of operations. In the fund financial statements these receivables and payables outstanding at the end of the fiscal year is reported as either "due to other funds" or "due from other funds."

In the government-wide financial statements, the effect of interfund activity has been removed, however, any residual balances outstanding between governmental activities and business-type activities are reported as "internal balances."

**1-F. Inventories**

Inventories of expendable supplies held for consumption are not considered material and are recorded as expenditures, or expenses, as appropriate, when purchased.

**STEWART COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**1-G. Prepaid Items**

Occasionally the county may make certain payments to vendors reflect costs applicable to future accounting periods, and are recorded as prepaid items in both government-wide and fund financial statements.

**1-H. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items acquired subsequent to October 1, 2003), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Property, plant, and equipment capital assets are defined by the government as assets with an initial, individual cost of \$7,500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. This includes maintenance and resurfacing of county roads. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

Buildings and Improvements	15 - 30 years
Vehicles and Equipment	5 - 10 years
Infrastructure	30 - 50 years

**1-I. Deferred Inflows/Outflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period or periods and so will not be recognized as an outflow or resources (expense/expenditures) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**STEWART COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**1-J. Compensated Absences**

The County's personnel policy permits all full-time and acting full-time employees to receive paid annual leave from five to fifteen days depending on their length of service. Employees must take annual vacation leave within the calendar year beginning January 1 through December 31. Employees will be compensated for accumulated leave upon leaving the employment of the County.

All full-time and acting full-time employees are eligible for sick leave, which is earned at a rate of one day per month regardless of length of service. Employees may accumulate a maximum of fifteen sick days. There is no provision to compensate employees for unused sick pay when they separate from service.

At year end no liability exists for unused vacation or sick leave.

For 2020 the County has budgeted an expenditure of \$6,353 in the General Administration Department and paid \$22,428.37 for accumulated sick leave resulting from a prior personnel policy.

**1-K. Fund Equity**

In the financial statements, governmental funds report the following classifications of fund balances in accordance with Governmental Accounting Standards Board Statement No. 54:

- Nonspendable — amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted — amounts are restricted when constraints have been placed on the use of resources by (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed — amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Commissioners through adoption of a resolution. The Commissioners also may modify or rescind the commitment.
- Assigned — amounts that are constrained by the Commission's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Commissioners have authorized the Commission Chairman to assign fund balances.
- Unassigned — amounts that have not been assigned to other funds, and that are not restricted, committed, or assigned to specific purposes within the General Fund.

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

The County does not have a formal minimum fund balance policy.

**STEWART COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**1-L. Net Position Flow Assumption**

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made in order in which the resources are considered to be applied.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted first, and then unrestricted resources as they are needed. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**1-M. Management Estimates**

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

**NOTE 2. BUDGETS AND BUDGETARY ACCOUNTING**

**2-A. Budget Process**

An operating budget is legally adopted each fiscal year for the general fund only. Special revenue funds are not budgeted. Capital projects funds are project length budgets.

1. Prior to the start of the new fiscal year the County Manager submits to the Board of Commissioners a proposed operating budget for the General Fund only. The operating budget includes proposed expenditures and the means of financing them.
2. The Commission holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Stewart County
3. The budget is then revised as necessary and adopted by the Commission
4. The budget as adopted may be revised during the year only by formal action of the Commission in a regular meeting.
5. Formal budgetary integration has been employed. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP)
6. Budgeted amounts are as originally adopted, or as amended by the Commission.

The appropriated budget is prepared on a detailed line item basis. Expenditures are budgeted by department. The legal level of control (the level at which expenditures may not legally exceed appropriations) is by department. Budget revisions at this level are subject to final review by the Board of Commissioners. Within these control levels, the County Manager may transfer appropriations without Commission approval for any line item except salaries, travel and capital outlay.

**STEWART COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 2. BUDGETS AND BUDGETARY ACCOUNTING (continued)**

**2-B. Excess of Expenditures over Appropriations**

The following departments had excess of actual expenditures over appropriations for the year ended December 31, 2020:

General Fund		TIA Fund	
Tax Commissioner	\$ 7,509	Road Department	<u>\$ 78,340</u>
Probate Court	3,175		
Sheriff's Department	52,943		
Animal Control	434		
Fire Fighting	2,356		
Road Department	371,107		
Solid Waste Collection	222,885		
Public Health	13,725		
Health and Wellness	269		
Senior Center	329		
Library	2,754		
Planning and Zoning	4,700		
Georgia Forestry Commission	22,776		
Transfers out	<u>626,326</u>		
	<u>\$ 1,331,288</u>		

The overages in Animal Control, Fire Fighting, Solid Waste Collection, Health and Wellness, Planning and Zoning, and Georgia Forestry Commission were because the expenditures were not budgeted. These and the other General Fund overages were funded by under-expenditures in other departments or surpluses. Overages in the TIA Fund were funded from existing fund balances.

**NOTE 3. DEPOSITS AND INVESTMENTS**

**Custodial Credit Risk – Deposits** The County does not have a formal policy for custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County limits its exposure to custodial credit risk by requiring deposits to be collateralized in accordance with state law. State statutes require all deposits and investments (other than federal or state governmental instruments) to be collateralized by depository insurance, obligations of the U. S. government, or bonds of public authorities, counties or municipalities. The County's funds are on deposit in a credit union which is a member of NCUA; applicable accounts are insured up to \$250,000, additionally the credit union has obtained an irrevocable standby letter of credit from the Federal Home Loan Bank of Atlanta with an amount available of \$5,000,000.

*Interest rate risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Credit risk.* Georgia law allows investments in obligation of the U.S. Treasury, other U.S. Governmental Agencies, State of Georgia, other states, prime bankers acceptances, repurchase agreements, other political subdivisions of Georgia and the Office of the State Treasurer.

The County's policy is to deposit any available excess funds into interest-bearing money market accounts or certificates of deposit. The county had no certificates of deposit at December 31, 2020.

**STEWART COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 4. PROPERTY TAXES**

State law requires that property taxes be based on assessed value, which is 40% of market value. All real and personal property (including motor vehicles) is valued as of January 1 of each year and must be returned for tax purposes by April 1. With the exception of motor vehicles and the property of public utilities, which are valued by the State Revenue Department, all assessments are made by the Board of Tax Assessors of Stewart County.

Exemptions are permitted for certain inventories. A homestead exemption is allowed for each taxpayer that is a homeowner and resides in the household as of January 1. There are other exemptions provided by the state and local laws.

Upon completion of all assessments and tax returns, the information is turned over to the County Tax Commissioner for compilation of the tax digest. The completed tax digest must be submitted to the State Revenue Commissioner for approval who must ascertain that real property on the tax digest is in compliance with state law. The State Revenue Commissioner has the option to withhold certain state funding if the mandated 40% level is not reached.

The Stewart County Tax Commissioner distributes tax notices and collects tax payments. Motor vehicle ad valorem taxes are due based upon the birthday of the owner. The 2020 property tax was levied on September 25, 2020 and mailed on October 6, 2020 with a due date of December 20, 2020.

The County bills and collects its own property taxes as well as taxes for the State and County School District. Collections of the County taxes and their remittances are accounted for in the Tax Commissioner's Custodial Fund.

**NOTE 5. RECEIVABLES**

Receivables as of year-end for the County's individual major funds and nonmajor governmental and its enterprise funds, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Nonmajor Governmental</u>	<u>EMS Fund</u>	<u>Total</u>
Receivables				
Property Taxes	\$ 737,364	\$ -	\$ -	\$ 737,364
Accounts	<u>-</u>	<u>-</u>	<u>551,271</u>	<u>551,271</u>
Gross Receivables	737,364	-	551,271	1,288,635
Less: Allowance for Doubtful Accounts	<u>(34,302)</u>	<u>-</u>	<u>(502,682)</u>	<u>(536,984)</u>
Net Receivables	<u>\$ 703,062</u>	<u>\$ -</u>	<u>\$ 48,589</u>	<u>\$ 751,651</u>

Property tax receivables have been reduced to their estimated net realizable value. Estimated uncollectible amounts are based upon historical experience rates and result in a direct reduction of the related revenue amount at the end of the period. The net receivables collected during the year ended December 31, 2020, and collected by February 28, 2021, are recognized as revenues in the year ended December 31, 2020. Net receivables estimated to be collected subsequent to the end of February are deferred as of December 31, 2020, and recorded as revenue when received. Prior year levies were recorded using substantially the same principles, and remaining receivables are reevaluated annually.

EMS Fund accounts receivable are all collections after December 31, 2020 for dates of service on that date or before. Amounts are recorded net of third-party payor allowances and discounts. Patient self-pay accounts are generally considered uncollectible.

**STEWART COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 6. DUE FROM OTHER GOVERNMENTS**

Amounts due from other governments at December 31, 2020, are as follows:

Fund:	<u>State</u>	<u>City of Lumpkin</u>	<u>City of Richland</u>
General	\$ 11,326		
TIA	50,299		
SPLOST 2019	<u>32,359</u>	<u>19,228</u>	<u>19,228</u>
Total	<u>\$ 93,984</u>	<u>\$ 19,228</u>	<u>\$ 19,228</u>

**NOTE 7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

The composition of interfund balances as of December 31, 2020, is as follows:

*Due to/from other funds:*

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
EMS Fund	General Fund	\$ 74,781
TIA Fund	General Fund	26,450

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The County expects to repay all interfund balances within one year.

*Interfund transfers:*

<u>Transfer To</u>	<u>Transfer From</u>	<u>Amount</u>
EMS Fund	General Fund	\$ 740,004
E-911 Fund	General Fund	71,322

Transfers are used to move unrestricted revenue to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching fund for various grant programs. The transfer of \$740,004 from the General Fund to the EMS Fund was to supplement operations. The transfer in to the E-911 Fund was to supplement operations.

**STEWART COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 8. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2020, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital Assets, Nondepreciable:				
Land	\$ 368,408	\$ -	\$ -	\$ 368,408
Construction in progress	-	79,797	-	79,797
Total Nondepreciable Capital Assets	<u>368,408</u>	<u>79,797</u>	<u>-</u>	<u>448,205</u>
Capital Assets, Being Depreciated:				
Buildings and improvements	14,823,550	1	-	14,823,551
Equipment, furniture & vehicles	3,170,125	136,890	(22,700)	3,284,315
Infrastructure	1,575,117	1	-	1,575,118
Total Capital Assets, Being Depreciated	<u>19,568,792</u>	<u>136,892</u>	<u>(22,700)</u>	<u>19,682,984</u>
Accumulated Depreciation:				
Buildings and improvements	(3,769,261)	(378,657)	-	(4,147,918)
Equipment, furniture & vehicles	(2,413,858)	(174,415)	22,700	(2,565,573)
Infrastructure	(406,436)	(62,746)	-	(469,182)
Total Accumulated Depreciation	<u>(6,589,555)</u>	<u>(615,818)</u>	<u>22,700</u>	<u>(7,182,673)</u>
Total Depreciable Assets, Net	<u>12,979,237</u>	<u>(478,926)</u>	<u>-</u>	<u>12,500,311</u>
Governmental Activities, Capital Assets, Net	<u>\$ 13,347,645</u>	<u>\$ (399,129)</u>	<u>\$ -</u>	<u>\$ 12,948,516</u>
Governmental Activities Depreciation Expense:				
General Government			\$ 308,858	
Public Safety			67,048	
Public Works			226,614	
Health and welfare			13,298	
Total Governmental Activities Depreciation Expense			<u>\$ 615,818</u>	
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
<b>Business-Type Activities:</b>				
Capital Assets, Nondepreciable:				
Construction in progress	\$ -	\$ 19,762	\$ -	\$ 19,762
Total Capital Assets, Nondepreciable	<u>-</u>	<u>19,762</u>	<u>-</u>	<u>19,762</u>
Capital Assets, Being Depreciated:				
Equipment, furniture & vehicles	881,093	-	-	881,093
Buildings and improvements	12,531	-	-	12,531
Total Capital Assets, Being Depreciated	<u>893,624</u>	<u>-</u>	<u>-</u>	<u>893,624</u>
Accumulated Depreciation:				
Equipment, furniture & vehicles	(397,157)	(72,178)	-	(469,335)
Buildings and improvements	(12,531)	-	-	(12,531)
Total Accumulated Depreciation	<u>(409,688)</u>	<u>(72,178)</u>	<u>-</u>	<u>(481,866)</u>
Capital Assets, Being Depreciated, Net	<u>483,936</u>	<u>(72,178)</u>	<u>-</u>	<u>411,758</u>
Business-Type Activities Capital Assets, Net	<u>\$ 483,936</u>	<u>\$ (52,416)</u>	<u>\$ -</u>	<u>\$ 431,520</u>
Business-Type Activities Depreciation Expense:				
Emergency Medical Services Fund			<u>\$ 72,178</u>	

Retirement in the Governmental Activities is to record a wrecked Sheriff's vehicle.



**STEWART COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 9. LONG-TERM DEBT**

The following is a summary of long-term debt activity for the fiscal year ended December 31, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
Compensated absences	\$ -	\$ 17,386	\$ (17,386)	\$ -	\$ -
Capital lease payable	292,736	-	(111,456)	181,280	41,045
Landfill post-closure costs	224,824	-	(39,100)	185,724	39,100
<b>Total Governmental Activities</b>	<b>\$ 517,560</b>	<b>\$ 17,386</b>	<b>\$ (167,942)</b>	<b>\$ 367,004</b>	<b>\$ 80,145</b>
<b>Business-type Activities:</b>					
Compensated absences	\$ -	\$ 14,507	\$ 14,507	\$ -	\$ -
Capital lease payable	295,059	-	(87,585)	207,474	91,194
<b>Total Business-type Activities</b>	<b>\$ 295,059</b>	<b>\$ 14,507</b>	<b>\$ (73,078)</b>	<b>\$ 207,474</b>	<b>\$ 91,194</b>

**Governmental Activities Debt**

**Capital Leases.** The County has entered into capital lease agreements as lessee for financing the acquisition of various equipment. The lease agreements qualify as a capital lease for accounting purposes (titles transfer at the end of the lease terms) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. Total cost of assets under capital lease as of December 31, 2020, is \$318,273, which is included in governmental activities capital assets on the statement of net position.

The County recorded depreciation expense of \$39,638 with accumulated depreciation of \$144,363 in the fiscal year ended December 31, 2020 on assets under capital leases.

The County's total capital lease debt service requirements to maturity are as follows:

Year Ending December 31,	Minimum <u>Lease Payments</u>
2021	\$ 46,938
2022	46,938
2023	30,406
2024	<u>72,281</u>
Total minimum lease payments	196,563
Less: amount representing interest	<u>( 15,283)</u>
Present value of minimum lease payments	<u>\$ 181,280</u>

The following table provides the terms of the capital leases

<u>Description</u>	<u>Cost</u>	<u>Term</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Principal Balance 12/31/20</u>
CAT 320F Excavator	\$ 182,244	84 months	2.530%	6/28/2023	\$ 66,369
CAT 926M Wheel Loader	136,029	60 months	4.170%	6/21/2024	<u>114,911</u>
					<u>\$ 181,280</u>

The CAT 926M Wheel Loader lease contains a balloon payment of \$64,553 at the end of the term.

**STEWART COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 9. LONG-TERM DEBT (continued)**

**Governmental Activities Debt**

**Landfill Post-Closure Care Costs**

The Stewart County, Georgia closed its landfill in 1991 and placed a final cover on the landfill in accordance with state and federal laws and regulations. In addition, state and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the site for thirty years after closure. These maintenance and monitoring functions are estimated to cost \$39,100 per year.

Although the post-closure costs will be paid when the services are performed, the County reports a total liability of \$185,724 as landfill post-closure care liability at December 31, 2020. This amount represents the cumulative amount of landfill post-closure costs based on the 100 percent of the capacity of the landfill. The County has no assets restricted for payment of post-closure care costs. Actual costs may change due to inflation, changes in technology, or changes in regulations.

**Business-Type Activities Debt**

**Capital Leases**

The County has entered into capital lease agreements as lessee for financing the acquisition of various equipment. The lease agreements qualify as a capital lease for accounting purposes (titles transfer at the end of the lease terms) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. Total cost of assets under capital lease as of December 31, 2020, is \$427,645, which is included in business-type activities capital assets on the statement of net position.

The County recorded depreciation expense of \$46,030 with accumulated depreciation of \$107,456 in the fiscal year ended December 31, 2020 on assets under capital leases.

The County's total capital lease debt service requirements to maturity are as follows:

Year Ending December 31,	<u>Minimum Lease Payments</u>
2021	\$ 99,663
2022	88,778
2023	<u>32,921</u>
Total minimum lease payments	221,362
Less: amount representing interest	<u>( 13,888)</u>
Present value of minimum lease payments	<u>\$ 207,474</u>

The following table provides the terms of the capital leases

<u>Description</u>	<u>Cost</u>	<u>Term</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Principal Balance 12/31/2020</u>
Breathing Apparatuses	\$ 102,401	5 annual	5.062%	11/15/2022	\$ 42,616
2 - LUCAS Devices	32,658	3 annual	0.000%	8/30/2021	10,886
2 - 2018 GMC Ambulances	292,586	10 semi-annual	4.536%	6/9/2023	153,972
					<u>\$ 207,474</u>

**STEWART COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 10. FUND EQUITY**

The following is a summary of the fund balance classifications as of December 31, 2020:

	<u>General</u>	<u>TIA Fund</u>	<u>SPL LOST 2019</u>	<u>Non-Major Governmental</u>	<u>Total</u>
<b>Fund Balances</b>					
Unspendable:					
Prepaid insurance	\$ 58,216	\$ -	\$ -	\$ -	\$ 58,216
Restricted for:					
Capital improvements	726,127	314,406	329,168	245,760	1,615,461
Drug Awareness	-	-	-	50,507	50,507
Law Library	-	-	-	72,868	72,868
Codification of county ordinances	46,589	-	-	-	46,589
E-911	-	-	-	8,385	8,385
Jail	-	-	-	9,718	9,718
Sheriff's Department	-	-	-	5,024	5,024
Committed for:					
Solid waste collection	192,313	-	-	-	192,313
Assigned for:					
Education	16,996	-	-	-	16,996
Park maintenance	-	-	-	10,623	10,623
Fire department	48	-	-	-	48
Unassigned	<u>829,752</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>829,752</u>
<b>Total Fund Balances</b>	<b><u>\$ 1,870,041</u></b>	<b><u>\$ 314,406</u></b>	<b><u>\$ 329,168</u></b>	<b><u>\$ 402,885</u></b>	<b><u>\$ 2,916,500</u></b>

**NOTE 11. DEFINED CONTRIBUTION RETIREMENT PLAN**

The County has adopted the ACCG 457(b) Deferred Compensation Plan for Stewart County Employees and the ACCG 401(a) Defined Contribution Plan for Stewart County Employees.

The 457(b) plan is available to all employees including elected or appointed officials of the County. The County cannot make any basic contributions, discretionary contributions, or matching contributions. Employees through salary reductions may contribute up to the IRC 402(g) limit (\$19,000 in 2020). Participants direct investment of all accounts. Self-directed brokerage is not permitted.

Contributions made by and made for individual participants are credited to that individual participant's account.

The 401(a) plan is available to all full-time County employees working at least 30 hours a week after one year of service. None of the County's elected officials are eligible to participate. The contribution requirements of plan members and the government are established and may be amended by resolution passed by the County Board of Commissioners. There is no mandatory requirement for employee contributions; after-tax employee contributions are not permitted. The employer can make basic contributions equal to 1% of each Participant's Compensation. No employer discretionary contributions are permitted. Employer matching contributions equal to 50% of the first 2% on amounts Participants contribute to the 457(b) plan. The maximum matching contribution shall be no more than 1% of compensation. Matching contributions shall be made on a payroll basis. Participants direct the investments of all accounts and self-directed brokerage is not permitted. Employer contributions become 100% vested after 3 years or more of service.

**STEWART COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 11. DEFINED CONTRIBUTION RETIREMENT PLAN (continued)**

Upon retirement or employment termination, employees are entitled a lump sum distribution of the employee and employer contributions with investment earnings or the option of receiving monthly, semi-annual, or annual payments based on an amount equal to the amount of the employee and employer contributions with investment earnings.

For 2020 the County's General Fund contributions to the 401(a) Plan were \$18,824 and the employee contributions to the 457(b) Plan amounted to \$16,651 or 2.62% of the total covered payroll. The EMS Fund contributions for the year to the 401(a) Plan were \$14,421, and the employee contributions to the 457(b) Plan amounted to \$16,240 or 3.67% of total covered payroll. A total of 16 General Fund employees and 10 EMS Fund employees participated in the plan for the year. Two elected officials participated in the 457(b) plan. The County does not match any of the contributions of elected officials.

All amounts of contribution defined under the plan, all property and investments purchased with those amounts, and all income attributable to those amounts, properties, or rights are: held for the exclusive benefits of the employees, or retired employees or their beneficiaries, in a trust, custodial account, or qualified insurance contract, in conformity with the "Small Business Job Protection Act of 1996." These sums are not reported within the County's annual financial report. ACCG administers the plans.

**NOTE 12. OTHER RETIREMENT PLANS**

The following plans are in effect for the constitutional officers of Stewart County. The County does not contribute directly to the plans. Contributions are made through an increase in the fine amounts. The County exercises no control over these plans.

Probate Judges' Retirement Fund of Georgia

The Probate Judge is covered under a pension plan, which requires that certain sums from marriage licenses and fines or bond forfeitures be remitted to the pension plan before the payment of any costs of other claims.

Clerk of Superior Court Retirement Fund

The Clerk of Superior Court is covered under a pension plan, which requires that certain sums of fees and fines or bond forfeitures be remitted to the pension plan before payment of any costs or other claims.

Sheriff's Retirement Fund/Peace Officer's Annuity and Benefit Fund

The Sheriff and his deputies are covered under separate pension plans, which require that certain sums from fines or bond forfeitures be remitted by the Probate Court, Magistrate Court or Clerk of Superior Court to the pension plan before the payment of any costs of other claims.

**STEWART COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 13. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in the Association of County Commissioners of Georgia (ACCG) Group Self-Insurance Workers' Compensation Fund and the Interlocal Risk Management Agency Property and Liability Insurance Fund, public entity risk pools currently operating as common risk management and insurance programs for member local governments.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pools' agents and attorneys 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 funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the Workers' Compensation Law of Georgia. The funds are to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Settled claims in the past three years have not exceeded the coverages.

**NOTE 14. CONTINGENT LIABILITIES**

**14-A. Litigation**

During the course of normal operations of the County, various claims and lawsuits arise. The County attorney has advised that there are no potential liabilities that will impair the position as of the date of this audit report.

**14-B. Grant Contingencies**

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.

**STEWART COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 15. JOINT VENTURES**

A joint venture is a legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (a) an ongoing financial interest, or (b) an ongoing financial responsibility.

**River Valley Regional Commission:** Under Georgia law, the County, in conjunction with other cities and counties in the eight county west central Georgia area, is a member of the River Valley Regional Commission and is required to pay annual dues thereto. During the year ended December 31, 2020, the County paid \$3,396 in such dues. Membership in Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the Regional Commission's in Georgia. The RDC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a Regional Commission. Separate financial statements may be obtained from: River Valley Regional Commission, P.O. Box 1908, Columbus, Georgia 31902-4908.

**Lower Chattahoochee Regional Transit Authority** (commonly known as the Pataula Transit Authority). The Authority was created by an act of the Georgia State Legislature in 2012 to provide transportation services, acquire, equip and maintain equipment necessary to maintain all modes of transportation (primarily shuttle vans and buses) for the counties of Stewart, Randolph and Quitman. The Authority is composed of seven members, two of which are appointed by each county and the seventh is appointed by the other six. The counties pay dues based on the most recent census. In 2020, Stewart County contributed zero. The most recent financial statements of the Authority may be obtained by contacting the Authority at P. O. Box 1908, Columbus, Georgia 31902.

**NOTE 16. RELATED ORGANIZATIONS**

An organization for which a primary government is not financially accountable (because it does not impose will or have a financial benefit or burden relationship) even though the primary government may appoint a voting majority of the organization's governing board.

**Stewart County Development Authority.** This authority was established by ordinance in 2001. In its current form, it became active in June, 2018 with nine members appointed by the Commission. Its purposes are to develop workforce and economic opportunities in the county and region; to use financial tools that are available to the authority to solicit entrepreneurial investment in the county; and to secure financial resources for marketing communities and incentives to close deals as an integral part of effective economic development efforts.

**Stewart County Housing Authority.** The Stewart County Housing Authority was established to address the needs of housing for low to moderate income families. The Commission appoints its five members, one of whom must be a resident. However, the County has no further accountability for this organization.

**The Southwest Georgia Regional Development Authority.** Organized with the assistance of the RVRC, the SG-RDA has a similar mission as the Stewart County Development Authority does, except that it has a regional reach, which emphasizes that economic development does not stop at the county border. The Stewart County Commission appoints two members.

**STEWART COUNTY, GEORGIA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 16. RELATED ORGANIZATIONS (continued)**

**The Southwest Georgia Council of Governments.** The council of governments was organized with the assistance of the RVRC to provide a forum for the various governments within the counties of Stewart, Clay, Quitman, and Randolph to share information and possibly work for regional solutions. The Commission appoints two members.

**Golden Triangle Resource, Conservation, and Development Council.** The Council is a 501(c)(3) organization made up of action-oriented volunteers and local leaders who identify problems, develop strategies, and implement beneficial programs and projects in its member county area. The focus on Land Conservation, Water Management, Community Development, and Land Management. The Golden Triangle RC&D Council is committed to natural resource conservation, community development, environmental protection, and cultural and historical preservation. They collaborate with state, federal, and local agencies and organizations to accomplish our mission. The Council currently serves 14 counties in the SW Georgia area that include Baker, Calhoun, Clay, Early, Grady, Decatur, Dougherty, Miller, Mitchell, Randolph, Seminole, Stewart, Terrell and Worth.

**NOTE 17. PERSONAL PROPERTY TAX SAVINGS INCENTIVE**

On March 31, 2020 the County, together with the Southwest Georgia Regional Development Authority (Authority) and the Stewart County Board of Education (BOE) signed a Memorandum of Understanding with SR Lumpkin, LLC and its successors (Silicon Ranch) for the development and operation of a solar energy production facility in Stewart County. Contingent upon Silicon Ranch commencing construction of the Project before December 31, 2021, and closing of a bond issuance on or before December 31, 2020 the Commissioners with the consent of the BOE shall provide to Silicon Ranch a payment in lieu of taxes (PILOT) as to the personal property improvements over a 25 year term, commencing when the project begins commercial operation, but not later than December 31, 2022. Annual PILOT payments will be \$137,739 per year payable as follows: \$60,000 each to the Board of Commissioners and the BOE and \$17,739 to the Development Authority. Based on the 2020 total millage of 26.673 the tax savings will range from \$723,799 in the first year to \$43,637 in the last nine years.

**NOTE 18. CHANGE IN ACCOUNTING PRINCIPLE**

In conjunction with the implementation of Governmental Accounting Standards Board (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>Fiduciary Activities</u>
Beginning Net Position, custodial activities, as previously reported	\$ -
Recognition of the beginning net position of the former Agency Funds now reported as Custodial Funds	<u>126,219</u>
Beginning Net Position, custodial activities, as restated	<u>\$ 126,219</u>

SUPPLEMENTARY INFORMATION



## STEWART COUNTY, GEORGIA NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

**Jail Construction and Staffing Fund** – This fund accounts for fines restricted by State law for jail operations and construction.

**Law Library Fund** – This fund accounts for fines restricted by State law for Law Library operations within the County.

**Drug Abuse Fund** – This fund accounts for fines restricted by State law for drug abuse treatment and educational purposes.

**Sheriff's Grant Account** – To account for collection of fees for background checks, donations and other revenues which supplement the Sheriff's Department operations.

**E-911 fund** – To account for the receipt of E-911 charges for telephone service and the disbursement of fees to Early County, Georgia pursuant to the agreement dated June 22, 2016 for Early County to operate an E-911 service for the benefit of the citizens of Stewart County.

**Condemnation of Controlled Substances Money** – to account for the collection of funds and property seizures by the sheriff's Department.

**Park Fund** – To hold funds assigned by the Board of Commissioners to maintain or redevelop the county (formally RV) park.

### CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

**2013 SPLOST Fund** – This fund was established to account for the proceeds of SPLOST tax monies collected and the projects approved for those funds.

**CDBG Fund** - This fund is used to account for road and drainage project using Community Development Block Grant funds.

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

	Special Revenue Funds						Capital Projects Funds			Total
	Parks Fund	Condemnation of Controlled Substances Money	Sheriff's Grant Fund	Jail Construction & Staffing Fund	E-911 Fund	Drug Abuse Education & Treatment Fund	Law Library	Street and Drainage Project	2013-2018 Special Purpose Sales Tax Fund	
ASSETS										
Cash and cash equivalents	\$ 10,623	\$ 3,047	\$ 1,977	\$ 9,718	\$ 8,385	\$ 50,507	\$ 72,868	\$ 92	\$ 245,668	\$ 402,885
Total assets	\$ 10,623	\$ 3,047	\$ 1,977	\$ 9,718	\$ 8,385	\$ 50,507	\$ 72,868	\$ 92	\$ 245,668	\$ 402,885
FUND BALANCES										
Restricted for:										
Judicial	-	-	-	-	-	-	72,868	-	-	72,868
Public safety	-	3,047	1,977	9,718	8,385	50,507	-	-	-	73,634
Capital projects	-	-	-	-	-	-	-	92	245,668	245,760
Assigned	10,623	-	-	-	-	-	-	-	-	10,623
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances	10,623	3,047	1,977	9,718	8,385	50,507	72,868	92	245,668	402,885
Total liabilities and fund balances	\$ 10,623	\$ 3,047	\$ 1,977	\$ 9,718	\$ 8,385	\$ 50,507	\$ 72,868	\$ 92	\$ 245,668	\$ 402,885

**STEWART COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2020**

	Parks Fund	Special Revenue Funds										Capital Projects Funds		Total	
		Condemnation of Controlled Substances Money	Sheriff's Grant Fund	Construction & Staffing Fund	Jail	E-911 Fund	Drug Abuse Education & Treatment Fund	Law Library	CDBG Street and Drainage Project	2013-2018 Special Purpose Sales Tax Fund	Nonmajor Governmental Funds				
<b>Revenues</b>															
Sales Tax	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,985
Fines and forfeitures	-	-	-	16,044	-	690	-	2,482	-	-	-	-	-	-	19,216
Charges for services	-	-	-	-	77,325	-	-	-	-	-	-	-	-	-	77,325
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	1,383	-	1,383
Grant from private sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	-	-	-	16,044	77,325	690	2,482	-	-	-	32,985	-	-	-	130,909
<b>Expenditures</b>															
Current															
Public safety	-	36	36	14,732	147,000	-	-	-	-	-	-	-	-	-	161,804
Public works	-	36	36	14,732	147,000	-	-	-	-	-	-	-	-	-	32,985
<b>Total expenditures</b>	-	36	36	14,732	147,000	-	-	-	-	-	-	-	-	-	194,789
Excess (deficiency) of revenues over (under) expenditures	-	(36)	(36)	1,312	(69,675)	690	2,482	-	-	1,383	-	-	-	-	(63,880)
<b>Other financing sources (uses)</b>															
Transfer in from General Fund	-	-	-	-	71,322	-	-	-	-	-	-	-	-	-	71,322
<b>Total other financing sources (uses)</b>	-	-	-	-	71,322	-	-	-	-	-	-	-	-	-	71,322
Net change in fund balances	-	(36)	(36)	1,312	1,647	690	2,482	-	-	1,383	-	-	-	-	7,442
<b>Fund balances, beginning of year</b>	10,623	3,083	2,013	8,406	6,738	49,817	70,386	92	244,285	-	-	-	-	-	395,443
<b>Fund balances, end of year</b>	\$ 10,623	\$ 3,047	\$ 1,977	\$ 9,718	\$ 8,385	\$ 50,507	\$ 72,868	\$ 92	\$ 245,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 402,885

**STEWART COUNTY, GEORGIA**  
**COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM**  
 18p-y-128-1-6027  
**PROJECT COST SCHEDULE**  
**For the Year Ended December 31, 2020**

Project Activity	Activity Number	Budget	Expenditures		
			Prior Years	Current Year	Total
Acquisition of Property (Public)	P-001P01	\$ 15,000	\$ 5,268	\$ -	\$ 5,268
Contingencies - Unprogrammed Funds	C-022-00	55,593	-	-	-
Engineering - Street Improvements/Flood & Drainage	T-03K-00	67,972	26,250	28,985	55,235
Flood and Drainage Facilities	P-03K-02	566,435	-	-	-
Administration	A-21A-00	45,000	12,300	4,000	16,300
Totals		<u>\$ 750,000</u>	<u>\$ 43,818</u>	<u>\$ 32,985</u>	<u>\$ 76,803</u>

**STEWART COUNTY, GEORGIA**  
**SCHEDULE OF PROJECT EXPENDITURES WITH 2013 - 2018 SPECIAL SALES TAX PROCEEDS**  
**For the Year Ended December 31, 2020**

PROJECT	ORIGINAL ESTIMATED COSTS	EXPENDITURES		TOTAL	
		PRIOR YEARS	CURRENT YEAR		
<b>2013 Referendum</b>					
EMS and Fire equipment and capital improvements	\$ 175,000	\$ 193,933	\$ -	\$ 193,933	
Ambulance	130,000	-	-	-	
Courthouse restoration	125,000	-	-	-	
Roads, streets and bridges	175,000	85,724	-	85,724	
Road maintenance equipment	200,000	-	-	-	
Jail renovation	275,000	-	-	-	
E-911 equipment	250,000	60,531	-	60,531	
Water system improvements	100,000	50,000	-	50,000	
Distributions to cities					
Richland	600,000	620,310	-	620,310	Note 3
Lumpkin	600,000	620,310	-	620,310	Note 3
Total	<u>\$ 2,630,000</u>	<u>\$ 1,630,808</u>	<u>\$ -</u>	<u>\$ 1,630,808</u>	

Note 1: There have been no changes in original estimated costs.

Note 2. Tax for this Capital Projects Fund expired March 31, 2019

Note 3 Subsequent to the signing of the intergovernmental agreement the parties agreed that the County and the two cities would receive one-third each.

**STEWART COUNTY, GEORGIA**  
**SCHEDULE OF PROJECT EXPENDITURES WITH 2019 - 2025 SPECIAL SALES TAX PROCEEDS**  
**For the Year Ended December 31, 2020**

PROJECT	ORIGINAL ESTIMATED COSTS	EXPENDITURES		TOTAL
		PRIOR YEARS	CURRENT YEAR	
<b>2019 Referendum</b>				
EMS and Fire equipment	\$ 413,360	\$ -	\$ -	\$ -
Ambulance	200,000	-	-	-
Courthouse / Commission Buildings	150,000	-	-	-
Roads	450,000	-	-	-
E-911 equipment	100,000	-	-	-
Recreational Facility	100,000	-	-	-
Distributions to cities				
Richland	593,320	59,802	78,455	138,257
Lumpkin	593,320	59,802	78,455	138,257
Bank charges		161	15	176
<b>Total</b>	<b>\$ 2,600,000</b>	<b>\$ 119,765</b>	<b>\$ 156,925</b>	<b>\$ 276,690</b>

Note 1. Voters approved the re-imposition of the Special Purpose Local Option Sales Tax in a special election on November 6, 2018.

The tax for this Capital Projects Fund began on April 1, 2019, and shall continue for six years.

## STEWART COUNTY, GEORGIA CUSTODIAL FUNDS

**Tax Commissioner** - To account for the collection and payment to Stewart County and other taxing units of the property taxes levied, billed, and collected by the Tax Commissioner on behalf of Stewart County and other taxing units.

**Clerk of Superior Court** - To account for all monies received by the Clerk of Court on behalf of individuals, private organizations, other governmental units, and other funds.

**Sheriff's Office** - To account for all monies received by the Sheriff's Department on behalf of individuals, private organizations, other governmental units, and other funds.

**Probate Court** - To account for the collection of fees for firearms licenses, certificates, marriage licenses, passports, etc., which are disbursed to other parties.

**Magistrate Court** - To account for the receipt and disbursement of court-ordered fines and fees made on behalf of third parties.

**STEWART COUNTY, GEORGIA**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**December 31, 2020**

	Tax Commissioner	Clerk of Superior Court	Sheriff	Probate Court	Magistrate Court	Total
<b>ASSETS</b>						
Cash and cash equivalents	\$ 25,674	\$ 94,386	\$ 12,040	\$ 13,327	\$ 9,510	\$ 154,937
Taxes receivable	952,139		-	-		952,139
Total Assets	<u>977,813</u>	<u>94,386</u>	<u>12,040</u>	<u>13,327</u>	<u>9,510</u>	<u>1,107,076</u>
<b>LIABILITIES</b>						
Due to others	3,955	3,145	-	65	-	7,165
Uncollected taxes	952,139	-	-	-	-	952,139
Total Liabilities	<u>956,094</u>	<u>3,145</u>	<u>-</u>	<u>65</u>	<u>-</u>	<u>959,304</u>
<b>NET POSITION</b>						
Restricted:						
Individuals organizations, and other governments	<u>\$ 21,719</u>	<u>\$ 91,241</u>	<u>\$ 12,040</u>	<u>\$ 13,262</u>	<u>\$ 9,510</u>	<u>\$ 147,772</u>



**STEWART COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**For the Year Ended December 31, 2020**

	Tax Commissioner	Clerk of Superior Court	Sheriff	Probate Court	Magistrate Court	Total
<b>ADDITIONS</b>						
Taxes	\$ 3,141,671	\$ -	\$ -	\$ -	\$ -	\$ 3,141,671
Fines and fees	-	47,838	9,390	58,989	24,131	140,348
Other custodial collections	2,529	-	-	13,262	-	15,791
Total additions	<u>3,144,200</u>	<u>47,838</u>	<u>9,390</u>	<u>72,251</u>	<u>24,131</u>	<u>3,297,810</u>
<b>DEDUCTIONS</b>						
Taxes paid to other governments	3,141,413	-	-	-	-	3,141,413
Other custodial disbursements	257	46,240	6,238	58,989	23,120	134,844
Total deductions	<u>3,141,670</u>	<u>46,240</u>	<u>6,238</u>	<u>58,989</u>	<u>23,120</u>	<u>3,276,257</u>
Net increase in fiduciary net position	2,530	1,598	3,152	13,262	1,011	21,553
Net position, beginning of year, restated	19,189	89,643	8,888	-	8,499	126,219
Net position, end of year	<u>\$ 21,719</u>	<u>\$ 91,241</u>	<u>\$ 12,040</u>	<u>\$ 13,262</u>	<u>\$ 9,510</u>	<u>\$ 147,772</u>

## COMPLIANCE SECTION



**CHAMBLISS, SHEPPARD, ROLAND  
& ASSOCIATES, LLP**

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

Board of Commissioners  
of Stewart County, Georgia  
Lumpkin, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Stewart County, Georgia, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Stewart County's basic financial statements, and have issued our report thereon dated August 9, 2021. Our report includes a reference to other auditors who audited the financial statements of the Stewart County Department of Public Health, as described in our report on Stewart County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Our report also includes a reference to the change in accounting principle resulting from the implementation of Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities, as of January 1, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Stewart 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 Stewart County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Stewart County, Georgia's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. (2020-001, 2020-002, 2020-003, 2020-004, 2020-005, 2020-006).

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**CERTIFIED PUBLIC ACCOUNTANTS**

Ross M. Chambliss, Jr. William H. Sheppard Donald R. Roland

Patricia H. Webb James R. Roland William D. Krenson, Jr.

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. We consider the deficiencies described in the accompany schedule of findings and questioned costs to be significant deficiencies. (2020-007).

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Stewart County, Georgia's financial statements are free of 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 are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items. (2020-004, 2020-007).

#### Stewart County's Response to Findings

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

#### Purpose of this Report

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

Chambless Sheppard Raland, Associates LLP

Americus, Georgia  
August 9, 2021

STEWART COUNTY, GEORGIA  
SCHEDULE OF FINDINGS AND RESPONSES  
For the Year Ended December 31, 2020

**SECTION I  
SUMMARY OF AUDITOR'S RESULTS**

Financial Statements

Type of Auditor's Report Issued	Unmodified
Internal control over financial reporting material weaknesses identified	<u> X </u> Yes ___ No
Significant Deficiencies Identified not considered to be material weaknesses	<u> X </u> Yes ___ No
Noncompliance material to financial statements noted	<u> X </u> Yes ___ No

Federal Awards

There was not an audit of federal award programs as of December 31, 2020, due to the total amount expended being less than \$750,000.

**SECTION II  
FINANCIAL STATEMENT FINDINGS AND RESPONSES**

**2020-001 Segregation of Duties - Custodial Funds**

*Criteria:* Internal control should be in place to assure that funds and assets cannot be misappropriated and go undetected during the normal course of business.

*Condition:* There is not sufficient segregation of duties in the offices of the Tax Commissioner, Superior Court Clerk, Magistrate Court, and Sheriff related to accounting functions.

*Context:* We noted the above conditions during performance of audit procedures including: internal control walkthroughs, inquiry and observation, and the completion of audit workpapers.

*Effect:* Because of lack of segregation of duties between operating, recording and custodial functions, including reconciliation of accounts, County assets and resources are susceptible to waste, fraud and inefficiency.

*Cause:* The lack of segregation of duties is due to the limited number of individuals in each office to perform all of the duties.

*Recommendation:* The County Commission Chairman and the elected officials should develop procedures where he or another independent person reviews monthly bank reconciliations and other accounting reports.

*Management's Comments:* We concur with the finding. The County Manager oversees the day-to-day operations and is aware of the risks associated with this finding. There are no further plans to add additional accounting staff.

STEWART COUNTY, GEORGIA  
SCHEDULE OF FINDINGS AND RESPONSES  
For the Year Ended December 31, 2020

**2020-002 Incomplete Bank Reconciliations**

*Criteria:* An essential element of the accounting function is reconciliations of cash balances in the bank accounts to the cash reported on the financial statements.

*Condition:* Bank reconciliations for the General Fund, EMS Fund and Special Revenue Funds were incomplete.

*Effect:* On the original trial balance furnished to us for audit the General Fund Operating Cash reported a balance of \$340,696.72; and the Payroll Cash account reported an overdraft of \$345,693.02. Actual reconciled balances for those two accounts were an overdraft of (\$34,408) in the Operating Account and \$78,477 in the Payroll Account. On the original EMS trial balance provided to us for audit the cash reported a balance of \$9,623; the actual reconciled balance was \$11,244. Additionally, reconciliations for the following General Fund cash accounts had not been prepared: NOW Account, Insurance Premium Tax Account, Codification Account, SPLOST Fire Account, Money Market Account, and Savings Accounts.

*Cause:* Year-end close-out procedures are not done; therefore, the accounting system does not have beginning balance sheet balances. Furthermore, month-end accounting procedures are not in place to ensure that all transactions affecting cash are posted properly to the general ledger.

*Recommendation:* The County Manager should provide training for the accounting staff, and he should review the bank reconciliations for all accounts each month.

*Management's Response:* We concur with the finding. In July, 2019, the County retained the services of an accounting consultant, who has helped prepare monthly bank reconciliations and make correcting and adjusting journal entries. The County Manager will more closely supervise the accounting staff and review bank reconciliations and financial reports on a regular basis.

**2020-003 Excess Funds in Accounts of Magistrate Court and Sheriff's Office**

*Criteria:* The Magistrate Court and the Sheriff's Office collect funds for the County, State, School and others. Funds should be paid out promptly in the following month. There are no provisions for these entities to hold funds.

*Condition:* Monies are on deposit in the Magistrate Court, and the Sheriff's Office General account that does not have adequate documentation of source or purpose. The Magistrate's receipts journal was incomplete and disbursement were not reconciled to receipts.

*Effect:* At December 31, 2020, the Magistrate Court account held a total of \$9,510; the Sheriff's Office account held excess cash of \$12,040.

*Cause:* Month-end reconciliation and accounting procedures are not in place to balance receipts and disbursements.

*Recommendation:* These elected officials should take immediate action to disburse those funds and develop procedures to ensure that funds collected are promptly disbursed or held in accordance with direct order.

*Management's Response:* We concur with the finding. The County Manager will work with the elected officials to clear the undocumented funds.

STEWART COUNTY, GEORGIA  
SCHEDULE OF FINDINGS AND RESPONSES  
For the Year Ended December 31, 2020

**2020-004 Financial Statement Presentation**

*Criteria:* Generally accepted government accounting principles require Governmental Funds financial statements to be reported using the current financial resources measurement focus and the modified accrual basis of accounting.

*Condition:* The County does not have adequate accounting procedures to ensure that revenues and expenditures/expenses are recorded and properly classified when a receivable, a liability is incurred, or capital lease purchases. Transactions for the following General Fund cash accounts had not been recorded in the general ledger: NOW Account, Insurance Premium Tax Account, Codification Account, SPLOST Fire Account, Money Market Account, and Savings Accounts.

*Effect:* The County's year-end financial reports contained material errors due to omissions of transactions in the other accounts listed above. These errors and omissions could lead management to make poor financial decisions. Audit adjustments were required for reporting in accordance with generally accepted accounting principles.

*Effect (continued):* **General Fund:** Assets were increased \$67,145; liabilities and deferred inflows of resources were decreased \$11,452; revenue was increased \$604,309; expenditures were increased \$517,789; and transfers out was increased \$7,923.

**E-911 Fund:** Expenditures increased \$95; and transfers in increased \$95.

**EMS Fund:** Assets were increased \$83,168; liabilities were decreased \$75,997 (primarily to payment of capital leases); revenue was decreased \$34,511 (to adjust accounts receivable); expenses (including depreciation) were decreased \$24,913; non-operating revenues (grants) increased by \$9,783; non-operating expenses (interest) increased by \$12,079; and transfers in were increased \$4,723.

**TSPLOST Fund:** Assets increased by \$88,873; liabilities increased by \$11,348; revenues increased \$24,309; expenditures increased \$53,216.

**SPLOST 2013:** Assets increased \$1,383; and revenue was increased \$1,383,

**SPLOST 2019:** Assets decreased \$17,171; revenue increased \$2,842; expenditures increased \$20,013.

*Cause:* Financial statement preparation is generally based on the cash basis of accounting. Revenues and expenditures for the above listed special accounts were not recorded. Procedures have not been developed to make accruals at month-end and year-end.

*Recommendation:* The County should develop procedures to ensure that revenues are recognized as soon as they are both measurable and available – collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures/expenses should be recorded or accrued when a liability is incurred. Capital assets acquired with capital leases should be recorded when the transaction is complete. Transactions accounted for in the special bank accounts should be recorded.

*Response of Management:* Management concurs with the finding. We will develop procedures to record revenues and expenditures in our special accounts and we will strive to record revenues and expenditures in accordance with GAAP.

STEWART COUNTY, GEORGIA  
 SCHEDULE OF FINDINGS AND RESPONSES  
 For the Year Ended December 31, 2020

**2020-005 Expenditures in Excess of the Budget**

*Criteria:* State law requires the Stewart County adopt an annual balanced budget, and follow procedures that limit expenditures exceeding the budget at the Department level.

*Condition:* Careful monitoring of expenditures compared to budget would alert management and the public to budget violations, and possible misuse of County resources.

*Context:* Minutes of the Stewart County Board of Commissioners do not record that the financial reports are submitted, presented or otherwise distributed to the Commissioners.

*Effect:* Expenditures in excess of appropriations were reported in the following:

General Fund		TIA Fund	
Tax Commissioner	\$ 7,509	Road Department	<u>\$ 78,340</u>
Probate Court	3,175		
Sheriff's Department	52,943		
Animal Control	434		
Fire Fighting	2,356		
Road Department	371,107		
Solid Waste Collection	222,885		
Public Health	13,725		
Health and Wellness	269		
Senior Center	329		
Library	2,754		
Planning and Zoning	4,700		
Georgia Forestry Commission	22,776		
Transfers out	<u>626,326</u>		
	<u>\$ 1,331,288</u>		

*Cause:* Financial statements and budget comparison statements are not reviewed. Budgets were not amended. Transfer out was made to supplement the EMS Fund. The county did not record all transactions.

*Recommendation:* Financial statements and budget-to-actual statements should be reviewed by the County manager and the County Clerk prior to the Board of Commissioners meeting. Financial statements to include balance sheet and revenue and expenditure reports with budget comparison should be reviewed and explained at the public meetings. The minutes of the meetings should report that the financial report was presented and accepted. The budget should be amended as often as necessary to provide for source of funds for unbudgeted expenditures.

*Management's Response:* We concur with the finding. Procedures will be implemented to ensure that all transactions are recorded. The County Manager and the County Clerk will review financial reports carefully before each Commissioners meeting and will present the financial statements at the Commissioners meeting and the minutes will report such action. The County manager will propose budget amendments as necessary.



STEWART COUNTY, GEORGIA  
SCHEDULE OF FINDINGS AND RESPONSES  
For the Year Ended December 31, 2020

**2020-006 Purchasing and Procurement**

*Criteria:* Purchases made without sufficient documentation.

*Condition:* The County's purchasing policies require issuing a purchase order prior to the purchase of certain items

*Effect:* In our test of disbursements we noted several expenditures which should have been made pursuant to a purchase order, however, the documentation did not include the file copy of the purchase order. There were several instances, particularly in the TIA account, where disbursements were made based on vendor statements without supporting invoice. Some of these resulted in duplicate payments for which the vendor made refund. There were also disbursements that lacked documentation at all and the Clerk had to call the vendor to request a copy.

*Cause:* Failure to adhere to the purchasing policy, failure to retain adequate documentation to support disbursements.

*Recommendation:* Disbursements should be reviewed to ensure that purchase orders and supporting documentation are attached and retained as necessary, and if payments are made from vendor statements that those statements include related invoices.

*Management's Response:* We concur with the finding. We will improve our purchasing policies to include assurance that purchase orders are attached and verified against supporting invoices prior to payment.

**2020-007 Employment Verification and Immigration Compliance**

*Criteria:* For each new employee the County is required to obtain and keep on file a Form I-9, signed by both the employee and employer certifying. Also, the employer must use E-Verify to confirm employment eligibility for all new hires. Furthermore, a public employer cannot enter into a contract for the *physical performance of services* unless the contractor registers and participates in the Federal Work Authorization Program.

*Condition:* The County did not maintain records of Form I-9 for all covered employees. The County did not have E-Verify certifications on file for all new hires.

*Effect:* Violation of federal law and State O.C.G.A. §13-10-91.

*Cause:* Department heads and elected officials failure to comply.

*Recommendation:* Form I-9 and E-Verify should be on file for all newly hired employees and for all contractors where the labor or services exceed \$2,499.99. Personnel files should be reviewed regularly to ensure that personal information including employment application and date of hire are on file. State law also requires filing of affidavits and annual reports. Complete information about your obligations can be obtained from the Georgia Department of Audits and Accounts. [immhelp@audits.ga.gov](mailto:immhelp@audits.ga.gov)

*Management's Response:* We concur with the finding. We will obtain and keep on file Form I-9 and E-Verify for all newly hired employees and applicable contractors.

STEWART COUNTY, GEORGIA  
STATUS OF PRIOR YEAR FINDINGS  
For the Year Ended December 31, 2020

**2019-001 Segregation of Duties - Agency Funds**

*Criteria:* Internal control should be in place to assure that funds and assets cannot be misappropriated and go undetected during the normal course of business.

*Condition:* There is not sufficient segregation of duties in the offices of the Superior Court Clerk, Magistrate Court, and Sheriff related to accounting functions.

*Auditee Response/ Status:* Unresolved. See 2020-001.

**2019-002 Incomplete Bank Reconciliations**

*Criteria:* An essential element of the accounting function is reconciliations of cash balances in the bank accounts to the cash reported on the financial statements.

*Condition:* Bank reconciliations for the General Fund was incomplete.

*Auditee Response/ Status:* Unresolved. See 2020-002.

**2019-003 Failure to Adopt Budgets for the Special Revenue Fund.**

*Criteria:* Georgia law (O.C.G.A. 36-81-3b) requires an annual balanced budget for the general fund and each special revenue fund and each debt service fund.

*Condition:* The County did not adopt annual budgets for the following Special Revenue Funds:

Law Library	Park Fund
Sheriff's Grant Fund	E-911 Fund
TSLOST Fund	
Jail Construction and Staffing	
Drug Abuse Treatment and Education Fund	
Sheriff's Condemnation of Controlled Substances Account	

*Auditee Response/ Status:* Resolved.

**2019-004 Excess Funds in Accounts of Magistrate Court and Sheriff's Office**

*Criteria:* The Magistrate Court and the Sheriff's Office collect funds for the County, State, School and others. Funds should be paid out promptly in the following month. There are no provisions for these entities to hold funds.

*Condition:* Monies are on deposit in the Magistrate Court, and the Sheriff's Office General account that does not have adequate documentation of source or purpose. The Magistrate's receipts journal was incomplete and disbursement were not reconciled to receipts.

*Auditee Response/ Status:* Unresolved. See 2020-003.

**2019-005 Financial Statement Presentation**

*Criteria:* Generally accepted government accounting principles require Governmental Funds financial statements to be reported using the current financial resources measurement focus and the modified accrual basis of accounting.

STEWART COUNTY, GEORGIA  
STATUE OF PRIOR YEAR FINDINGS  
For the Year Ended December 31, 2020

**2019-005 Financial Statement Presentation continued)**

*Condition:* The County does not have adequate accounting procedures to ensure that revenues and expenditures/expenses are recorded and properly classified when a receivable, a liability is incurred, or capital lease purchases. Transactions for the following General Fund cash accounts had not been recorded in the general ledger: NOW Account, Insurance Premium Tax Account, Codification Account, SPLOST Fire Account, Money Market Account, and Savings Accounts.

*Auditee Response/ Status:* Unresolved. See 2020-004.

**2019-006 Expenditures in Excess of the Budget**

*Criteria:* State law requires that Stewart County adopt an annual balanced budget, and follow procedures that limit expenditures exceeding the budget at the Department level.

*Condition:* Careful monitoring of expenditures compared to budget would alert management and the public to budget violations, and possible misuse of County resources.

*Auditee Response/ Status:* Unresolved. See 2020-005.

**2019-007 Purchasing and Procurement**

*Criteria:* Purchases made without sufficient documentation.

*Condition:* The County's purchasing policies require issuing a purchase order prior to the purchase of certain items

*Auditee Response/ Status:* Unresolved. See 2020-006.

**2019-008 Employment Verification and Immigration Compliance**

*Criteria:* For each new employee the County is required to obtain and keep on file a Form I-9, signed by both the employee and employer certifying. Also, the employer must use E-Verify to confirm employment eligibility for all new hires. Furthermore, a public employer cannot enter into a contract for the *physical performance of services* unless the contractor registers and participates in the Federal Work Authorization Program.

*Condition:* The County did not maintain records of Form I-9 for all covered employees. The County did not have E-Verify certifications on file for all new hires.

*Auditee Response/ Status:* Unresolved. See 2020-007.

**2019-009 Compensated Absences**

*Criteria:* The county personnel policy provides for annual leave and sick leave. Generally accepted accounting principles require accrual for compensated absences.

*Condition:* The County did not maintain records of accrued unused annual leave, nor did it prepare an accrual for the liability. The County did maintain records of unused sick leave.

*Auditee Response/ Status:* Resolved, the personnel policy was revised to disallow unused vacation carry-over.



**CHAMBLISS, SHEPPARD, ROLAND  
& ASSOCIATES, LLP**

**REPORT ON ANNUAL REPORT OF 9-1-1 COLLECTIONS AND EXPENDITURES**

Board of Commissioners  
of Stewart County, Georgia  
Lumpkin, Georgia

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Stewart County, Georgia's compliance during the fiscal year ended December 31, 2020 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for Stewart County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Stewart County, Georgia's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Stewart County, Georgia's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Stewart County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Stewart County, Georgia complied with the aforementioned requirement during the fiscal year ended December 31, 2020 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

The budgetary comparison information, Community Development Block Grant Schedules and the Certificate of 9-1-1 Expenditures 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.

*Chambliss Sheppard Roland & Associates LLP*  
August 9, 2021  
Americus, Georgia

STEWART COUNTY, GEORGIA

Certification of 9-1-1 Expenditures

For the Year Ended  
DECEMBER 31, 2020

Line No.	O.C.G.A. Reference	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):  <input checked="" type="checkbox"/> Special Revenue Fund <input type="checkbox"/> Enterprise Fund	
2	Expenditures (UCOA Activity 3800) Wireless service supplier cost recovery charges (Identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)
	<u>EARLY COUNTY, GEORGIA</u>	\$ <u>140,400</u>
		\$ _____
		\$ _____
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:	
3a	Lease costs	46-5-134(f)(1)(A) \$ _____
3b	Purchase costs	46-5-134(f)(1)(A) \$ _____
3c	Maintenance costs	46-5-134(f)(1)(A) \$ _____
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B) \$ _____
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2	
5a	Salaries and wages	46-5-134(f)(1)(C) \$ _____
5b	Employee benefits	46-5-134(f)(1)(C) \$ _____
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D) \$ _____
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E) \$ _____
8	Building used as a public safety answering point:	
8a	Lease costs	46-5-134(f)(1)(F) \$ _____
8b	Purchase costs	46-5-134(f)(1)(F) \$ _____
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:	
9a	Lease costs	46-5-134(f)(1)(G) \$ _____

STEWART COUNTY, GEORGIA

Certification of 9-1-1 Expenditures

For the Year Ended  
DECEMBER 31, 2020

9b	Purchase costs	46-5-134(f)(1)(G)	\$ _____
9c	Maintenance costs	46-5-134(f)(1)(G)	\$ _____
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	\$ _____
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	\$ _____
11b	Purchase costs	46-5-134(f)(1)(I)	\$ _____
11c	Maintenance costs	46-5-134(f)(1)(I)	\$ _____
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	\$ _____
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2)(B)(ii)	\$ _____
13b	Purchase costs	46-5-134(f)(2)(B)(ii)	\$ _____
13c	Maintenance costs	46-5-134(f)(2)(B)(ii)	\$ _____
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	\$ _____
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2)(B)(iv)	\$ _____
15b	Purchase costs	46-5-134(f)(2)(B)(iv)	\$ _____
15c	Maintenance costs	46-5-134(f)(2)(B)(iv)	\$ _____
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2)(B)(v)	\$ _____
16b	Purchase costs	46-5-134(f)(2)(B)(v)	\$ _____
16c	Maintenance costs	46-5-134(f)(2)(B)(v)	\$ _____

STEWART COUNTY, GEORGIA

Certification of 9-1-1 Expenditures

For the Year Ended  
DECEMBER 31, 2020

17 Other expenditures not included in Lines 2 through 16 above.  
Identify by object and purpose.

<u>ELECTRIC UTILITY</u>	\$ <u>632</u>
<u>SUPPLIES</u>	\$ <u>95</u>
<u>ADDRESSING ANNUAL SUPPORT</u>	\$ <u>3000</u>
<u>GOOGLE MAP &amp; STREET VIEW INTERFACE</u>	\$ <u>1000</u>
<u>ADDRESSING STREET VIEW ANNUAL SUPPORT</u>	\$ <u>1500</u>
<u>BANK CHZRGES - WITHDRAWAL FEE</u>	\$ <u>280</u>
<u>STREET NUMBER SIGNS</u>	\$ <u>93</u>

18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above) \$ 147,000

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official Joseph B. Williams Date \_\_\_\_\_

Print Name of Chief Elected Official Joseph B. Williams

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer Mac Moyer Date 8-9-21

Print Name of Chief Financial Officer Mac Moyer