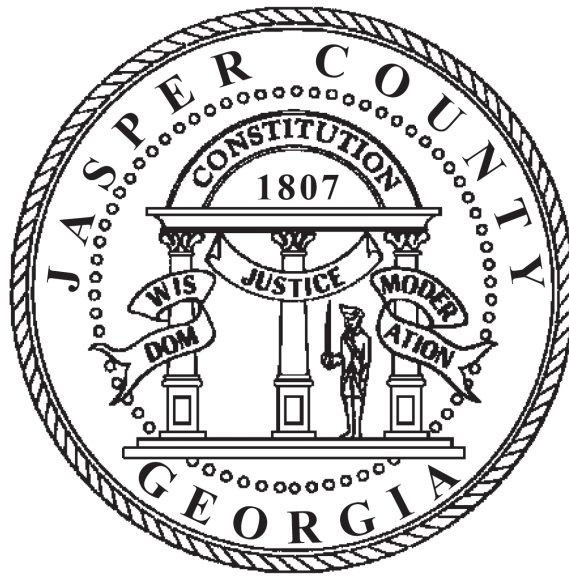


# **JASPER COUNTY, GEORGIA**



## **ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2021**

**PREPARED BY: JASPER COUNTY FINANCE DEPARTMENT**



**JASPER COUNTY, GEORGIA**

**INDEPENDENT AUDITOR'S REPORT  
AND FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2021**



# JASPER COUNTY, GEORGIA

## TABLE OF CONTENTS

### FINANCIAL SECTION

Independent Auditor's Report .....	1-3
------------------------------------	-----

### Financial Statements

#### *Government-Wide Financial Statements*

Statement of Net Position .....	4-5
Statement of Activities .....	6

#### *Fund Financial Statements*

##### Governmental Funds

Balance Sheet .....	7
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position .....	8
Statement of Revenues, Expenditures, and Changes in Fund Balances .....	9
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	10
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund.....	11-13

#### *Proprietary Funds*

Statement of Net Position .....	14
Statement of Revenues, Expenses, and Changes in Fund Net Position.....	15
Statement of Cash Flows .....	16-17

#### *Fiduciary Funds*

Statement of Fiduciary Net Position .....	18
Statement of Changes in Fiduciary Net Position.....	19

#### *Component Units*

Combining Statement of Net Position .....	20
Combining Statement of Activities.....	21

<i>Notes to the Financial Statements</i> .....	22-50
--	-------

### Required Supplementary Information

Schedule of Changes in the County's Net Pension Liability and Related Ratios .....	51
Schedule of County Contributions .....	52
Schedule of Changes in the 911 Authority's Net Pension Liability and Related Ratios.....	53
Schedule of 911 Authority Contributions.....	54
Notes to the Required Supplementary Information .....	55-56

# JASPER COUNTY, GEORGIA

## TABLE OF CONTENTS

### Supplementary Information

Combining and Individual Fund Statements and Schedules:

#### ***Governmental Funds***

##### *Nonmajor Governmental Funds*

Combining Balance Sheet .....	57
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	58

#### ***Special Revenue Funds***

##### *Law Enforcement Confiscation Fund*

Balance Sheet.....	59
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual.....	60

##### *Law Library Fund*

Balance Sheet.....	61
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual.....	62

##### *Jail Fund*

Balance Sheet.....	63
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual.....	64

##### *Drug Education Fund*

Balance Sheet.....	65
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual.....	66

##### *Victims Assistance Fund*

Balance Sheet.....	67
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual.....	68

##### *Hotel / Motel Tax*

Balance Sheet.....	69
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual.....	70

#### ***Capital Project Funds***

##### *Impact Fees*

Balance Sheet.....	71
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	72

##### *2012 SPLOST Fund*

Balance Sheet.....	73
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	74

# JASPER COUNTY, GEORGIA

## TABLE OF CONTENTS

### Capital Project Funds (Continued)

#### *Health Center CDBG Fund*

Balance Sheet.....	75
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	76
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual.....	77

#### *LMIG Fund*

Balance Sheet.....	78
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	79

### Fiduciary Funds

#### *Custodial Funds*

Combining Statement of Fiduciary Net Position .....	80
Combining Statement of Changes in Fiduciary Net Position .....	81

### Component Unit - Jasper County 911 Authority

Balance Sheet .....	82
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	83

### Special Purpose Local Option Sales Tax

Schedule of Projects Constructed with Special Purpose Local Option Sales Tax Proceeds .....	84
---	----

## COMPLIANCE SECTION

### *Single Audit Section*

Schedule of Expenditures of Federal Awards.....	85-86
Notes to the Schedule of Expenditures of Federal Awards .....	87
Summary Schedule of Prior Audit Findings.....	88
Corrective Action Plan .....	89-90
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 <i>Government Auditing Standards</i> .....	91-92
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by The Uniform Guidance .....	93-94
Schedule of Findings and Questioned Costs.....	95-97

August 11, 2022

## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Jasper County, Georgia

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Jasper County, Georgia** (the County) as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Jasper County Board of Health and the Development Authority of Jasper County, which represents 95 percent, 86 percent, and 66 percent, respectively, of the assets, net position, and revenues of the 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 Jasper County Board of Health and the Development Authority of Jasper County, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## **Opinions**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jasper County, Georgia as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows and the budgetary comparison for the General Fund thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the schedule of changes in the County's net pension liability and related ratios on page 51, the schedule of County contributions on page 52, the schedule of changes in the 911 Authority's net pension liability and related ratios on page 53, the schedule of 911 Authority contributions on page 54, and the notes to the required supplementary information on pages 55 and 56 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 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 County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules, the Jasper County 911 Authority statements, the schedule of projects constructed with special sales tax proceeds, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules, the Jasper County 911 Authority statements, the schedule of project expenditures with special sales tax proceeds, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates 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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, the combining and individual nonmajor fund financial statements, budgetary comparison schedules, the Jasper County 911 Authority statements, the schedule of projects constructed with special sales tax proceeds, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2022, on our consideration of Jasper County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Jasper County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Jasper County, Georgia's internal control over financial reporting and compliance.

*McNair, McLeMore, Middlebrooks & Co., LLC*  
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

## **FINANCIAL STATEMENTS**

**JASPER COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Current Assets				
Cash and Cash Equivalents	\$ 12,745,169	\$ 1,139,540	\$ 13,884,709	\$ 759,555
Receivables, Net of Allowance				
Taxes	360,496	-	360,496	-
Accounts	49,252	52,760	102,012	50,739
Other	74,666	-	74,666	-
Internal Balances	(2,767)	2,767	-	-
Due From Other Governments	415,626	-	415,626	-
Lease Receivable	-	-	-	6,854,890
Prepaid Items	70,171	-	70,171	-
Investment in Joint Venture	2,297,356	-	2,297,356	-
Total Current Assets	16,009,969	1,195,067	17,205,036	7,665,184
Non-Current Assets				
Net Pension Asset	775,692	-	775,692	-
Capital Assets				
Nondepreciable	68,000	1,500	69,500	625,702
Depreciable, Net	8,669,238	145,634	8,814,872	1,051,985
Total Non-Current Assets	9,512,930	147,134	9,660,064	1,677,687
<b>Total Assets</b>	25,522,899	1,342,201	26,865,100	9,342,871
<b>Deferred Outflows of Resources</b>				
Deferred Outflows of Resources Related to				
Pensions	595,149	-	595,149	92,584
OPEB	-	-	-	25,987
<b>Total Deferred Outflows of Resources</b>	595,149	-	595,149	118,571

See accompanying notes which are an integral part of these financial statements.

**JASPER COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**  
**(CONTINUED)**

<b>Liabilities</b>	<b>Primary Government</b>			<b>Component Units</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b>Current Liabilities</b>				
Accounts Payable	\$ 603,628	\$ 68,550	\$ 672,178	\$ 19,774
Retainage Payable	26,287	-	26,287	-
Accrued Expenses	166,859	-	166,859	105,861
Contracts Payable	3,915	-	3,915	-
Capital Lease Payable	378,285	-	378,285	-
Compensated Absences	37,981	-	37,981	7,091
Notes Payable	-	-	-	126,797
Bonds Payable	-	-	-	529,290
Landfill Closure and Post-Closure Care Payable	-	48,557	48,557	-
<b>Total Current Liabilities</b>	<b>1,216,955</b>	<b>117,107</b>	<b>1,334,062</b>	<b>788,813</b>
<b>Long-Term Liabilities</b>				
Landfill Closure and Post-Closure Care Payable	-	1,426,716	1,426,716	-
Contracts Payable	3,056	-	3,056	-
Compensated Absences	173,026	-	173,026	19,274
Capital Lease Payable	928,437	-	928,437	-
Notes Payable	-	-	-	1,976,273
Bonds Payable	-	-	-	4,512,808
Net Pension Liability	-	-	-	393,720
Net OPEB Liability	-	-	-	50,804
<b>Total Long-Term Liabilities</b>	<b>1,104,519</b>	<b>1,426,716</b>	<b>2,531,235</b>	<b>6,952,879</b>
<b>Total Liabilities</b>	<b>2,321,474</b>	<b>1,543,823</b>	<b>3,865,297</b>	<b>7,741,692</b>
<b>Deferred Inflows of Resources</b>				
Deferred Inflows of Resources				
Related to Pensions	692,731	-	692,731	101,020
Related to OPEB	-	-	-	67,641
<b>Total Deferred Inflows of Resource</b>	<b>692,731</b>	<b>-</b>	<b>692,731</b>	<b>168,661</b>
<b>Net Position</b>				
Net Investment in Capital Assets	7,214,502	147,134	7,361,636	1,677,687
Restricted				
Capital Outlay	3,879,788	-	3,879,788	162,994
Law Enforcement	21,454	-	21,454	-
Animal Control	5,000	-	5,000	-
Court Programs	235,784	-	235,784	-
Unrestricted (Deficit)	11,747,315	(348,756)	11,398,559	(289,592)
<b>Total Net Position (Deficit)</b>	<b>\$ 23,103,843</b>	<b>\$ (201,622)</b>	<b>\$ 22,902,221</b>	<b>\$ 1,551,089</b>

See accompanying notes which are an integral part of these financial statements.

**JASPER COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Functions / Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
<b>Primary Government</b>								
<b>Governmental Activities</b>								
General Government	\$ 2,883,850	\$ 664,438	\$ 1,238,838	\$ 886,389	\$ (94,185)	\$ -	\$ (94,185)	
Public Safety	5,071,324	507,127	116,518	-	(4,447,679)	-	(4,447,679)	
Public Works	2,316,428	-	2,364	540,142	(1,773,922)	-	(1,773,922)	
Judicial	928,242	-	-	-	(928,242)	-	(928,242)	
Health and Welfare	747,576	349,767	220,240	298,720	121,151	-	121,151	
Culture and Recreation	333,065	44,214	-	-	(288,851)	-	(288,851)	
Interest on Long-Term Debt	45,571	-	-	-	(45,571)	-	(45,571)	
Total Governmental Activities	12,326,056	1,565,546	1,577,960	1,725,251	(7,457,299)	-	(7,457,299)	
<b>Business-Type Activities</b>								
Landfill	347,317	130,825	-	-	-	(216,492)	(216,492)	
Curbside	771,319	788,216	-	-	-	16,897	16,897	
Total Business-Type Activities	1,118,636	919,041	-	-	-	(199,595)	(199,595)	
<b>Total Primary Government</b>	<b>\$ 13,444,692</b>	<b>\$ 2,484,587</b>	<b>\$ 1,577,960</b>	<b>\$ 1,725,251</b>	<b>(7,457,299)</b>	<b>(199,595)</b>	<b>(7,656,894)</b>	
<b>Component Units</b>								
Jasper County Health Department	\$ 460,406	\$ 190,590	\$ 300,811	\$ -				\$ 30,995
Jasper County Joint 911 Authority	734,415	255,716	446,715	-				(31,984)
Development Authority of Jasper County	376,974	-	402,136	467,000				492,162
<b>Total Component Units</b>	<b>\$ 1,571,795</b>	<b>\$ 446,306</b>	<b>\$ 1,149,662</b>	<b>\$ 467,000</b>				<b>491,173</b>
<b>General Revenues</b>								
Property Tax					6,597,169	-	6,597,169	-
Sales Tax					2,273,468	-	2,273,468	-
Other Tax					2,645,906	-	2,645,906	-
Interest Earnings					12,861	7,507	20,368	1,589
Miscellaneous					176,442	51,164	227,606	1,785
Gain on Disposal of Assets					63,914	-	63,914	-
Total General Revenues					11,769,760	58,671	11,828,431	3,374
<b>Transfers</b>					(135,961)	135,961	-	-
Total General Revenues and Transfers					11,633,799	194,632	11,828,431	3,374
<b>Change in Net Position</b>					4,176,500	(4,963)	4,171,537	494,547
<b>Net Position (Deficit) - Beginning of Year</b>					18,927,343	(196,659)	18,730,684	1,056,542
<b>Net Position (Deficit) - End of Year</b>					\$ 23,103,843	\$ (201,622)	\$ 22,902,221	\$ 1,551,089

See accompanying notes which are an integral part of these financial statements.

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**JASPER COUNTY, GEORGIA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	<u>Capital Project Fund</u>				
	<b>General</b>	<b>2018 SPLOST</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>Improvements</b>	<b>Governmental</b>	<b>Governmental</b>
			<b>Fund</b>	<b>Funds</b>	<b>Funds</b>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 7,158,369	\$ 2,595,042	\$ 1,692,591	\$ 1,299,167	\$ 12,745,169
Receivables					
Property Taxes	360,496	-	-	-	360,496
EMS Collections	49,252	-	-	-	49,252
Other Receivables	74,596	-	-	70	74,666
Due From Other Funds	689,759	-	-	528,427	1,218,186
Due From Other Governments	236,791	122,633	-	56,202	415,626
Prepaid Items	70,171	-	-	-	70,171
<b>Total Assets</b>	<b>\$ 8,639,434</b>	<b>\$ 2,717,675</b>	<b>\$ 1,692,591</b>	<b>\$ 1,883,866</b>	<b>\$ 14,933,566</b>
<b>Liabilities</b>					
Accounts Payable	\$ 340,970	\$ 54,836	\$ 177,435	\$ 30,387	\$ 603,628
Retainage Payable	-	-	-	26,287	26,287
Accrued Expenditures	166,859	-	-	-	166,859
Due To Other Funds	531,194	225,230	336,754	127,775	1,220,953
<b>Total Liabilities</b>	<b>1,039,023</b>	<b>280,066</b>	<b>514,189</b>	<b>184,449</b>	<b>2,017,727</b>
<b>Deferred Inflow of Resource</b>					
Unavailable Revenue - Property Taxes	209,484	-	-	-	209,484
<b>Total Deferred Inflow of Resources</b>	<b>209,484</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>209,484</b>
<b>Fund Balance</b>					
Nonspendable	70,171	-	-	-	70,171
Restricted	5,000	2,437,609	-	1,699,417	4,142,026
Assigned	1,410,162	-	1,178,402	-	2,588,564
Unassigned	5,905,594	-	-	-	5,905,594
<b>Total Fund Balances</b>	<b>7,390,927</b>	<b>2,437,609</b>	<b>1,178,402</b>	<b>1,699,417</b>	<b>12,706,355</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 8,639,434</b>	<b>\$ 2,717,675</b>	<b>\$ 1,692,591</b>	<b>\$ 1,883,866</b>	<b>\$ 14,933,566</b>

See accompanying notes which are an integral part of these financial statements.



**JASPER COUNTY, GEORGIA**  
**RECONCILIATION OF THE BALANCE SHEET**  
**OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

<b>Total Fund Equity per Balance Sheet of Governmental Funds</b>	<b>\$ 12,706,355</b>
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Amounts reported for governmental activities in the statement of net position differ from amounts reported in the balance sheet of Governmental Funds due to the following:

Investment in Joint Venture is not available during the current period and therefore, is not reported in the funds.	2,297,356
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Net Pension Asset is not an available resource and, therefore, is not reported in the funds.	775,692
--	---------

**Capital Assets**

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

Cost of the Assets	20,160,247
Less Accumulated Depreciation	(11,423,009)

**Deferred Outflows of Resources**

Related to Pensions	595,149
---------------------	---------

**Revenues**

Some of the government's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are unearned in the funds.	209,484
--	---------

**Liabilities**

Liabilities, including bonds, capital leases, and compensated absences are not due and payable in the current period and therefore are not reported in the funds:

Capital Leases Payable	(1,306,722)
Contracts Payable	(6,971)
Compensated Absences	(211,007)

**Deferred Inflows of Resources**

Related to Pensions	(692,731)
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<b>Total Net Position of Governmental Activities</b>	<b>\$ 23,103,843</b>
--	----------------------

See accompanying notes which are an integral part of these financial statements.

**JASPER COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Capital Project Funds</u>			<b>Other</b>	<b>Total</b>
	<b>General</b>	<b>2018 SPLOST</b>	<b>Capital</b>	<b>Governmental</b>	<b>Governmental</b>
	<b>Fund</b>	<b>Fund</b>	<b>Improvement</b>	<b>Funds</b>	<b>Funds</b>
			<b>Fund</b>		
<b>Revenues</b>					
Taxes	\$ 10,150,009	\$ 1,366,117	\$ -	\$ 920	\$ 11,517,046
Intergovernmental	1,577,960	-	886,389	831,952	3,296,301
Licenses and Permits	194,335	-	-	214,765	409,100
Fines and Forfeitures	372,769	-	-	62,250	435,019
Charges for Services	721,427	-	-	-	721,427
Interest Earnings	11,937	5,611	480	1,743	19,771
Other Revenues	85,639	-	-	1,500	87,139
<b>Total Revenues</b>	<b>13,114,076</b>	<b>1,371,728</b>	<b>886,869</b>	<b>1,113,130</b>	<b>16,485,803</b>
<b>Expenditures</b>					
Current					
General Government	2,430,512	-	3,568	84,595	2,518,675
Public Safety	5,005,788	-	-	21,367	5,027,155
Public Works	2,314,094	130,089	-	618,641	3,062,824
Judicial	967,276	-	-	-	967,276
Health and Welfare	411,611	-	-	298,720	710,331
Culture and Recreation	320,985	-	-	10,085	331,070
Intergovernmental	203,810	300,546	-	-	504,356
Debt Service					
Principal	352,142	-	-	40,851	392,993
Interest and Fiscal Charges	44,991	-	-	580	45,571
Capital Outlay	-	95,227	514,188	140,900	750,315
<b>Total Expenditures</b>	<b>12,051,209</b>	<b>525,862</b>	<b>517,756</b>	<b>1,215,739</b>	<b>14,310,566</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>1,062,867</b>	<b>845,866</b>	<b>369,113</b>	<b>(102,609)</b>	<b>2,175,237</b>
<b>Other Financing Sources (Uses)</b>					
Transfers From Other Funds	14,562	-	589,644	-	604,206
Transfers To Other Funds	(739,707)	-	-	(460)	(740,167)
Proceeds from Sale of Capital Assets	63,914	-	-	-	63,914
Issuance of Debt	571,185	-	-	-	571,185
Insurance Recoveries	89,303	-	-	-	89,303
<b>Total Other Financing Sources (Uses)</b>	<b>(743)</b>	<b>-</b>	<b>589,644</b>	<b>(460)</b>	<b>588,441</b>
<b>Net Change in Fund Balances</b>	<b>1,062,124</b>	<b>845,866</b>	<b>958,757</b>	<b>(103,069)</b>	<b>2,763,678</b>
<b>Fund Balance - Beginning of Year</b>	<b>6,328,803</b>	<b>1,591,743</b>	<b>219,645</b>	<b>1,802,486</b>	<b>9,942,677</b>
<b>Fund Balance - End of Year</b>	<b>\$ 7,390,927</b>	<b>\$ 2,437,609</b>	<b>\$ 1,178,402</b>	<b>\$ 1,699,417</b>	<b>\$ 12,706,355</b>

See accompanying notes which are an integral part of these financial statements.

**JASPER COUNTY, GEORGIA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**Net Changes In Fund Balances - Total Governmental Funds** \$ 2,763,678

Amounts reported for governmental activities in the statement of activities differ from amounts reported in the governmental fund statement of revenues, expenditures, and changes in fund balances due to the following:

**Net Pension Asset**

Net pension asset is not available during the current period and therefore, is not reported in the funds.

Increase in Net Pension Asset 449,616

**Governmental Funds Report Capital Outlays as Expenditures.**

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.

Depreciation Expense (1,018,777)

Capital Outlay 2,414,274

Other financing sources (uses) are reported on the fund level operating statement but are reported as a liability on the government-wide financial statements.

Issuance of Debt (571,185)

Deferred outflows of resources related to pensions is not available during the current period and therefore is not reported in the funds.

Change in Deferred Outflows of Resources Related to Pensions 297,394

**Long-Term Debt**

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The adjustments for these items are as follows:

Capital Leases 392,993

Contract Payable 1,891

Compensated Absences (6,443)

Deferred inflows of resources related to pensions is not available during the current period and therefore is not reported in the funds.

Change in Deferred Inflows of Resources Related to Pensions (546,438)

**Revenues**

Because some revenues will not be collected for several months after the government's year end, they are not considered available revenues and are unearned in the governmental funds. Unearned revenues decreased by this amount during the year.

(503)

**Change in Net Position of Governmental Activities**

\$ 4,176,500

See accompanying notes which are an integral part of these financial statements.

**JASPER COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2021 Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Taxes				
Property Taxes	\$ 6,281,643	\$ 6,281,643	\$ 6,597,672	\$ 316,029
Sales Taxes	694,818	694,818	907,351	212,533
Other Taxes	2,217,474	2,224,474	2,644,986	420,512
Intergovernmental	728,776	812,966	1,577,960	764,994
Licenses and Permits	120,500	156,555	194,335	37,780
Fines and Forfeitures	245,000	245,000	372,769	127,769
Charges for Services	661,000	664,717	721,427	56,710
Interest Earnings	25,000	25,000	11,937	(13,063)
Miscellaneous	15,250	31,168	85,639	54,471
<b>Total Revenues</b>	<u>10,989,461</u>	<u>11,136,341</u>	<u>13,114,076</u>	<u>1,977,735</u>
<b>Expenditures</b>				
Current				
<i>General Government</i>				
Board of Commissioners	235,991	243,645	232,777	10,868
Executive	202,083	198,135	198,032	103
Tax Commissioner's Office	252,757	256,226	254,572	1,654
Tax Assessors	315,553	344,346	337,729	6,617
Elections	28,962	26,047	26,047	-
Registrars	66,495	74,249	74,249	-
Financial Administration	129,232	129,232	125,344	3,888
Human Resources	105,715	105,715	86,189	19,526
Public Buildings	165,266	467,863	451,179	16,684
Planning and Zoning Office	236,970	273,025	272,666	359
Library	112,985	112,985	118,190	(5,205)
Animal Control	155,386	155,386	142,275	13,111
Economic Development	107,513	107,513	107,513	-
Conservation Salary	3,000	3,000	3,750	(750)
<b>Total General Government</b>	<u>2,117,908</u>	<u>2,497,367</u>	<u>2,430,512</u>	<u>66,855</u>

See accompanying notes which are an integral part of these financial statements.

**JASPER COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**(CONTINUED)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2021 Actual</u>	<u>Variance with Final Budget</u>
<i>Judicial</i>				
Superior Court	\$ 374,757	\$ 376,557	\$ 373,020	\$ 3,537
Probate Court	191,501	195,252	191,317	3,935
Magistrate Court	127,528	128,615	127,911	704
Juvenile Court	5,000	5,000	4,152	848
Courthouse Security	115,611	122,406	122,406	-
Other Court Costs	159,995	159,995	148,470	11,525
Total Judicial	<u>974,392</u>	<u>987,825</u>	<u>967,276</u>	<u>20,549</u>
<i>Public Safety</i>				
Sheriff's Office	2,444,645	2,626,874	2,463,794	163,080
Jail Operations	1,000,343	1,000,343	947,178	53,165
Fire Protection	1,204,170	1,242,869	1,232,101	10,768
E911	362,715	362,715	362,715	-
Total Public Safety	<u>5,011,873</u>	<u>5,232,801</u>	<u>5,005,788</u>	<u>227,013</u>
<i>Public Works</i>	<u>1,952,581</u>	<u>2,356,481</u>	<u>2,314,094</u>	<u>42,387</u>
Total Public Works	<u>1,952,581</u>	<u>2,356,481</u>	<u>2,314,094</u>	<u>42,387</u>
<i>Health and Welfare</i>				
Health Department	54,967	68,967	62,266	6,701
Emergency Management Agency	15,466	31,466	27,695	3,771
Coroner	25,895	42,245	38,805	3,440
County Welfare	10,375	10,375	10,375	-
Senior Center	240,132	318,762	272,470	46,292
Total Health and Welfare	<u>346,835</u>	<u>471,815</u>	<u>411,611</u>	<u>60,204</u>
<i>Culture and Recreation</i>				
Recreation	261,115	276,115	265,151	10,964
County Extension Service	101,124	66,370	55,834	10,536
Total Culture and Recreation	<u>362,239</u>	<u>342,485</u>	<u>320,985</u>	<u>21,500</u>

See accompanying notes which are an integral part of these financial statements.

**JASPER COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**(CONTINUED)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2021 Actual</u>	<u>Variance with Final Budget</u>
<i>Intergovernmental</i>				
Jasper County Board of Education	\$ 34,000	\$ 41,000	\$ 40,782	\$ 218
Jasper County Water Sewer Authority	42,900	42,900	42,900	-
Other	65,636	65,636	65,636	-
Family Connection	56,500	56,500	54,492	2,008
Total Intergovernmental	<u>199,036</u>	<u>206,036</u>	<u>203,810</u>	<u>2,226</u>
<i>Debt Service</i>				
Principal Retirement	298,212	370,176	352,142	18,034
Interest and Fiscal Charges	38,592	44,991	44,991	-
Total Debt Service	<u>336,804</u>	<u>415,167</u>	<u>397,133</u>	<u>18,034</u>
<b>Total Expenditures</b>	<u>11,301,668</u>	<u>12,509,977</u>	<u>12,051,209</u>	<u>458,768</u>
Excess Revenue Over (Under) Expenditures	<u>(312,207)</u>	<u>(1,373,636)</u>	<u>1,062,867</u>	<u>2,436,503</u>
<b>Other Financing Sources (Uses)</b>				
Transfer From Curbside	14,102	14,102	14,102	-
Transfer From Hotel / Motel	-	-	460	460
Transfer To Landfill	(150,063)	(150,063)	(150,063)	-
Transfer To Capital Improvements	-	-	(589,644)	(589,644)
Proceeds from Sale of Capital Assets	-	15,563	63,914	48,351
Issuance of Debt	-	571,185	571,185	-
Insurance Recoveries	-	56,681	89,303	32,622
<b>Total Other Financing Sources (Uses)</b>	<u>(135,961)</u>	<u>507,468</u>	<u>(743)</u>	<u>(508,211)</u>
<b>Net Change in Fund Balances</b>	<u>(448,168)</u>	<u>(866,168)</u>	<u>1,062,124</u>	<u>1,928,292</u>
<b>Fund Balances - Beginning of Year</b>	<u>6,328,803</u>	<u>6,328,803</u>	<u>6,328,803</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ 5,880,635</u></u>	<u><u>\$ 5,462,635</u></u>	<u><u>\$ 7,390,927</u></u>	<u><u>\$ 1,928,292</u></u>

See accompanying notes which are an integral part of these financial statements.

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**JASPER COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2021**

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Landfill</b>	<b>Nonmajor Curbside</b>	<b>Total</b>
<b>Assets</b>			
Current Assets			
Cash and Cash Equivalents	\$ 948,213	\$ 191,327	\$ 1,139,540
Receivables			
Accounts, Net	2,029	50,731	52,760
Due From Other funds	2,767	-	2,767
Total Current Assets	953,009	242,058	1,195,067
Long-Term Assets			
Capital Assets			
Nondepreciable	1,500	-	1,500
Depreciable, Net	145,634	-	145,634
Total Long-Term Assets	147,134	-	147,134
<b>Total Assets</b>	<b>1,100,143</b>	<b>242,058</b>	<b>1,342,201</b>
<b>Liabilities</b>			
Current Liabilities			
Accounts Payable	5,490	63,060	68,550
Landfill Closure and Post-Closure Care Payable	48,557	-	48,557
Total Current Liabilities	54,047	63,060	117,107
Long-Term Liabilities			
Landfill Closure and Post-Closure Care Payable	1,426,716	-	1,426,716
Total Long-Term Liabilities	1,426,716	-	1,426,716
<b>Total Liabilities</b>	<b>1,480,763</b>	<b>63,060</b>	<b>1,543,823</b>
<b>Net Position</b>			
Investment in Capital Assets	147,134	-	147,134
Unrestricted (Deficit)	(527,754)	178,998	(348,756)
<b>Total Net Position (Deficit)</b>	<b>\$ (380,620)</b>	<b>\$ 178,998</b>	<b>\$ (201,622)</b>

See accompanying notes which are an integral part of these financial statements.



**JASPER COUNTY, GEORGIA**  
**STATEMENT OF REVENUES,**  
**EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Landfill</b>	<b>Nonmajor Curbside</b>	<b>Total</b>
<b>Operating Revenues</b>			
Charges for Services	\$ 130,825	\$ 788,216	\$ 919,041
Other Income	27,851	23,313	51,164
<b>Total Operating Revenues</b>	<b>158,676</b>	<b>811,529</b>	<b>970,205</b>
<b>Operating Expenses</b>			
Salaries and Benefits	51,845	20,000	71,845
Purchased Services	128,743	751,106	879,849
Repairs and Maintenance	50,631	-	50,631
Post-Closure	48,557	-	48,557
Other	49,436	213	49,649
Depreciation	18,105	-	18,105
<b>Total Operating Expenses</b>	<b>347,317</b>	<b>771,319</b>	<b>1,118,636</b>
<b>Operating Income (Loss)</b>	<b>(188,641)</b>	<b>40,210</b>	<b>(148,431)</b>
<b>Nonoperating Revenues</b>			
Interest Earnings	442	7,065	7,507
<b>Total Nonoperating Revenues</b>	<b>442</b>	<b>7,065</b>	<b>7,507</b>
<b>Income (Loss) before Transfers</b>	<b>(188,199)</b>	<b>47,275</b>	<b>(140,924)</b>
<b>Transfers (To) From Other Funds</b>	<b>150,063</b>	<b>(14,102)</b>	<b>135,961</b>
<b>Change in Net Position</b>	<b>(38,136)</b>	<b>33,173</b>	<b>(4,963)</b>
<b>Net Position (Deficit) - Beginning of Year</b>	<b>(342,484)</b>	<b>145,825</b>	<b>(196,659)</b>
<b>Net Position (Deficit) - End of Year</b>	<b>\$ (380,620)</b>	<b>\$ 178,998</b>	<b>\$ (201,622)</b>

See accompanying notes which are an integral part of these financial statements.

**JASPER COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Landfill</b>	<b>Nonmajor Curbside</b>	<b>Total</b>
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers and Other Users	\$ 154,727	\$ 833,268	\$ 987,995
Cash Payments to Employees for Services	(51,845)	(20,000)	(71,845)
Cash Payments for Goods and Services	(246,130)	(750,633)	(996,763)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>(143,248)</b>	<b>62,635</b>	<b>(80,613)</b>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers (To) From Other Funds	150,063	(14,102)	135,961
<b>Net Cash Flows from Noncapital Financing Activities</b>	<b>150,063</b>	<b>(14,102)</b>	<b>135,961</b>
<b>Cash Flows from Investing Activities</b>			
Interest Earnings	442	7,065	7,507
<b>Net Cash Flows from Investing Activities</b>	<b>442</b>	<b>7,065</b>	<b>7,507</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>7,257</b>	<b>55,598</b>	<b>62,855</b>
<b>Cash and Cash Equivalents - Beginning of Year</b>	<b>940,956</b>	<b>135,729</b>	<b>1,076,685</b>
<b>Cash and Cash Equivalents - End of Year</b>	<b>\$ 948,213</b>	<b>\$ 191,327</b>	<b>\$ 1,139,540</b>

See accompanying notes which are an integral part of these financial statements.

**JASPER COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**(CONTINUED)**

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Landfill</b>	<b>Nonmajor Curbside</b>	<b>Total</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>			
<b>Operating Income (Loss)</b>	\$ (188,641)	\$ 40,210	\$ (148,431)
Adjustments			
Depreciation	18,105	-	18,105
(Increase) Decrease in Assets			
Accounts Receivable	(1,182)	21,739	20,557
Interfund Receivable	(2,767)	-	(2,767)
Increase (Decrease) in Liabilities			
Accounts Payable	(14,496)	686	(13,810)
Interfund Payable	(2,824)	-	(2,824)
Post-Closure Costs	48,557	-	48,557
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>\$ (143,248)</b>	<b>\$ 62,635</b>	<b>\$ (80,613)</b>

See accompanying notes which are an integral part of these financial statements.

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

	<b>Custodial Funds</b>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 963,940
Taxes Receivable for Other Governments	961,298
	<hr/>
<b>Total Assets</b>	1,925,238
	<hr/>
<b>Liabilities</b>	
Funds Due To Other Local Governments	520,654
Funds Due To Others	203,366
Uncollected Taxes	961,298
	<hr/>
<b>Total Liabilities</b>	1,685,318
	<hr/>
<b>Net Position</b>	
Restricted for Individuals, Organizations, and Other Governments	239,920
	<hr/>
<b>Total Net Position</b>	\$ 239,920
	<hr/> <hr/>

See accompanying notes which are an integral part of these financial statements.

**JASPER COUNTY, GEORGIA**  
**FIDUCIARY FUNDS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<b>Custodial Funds</b>
<b>Additions</b>	
Taxes Collected for Other Governments	\$ 22,176,866
Fines Collected for Other Governments	869,288
Funds Collected for Others	<u>852,161</u>
<b>Total Additions</b>	<u>23,898,315</u>
<b>Deductions</b>	
Taxes Distributed to Other Governments	22,033,221
Fines Distributed to Other Governments	839,629
Funds Distributed to Others	<u>1,007,060</u>
<b>Total Deductions</b>	<u>23,879,910</u>
<b>Changes in Net Position</b>	18,405
<b>Net Position - Beginning of Year, Restated</b>	<u>221,515</u>
<b>Net Position - End of Year</b>	<u><u>\$ 239,920</u></u>

See accompanying notes which are an integral part of these financial statements.

**JASPER COUNTY, GEORGIA**  
**COMBINING STATEMENTS OF NET POSITION**  
**COMPONENT UNITS**  
**JUNE 30, 2021 AND DECEMBER 31, 2020**

	<b>June 30 Jasper County Health Department</b>	<b>June 30 Jasper County Joint 911 Authority</b>	<b>December 31 Development Authority of Jasper County</b>	<b>Total</b>
<b>Assets</b>				
Current Assets				
Cash and Cash Equivalents	\$ 202,835	\$ 130,272	\$ 426,448	\$ 759,555
Receivables				
Accounts	7,827	42,912	-	50,739
Lease Receivable	-	-	6,854,890	6,854,890
Non-Current Assets				
Capital Assets				
Nondepreciable	-	-	625,702	625,702
Depreciable Capital Assets, Net	16,561	276,694	758,730	1,051,985
<b>Total Assets</b>	<u>227,223</u>	<u>449,878</u>	<u>8,665,770</u>	<u>9,342,871</u>
<b>Deferred Outflows of Resources</b>				
Deferred Outflows of Resources Related to				
Pensions	42,580	50,004	-	92,584
OPEB	25,987	-	-	25,987
<b>Total Deferred Outflows of Resources</b>	<u>68,567</u>	<u>50,004</u>	<u>-</u>	<u>118,571</u>
<b>Liabilities</b>				
Current Liabilities				
Accounts Payable	5,876	13,898	-	19,774
Accrued Expenses	4,366	17,889	83,606	105,861
Compensated Absences	-	7,091	-	7,091
Notes Payable	-	-	126,797	126,797
Bonds Payable	-	-	529,290	529,290
Long-Term Liabilities				
Compensated Absences	19,274	-	-	19,274
Notes Payable	-	-	1,976,273	1,976,273
Bonds Payable	-	-	4,512,808	4,512,808
Net Pension Liability	256,438	137,282	-	393,720
Net OPEB Liability	50,804	-	-	50,804
<b>Total Liabilities</b>	<u>336,758</u>	<u>176,160</u>	<u>7,228,774</u>	<u>7,741,692</u>
<b>Deferred Inflows of Resources</b>				
Deferred Inflows of Resources Related to				
Pensions	-	101,020	-	101,020
OPEB	67,641	-	-	67,641
<b>Total Deferred Inflows of Resources</b>	<u>67,641</u>	<u>101,020</u>	<u>-</u>	<u>168,661</u>
<b>Net Position</b>				
Net Investment in Capital Assets	16,561	276,694	1,384,432	1,677,687
Restricted				
Capital Projects	-	-	162,994	162,994
Unrestricted (Deficit)	(125,170)	(53,992)	(110,430)	(289,592)
<b>Total Net Position (Deficit)</b>	<u>\$ (108,609)</u>	<u>\$ 222,702</u>	<u>\$ 1,436,996</u>	<u>\$ 1,551,089</u>

See accompanying notes which are an integral part of these financial statements.

**JASPER COUNTY, GEORGIA**  
**COMBINING STATEMENT OF ACTIVITIES**  
**COMPONENT UNITS**  
**FOR THE YEAR ENDED JUNE 30, 2021 AND DECEMBER 31, 2020**

	<b>June 30 Jasper County Health Department</b>	<b>June 30 Jasper County Joint 911 Authority</b>	<b>December 31 Development Authority of Jasper County</b>	<b>Total</b>
<b>Expenses</b>				
General Government	\$ -	\$ 734,415	\$ -	\$ 734,415
Health and Welfare	460,406	-	-	460,406
Economic Development	-	-	376,974	376,974
Total Expenses	460,406	734,415	376,974	1,571,795
<b>Revenues</b>				
Program Revenues				
Charges for Services	190,590	255,716	-	446,306
Operating Grants and Contributions	300,811	446,715	402,136	1,149,662
Capital Grants and Contributions	-	-	467,000	467,000
Total Program Revenues	491,401	702,431	869,136	2,062,968
Net Program (Expense)	30,995	(31,984)	492,162	491,173
General Revenues				
Interest Earnings	95	204	1,290	1,589
Miscellaneous	-	785	1,000	1,785
Total General Revenues	95	989	2,290	3,374
<b>Change in Net Position</b>	31,090	(30,995)	494,452	494,547
<b>Net Position (Deficit) - Beginning of Year</b>	(139,699)	253,697	942,544	1,056,542
<b>Net Position (Deficit) - End of Year</b>	<u>\$ (108,609)</u>	<u>\$ 222,702</u>	<u>\$ 1,436,996</u>	<u>\$ 1,551,089</u>

See accompanying notes which are an integral part of these financial statements.

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## **NOTES TO THE FINANCIAL STATEMENTS**

## JASPER COUNTY, GEORGIA

### NOTES TO THE FINANCIAL STATEMENTS

Jasper County, Georgia (the County) was chartered by an act of the General Assembly of the State of Georgia. The County operates under a County Commission form of government and provides the following services as authorized by state law: general administrative services, public safety, roads and bridges, courts, and health and welfare. The County also operates two enterprise funds, a landfill, and curbside pickup.

#### (1) Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

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

#### ***Reporting Entity***

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of Jasper County (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 their operational and financial relationships with the County. In conformity with generally accepted accounting principles, as set forth in Statement of Governmental Accounting Standards Board (GASB) No. 61 *The Financial Reporting Entity: Omnibus, an amendment of GASB Statement No. 14 and 34*, the County's relationships with other governments and agencies have been examined. The financial statements of each component unit have been included as a discretely presented component unit. The component unit columns in the combined financial statements include the financial data for the Jasper County Joint 911 Authority, as of June 30, 2021, the Development Authority of Jasper County, as of December 31, 2020 and the Jasper County Health Department, as of June 30, 2021. The financial information for the component units is reported in the statement of net position in a column separate from the primary government to emphasize they are legally separate from the County.

Jasper County Joint 911 Authority - The Authority provides emergency call answering services and day to day radio communications dispatch services for law enforcement, emergency management, fire, and emergency medical service. The Authority receives funding from Jasper County. The Authority is governed by a board comprised of five (5) members appointed by the County, three (3) members by the City of Monticello, and one (1) member by the City of Shady Dale. Specific information relative to the Authority may be obtained at the Jasper County Commissioner's Office. The Authority does not issue separate financial statements.

Development Authority of Jasper County - The Authority exists for the purpose of promoting and developing for the public good and general welfare, industry and trade, trade commerce, and employment opportunity in the County. The County makes all appointments to the Board. The County provides significant operating subsidies to the Authority. The Authority maintains its financial records on a calendar year ending December 31.

Jasper County Health Department - This agency offers immunizations and other direct health service to citizens of Jasper County as well as inspections and other preventive types of services. While a local board is appointed to oversee the operations of this agency, it is a state dependent agency. The County appoints the voting majority of the board. The County provides significant operating subsidies to the department. The Health Department maintains its financial records on a fiscal year ending June 30.

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Reporting Entity (Continued)***

Complete financial statements of the individual component units can be obtained directly from their administrative office as follows:

Development Authority of Jasper County  
P.O. Box 270  
Monticello, GA 31064

Jasper County Board of Health  
336 East Green Street  
Monticello, GA 31064

### ***Basis of Presentation***

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

Government-Wide Financial Statements - The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information on all of the nonfiduciary activities of the primary government and its component units. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes and grants and County's general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers.

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

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

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

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

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Basis of Presentation (Continued)***

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

Major individual governmental and enterprise funds are reported in separate columns.

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

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

The following are the County's major governmental funds:

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

*2018 SPLOST Capital Project Fund* - The capital project fund collects sales taxes and uses these revenues to complete various budgeted roads, streets, and bridges projects; recreation projects; and public safety projects.

*Capital Improvements Fund* - The capital project fund was established to account for and report financial resources that are assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

*Proprietary Funds* - Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. The proprietary funds are classified as enterprise funds.

*The Landfill Fund* - This fund is used to account for the operation of the County's landfill.

*Fiduciary Funds* - Custodial Funds are used to account for assets held in a custodial capacity for individuals, organizations, or other governments. The County's fiduciary funds are all custodial funds.

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Measurement Focus***

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

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

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

### ***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures. Custodial funds use the accrual basis of accounting to recognize assets and liabilities.

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

Revenues - Non-Exchange Transactions - Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 6.) Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

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

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Basis of Accounting (Continued)***

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

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

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

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

### ***Cash and Cash Equivalents***

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

### ***Receivables***

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

### ***Interfund Balances***

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as interfund receivables / interfund payables. These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances.

### ***Prepaid Items***

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. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

### ***Capital Assets***

The County reports capital assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements. Capital assets utilized by enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the enterprise funds' statement of net position.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at acquisition value at the date donation. The County maintains a capitalization threshold of five thousand dollars (\$5,000). The County began reporting infrastructure consisting of roads and bridges on January 1, 2004. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend an asset's life are expensed.

## (1) Summary of Significant Accounting Policies (Continued)

### ***Capital Assets (Continued)***

All reported capital assets are depreciated except for land, right-of-ways, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement.

Depreciation is computed using the straight-line method over the following useful lives:

Asset Class	Estimated Lives	
	Governmental Activities	Business-Type Activities
Buildings	20-40 Years	25-40 Years
Machinery and Equipment	3-10 Years	3-10 Years
Vehicles	3-10 Years	3-5 Years
Site Improvements	5-10 Years	5-10 Years
Infrastructure	20-30 Years	20-30 Years

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

### ***Compensated Absences***

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are not vested.

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

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

### ***Deferred Outflows / Inflows of Resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period or periods and so will not be recognized as an outflow of resources (expense/expenditures) until then. The County has one item that qualifies for reporting in this category. The deferred outflow of resources related to the pension plans. This amount is deferred and will be recognized as a reduction of the net pension liability in future years.

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 two types of deferred inflows of resources. One type is reported at the government-wide level for deferred inflows of resources for the net difference between projected and actual earnings on pension plan investments and one type is reported at the governmental fund level, which arises only under a modified accrual basis of accounting. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and an intergovernmental grant. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Accrued Liabilities and Long-Term Obligations***

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

### ***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 about the order in which the resources are considered to be applied.

It is the government’s policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

### ***Fund Equity***

In the financial statements, governmental funds report the following classifications of fund balance in accordance with *GASB 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 or 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 Board through adoption of a resolution. The Board of Commissioners also may modify or rescind the commitment.
- Assigned - amounts that are constrained by the County’s intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the Finance Director 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. The General Fund should be the only fund that reports a positive unassigned fund balance. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions - When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County’s policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County’s policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

The County’s fund balance policy requires a minimum level of unassigned fund balance of no less than 25 percent of the general fund revenue budget at the fiscal year end. It is the County’s goal to maintain an unrestricted fund balance of 50 percent of the general fund revenue budget, and during no time unless a catastrophic event occurs shall the unrestricted fund balance drop below 45 percent of the County’s general fund revenue budget.



## (1) Summary of Significant Accounting Policies (Continued)

### *Fund Equity (Continued)*

The following is a summary of the fund balance classifications as of June 30, 2021:

	General Fund	2018 SPLOST	Capital Improvements	Nonmajor Governmental	Total
<b>Fund Balances</b>					
Nonspendable					
Prepays	\$ 70,171	\$ -	\$ -	\$ -	\$ 70,171
Restricted					
Law Enforcement	-	-	-	21,454	21,454
Animal Control	5,000	-	-	-	5,000
Court Programs	-	-	-	235,784	235,784
Capital Outlay	-	2,437,609	-	1,442,179	3,879,788
Assigned					
Working Capital	1,000,000	-	-	-	1,000,000
Juvenile Court	4,994	-	-	-	4,994
Recreation	5,000	-	-	-	5,000
Capital Outlay	-	-	1,178,402	-	1,178,402
Fund Balance					
FY21 Appropriation	400,168	-	-	-	400,168
Unassigned	5,905,594	-	-	-	5,905,594
Total Fund Balances	\$ 7,390,927	\$ 2,437,609	\$ 1,178,402	\$ 1,699,417	\$ 12,706,355

### *Operating Revenues and Expenses*

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for Landfill and Curbside services. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of each fund. Investment earnings are classified as nonoperating revenues. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

### *Contributions of Capital*

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets or from grants or outside contributions of resources restricted to capital acquisition and construction.

### *Interfund Activity*

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

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business-type activities column are eliminated.

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Estimates***

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

## **(2) Stewardship, Compliance, and Accountability**

### ***Budgetary Information***

An annual operating budget is prepared for the general fund and all special revenue funds. The general fund and special revenue funds are subject to budgetary control on a departmental basis within each individual fund. Budgets are prepared for the capital projects funds on a project-length basis, which usually covers two or more years. The budget resolution reflects the total of each department's appropriation in each fund.

The general fund budget is adopted on a basis consistent with GAAP except that the occurrence of capital lease obligations and the related capital lease expenditures are not budgeted. Budgets for the special revenue funds are adopted on a basis consistent with GAAP. Budgets for capital projects funds are adopted on a basis consistent with GAAP except the budget period is a project period rather than an annual period. Any change in total to a fund or departmental appropriation within a fund requires approval of the County Commission. The County Manager may approve budget transfers within departments. The County Commission must approve transfers between departments.

All unexpended annual appropriations lapse at year-end.

### ***Deficit Net Position***

The Landfill Fund had a deficit net position of \$380,620. The County will closely monitor spending in this fund during future periods.

### ***Expenditures over Appropriations***

The following had expenditures and transfers out in excess of appropriations:

<u>Fund</u>	<u>Amount</u>
General Fund	
General Government	
Library	\$ 5,205
Conservation Salary	750
Transfer to Capital Improvement Fund	589,644
Hotel / Motel Fund	
General Government	460
Transfer to General Fund	460

### (3) Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes and County policy require all deposits (other than federal or state government instruments) to be collateralized by depository insurance; obligations of the U.S. government; or bonds of public authorities, countries, or municipalities. As of June 30, 2021, the County had no bank balances that were exposed to custodial credit risk.

### (4) Receivables

Receivables at June 30, 2021, consisted of taxes, interest, accounts (billings for user charges, including unbilled utility receivables), and intergovernmental receivables arising from grants. Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

	General Fund	Nonmajor Governmental Funds	Landfill Fund	Nonmajor Proprietary Fund	Total
Receivables					
Taxes	\$ 400,089	\$ 70	\$ -	\$ -	\$ 400,159
Accounts	74,596	-	2,029	53,401	130,026
EMS Collections	225,532	-	-	-	225,532
Gross Receivables	700,217	70	2,029	53,401	755,717
Less Allowance for Uncollectible	(215,873)	-	-	(2,670)	(218,543)
Net Total Receivables	\$ 484,344	\$ 70	\$ 2,029	\$ 50,731	\$ 537,174

### (5) Due From Other Governments

Fund	Federal	State	Other	Total
General	\$ 39,870	\$ 82,164	\$ 114,757	\$ 236,791
2018 SPLOST	-	122,633	-	122,633
Nonmajor Governmental Funds	56,202	-	-	56,202
Total	\$ 96,072	\$ 204,797	\$ 114,757	\$ 415,626

### (6) Property Taxes

The Board of Commissioners levied the 2020 property tax digest on July 15, 2020. Property taxes attach as an enforceable lien on property as of January 1. Property taxes were billed on September 20, 2020 and were payable within 60 days or December 20, 2020.

## (7) Capital Assets

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

	Balance 7/1/2020	Additions	Deductions	Transfers	Balance 6/30/2021
<b>Governmental Activities</b>					
Nondepreciable Capital Assets					
Land	\$ 68,000	\$ -	\$ -	\$ -	\$ 68,000
Construction in Progress	622,630	721,061	-	(1,343,691)	-
Total Nondepreciable Capital Assets	690,630	721,061	-	(1,343,691)	68,000
Depreciable Capital Assets					
Buildings	7,172,299	-	-	1,343,691	8,515,990
Machinery and Equipment	4,189,307	699,840	(1,399,655)	-	3,489,492
Infrastructure	3,184,528	707,417	-	-	3,891,945
Site Improvements	75,708	15,000	-	-	90,708
Vehicles	5,404,298	270,956	(1,571,142)	-	4,104,112
Total Depreciable Capital Assets	20,026,140	1,693,213	(2,970,797)	1,343,691	20,092,247
Total Capital Assets	20,716,770	2,414,274	(2,970,797)	-	20,160,247
Accumulated Depreciation					
Buildings	(4,574,381)	(278,058)	-	-	(4,852,439)
Machinery and Equipment	(3,506,677)	(210,331)	1,399,655	-	(2,317,353)
Infrastructure	(798,483)	(168,069)	-	-	(966,552)
Site Improvements	(48,032)	(5,125)	-	-	(53,157)
Vehicles	(4,447,456)	(357,194)	1,571,142	-	(3,233,508)
Total Accumulated Depreciation	(13,375,029)	(1,018,777)	2,970,797	-	(11,423,009)
<b>Governmental Activities</b>					
<b>Capital Assets, Net</b>	<u>\$ 7,341,741</u>	<u>\$ 1,395,497</u>	<u>\$ -</u>	<u>\$ -</u>	<u>8,737,238</u>
					Less Related Long-Term Debt Outstanding (1,306,722)
					Less Any Other (Non-Debt) Capital Related Liabilities (216,014)
					<u>Net Investment in Capital Assets \$ 7,214,502</u>

### Governmental Activities Depreciation Expense

General Government	\$ 163,355
Public Safety	481,986
Public Works	310,954
Judicial	220
Health and Welfare	41,256
Culture and Recreation	21,006
Total Governmental Activities Depreciation Expense	<u>\$1,018,777</u>

**(7) Capital Assets (Continued)**

	Balance 7/1/2020	Additions	Deductions	Transfers	Balance 6/30/2021
<b>Business-Type Activities</b>					
Nondepreciable Capital Assets					
Land	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500
Total Nondepreciable Capital Assets	1,500	-	-	-	1,500
Depreciable Capital Assets					
Buildings	12,949	-	-	-	12,949
Machinery and Equipment	710,176	-	(169,533)	84,000	624,643
Vehicles	50,867	-	(50,867)	25,794	25,794
Improvements	134,846	-	-	-	134,846
Total Depreciable Capital Assets	908,838	-	(220,400)	109,794	798,232
Total Capital Assets	910,338	-	(220,400)	109,794	799,732
Accumulated Depreciation					
Buildings	(5,180)	(1,295)	-	-	(6,475)
Machinery and Equipment	(665,789)	(12,105)	169,533	(84,000)	(592,361)
Vehicles	(50,867)	-	50,867	(25,794)	(25,794)
Improvements	(23,263)	(4,705)	-	-	(27,968)
Total Accumulated Depreciation	(745,099)	(18,105)	220,400	(109,794)	(652,598)
<b>Business-Type Activities</b>					
<b>Capital Assets, Net</b>	<u>\$ 165,239</u>	<u>\$ (18,105)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 147,134</u>

**Business-Type Activities Depreciation Expense:**

Landfill	<u>\$18,105</u>
Total Business-Type Activities Depreciation Expense	<u>\$18,105</u>

**(7) Capital Assets (Continued)*****Discretely Presented Component Units***

Activity for the Jasper County Health Department for the fiscal year ended June 30, 2021 was as follows:

	Balance 6/30/2020	Additions	Deletions	Balance 6/30/2021
<b>Governmental Activities</b>				
Depreciable Capital Assets				
Office and Medical Equipment	\$ 56,751	\$ 5,695	\$ -	\$ 62,446
Total Capital Assets	56,751	5,695	-	62,446
Accumulated Depreciation				
Office and Medical Equipment	(42,640)	(3,245)	-	(45,885)
Total Accumulated Depreciations	(42,640)	(3,245)	-	(45,885)
<b>Governmental Capital</b>				
Assets, Net	\$ 14,111	\$ 2,450	\$ -	\$ 16,561

## Governmental Activities Depreciation Expense

Health	\$ 3,245
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Activity for the Jasper County Joint 911 Authority for the fiscal year ended June 30, 2021 was as follows:

	Balance 6/30/2020	Additions	Deletions	Balance 6/30/2021
<b>Governmental Activities</b>				
Depreciable Capital Assets				
Buildings	\$ 100,702	\$ -	\$ -	\$ 100,702
Furniture and Equipment	353,880	159,576	-	513,456
Total Capital Assets	454,582	159,576	-	614,158
Accumulated Depreciation				
Buildings	(78,475)	(3,357)	-	(81,832)
Furniture and Equipment	(206,008)	(49,624)	-	(255,632)
Total Accumulated Depreciation	(284,483)	(52,981)	-	(337,464)
<b>Governmental Capital</b>				
Assets, Net	\$ 170,099	\$ 106,595	\$ -	\$ 276,694

## Governmental Activities Depreciation Expenses

General Government	52,981
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## (7) Capital Assets (Continued)

### *Discretely Presented Component Units (Continued)*

Activity for the Development Authority of Jasper County for the fiscal year ended December 31, 2020 was as follows:

	Balance 12/31/2019	Additions	Deletions	Balance 12/31/2020
<b>Governmental Activities</b>				
Nondepreciable Capital Assets				
Land	\$ 625,702	\$ -	\$ -	\$ 625,702
Total Nondepreciable Capital Assets	625,702	-	-	625,702
Depreciable Capital Assets				
Machinery and Equipment	804,363	-	-	804,363
Total Depreciable Capital Assets	804,363	-	-	804,363
Total Capital Assets	1,430,065	-	-	1,430,065
Accumulated Depreciation				
Machinery and Equipment	(25,266)	(20,367)	-	(45,633)
Total Accumulated Depreciation	(25,266)	(20,367)	-	(45,633)
<b>Governmental Capital Assets, Net</b>	<b>\$ 1,404,799</b>	<b>\$ (20,367)</b>	<b>\$ -</b>	<b>\$ 1,384,432</b>

Governmental Activities Depreciation Expense:

Economic Development	<u>\$ 20,367</u>
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## (8) Interfund Balances, Transfers, and Advances

Interfund balances at June 30, 2021, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. The County expects to repay all interfund balances within one year.

The composition of the due to/from other funds as of June 30, 2021 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	2018 SPLOST Fund	\$ 225,230
	Capital Improvement Fund	336,754
	Nonmajor Governmental Funds	127,775
Landfill Fund	General Fund	2,767
Nonmajor Governmental Funds	General Fund	528,427
Total		<u>\$ 1,220,953</u>

## (8) Interfund Balances, Transfers, and Advances (Continued)

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

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Amount</u>
General Fund	Landfill Fund	\$ 150,063
	Capital Improvements Fund	589,644
Nonmajor Governmental Fund	General Fund	460
Curbside Fund	General Fund	14,102
Total		<u>\$ 754,269</u>

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

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

## (9) Landfill Closure and Post-Closure Care Cost

State and federal laws and regulations require the Landfill to place a final cover on the landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the Landfill reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet. The \$1,475,273 reported as landfill closure and post-closure care liability at June 30, 2021, represents the cumulative amount reported to date based on the use of 100 percent of the estimated capacity of the SL landfill site at Highway 212 and 74 percent of the estimated capacity of the C&D landfill site. These amounts are based on what it would cost to perform all closure and post-closure care in 2021. The County has estimated the closure and post-closure costs associated with the landfills to be \$1,864,925, leaving \$389,652 of closure and post-closure costs that has not yet been recognized by the County. The remaining estimated life of the C&D landfill site is 22 years. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

## (10) Long-Term Debt

**County Capital Leases** - The County has entered into capital leases for various vehicles. These leases meet the criteria of a capital lease since they transfer benefits and risks of ownership to the lessee at the end of the lease term. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting level. The vehicles acquired by the leases are included in capital assets.

The outstanding balance of the corresponding liabilities is included in long-term debt. All equipment and vehicles acquired by the leases have a five-year estimated useful life. The cost of capital assets held under capital leases is \$1,094,121 as of June 30, 2021. For fiscal year 2021, \$129,006 was included in depreciation expense, and \$644,516 was included in accumulated depreciation.



**(10) Long-Term Debt (Continued)**

The County has the following capital leases as of June 30, 2021:

**Governmental Activities**

\$268,002, 2015 BB&T lease, due in monthly installments of \$3,453 through 2022. Interest at 2.26%.	\$ 3,446
\$151,139, 2016 BB&T lease, due in monthly installments of \$2,250 through 2022. Interest at 2.31%.	20,056
\$77,635, 2017 BB&T lease, due in monthly installments of \$1,377 through 2022. Interest at 2.49%.	12,270
\$157,461, 2018 BB&T lease, due in monthly installments of \$2,880 through 2023. Interest at 3.72%.	63,839
\$332,022, 2018 BB&T lease, due in monthly installments of \$4,517 through 2025. Interest at 3.86%.	196,736
\$504,400, 2019 Caterpillar lease, due in monthly installments of \$9,609 and a final payment of \$9,613 through 2023. Interest at 3.53%.	260,236
\$159,426, 2019 BB&T lease, due in monthly installments of \$2,897 through 2024. Interest at 3.45%.	101,528
\$168,000, 2020 ACCG lease, due in monthly installments of \$3,037 through 2025. Interest at 3.24%.	128,513
\$403,900, 2021 Bankcorp South lease, due in monthly installments of \$7,152 through 2025. Interest at 2.410%.	352,814
\$167,285, 2021 Bankcorp South lease, due in monthly installments of \$2,962 through 2026. Interest at 2.410%.	167,284
Total Governmental Activities	<u><u>\$ 1,306,722</u></u>

Future minimum lease payments are as follows:

Year	Governmental Activities	
	Principal	Interest
2022	\$ 378,285	\$ 36,688
2023	368,982	24,785
2024	282,204	12,124
2025	196,469	4,810
2026	63,133	1,022
2027	17,649	124
Total	<u><u>\$ 1,306,722</u></u>	<u><u>\$ 79,553</u></u>

**(10) Long-Term Debt (Continued)**

**Contracts Payable** - The County is contractually obligated to the purchase of the Four County Industrial site.

In June 2001, Four County Joint Industrial Development Authority issued a note in the amount of \$487,760 with the Georgia Environmental Finance Authority (GEFA) to finance the extension of water and wastewater service. Jasper County is obligated to pay 9.2 percent of the debt service on the note, which provides for quarterly payments through July 1, 2022 at an interest rate of 4.65 percent. During fiscal year 2021, Newton County Water and Sewerage Authority made a debt service payment of \$20,559, reducing the County's portion of the debt to \$6,971 as of June 30, 2021.

The County's debt service requirements to maturity on the contracts payable are as follows:

Year Ending June 30	Principal	Interest	Total
2022	\$ 3,915	\$ 257	\$ 4,172
2023	3,056	72	3,128
	<u>\$ 6,971</u>	<u>\$ 329</u>	<u>\$ 7,300</u>

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

	Outstanding 7/1/2020	Additions	Reductions	Outstanding 6/30/2021	Amounts Due in One Year
<b>Governmental Activities</b>					
Contracts Payable	\$ 8,862	\$ -	\$ (1,891)	\$ 6,971	\$ 3,915
Capital Leases	1,128,530	571,185	(392,993)	1,306,722	378,285
Net Pension Liability (Asset)	(326,076)	-	(449,616)	(775,692)	-
Compensated Absences	204,564	492,319	(485,876)	211,007	37,981
Total Governmental Activities	<u>\$ 1,015,880</u>	<u>\$ 1,063,504</u>	<u>\$ (1,330,376)</u>	<u>\$ 749,008</u>	<u>\$ 420,181</u>
<b>Business-Type Activities</b>					
Landfill Closure and Post-Closure Cost	\$ 1,426,716	\$ 48,557	\$ -	\$ 1,475,273	\$ 48,557
Total Business-Type Activities	<u>\$ 1,426,716</u>	<u>\$ 48,557</u>	<u>\$ -</u>	<u>\$ 1,475,273</u>	<u>\$ 48,557</u>

The governmental capital lease obligations will be paid from the general fund. The compensated absences liability and net pension liability will be paid from the fund from which the employees' salaries are paid, generally the General Fund.

**(10) Long-Term Debt (Continued)**

**Discretely Presented Component Units** - Activity for the Jasper County Health Department for the fiscal year ended June 30, 2021 was as follows:

	Outstanding 7/1/2020	Additions	Reductions	Outstanding 6/30/2021	Amounts Due in One Year
<b>Health Department</b>					
Compensated Absences	\$ 24,790	\$ 20,791	\$ (26,307)	\$ 19,274	\$ -
Net Pension Liability	246,890	9,548	-	256,438	-
Net OPEB Liability	58,681	-	(7,877)	50,804	-
Total Health Department	<u>\$ 330,361</u>	<u>\$ 30,339</u>	<u>\$ (34,184)</u>	<u>\$ 326,516</u>	<u>\$ -</u>

Activity for the Jasper County Joint 911 Authority for the fiscal year ended June 30, 2021, was as follows:

	Outstanding 7/1/2020	Additions	Reductions	Outstanding 6/30/2021	Amounts Due in One Year
<b>Joint 911 Authority</b>					
Compensated Absences	\$ 10,004	\$ 16,660	\$ (19,573)	\$ 7,091	\$ 7,091
Net Pension Liability	164,218	-	(26,936)	137,282	-
Total Joint 911 Authority	<u>\$ 174,222</u>	<u>\$ 16,660</u>	<u>\$ (46,509)</u>	<u>\$ 144,373</u>	<u>\$ 7,091</u>

Activity for the Development Authority of Jasper County for the year ended December 31, 2020, was as follows:

	Outstanding 1/1/2019	Additions	Reductions	Outstanding 12/31/2020	Amounts Due in One Year
<b>Development Authority</b>					
2013 Revenue Bonds	\$ 1,573,323	\$ -	\$ (220,290)	\$ 1,353,033	\$ 213,557
2015 Revenue Bonds	1,675,000	-	(130,000)	1,545,000	135,000
2017 Revenue Bonds	2,316,469	-	(172,404)	2,144,065	180,733
2019 Note Payable	771,602	-	(513,319)	258,283	61,731
2020 Note Payable	-	1,850,000	(5,213)	1,844,787	65,066
Total Development Authority	<u>\$ 6,336,394</u>	<u>\$ 1,850,000</u>	<u>\$ (1,041,226)</u>	<u>\$ 7,145,168</u>	<u>\$ 656,087</u>

**(11) Pension Plans****ACCG Defined Benefit Plan**Plan Description

The County contributes to the Association County Commissioners of Georgia (ACCG) Defined Benefit Plan (Plan), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating Counties in Georgia. ACCG issues a publicly available financial report that includes financial statements and required supplementary information (RSI) for the Plan. That report may be obtained by writing to GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339 or by calling (800) 736-7166.

## **(11) Pension Plans (Continued)**

### ***ACCG Defined Benefit Plan (Continued)***

#### Participation

All full-time County employees are eligible to participate in the Plan after completing two years of service.

#### Retirement Benefits

Participants become eligible to retire at age 65 with three years of participation in the Plan. Benefits vest after four years of service. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 0.5 percent of average annual compensation up to \$10,000 plus 1 percent of average annual compensation in excess of \$10,000 plus \$50 for each year of service payable as a life annuity. Service is limited to 35 years. Compensation is averaged over a five-year period prior to retirement or termination.

#### Plan Membership

As of January 1, 2020, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees, Beneficiaries, and Disabled Receiving Benefits	31
Terminated Plan Participants Entitled to But Not Yet Receiving Benefits	59
Active Employees Participating in the Plan	<u>95</u>
Total Number of Plan Participants	<u><u>185</u></u>

#### Contributions

The County is required to contribute an actuarially determined amount to the plan. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan Trustee. The Board of Trustees of the ACCG Plan has adopted a recommend actuarial funding policy for the plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. Administrative expenses are based on total covered compensation of active plan participants and are added to the state required annual funding requirement. Plan members are not required to make contributions to the plan. For the year ended June 30, 2021, the County's contribution rate was 5.9 percent of annual payroll.

#### Actuarial Assumptions

The total pension liability as of June 30, 2021 was determined by an actuarial valuation as of January 1, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	N/A
Future Salary Increases	4.50%, per year with an age-based scale
Investment rate of return	7.00%

Mortality rates were based on the Pub-2010 Amount weighted Mortality Table with a blend of 50 percent of the General Employees Table and 50 percent of the Public Safety Employees with Scale AA to 2020.

## (11) Pension Plans (Continued)

### *ACCG Defined Benefit Plan (Continued)*

#### Actuarial Assumptions (Continued)

The long-term rate of return on pension plan investments was determined through a blend of using a building-block method based on 20-year benchmarks (33.33 percent and 30-year benchmarks (33.33 percent), as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34 percent), as determined by UBS. Expected future rate of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rate of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major class included in the pension plan's target asset allocation as of December 31, 2020, are summarized in the following tables:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	30%	25% - 35%
Equities		
Large Cap	30%	25% - 35%
Mid Cap	5%	2.5% - 10%
Small Cap	5%	2.5% - 10%
REIT	5%	2.5% - 10%
International	15%	10% - 20%
Multi Cap	5%	2.5% - 10%
Global Allocation	5%	2.5% - 10%
Total	<u>100%</u>	

#### Discount Rate

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

**(11) Pension Plans (Continued)*****ACCG Defined Benefit Plan (Continued)***Net Pension Liability (Asset)

<u>Changes in the Net Pension Liability (Asset)</u>	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability (Asset)</u>
Balances at June 30, 2020	\$ 4,141,143	\$ 4,467,219	\$ (326,076)
Changes for the Year			
Service Cost	148,364	-	148,364
Interest	282,320	-	282,320
Liability Experience (Gain) Loss	(31,968)	-	(31,968)
Assumption Changes	7,065	-	7,065
Employer Contributions	-	195,798	(195,798)
Employee Contributions	-	97,901	(97,901)
Net Investment Income	-	626,424	(626,424)
Benefit Payments	(216,014)	(216,014)	-
Administrative Expense	-	(33,011)	33,011
Other	-	(31,715)	31,715
Net Changes	189,767	639,383	(449,616)
Balances at June 30, 2021	\$ 4,330,910	\$ 5,106,602	\$ (775,692)

The County's net pension asset is recorded in the government-wide statement of net position in the amount of \$775,692.

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

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

	<u>1% Decrease 6.00%</u>	<u>Current Discount Rate 7.00%</u>	<u>1% Increase 8.00%</u>
Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate	\$ (180,168)	\$ (775,692)	\$ (1,267,723)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued ACCG financial report which is publicly available at [www.gebcorp.com](http://www.gebcorp.com).

## (11) Pension Plans (Continued)

### *ACCG Defined Benefit Plan (Continued)*

#### Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the County reported a net pension asset. The net pension asset was measured as of December 31, 2020. The total pension liability used to calculate the net pension asset was based on an actuarial valuation as of January 1, 2020. An expected total pension asset as of June 30, 2021 was determined using standard roll-forward techniques.

For the year ended June 30, 2021, the County recognized pension expense relative to ACCG in the amount of \$994,228.

At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to the Pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in Assumptions	\$ 248,264	\$ -
Asset (Gain) Loss	189,398	590,566
Liability (Gain) Loss	6,378	102,165
Employer Contributions Subsequent to the Measurement Date	151,109	-
	<u>\$ 595,149</u>	<u>\$ 692,731</u>

County contributions subsequent to the measurement date of December 31, 2020 of the net pension liability, but before the end of the County's reporting period are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense for the years ended December 31 are as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ (72,387)
2023	620
2024	(125,224)
2025	(51,700)
2026	-
2027 and thereafter	-

## **(11) Pension Plans (Continued)**

### ***Jasper County Joint 911 Authority Retirement Plan (Component Unit)***

#### Plan Description

The Authority's defined benefit pension plan, Jasper County Joint 911 Authority Retirement Plan, (the Plan) was established by an adoption agreement executed by the Authority's board. The Plan is affiliated with the Georgia Municipal Employees Benefit System (GMEBS) an agent multiple-employer pension plan administered by the Georgia Municipal Association. The Georgia Municipal Association issues a publicly available financial report on GMEBS that includes financial statements and required supplementary information. That report may be obtained by writing to Georgia Municipal Association, 201 Pryor Street, Atlanta, Georgia, 30303-3606.

#### Benefits Provided

The GMEBS Plan provides retirement, disability and death benefits to plan members and beneficiaries. Effective January 1, 2015, the Plan was amended to provide for immediate participation for employees. This change has no impact on service credited under the Plan and has no impact on benefits.

#### Plan Membership

As of July 1, 2020, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Retirees, Beneficiaries and Disables Receiving Benefits	4
Terminated Plan Participants entitled to but not yet Receiving Benefits	5
Active employees participating in the Plan	<u>9</u>
Total Number of Plan Participants	<u><u>18</u></u>

#### Contributions

The plan members are not required to contribute to the plan. The Authority is required to contribute at an actuarially determined rate; the current rate is 10.95 percent of annual covered payroll. The contribution requirements of the Authority are established and may be amended by the GMEBS Board of Trustees.



## (11) Pension Plans (Continued)

### *Jasper County Joint 911 Authority Retirement Plan (Component Unit) (Continued)*

#### Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the Authority reported a net pension liability. The net pension liability was measured as of March 31, 2020. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of January 1, 2020. An expected total pension liability as of June 30, 2021 was determined using standard roll-forward techniques.

For the year ended June 30, 2021, the Authority recognized pension expense relative to GMEBS in the amount of \$35,240. At June 30, 2021, the Authority reported deferred outflows of resources and deferred inflows of resources related to the Pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 29,112	\$ (2,207)
Changes of Assumptions	2,442	(5,667)
Net difference between Projected and Actual Earnings on Pension Plan Investments	-	(93,146)
Employer Contributions Subsequent to the Measurement	18,450	-
	<u>\$ 50,004</u>	<u>\$ (101,020)</u>

Authority contributions subsequent to the measurement date of March 31, 2020 of the net pension liability, but before the end of the Authority's reporting period, are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense for the years ended December 31 as follows:

Year	Amount
2022	\$ (11,155)
2023	(9,517)
2024	(12,795)
2025	(35,999)
2026	-

#### Actuarial Assumptions

The total pension liability as of June 30, 2021 was determined by an actuarial valuation as of July 1, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increase	2.25%, Plus service based merit increases
Investment Rate of Return	7.375%, On-going basis, based on long-term expected rate of return of pension plan investments

Mortality rates were based on the RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set forward two years for males and one year for females, and the RP-2000 Disabled Retiree Mortality Table with sex-distinct rates. The mortality and economic actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period January 1, 2010 to June 30, 2014.

**(11) Pension Plans (Continued)*****Jasper County Joint 911 Authority Retirement Plan (Component Unit) (Continued)***Net Pension Liability

<u>Changes in the Net Pension Liability</u>	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balances at June 30, 2020	\$ 585,779	\$ 421,561	\$ 164,218
Changes for the Year			
Service Cost	11,903	-	11,903
Interest	43,707	-	43,707
Difference between Expected and Actual Experience	17,466	-	17,466
Contributions - Employer	-	24,318	(24,318)
Net Investment Income	-	76,756	(76,756)
Benefit Payments	(19,586)	(19,586)	-
Administrative Expense	-	(5,110)	5,110
Other Changes	(4,048)	-	(4,048)
Net Changes	49,442	76,378	(26,936)
Balance at June 30, 2021	\$ 635,221	\$ 497,939	\$ 137,282

The Authority's net pension liability is recorded in the government-wide statement of net position in the amount of \$137,282.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 is summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	45%	6.40%
International Equity	20%	7.05%
Real Estate	10%	4.50%
Global Fixed Income	5%	1.25%
Domestic Fixed Income	20%	1.15%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.375 percent. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

## **(11) Pension Plans (Continued)**

### ***Jasper County Joint 911 Authority Retirement Plan (Component Unit) (Continued)***

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

The following presents the Authority's net pension liability calculated using the discount rate of 7.375 percent, as well as what the Authority's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.375 percent) or 1-percentage-point higher (8.375 percent) than the current rate:

	1% Decrease 6.375%	Current Discount Rate 7.375%	1% Increase 8.375%
Sensitivity of the Net Pension Liability to Changes in the Discount Rate	\$ 302,020	\$ 137,282	\$ (27,456)

#### Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued GMEBS financial report which is publicly available at [www.gmanet.com](http://www.gmanet.com).

## **(12) Special Funding Defined Benefit Pension Plans**

### ***Employees' Retirement System***

The County's Tax Commissioner is eligible to participate in the Employees' Retirement System (ERS), a voluntary pension system. The County makes no contributions to this plan. Pursuant to O.C.G.A. 47-2-292(a) the Department of Revenue receives an annual appropriation from the Georgia General Assembly to be used to fund the employer contributions for local County Tax Commissioners. The plan is administered by the Employees' Retirement System who issues a publicly available financial report that can be obtained at [www.ers.ga.gov/formspubs/formspubs](http://www.ers.ga.gov/formspubs/formspubs). This plan is considered immaterial to Jasper County's financial statements.

### ***Sheriffs' Retirement Fund of Georgia***

The County's Sheriff is covered by the Sheriffs' Retirement Fund of Georgia. The County makes no contribution to this plan. Contributions are collected by the County as the agent for this fund through its court systems. This plan is administered by the Georgia Sheriffs' Association (GSA) where separate financial statements may be obtained on their website. This plan is considered immaterial to Jasper County's financial statements.

### ***Judges of the Probate Courts Retirement Fund of Georgia***

The County's Probate Judge is covered by the Judges of the Probate Courts Retirement Fund of Georgia. The County makes no contributions to this plan. The State of Georgia provides nonemployer contributions to the Fund through the collection of court fines and forfeitures. These nonemployer contributions are recognized as revenue by the Fund when collected from the courts. The Judges of the Probate Courts Retirement Fund of Georgia is a component unit of the State of Georgia. This plan is considered immaterial to Jasper County's financial statements.

## **(12) Special Funding Defined Benefit Pension Plans (Continued)**

### ***Georgia Firefighters' Pension Fund***

The County's Volunteer Firemen are eligible to participate in the Georgia Firefighters' Pension Fund, a voluntary pension system. The County makes no contributions to this plan. Contributions are made through monthly dues by eligible firefighters electing to participate in the plan and nonemployer contributions which consist of insurance premium taxes collected and remitted by insurers directly to the pension fund in accordance with the law. The plan is administered by the Georgia Firefighters' Pension Fund located at 2171 Eastview Parkway NE in Conyers, Georgia where separate financial statements may be obtained. This plan is considered immaterial to Jasper County's financial statements.

### ***Peace Officers' Annuity and Benefit Fund of Georgia***

The County's Sheriff Deputies are covered by the State of Georgia Peace Officers' Annuity and Benefit Fund. The County makes no contribution to this plan. Contributions are collected by the County as the agent for this fund through its court systems. This plan is administered through the Peace Officers' Annuity and Benefit Fund of Georgia located at 1210 Greenbelt Parkway in Griffin, Georgia where separate financial statements may be obtained. This plan is considered immaterial to Jasper County's financial statements.

## **(13) Risk Management**

The County is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other counties in the state as part of the Interlocal Risk Management Agency (IRMA) for property and liability insurance and the ACCG-Group Self-Insurance Workers' Compensation Fund (WCSIF), public entity risk pools currently operating as common risk management and insurance programs for member local governments. The Association County Commissioners of Georgia (ACCG) administers both risk pools.

As part of these risks 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 governments' contracts and in accordance with the workers' compensation laws of Georgia. The funds are to pay all cost 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.

There were no significant reductions in insurance coverage from prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

## **(14) Contingent Liabilities**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

The County was a defendant in several lawsuits at June 30, 2021. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

## **(15) Joint Ventures**

Under Georgia law, the County, in conjunction with other cities and counties in the fourteen county east central Georgia area, is a member of the Northeast Georgia Regional Commission (RC) and is required to pay annual dues thereto. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Council 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 an RC. Separate financial statements of the NEGRC may be obtained from:

Northeast Georgia Regional Commission  
305 Research Drive  
Athens, GA 30605-2795

During 1998, the Four County Industrial Development Authority (the Joint Authority), a joint venture, was formed for the purpose of purchasing and developing an industrial site. The land was purchased through the Walton County Development Authority, until such time as the Joint Authority could issue permanent bonds financing the project. The stated percentages of ownership and debt assumption are as follows: Newton County 37.5 percent, Walton County 37.5 percent, Morgan County 15 percent, and Jasper County 10 percent. The County records the investment in the joint venture at a value of \$2,297,356, using the equity interest method.

In June 2001, the Joint Authority issued a GEFA loan in the amount of \$487,780 to finance the extension of water and wastewater service to the above mentioned property. According to the intergovernmental agreement established in connection with issuance of the GEFA loan, the stated percentages of ownership and debt assumed by Jasper County is 9.2 percent. The County has recorded its portion of the debt and related investment in the amount of \$6,971. The debt is also discussed in Note 10.

Separate financial statements can be obtained from:

Four County Industrial Development Authority  
C/O Madison Chamber of Commerce  
115 East Jefferson Street  
Madison, Georgia 30650

## **(16) Intergovernmental Financial Guarantees**

### ***Intergovernmental Agreements between Jasper County and the Development Authority of Jasper County***

On April 1, 2015, the County and the Development Authority of Jasper County (Issuer) entered into an intergovernmental agreement for the purpose of issuing revenue bonds. The Issuer proposes to issue, sell, and deliver the Development Authority of Jasper County Revenue Bonds (Thompson & Thwaite, LLC Project) Series 2015 (the Bonds) in the aggregate principal amount of \$1,800,000 for the purpose of financing the costs of the project and the costs of issuing the Bonds. The debt service payments are to be paid from the lease proceeds received from Thompson & Faircloth, LLC, formerly Thompson & Thwaite, LLC. If the Authority doesn't collect sufficient lease proceeds to cover the debt service payments the County shall pay to the Trustee moneys sufficient to provide for the payment of the debt service as the same becomes due and payable.

On March 5, 2019, the County and the Development Authority of Jasper County (Issuer) entered into an intergovernmental agreement for the purpose of issuing a promissory note. The Issuer proposes to issue, sell, and deliver its Development Authority of Jasper County Promissory Note (Jasper County Board of Health Project), Series 2019, (the Note), in the aggregate principal amount of \$802,818 for the purposes of the Board to acquire, improve, and equip a portion of that certain governmental office building and related improvements located at 825 Eaton Street, Monticello, Georgia. The County shall be responsible to the Authority for servicing the debt secured by the property to the extent that such debt service is not paid by the Authority's income related to the property,

## (16) Intergovernmental Financial Guarantees (Continued)

such as rental payments from tenants of the property, or grants or other third-party payments used to reduce the debt related to the property.

On August 1, 2020, the County and the Development Authority of Jasper County (Issuer) entered into an intergovernmental agreement for the purpose of issuing a promissory note. The Issuer proposes to issue, sell, and deliver its Development Authority of Jasper County Promissory Note (Water, Wind & Soil, LLC Project), Series 2020, (the Note) in the aggregate principal amount of \$1,850,000 for the purpose of funding the acquisition and improvement of the property. The County shall be responsible to the Authority for servicing the debt secured by the property to the extent that such debt service is not paid by the Authority's income related to the property, such as rental payments from tenants of the property, or grants or other third-party payments used to reduce the debt related to the property. The aggregate payments required of the County shall not in any fiscal year exceed the amount of money that would be produced by the levy of an ad valorem property tax on all taxable property located within the boundaries of the County at a millage rate not to exceed one mill taking into account such other pledges of the economic development millage in effect for any given year.

## (17) Hotel / Motel Occupancy Tax

The County imposes a hotel/motel tax on lodging facilities in the unincorporated area of the County. The tax is assessed at 5 percent and, in accordance with O.C.G.A. 48-13-51, the County is required to spend at least 40 percent of this for promoting tourism, conventions, and trade shows. Revenues were \$920 for the year ended June 30, 2021. Of this amount 50 percent was used to promote tourism.

## (18) Change in Accounting Principle

### *New Accounting Standards*

During 2021, Jasper County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. In conjunction with the implementation of GASB Statement No. 84, *Fiduciary Activities*, the County is required to reevaluate the accounting treatment of fiduciary activities. The new standard requires the County to determine if funds are still considered fiduciary, and if so, if they are considered custodial funds under the new definitions of GASB Statement No. 84. Therefore, in conjunction with the Implementation of GASB Statement No. 84, the following restatement was required to the beginning net position of the Fiduciary Activities to properly report the custodial funds.

The effects of this adjustment are as follows:

	<u><b>Fiduciary Funds</b></u>
Net Position June 30, 2020, as Previously Reported	\$ -
Implementation of GASB 84 for Fiduciary Activities	<u>221,515</u>
Net Position June 30, 2020, Restated	<u><u>\$ 221,515</u></u>

## **REQUIRED SUPPLEMENTARY INFORMATION**

**JASPER COUNTY, GEORGIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

	2021	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>							
Service Cost	\$ 148,364	\$ 136,825	\$ 94,250	\$ 87,966	\$ 76,938	\$ 72,066	\$ 80,647
Interest on Total Pension Liability	282,320	259,057	231,818	238,321	229,143	215,369	208,717
Difference Between Expected and Actual Experience	(31,968)	10,242	(1,932)	(274,658)	(38,495)	(67,826)	-
Changes of Assumptions	7,065	195,903	254,210	6,349	104,976	94,361	-
Benefit Payments, Including Refunds of Employee Contributions	(216,014)	(161,701)	(150,021)	(145,351)	(135,889)	(124,722)	(138,315)
<b>Net Change in Total Pension Liability</b>	<b>189,767</b>	<b>440,326</b>	<b>428,325</b>	<b>(87,373)</b>	<b>236,673</b>	<b>189,248</b>	<b>151,049</b>
<b>Total Pension Liability - Beginning of Year</b>	<b>4,141,143</b>	<b>3,700,817</b>	<b>3,272,492</b>	<b>3,359,865</b>	<b>3,123,192</b>	<b>2,933,944</b>	<b>2,782,895</b>
<b>Total Pension Liability - End of Year (a)</b>	<b>\$ 4,330,910</b>	<b>\$ 4,141,143</b>	<b>\$ 3,700,817</b>	<b>\$ 3,272,492</b>	<b>\$ 3,359,865</b>	<b>\$ 3,123,192</b>	<b>\$ 2,933,944</b>
<b>Plan Fiduciary Net Position</b>							
Contributions - Employer	\$ 195,798	\$ 183,043	\$ 164,382	\$ 156,560	\$ 130,602	\$ 125,007	\$ 140,036
Contributions - Employee	97,901	83,711	82,193	78,282	65,303	72,526	70,054
Net Investment Income	626,424	777,118	(180,979)	523,819	216,357	23,166	199,694
Benefit Payments, Including Refunds of Member Contributions	(216,014)	(148,420)	(150,021)	(145,351)	(135,889)	(124,722)	(133,316)
Administrative Expenses	(33,011)	(31,693)	(18,689)	(16,219)	(18,864)	(15,181)	(14,516)
Other Changes	(31,715)	(39,484)	(27,135)	(28,529)	(21,823)	(22,524)	(38,059)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>639,383</b>	<b>824,275</b>	<b>(130,249)</b>	<b>568,562</b>	<b>235,686</b>	<b>58,272</b>	<b>223,893</b>
<b>Plan Fiduciary Net Position - Beginning of Year</b>	<b>4,467,219</b>	<b>3,642,944</b>	<b>3,773,193</b>	<b>3,204,631</b>	<b>2,968,945</b>	<b>2,910,673</b>	<b>2,686,780</b>
<b>Plan Fiduciary Net Position - End of Year (b)</b>	<b>\$ 5,106,602</b>	<b>\$ 4,467,219</b>	<b>\$ 3,642,944</b>	<b>\$ 3,773,193</b>	<b>\$ 3,204,631</b>	<b>\$ 2,968,945</b>	<b>\$ 2,910,673</b>
<b>County's Net Pension Liability (Asset) - (a) - (b)</b>	<b>\$ (775,692)</b>	<b>\$ (326,076)</b>	<b>\$ 57,873</b>	<b>\$ (500,701)</b>	<b>\$ 155,234</b>	<b>\$ 154,247</b>	<b>\$ 23,271</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	<b>117.91%</b>	<b>107.87%</b>	<b>98.44%</b>	<b>115.30%</b>	<b>95.38%</b>	<b>95.06%</b>	<b>99.21%</b>
<b>Covered Payroll</b>	<b>\$ 3,376,544</b>	<b>\$ 3,263,766</b>	<b>\$ 2,802,130</b>	<b>\$ 2,676,086</b>	<b>\$ 2,477,985</b>	<b>\$ 2,388,832</b>	<b>\$ 2,336,779</b>
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	<b>-22.97%</b>	<b>-9.99%</b>	<b>2.07%</b>	<b>-18.71%</b>	<b>6.26%</b>	<b>6.46%</b>	<b>1.00%</b>

Note: Schedule is intended to show information for 10 fiscal years. Additional years will be displayed as they become available.

The accompanying notes to the required supplementary information are an integral part of this schedule.



**JASPER COUNTY, GEORGIA  
REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**SCHEDULE OF COUNTY CONTRIBUTIONS**

	<b>2021</b>	2020	2019	2018	2017	2016	2015
<b>Actuarially Determined Contributions</b>	<b>\$ 182,433</b>	\$ 151,391	\$ 97,800	\$ 116,803	\$ 125,093	\$ 107,335	\$ 118,650
<b>Contributions in Relation to the Actuarially Determined Contribution</b>	<b>195,751</b>	183,032	164,402	156,516	130,597	125,045	140,007
<b>Contribution Deficiency (Excess)</b>	<b>\$ (13,318)</b>	\$ (31,641)	\$ (66,602)	\$ (39,713)	\$ (5,504)	\$ (17,710)	\$ (21,357)
<b>County's Covered Payroll</b>	<b>\$ 3,382,966</b>	\$ 3,280,400	\$ 2,780,692	\$ 2,654,614	\$ 2,552,325	\$ 2,388,832	\$ 2,336,779
<b>Contributions as a Percentage of Covered Payroll</b>	<b>5.79%</b>	5.58%	5.91%	5.90%	5.12%	5.23%	5.99%

Note: Schedule is intended to show information for 10 fiscal years. Additional years will be displayed as they become available.

The accompanying notes to the required supplementary information are an integral part of this schedule.

**JASPER COUNTY, GEORGIA  
REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**SCHEDULE OF CHANGES IN THE 911 AUTHORITY'S NET PENSION LIABILITY  
AND RELATED RATIOS**

	2021	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>							
Service Cost	\$ 11,903	\$ 12,339	\$ 13,897	\$ 14,362	\$ 12,961	\$ 10,428	\$ 9,168
Interest on Total Pension Liability	43,707	40,953	38,272	34,893	31,608	28,365	25,708
Difference Between Expected and Actual Experience	17,466	12,626	1,277	11,068	13,699	13,480	7,299
Benefit Payments, Including Refunds of Employee Contributions	(19,586)	(19,586)	(19,586)	(18,104)	(13,658)	(9,786)	(8,576)
Other Changes	(4,048)	(4,048)	4,070	4,070	-	1,290	1,290
<b>Net Change in Total Pension Liability</b>	<b>49,442</b>	<b>42,284</b>	<b>37,930</b>	<b>46,289</b>	<b>44,610</b>	<b>43,777</b>	<b>34,889</b>
<b>Total Pension Liability - Beginning of Year</b>	<b>585,779</b>	<b>543,495</b>	<b>505,565</b>	<b>459,276</b>	<b>414,666</b>	<b>370,889</b>	<b>336,000</b>
<b>Total Pension Liability - End of Year (a)</b>	<b>\$ 635,221</b>	<b>\$ 585,779</b>	<b>\$ 543,495</b>	<b>\$ 505,565</b>	<b>\$ 459,276</b>	<b>\$ 414,666</b>	<b>\$ 370,889</b>
<b>Plan Fiduciary Net Position</b>							
Contributions - Employer	\$ 24,318	\$ 30,152	\$ 26,428	\$ 24,262	\$ 20,084	\$ 15,797	\$ 16,052
Contributions - Employee	-	-	-	-	-	-	-
Net Investment Income	76,756	(8,140)	30,456	43,680	21,262	14,775	28,802
Benefit Payments, Including Refunds of Member Contributions	(19,586)	(19,586)	(19,586)	(18,104)	(13,658)	(9,786)	(8,576)
Administrative Expenses	(5,110)	(5,288)	(5,166)	(5,184)	(4,244)	(3,066)	(3,418)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>76,378</b>	<b>(2,862)</b>	<b>32,132</b>	<b>44,654</b>	<b>23,444</b>	<b>17,720</b>	<b>32,860</b>
<b>Plan Fiduciary Net Position - Beginning of Year</b>	<b>421,561</b>	<b>424,423</b>	<b>392,291</b>	<b>347,637</b>	<b>324,193</b>	<b>306,473</b>	<b>273,613</b>
<b>Plan Fiduciary Net Position - End of Year (b)</b>	<b>\$ 497,939</b>	<b>\$ 421,561</b>	<b>\$ 424,423</b>	<b>\$ 392,291</b>	<b>\$ 347,637</b>	<b>\$ 324,193</b>	<b>\$ 306,473</b>
<b>Authority's Net Pension Liability (Asset) - Ending (a) - (b)</b>	<b>\$ 137,282</b>	<b>\$ 164,218</b>	<b>\$ 119,072</b>	<b>\$ 113,274</b>	<b>\$ 111,639</b>	<b>\$ 90,473</b>	<b>\$ 64,416</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	<b>78.39%</b>	<b>71.97%</b>	<b>78.09%</b>	<b>77.59%</b>	<b>75.69%</b>	<b>78.18%</b>	<b>82.63%</b>
<b>Covered Payroll</b>	<b>\$ 298,544</b>	<b>\$ 232,086</b>	<b>\$ 240,837</b>	<b>\$ 240,837</b>	<b>\$ 221,791</b>	<b>\$ 186,516</b>	<b>\$ 197,992</b>
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	<b>45.98%</b>	<b>70.76%</b>	<b>49.44%</b>	<b>47.03%</b>	<b>50.34%</b>	<b>48.51%</b>	<b>32.53%</b>

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

The accompanying notes to the required supplementary information are an integral part of this schedule.

**JASPER COUNTY, GEORGIA  
REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**SCHEDULE OF 911 AUTHORITY CONTRIBUTIONS**

	<b>2021</b>	2020	2019	2018	2017	2016	2015
<b>Actuarially Determined Contributions</b>	\$ -	\$ 28,070	\$ 30,288	\$ 27,598	\$ 26,946	\$ 22,635	\$ 14,394
<b>Contributions in Relation to the Actuarially Determined Contribution</b>	-	28,070	30,288	27,598	24,791	18,515	14,891
<b>Contribution Deficiency (Excess)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,155</u>	<u>\$ 4,120</u>	<u>\$ (497)</u>
<b>Authority's Covered Payroll</b>	-	235,289	201,517	244,663	225,301	189,573	197,992
<b>Contributions as a Percentage of Covered Payroll</b>	<b>0.00%</b>	11.93%	15.03%	11.28%	11.96%	11.94%	7.27%

\*2021 information will be determined after fiscal-year end and will be included in the 2022 valuation report.

The accompanying notes to the required supplementary information are an integral part of this schedule.

**JASPER COUNTY, GEORGIA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**1. Association County Commissioners of Georgia Jasper County Defined Benefit Plan**

***Changes of Assumptions:***

The mortality improvements for the Pub-2010 GE (50%) & PS (50%) Amt-Weighted mortality table is projected to 2020 instead of 2019 with Scale AA.

**Valuation Date**

The actuarially determined contribution rate was determined as of January 1, 2021, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending June 30, 2022.

***Methods and Assumptions Used to Determine Contribution Rates:***

Actuarial Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed Market Value with a 5-Year Smoothing
Net Investment Rate of Return	7.00%
Projected Salary Increases	4.50% per year with an Age-Based Scale
Cost of Living Adjustments	N/A
Retirement Age	Ages 55-60 rate of 10%, Age 61-64 Rate of 20%, Ages 65-69 Rate of 30%, and Age 70 and Over Rate of 100%
Mortality	Pub-2010 GE (50%) & PS (50%) Amount-Weighted with Scale AA to 2020 (Pre-Retirement: Employee, Post-Retirement: Retiree).

## 2. Jasper County Joint 911 Authority Retirement Plan

### *Changes of Assumptions:*

There have been no changes in methods or assumptions since the last valuation.

### *Benefit Changes:*

There were no changes in benefit provisions in the last two fiscal years.

Valuation date	The actuarially determined contribution was determined as of July 1, 2021, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending July 30, 2022.
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### *Methods and Assumptions Used to Determine Contribution Rates:*

Actuarial Cost Method	Entry Age Normal
Amortization Method	Closed level dollar for the remaining unfunded liability
Remaining Amortization Period	Remaining amortization period varies for the bases, with a net effective amortization period of 11 years.
Asset Valuation Method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at the end of the year. The actuarial value is adjusted, if necessary, to be within 20% of market value.
Net Investment Rate of Return	7.375%
Projected Salary Increases	2.25% plus service-based merit increases
Cost of Living Adjustments	N/A
Retirement Age	Ages 55-59 rate of 10%, age 60 rate of 20%, age 61 rate of 25%, age 62 rate of 35%, age 63 rate of 40%, age 64 rate of 45%, ages 65-69 rate of 60% and age 70 and over rate of 100%
Mortality	RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set forward two years for males and one year for females RP-2000 Disabled Retiree Mortality Table with sex-distinct rates.

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## **SUPPLEMENTARY INFORMATION**

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## **JASPER COUNTY, GEORGIA**

### **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.

Law Enforcement Confiscation Fund - This fund accounts for Federal and State condemned funds received and disbursed for Law Enforcement expenditures.

Law Library Fund - This fund accounts for the resources of a centralized law library per State Law.

Jail Fund - This fund accounts for fines collected as required by State Law for jail operations and construction.

Drug Education Fund - This fund accounts for fines collected as required by State Law for drug abuse treatment and educational purposes.

Victims Assistance Fund - This fund accounts for the resources received from the various courts of Jasper County for assistance to victims of crime.

Hotel / Motel Tax Fund - This fund accounts for the hotel/motel taxes collected and expenditures relative to tourism.

### **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.

Impact Fees - This fund is used to account for the proceeds and various projects associated with the approved Impact Fees.

2012 SPLOST Fund - This fund was established to account for the proceeds and various projects associated with the 2012 SPLOST.

Health Center Community Development Block Grant (CDBG) Fund - This fund is used to collect the Health Center Community Development Block Grant proceeds and the Health Center acquisition and renovation capital project approved for those funds.

LMIG Fund - The capital project fund collects the Georgia Department of Transportation Local Maintenance and Improvement Grant proceeds and uses these revenues to complete capital projects approved for those funds.

**JASPER COUNTY, GEORGIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	Special Revenue Funds						Capital Project Funds				Total Nonmajor Governmental Funds
	Law Enforcement Confiscation	Law Library	Jail	Drug Education	Victims Assistance	Hotel/ Motel Tax	Impact Fees	2012 SPLOST	Health Center CDBG	LMIG	
<b>Assets</b>											
Cash and Cash Equivalents	\$ 21,454	\$ 33,602	\$ 115,353	\$ 85,740	\$ 1,089	\$ 850	\$ 546,950	\$ 494,129	\$ -	\$ -	\$ 1,299,167
Accounts Receivable	-	-	-	-	-	70	-	-	-	-	70
Due From Other Funds	-	-	-	-	-	-	-	-	-	528,427	528,427
Due From Other Governments	-	-	-	-	-	-	-	-	56,202	-	56,202
<b>Total Assets</b>	<u>\$ 21,454</u>	<u>\$ 33,602</u>	<u>\$ 115,353</u>	<u>\$ 85,740</u>	<u>\$ 1,089</u>	<u>\$ 920</u>	<u>\$ 546,950</u>	<u>\$ 494,129</u>	<u>\$ 56,202</u>	<u>\$ 528,427</u>	<u>\$ 1,883,866</u>
<b>Liabilities and Fund Balances</b>											
Liabilities											
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 460	\$ 12	\$ -	\$ 29,915	\$ -	\$ 30,387
Retainage Payable	-	-	-	-	-	-	-	-	26,287	-	26,287
Due To Other Funds	-	-	-	-	-	460	-	127,315	-	-	127,775
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>920</u>	<u>12</u>	<u>127,315</u>	<u>56,202</u>	<u>-</u>	<u>184,449</u>
Fund Balances											
Restricted	21,454	33,602	115,353	85,740	1,089	-	546,938	366,814	-	528,427	1,699,417
<b>Total Fund Balances</b>	<u>21,454</u>	<u>33,602</u>	<u>115,353</u>	<u>85,740</u>	<u>1,089</u>	<u>-</u>	<u>546,938</u>	<u>366,814</u>	<u>-</u>	<u>528,427</u>	<u>1,699,417</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 21,454</u>	<u>\$ 33,602</u>	<u>\$ 115,353</u>	<u>\$ 85,740</u>	<u>\$ 1,089</u>	<u>\$ 920</u>	<u>\$ 546,950</u>	<u>\$ 494,129</u>	<u>\$ 56,202</u>	<u>\$ 528,427</u>	<u>\$ 1,883,866</u>

**JASPER COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Special Revenue Funds						Capital Project Funds				Total Nonmajor Governmental Funds
	Law Enforcement Confiscation	Law Library	Jail	Drug Education	Victims Assistance	Hotel/Motel Tax	Impact Fees	2012 SPLOST	Health Center CDBG	LMIG	
<b>Revenues</b>											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 920	\$ -	\$ -	\$ -	\$ -	\$ 920
Intergovernmental	-	-	-	-	-	-	-	-	298,720	533,232	831,952
Licenses and Permits	-	-	-	-	-	-	214,765	-	-	-	214,765
Fines and Forfeitures	3,000	7,662	19,646	22,656	9,286	-	-	-	-	-	62,250
Interest Earnings	29	-	141	39	-	-	235	1,299	-	-	1,743
Miscellaneous	1,500	-	-	-	-	-	-	-	-	-	1,500
<b>Total Revenues</b>	<b>4,529</b>	<b>7,662</b>	<b>19,787</b>	<b>22,695</b>	<b>9,286</b>	<b>920</b>	<b>215,000</b>	<b>1,299</b>	<b>298,720</b>	<b>533,232</b>	<b>1,113,130</b>
<b>Expenditures</b>											
Current											
General Government	-	-	-	-	-	460	84,135	-	-	-	84,595
Public Safety	3,652	3,599	-	5,132	8,984	-	-	-	-	-	21,367
Public Works	-	-	-	-	-	-	-	3,715	-	614,926	618,641
Health and Welfare	-	-	-	-	-	-	-	-	298,720	-	298,720
Culture and Recreation	-	-	-	-	-	-	-	10,085	-	-	10,085
Debt Service											
Principal	-	-	-	-	-	-	-	40,851	-	-	40,851
Interest and Fiscal Charges	-	-	-	-	-	-	-	580	-	-	580
Capital Outlay	-	-	-	-	-	-	-	140,900	-	-	140,900
<b>Total Expenditures</b>	<b>3,652</b>	<b>3,599</b>	<b>-</b>	<b>5,132</b>	<b>8,984</b>	<b>460</b>	<b>84,135</b>	<b>196,131</b>	<b>298,720</b>	<b>614,926</b>	<b>1,215,739</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>877</b>	<b>4,063</b>	<b>19,787</b>	<b>17,563</b>	<b>302</b>	<b>460</b>	<b>130,865</b>	<b>(194,832)</b>	<b>-</b>	<b>(81,694)</b>	<b>(102,609)</b>
<b>Other Financing Sources (Uses)</b>											
Transfers to General Fund	-	-	-	-	-	(460)	-	-	-	-	(460)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(460)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(460)</b>
<b>Net Change in Fund Balances</b>	<b>877</b>	<b>4,063</b>	<b>19,787</b>	<b>17,563</b>	<b>302</b>	<b>-</b>	<b>130,865</b>	<b>(194,832)</b>	<b>-</b>	<b>(81,694)</b>	<b>(103,069)</b>
<b>Fund Balances - Beginning of Year</b>	<b>20,577</b>	<b>29,539</b>	<b>95,566</b>	<b>68,177</b>	<b>787</b>	<b>-</b>	<b>416,073</b>	<b>561,646</b>	<b>-</b>	<b>610,121</b>	<b>1,802,486</b>
<b>Fund Balances - End of Year</b>	<b>\$ 21,454</b>	<b>\$ 33,602</b>	<b>\$ 115,353</b>	<b>\$ 85,740</b>	<b>\$ 1,089</b>	<b>\$ -</b>	<b>\$ 546,938</b>	<b>\$ 366,814</b>	<b>\$ -</b>	<b>\$ 528,427</b>	<b>\$ 1,699,417</b>

**JASPER COUNTY, GEORGIA**  
**LAW ENFORCEMENT CONFISCATION FUND**  
**BALANCE SHEET**  
**JUNE 30, 2021**

**Assets**

Cash and Cash Equivalents	\$ 21,454
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<b>Total Assets</b>	<u><u>\$ 21,454</u></u>
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**Liabilities**

Accounts Payable	<u>\$ -</u>
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<b>Total Liabilities</b>	<u>-</u>
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**Fund Balance**

Restricted	<u>21,454</u>
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<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 21,454</u></u>
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**JASPER COUNTY, GEORGIA**  
**LAW ENFORCEMENT CONFISCATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 3,000	\$ 3,000
Interest Earnings	-	29	29
Miscellaneous	-	1,500	1,500
<b>Total Revenues</b>	-	4,529	4,529
<b>Expenditures</b>			
Current			
Public Safety	12,000	3,652	8,348
<b>Total Expenditures</b>	12,000	3,652	8,348
<b>Net Change in Fund Balance</b>	(12,000)	877	12,877
<b>Fund Balance - Beginning of Year</b>	20,577	20,577	-
<b>Fund Balance - End of Year</b>	\$ 8,577	\$ 21,454	\$ 12,877

**JASPER COUNTY, GEORGIA  
LAW LIBRARY FUND  
BALANCE SHEET  
JUNE 30, 2021**

**Assets**

Cash and Cash Equivalents	\$ 33,602
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<b>Total Assets</b>	<u><u>\$ 33,602</u></u>
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**Liabilities**

Accounts Payable	<u>\$ -</u>
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<b>Total Liabilities</b>	<u>-</u>
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**Fund Balance**

Restricted	<u>33,602</u>
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<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 33,602</u></u>
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**JASPER COUNTY, GEORGIA  
LAW LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 7,662	\$ 7,662
<b>Total Revenues</b>	-	7,662	7,662
<b>Expenditures</b>			
Current			
Public Safety	14,500	3,599	10,901
<b>Total Expenditures</b>	14,500	3,599	10,901
<b>Net Change in Fund Balance</b>	(14,500)	4,063	18,563
<b>Fund Balance - Beginning of Year</b>	29,539	29,539	-
<b>Fund Balance - End of Year</b>	\$ 15,039	\$ 33,602	\$ 18,563

**JASPER COUNTY, GEORGIA  
JAIL FUND  
BALANCE SHEET  
JUNE 30, 2021**

**ASSETS**

Cash and Cash Equivalents	\$ 115,353
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<b>Total Assets</b>	<u><u>\$ 115,353</u></u>
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**Liabilities**

Accounts Payable	\$ -
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<b>Total Liabilities</b>	<u>-</u>
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**Fund Balance**

Restricted	<u>115,353</u>
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<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 115,353</u></u>
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**JASPER COUNTY, GEORGIA**  
**JAIL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 19,646	\$ 19,646
Interest Earnings	-	141	141
<b>Total Revenues</b>	-	19,787	19,787
<b>Expenditures</b>			
Current			
Public Safety	6,000	-	6,000
<b>Total Expenditures</b>	6,000	-	6,000
<b>Net Change in Fund Balance</b>	(6,000)	19,787	25,787
<b>Fund Balance - Beginning of Year</b>	95,566	95,566	-
<b>Fund Balance - End of Year</b>	\$ 89,566	\$ 115,353	\$ 25,787

**JASPER COUNTY, GEORGIA  
DRUG EDUCATION FUND  
BALANCE SHEET  
JUNE 30, 2021**

<b>Assets</b>	
Cash and Cash Equivalents	<u>\$     85,740</u>
<b>Total Assets</b>	<u><u>\$     85,740</u></u>
<b>Liabilities</b>	
Accounts Payable	<u>\$          -</u>
<b>Total Liabilities</b>	<u>          -</u>
<b>FUND BALANCE</b>	
Restricted	<u>     85,740</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$     85,740</u></u>

**JASPER COUNTY, GEORGIA  
DRUG EDUCATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 22,656	\$ 22,656
Interest Earnings	-	39	39
<b>Total Revenues</b>	-	22,695	22,695
<b>Expenditures</b>			
Current			
Public Safety	7,000	5,132	1,868
<b>Total Expenditures</b>	7,000	5,132	1,868
<b>Net Change in Fund Balance</b>	(7,000)	17,563	24,563
<b>Fund Balance - Beginning of Year</b>	68,177	68,177	-
<b>Fund Balance - End of Year</b>	\$ 61,177	\$ 85,740	\$ 24,563

**JASPER COUNTY, GEORGIA  
VICTIMS ASSISTANCE  
BALANCE SHEET  
JUNE 30, 2021**

**Assets**

Cash and Cash Equivalents	\$	1,089
		1,089

**Total Assets**

	\$	1,089
		1,089

**Liabilities**

Accounts Payable	\$	-
		-

**Total Liabilities**

		-
		-

**FUND BALANCE**

Restricted		1,089
		1,089

**Total Liabilities and Fund Balance**

	\$	1,089
		1,089

**JASPER COUNTY, GEORGIA  
VICTIMS ASSISTANCE  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 9,286	\$ 9,286
<b>Total Revenues</b>	-	9,286	9,286
<b>Expenditures</b>			
Current			
Public Safety	9,800	8,984	816
<b>Total Expenditures</b>	9,800	8,984	816
<b>Net Change in Fund Balance</b>	(9,800)	302	10,102
<b>Fund Balance - Beginning of Year</b>	787	787	-
<b>Fund Balance - End of Year</b>	\$ (9,013)	\$ 1,089	\$ 10,102

**JASPER COUNTY, GEORGIA  
HOTEL / MOTEL TAX FUND  
BALANCE SHEET  
JUNE 30, 2021**

**Assets**

Cash and Cash Equivalents	\$ 850
Accounts Receivable	<u>70</u>

<b>Total Assets</b>	<u><u>\$ 920</u></u>
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**Liabilities**

Accounts Payable	\$ 460
Due To Other Funds	<u>460</u>

<b>Total Liabilities</b>	<u>920</u>
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**Fund Balance**

Restricted	<u>-</u>
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<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 920</u></u>
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**JASPER COUNTY, GEORGIA  
HOTEL / MOTEL TAX FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Hotel / Motel tax	\$ -	\$ 920	\$ 920
<b>Total Revenues</b>	-	920	920
<b>Expenditures</b>			
Current			
General Government			
Chamber of Commerce	-	460	(460)
<b>Total Expenditures</b>	-	460	(460)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	460	460
Other Financing (Uses)			
Transfers To General Fund	-	(460)	(460)
<b>Net Change in Fund Balance</b>	-	-	-
<b>Fund Balance - Beginning of Year</b>	-	-	-
<b>Fund Balance - End of Year</b>	\$ -	\$ -	\$ -

**JASPER COUNTY, GEORGIA**  
**IMPACT FEES**  
**BALANCE SHEET**  
**JUNE 30, 2021**

**Assets**

Cash and Cash Equivalents	\$ 546,950
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<b>Total Assets</b>	<u><u>\$ 546,950</u></u>
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**Liabilities**

Accounts Payable	\$ 12
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<b>Total Liabilities</b>	<u>12</u>
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**Fund Balance**

Restricted	<u>546,938</u>
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<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 546,950</u></u>
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**JASPER COUNTY, GEORGIA**  
**IMPACT FEES**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<b>Revenues</b>	
Licenses and Permits	\$ 214,765
Interest Earnings	235
	<hr/>
<b>Total Revenues</b>	215,000
	<hr/>
<b>Expenditures</b>	
Current	
General Government	84,135
	<hr/>
<b>Total Expenditures</b>	84,135
	<hr/>
<b>Net Change in Fund Balance</b>	130,865
<b>Fund Balance - Beginning of Year</b>	416,073
	<hr/>
<b>Fund Balance - End of Year</b>	\$ 546,938
	<hr/> <hr/>

**JASPER COUNTY, GEORGIA**  
**2012 SPLOST FUND**  
**BALANCE SHEET**  
**JUNE 30, 2021**

**Assets**

Cash and Cash Equivalents	\$ 494,129
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<b>Total Assets</b>	<u>\$ 494,129</u>
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**Liabilities**

Due To Other Funds	\$ 127,315
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<b>Total Liabilities</b>	<u>127,315</u>
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**Fund Balance**

Restricted	<u>366,814</u>
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<b>Total Liabilities and Fund Balance</b>	<u>\$ 494,129</u>
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**JASPER COUNTY, GEORGIA**  
**2012 SPLOST FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<b>Revenues</b>	
Interest Earnings	\$ 1,299
	<hr/>
<b>Total Revenues</b>	1,299
	<hr/>
<b>Expenditures</b>	
Current	
Public Works	3,715
Culture and Recreation	10,085
Debt Service	
Principal	40,851
Interest and Fiscal Charges	580
Capital Outlay	140,900
	<hr/>
<b>Total Expenditures</b>	196,131
	<hr/>
<b>Net Change in Fund Balance</b>	(194,832)
<b>Fund Balance - Beginning of Year</b>	561,646
	<hr/>
<b>Fund Balance - End of Year</b>	\$ 366,814
	<hr/> <hr/>

**JASPER COUNTY, GEORGIA  
HEALTH CENTER CDBG FUND  
BALANCE SHEET  
JUNE 30, 2021**

**Assets**

Due From Other Governments	\$	56,202
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<b>Total Assets</b>	\$	56,202
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**Liabilities**

Accounts Payable	\$	29,915
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Retainage Payable		26,287
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<b>Total Liabilities</b>		56,202
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**Fund Balance**

Restricted		-
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<b>Total Liabilities and Fund Balance</b>	\$	56,202
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**JASPER COUNTY, GEORGIA  
HEALTH CENTER CDBG FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<b>Revenues</b>	
Intergovernmental	\$ 298,720
	<hr/>
<b>Total Revenues</b>	298,720
	<hr/>
<b>Expenditures</b>	
Current	
Health and Welfare	298,720
	<hr/>
<b>Total Expenditures</b>	298,720
	<hr/>
<b>Net Change in Fund Balance</b>	-
<b>Fund Balance - Beginning of Year</b>	-
	<hr/>
<b>Fund Balance - End of Year</b>	\$ -
	<hr/> <hr/>

**JASPER COUNTY, GEORGIA  
HEALTH CENTER  
COMMUNITY DEVELOPMENT BLOCK GRANT  
#19P-Y-079-1-6072  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	<b>Project Authorization</b>
<b>Revenues</b>				
Department of Community Affairs	\$ 483,858	\$ 298,720	\$ 782,578	\$ 750,000
<b>Total Revenues</b>	483,858	298,720	782,578	750,000
<b>Expenditures</b>				
P-001-01 - Acquisition of Property (Public)	460,000	-	460,000	460,000
S-039-00 - Architecture - Health Facilities	17,500	7,500	25,000	25,000
P-039-03 - Health Center - Mental and Physical	-	285,078	285,078	252,500
A-21A-00 - Administration	6,358	6,142	12,500	12,500
<b>Total Expenditures</b>	483,858	298,720	782,578	750,000
<b>Net Change in Fund Balance</b>	-	-	-	-
<b>Fund Balance - Beginning of Year</b>	-	-	-	-
<b>Fund Balance - End of Year</b>	\$ -	\$ -	\$ -	\$ -

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**JASPER COUNTY, GEORGIA**  
**LMIG**  
**BALANCE SHEET**  
**JUNE 30, 2021**

**Assets**

Due From Other Funds	\$ 528,427
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<b>Total Assets</b>	<u><u>\$ 528,427</u></u>
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**Liabilities**

Accounts Payable	\$ -
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<b>Total Liabilities</b>	<u>-</u>
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**Fund Balance**

Restricted	<u>528,427</u>
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<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 528,427</u></u>
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**JASPER COUNTY, GEORGIA**  
**LMIG**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<b>Revenues</b>	
Intergovernmental	\$      533,232
<b>Total Revenues</b>	<u>533,232</u>
<b>Expenditures</b>	
Current	
Public Works	<u>614,926</u>
<b>Total Expenditures</b>	<u>614,926</u>
<b>Net Change in Fund Balance</b>	(81,694)
<b>Fund Balance - Beginning of Year</b>	<u>610,121</u>
<b>Fund Balance - End of Year</b>	<u><u>\$      528,427</u></u>

**JASPER COUNTY, GEORGIA**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**JUNE 30, 2021**

	<b>Superior Court</b>	<b>Magistrate Court</b>	<b>Probate Court</b>	<b>Sheriff's Department</b>	<b>Tax Commissioner's Office</b>	<b>Total</b>
<b>Assets</b>						
Cash and Cash Equivalents	\$ 150,148	\$ 3,862	\$ 69,603	\$ 230,942	\$ 509,385	\$ 963,940
Taxes Receivable for Other Governments	-	-	-	-	961,298	961,298
<b>Total Assets</b>	<b>150,148</b>	<b>3,862</b>	<b>69,603</b>	<b>230,942</b>	<b>1,470,683</b>	<b>1,925,238</b>
<b>Liabilities</b>						
Funds Due To Other Local Governments	59,649	2,326	20,258	70,273	368,148	520,654
Funds Due To Others	53,162	-	10,571	139,133	500	203,366
Uncollected Taxes	-	-	-	-	961,298	961,298
<b>Total Liabilities</b>	<b>112,811</b>	<b>2,326</b>	<b>30,829</b>	<b>209,406</b>	<b>1,329,946</b>	<b>1,685,318</b>
<b>Net Position</b>						
Restricted for Individuals, Organizations, and Other Governments	37,337	1,536	38,774	21,536	140,737	239,920
<b>Total Net Position</b>	<b>\$ 37,337</b>	<b>\$ 1,536</b>	<b>\$ 38,774</b>	<b>\$ 21,536</b>	<b>\$ 140,737</b>	<b>\$ 239,920</b>

**JASPER COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Superior Court	Magistrate Court	Probate Court	Sheriff's Department	Tax Commissioner's Office	Total
<b>Additions</b>						
Taxes Collected for Other Governments	\$ -	\$ -	\$ -	\$ -	\$ 22,176,866	\$ 22,176,866
Fines Collected for Other Governments	528,373	10,896	206,583	123,436	-	869,288
Funds Collected for Others	442,721	19,744	124,187	72,184	193,325	852,161
<b>Total Additions</b>	971,094	30,640	330,770	195,620	22,370,191	23,898,315
<b>Deductions</b>						
Taxes Distributed To Other Governments	-	-	-	-	22,033,221	22,033,221
Fines Distributed To Other Governments	512,375	10,686	206,583	109,985	-	839,629
Funds Distributed To Others	502,506	20,249	101,031	86,249	297,025	1,007,060
<b>Total Deductions</b>	1,014,881	30,935	307,614	196,234	22,330,246	23,879,910
<b>Changes in Net Position</b>	(43,787)	(295)	23,156	(614)	39,945	18,405
<b>Net Position - Beginning of Year, Restated</b>	81,124	1,831	15,618	22,150	100,792	221,515
<b>Net Position - End of Year</b>	\$ 37,337	\$ 1,536	\$ 38,774	\$ 21,536	\$ 140,737	\$ 239,920

**JASPER COUNTY, GEORGIA  
BALANCE SHEET  
JASPER COUNTY 911 AUTHORITY  
COMPONENT UNIT  
JUNE 30, 2021**

**Assets**

Cash and Cash Equivalents	\$ 130,272
Accounts Receivable	42,912

<b>Total Assets</b>	<b>\$ 173,184</b>
---------------------	-------------------

**Liabilities and Fund Balance**

Liabilities	
Accounts Payable	\$ 13,898
Accrued Liabilities	17,889

Total Liabilities	31,787
-------------------	--------

Fund Balance	
Unassigned	141,397

Total Fund Balance	141,397
--------------------	---------

<b>Total Liabilities and Fund Balance</b>	<b>\$ 173,184</b>
---	-------------------

<b>Total Fund Equity per Balance Sheet of Governmental Fund</b>	<b>\$ 141,397</b>
---	-------------------

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	276,694
---	---------

Deferred outflows of resources related to pensions are not available during the current period.	50,004
---	--------

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Compensated Absences	(7,091)
Net Pension Liability	(137,282)

Deferred inflows of resources related to pensions are not available to pay for current period expenditures and therefore, are not reported in the funds.	(101,020)
--	-----------

<b>Net Position of Governmental Activities</b>	<b>\$ 222,702</b>
--	-------------------

**JASPER COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**JASPER COUNTY 911 AUTHORITY**  
**COMPONENT UNIT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**Revenues**

Intergovernmental Revenue	\$ 446,715
Charges for Service	255,716
Interest Earnings	204
Miscellaneous Revenues	785

**Total Revenues**

703,420

**Expenditures**

Current	
General Government	566,450
Capital Outlay	159,576

**Total Expenditures**

726,026

**Net Change in Fund Balance**

(22,606)

**Fund Balance - Beginning of Year**

164,003

**Fund Balance - End of Year**

\$ 141,397

**Net Changes In Fund Balances - Governmental Fund**

\$ (22,606)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceed depreciation expense for the current period.

106,595

Changes in deferred outflows of resources related to pensions are not available during the current period.

(54,776)

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial

29,849

Changes in deferred inflows of resources related to pensions are not available to pay for current period expenditures and therefore, are not reported in the funds.

(90,057)

**Change in Net Position of Governmental Activities**

\$ (30,995)

**JASPER COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<b>Capital Project 2012 SPLOST</b>	<b>Original Estimated Budget</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total</b>
Jasper County Projects				
Roads, Streets, and Bridges	\$ 1,488,994	\$ 1,014,269	\$ 3,715	\$ 1,017,984
Fire Services	598,000	591,108	580	591,688
911 Dispatch	140,000	9,617	-	9,617
Emergency Medical Services	184,000	495,796	-	495,796
Sheriff	250,000	333,432	-	333,432
Recreation Facilities	300,000	7,998	-	7,998
Animal Control	14,500	13,269	1,372	14,641
Senior Center	10,000	2,087	-	2,087
Property Appraiser	9,506	9,552	-	9,552
Library	10,000	-	10,085	10,085
Public Works	895,000	1,232,990	139,528	1,372,518
City of Monticello Projects	950,000	958,081	-	958,081
City of Shady Dale Projects	150,000	151,272	-	151,272
<b>Total</b>	<b>\$ 5,000,000</b>	<b>\$ 4,819,471</b>	<b>\$ 155,280</b>	<b>\$ 4,974,751</b>

Note: The difference in SPLOST expenditures by project and the expenditures noted in the SPLOST Fund represents principal debt service payments of \$40,851 attributed to repayment of the SPLOST capital lease. The expenditures to purchase approved items are already included in the above schedule.

<b>Capital Project 2018 SPLOST</b>	<b>Original Estimated Budget</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total</b>
Jasper County Projects				
Roads and Bridges	\$ 1,114,000	\$ 257,848	\$ 225,316	\$ 483,164
Sheriff's Office Facility Expansion	1,783,000	-	-	-
Recreation - Multipurpose Facility	1,003,000	-	-	-
City of Monticello Projects	950,000	449,022	259,562	708,584
City of Shady Dale Projects	150,000	70,897	40,984	111,881
<b>Total</b>	<b>\$ 5,000,000</b>	<b>\$ 777,767</b>	<b>\$ 525,862</b>	<b>\$ 1,303,629</b>

## **COMPLIANCE SECTION**

**JASPER COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<b>Federal / Grantor / Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Federal Expenditures</b>
<b>U.S. Department of the Interior</b>				
Direct Programs				
Payment in Lieu of Taxes (PILT)	15.226		\$ -	\$ 56,278
Refuge Revenue Sharing Act	15.659		-	36,032
Total U.S. Department of the Interior			-	92,310
<b>U.S. Department of Agriculture</b>				
Direct Programs				
Secure Rural School Payments for States and Counties	10.665		-	32,838
Subtotal Forest Service Schools and Road Cluster			-	32,838
U.S. Forest Services	10.704		-	2,633
Total U.S. Department of Agriculture			-	35,471
Total Direct Programs			-	127,781
<b>U.S. Department of Health and Human Services</b>				
Passed through the Georgia State Department of Health and Human Resources:				
Special Programs for Aging - Title III, Part B	93.044	42700-373-0000083395	-	3,342
Special Programs for Aging - Title III, Part C	93.045	42700-373-0000083395	-	50,715
Special Programs for Aging - NSIP SSBG	93.045	42700-373-0000083395	-	3,070
Special Programs for Aging - CARES Funding	93.045	42700-373-0000094616	-	24,974
Subtotal Aging Cluster			-	82,101
Social Services Block Grant	93.667	42700-373-0000094111	-	5,309
Elderly and Disabled Grant - Transportation Services	20.513	42700-362-0000093613	-	53,156
Subtotal Transit Services Program Cluster			-	53,156
Total U.S. Department of Health and Human Services			-	140,566
<b>U.S. Department of Housing and Urban Development</b>				
Passed Through the Georgia State Department of Community Affairs				
Community Development Block Grant	14.228	19p-y-079-1-6072	-	228,720
Total U.S. Department of Housing and Urban Development			-	228,720

See accompanying notes to schedule of expenditures of federal awards.



**JASPER COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**(CONTINUED)**

<b>Federal / Grantor /Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Treasury</b>				
Passed Through the Georgia Governor's Office of Planning and Budget				
Coronavirus Aid, Relief, and Economic Security Act	21.019	97278 - CRF	\$ -	\$ 589,644
Total U.S. Department of Treasury			-	589,644
<b>U.S. Elections Assistance Commission</b>				
Passed Through the Georgia Secretary of State				
CARES - Secure the Vote Grant	21.019	10155 - CARES	-	891
Total U.S. Elections Assistance Commission			-	891
<b>U.S. Department of Homeland Security</b>				
Passed Through Georgia Emergency Management Agency				
Disaster Recovery Grant	97.036	FEMA-4338-DR-GA	-	23,293
Hazard Mitigation Grant	97.039	HMGP-4294-0012	-	17,000
Emergency Management Performance Grant	97.042	OEM18-081	-	7,355
Total U.S. Department of Homeland Security			-	47,648
Total Pass-Through Programs			-	1,007,469
<b>Total Expenditures of Federal Awards</b>			<b>\$ -</b>	<b>\$ 1,135,250</b>

See accompanying notes to schedule of expenditures of federal awards.

**JASPER COUNTY, GEORGIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**(1) Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Jasper County, Georgia under programs of the federal government for the fiscal year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Jasper County, Georgia, it is not intended to and does not present the financial position, changes in net position or cash flows of Jasper County, Georgia.

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

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**(3) Indirect Cost Rate**

Jasper County, Georgia has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

# ***Board of Commissioners of Jasper County***

Carl Pennamon  
Bruce Henry  
Gerald Stunkel  
Doug Luke  
Don Jernigan

Courthouse  
126 West Greene Street, Suite 18  
Monticello, GA 31064  
Phone (706)468-4900 Fax (706)468-4942

Mike Benton  
County Manager

## **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

### **FINANCIAL STATEMENT FINDINGS**

#### **2020-001 Accounts Payable/Expenditures or Expenses**

**Status:** Resolved.

#### **2020-002 Accounts Receivable/Revenue**

**Status:** Unresolved, see current year finding 2021-001.

#### **2020-003 Capital Assets**

**Status:** Resolved.

#### **2020-004 911 Authority (Component Unit)- General Ledger Maintenance**

**Status:** Resolved.

#### **2020-005 Control Procedures over the Preparation of the Schedule of Expenditures of Federal Awards (SEFA)**

**Status:** Resolved.

### **FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

NONE REPORTED

# ***Board of Commissioners of Jasper County***

Sheila G. Jones  
Bruce Henry  
Gerald Stunkel  
Don Jernigan  
Steven Ledford

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Mike Benton  
County Manager

Sharon S. Robinson  
HR/Administrative Services Director

Larissa C. Ruark  
Chief Accounting Officer

August 11, 2022

## **CORRECTIVE ACTION PLAN**

Jasper County, Georgia respectfully submits the following corrective action plan for the fiscal year ended June 30, 2021.

### **FINDINGS-FINANCIAL STATEMENT AUDIT**

#### **2021-001 Accounts Receivable/Revenue**

**Name of Contact Person:** Mike Benton, County Manager

**Recommendation:** We recommend that the County develop procedures to ensure that revenues are recognized in the correct fiscal year and the correct fund.

**Corrective Action:**

Management agrees with the finding above as presented in the annual audited financial statements for the year ended June 30, 2021. The Finance Department will review all revenues to ensure all revenues are recognized in the correct fiscal year and in the appropriate fund.

**Anticipated Completion Date:** September 30, 2022

#### **2021-002 Capital Leases**

**Name of Contact Person:** Mike Benton, County Manager

**Recommendation:** We recommend that the County should establish procedures to ensure that capital lease transactions are complete, accurate, and properly recorded

**Corrective Action:**

Management with the finding above as presented in the annual audited financial statements for the year ended June 30, 2021. The Finance Department will review all capital lease transactions to determine the appropriate journal entries to record capital leases in the County's accounting records.

**Anticipated Completion Date:** September 30, 2022

***Board of Commissioners  
of Jasper County***

**Sheila G. Jones  
Bruce Henry  
Gerald Stunkel  
Don Jernigan  
Steven Ledford**

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Mike Benton  
County Manager

Sharon S. Robinson  
HR/Administrative Services Director

Larissa C. Ruark  
Chief Accounting Officer

**FEDERAL AWARDS FINDINGS**

None Reported

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August 11, 2022

**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  
Jasper County, Georgia

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Jasper County, Georgia** as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise Jasper County, Georgia's basic financial statements, and have issued our report thereon dated August 11, 2022. Our report includes a reference to other auditors who audited the financial statements of the Jasper County Health Department and the Development Authority of Jasper County, as described in our report on Jasper 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Jasper County, Georgia's internal control over financial reporting (internal control) as a basis for designing 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 Jasper County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Jasper County, Georgia's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002 that we consider to be material weaknesses.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Jasper County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Jasper County, Georgia's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Jasper 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**

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

*McNair, McLeMore, Middlebrooks & Co., LLC*  
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC



August 11, 2022

**INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Commissioners  
Jasper County, Georgia

**Report on Compliance for Each Major Federal Program**

We have audited **Jasper County, Georgia's** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Jasper County, Georgia's major federal programs for the fiscal year ended June 30, 2021. Jasper County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Jasper County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Jasper County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Jasper County, Georgia's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Jasper County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

## Report on Internal Control Over Compliance

Management of Jasper County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Jasper County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Jasper County, Georgia's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*McNair, McLeMORE, Middlebrooks & Co., LLC*  
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

**JASPER COUNTY, GEORGIA  
SCHEDULE OF FINDINGS AND QUESTIONED COST  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**Section I - Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified that are not considered to be material weakness(es)	None Reported
Noncompliance material to financial statements noted?	No

***Federal Awards***

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses(es)?	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
21.019	Coronavirus Aid, Relief, and Economic Security Act
21.019	CARES Secure the Vote Grant

Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee	No

## Section II - Financial Statement Findings

Findings noted on the 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*:

### 2021-001 Accounts Receivable/Revenue

#### *CRITERIA*

Under a modified accrual basis of accounting, amounts are recognized as revenue when earned, only as long as they are collectible within the period or soon enough afterwards to be used to pay liabilities of the current period. Under the accrual basis of accounting, amounts are recognized as revenue when earned.

#### *CONDITION*

The County did not report intergovernmental revenue for the CARES Act Grant in the correct fund in FY 2021. In addition, intergovernmental revenues were not recorded in the proper fiscal period for FY 2021.

#### *CONTEXT*

Audit adjustments were required to fairly state and classify revenues for the year ended June 30, 2021.

- A material adjustment of \$589,644 was required to properly report CARES Act grant revenue in the General Fund to offset revenue loss from COVID-19.
- A material audit adjustment of \$54,640 was required in the Health Center CDBG Fund to increase current year grants receivable and CDBG grant revenue.

#### *EFFECT*

The County's accounting records contained material errors which were identified and adjusted during the annual audit process.

#### *CAUSE*

The County did not have controls in place to ensure transactions are being recorded in the correct fiscal year and in the correct fund.

#### *RECOMMENDATION*

We recommend that the County develop procedures to ensure that revenues are recognized in the correct fiscal year and the correct fund.

#### *VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS*

Management agrees with the finding above as presented in the annual audited financial statements for the year ended June 30, 2021. The Finance Department will review all revenues to ensure all revenues are recognized in the correct fiscal year and in the appropriate fund.

## **2021-002 Capital Leases**

### *CRITERIA*

Generally accepted accounting principals direct that proceeds from capital leases are reported as other financing sources at the inception of the lease and expenditure equal to the present value of the minimum lease payments to reflect the commitment of financial resources with the acquired capital asset.

### *CONDITION*

The County did not record the proceeds of a capital lease or the corresponding expenditure.

### *CONTEXT*

- A material adjustment of \$403,900 was required in the General Fund to record capital lease proceeds and capital outlay expenditures.

### *EFFECT*

The County understated other financing sources and expenditures as of June 30, 2021.

### *CAUSE*

The County did not have adequate internal controls in place to ensure that capital lease transactions were properly recorded.

### *RECOMMENDATION*

The County should establish procedures to ensure that capital lease transactions are complete, accurate, and properly recorded.

### *VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS*

Management agrees with the finding above as presented in the annual audited financial statements for the year ended June 30, 2021. The Finance Department will review all capital lease transactions to determine the appropriate journal entries to record capital leases in the County's accounting records.

## **Section III – Federal Award Findings and Questioned Costs**

No matters were reported.

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