

**GEORGIA DEPARTMENT OF AUDITS AND ACCOUNTS  
NONPROFIT AND LOCAL GOVERNMENT AUDITS DIVISION  
AUDIT REPORT TRANSMITTAL DOCUMENT**

*Please complete the top portion of this form and submit it with your audit report. We will use this information to furnish your government the results of our review. These results will be furnished by e-mail.*

<b>Name of Governmental Unit</b>		
<b>Fiscal Year End</b>		
<b>Governmental Contacts</b>	<b>Name</b>	<b>E-Mail Address</b>
Chief Official (e.g., Mayor, Chairman)		
City/County Clerk		
City/County Manager		
Finance Director		
Others to be Notified of Audit Results: (officials, consultants, etc...)		

Name of Audit Firm	
Auditor Contact for this Report	
Auditor Contact Email Address	
Auditor Telephone	
Any additional auditor contacts:	

Form Completed by: (Name)	
(Title)	

CITY OF FLEMINGTON, GEORGIA

\* \* \*

COMBINED  
FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

For the Fiscal Year Ended  
June 30, 2021

\* \* \*

***GOLDEN & ASSOCIATES CPA's, LLC***

***HINESVILLE, GEORGIA***

## **CITY OFFICIALS**

---

**As of June 30, 2021**

### **MAYOR**

Paul Hawkins

### **MAYOR PRO TEM**

Palmer Dasher

### **COUNCIL**

Gail Evans

David Edwards

Rene Harwell

Leigh Smiley

Hasit Patel

### **CITY CLERK**

Jenelle Gordon

### **CITY ATTORNEY**

Craig Stafford

**CITY OF FLEMINGTON, GEORGIA**  
**ANNUAL FINANCIAL REPORT**  
 June 30, 2021

**TABLE OF CONTENTS**

	<b>Page</b>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1 - 2
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	3 - 6
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>Government-wide Financial Statements</b>	
Statement of Net Position	7
Statement of Activities	8
<b>Fund Financial Statements</b>	
Balance Sheet - Governmental Funds	9
Statement of Revenues, Expenditures & Changes in Fund Balances - Governmental Funds	10
<b>Notes to the Financial Statements</b>	11 - 19
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of Revenues, Expenditures & Changes in Fund Balances - Budget & Actual	
General Fund	20
Special Revenue Fund - Hotel/Motel Tax	21
<b>INDIVIDUAL FUND SCHEDULES</b>	
<b>Major Governmental Funds</b>	22
<b>General Fund</b>	
Schedule of Assets, Liabilities & Fund Balances	23
Schedule of Revenues, Expenditures & Changes in Fund Balances	24
<b>Special Revenue Fund - Hotel/Motel Tax</b>	
Schedule of Assets, Liabilities & Fund Balances	25
Schedule of Revenues, Expenditures & Changes in Fund Balances	26
<b>Capital Projects Fund - SPLOST</b>	
Schedule of Assets, Liabilities & Fund Balances	27
Schedule of Revenues, Expenditures & Changes in Fund Balances	28
<b>Capital Projects Fund - TSPLOST</b>	
Schedule of Assets, Liabilities & Fund Balances	29
Schedule of Revenues, Expenditures & Changes in Fund Balances	30
<b>Capital Projects Fund - Impact Fees</b>	
Schedule of Assets, Liabilities & Fund Balances	31
Schedule of Revenues, Expenditures & Changes in Fund Balances	32
<b>Capital Projects Fund - LMIG</b>	
Schedule of Assets, Liabilities & Fund Balances	33
Schedule of Revenues, Expenditures & Changes in Fund Balances	34
<b>COMPLIANCE SECTION</b>	
<b>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 Governmental Auditing Standards</b>	35 - 36
Schedule of Findings and Responses	37
Corrective Action Plan	38
<b>State of Georgia Reports:</b>	
Schedule of Expenditures of Special Purpose Local Option Sales Tax Proceeds VI	39

# GOLDEN & ASSOCIATES CPA'S, LLC

Post Office Box 967  
Hinesville, GA 31310

769 E. Oglethorpe Hwy  
Hinesville, GA 31313



## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and  
Council Members of the  
City of Flemington, Georgia

### **Reports on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Flemington, Georgia as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City'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 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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City of Flemington, Georgia, as of June 30, 2021, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplemental Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 20 through 21 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Flemington, Georgia's basic financial statements. The accompanying schedule of expenditures of special purpose local option sales tax proceeds is presented for the purpose of additional analysis as required by the Official Code of Georgia 48-8-121, and is not a required part of the basic financial statements. The Individual Fund Schedules as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Individual Fund Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Individual Fund Schedules 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 June 10, 2022, on our consideration of the City of Flemington, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Flemington, Georgia's internal control over financial reporting and compliance.

GOLDEN & ASSOCIATES CPA'S, LLC

*Golden & Associates CPA's, LLC*

June 10, 2022  
Hinesville, Georgia

CITY OF FLEMINGTON, GEORGIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

---

The City of Flemington offers readers the Management & Discussion as a narrative overview and analysis of the financial activities for the year ended June 30, 2021. This discussion should be considered in conjunction with the basic financial statements, notes to the financial statements and additional information furnished with the City's financial statements.

**FINANCIAL HIGHLIGHTS**

- The assets of the City of Flemington exceeded liabilities by \$2,457,877 (*net position*). Of this amount, \$317,216 is unassigned and may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's net position increased by \$453,339 during the year.
- Revenues increased by 37.09% in total
- Expenses for the City increased by 5.48%

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City of Flemington, Georgia's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the City through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the City of Flemington.

**Basic Financial Statements**

The first two statements (Pages 7 through 8) in the basic financial statements are the *Government-wide Financial Statements*. They provide both short and long-term information about the City's financial status.

The next statements (Pages 9 through 10) are Fund Financial Statements. These statements focus on the activities of the individual parts of the City's government. These statements provide more detail than the government-wide statements. There are two parts to the Fund Financial Statements: 1) the governmental funds statements, and 2) the budgetary comparison statements.

**Government-wide Statements**

The *government-wide financial statements* are designed to provide the reader with a broad overview of the City's finances, similar to those used by private-sector companies. The

CITY OF FLEMINGTON, GEORGIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

---

government-wide statements provide short and long-term information about the City's financial status as a whole.

The *statement of net position* presents information on all of the City's assets and deferred outflows and liabilities and deferred inflows, with the difference reported as net position. Over time, increases or decreases to net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, sanitation, health and welfare, and community services.

The government-wide financial statements are on Pages 7 through 8 of this report.

#### **Fund Financial Statements**

The fund financial statements provide a more detailed look at the City's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Flemington uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the City's budget ordinance.

The City of Flemington has three major governmental funds. The general fund, a special revenue fund for hotel/motel tax and capital projects funds to account for special purpose local option sales tax (SPLOST), transportation special purpose local option sales tax (TSPLOST) Impact Fees and Local Maintenance and Improvements Grant (LMIG).

**Governmental Funds** – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting*, which provides a short-term spending



**CITY OF FLEMINGTON, GEORGIA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**(Unaudited)**

---

focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is part of the fund financial statements.

The basic governmental fund financial statements can be found beginning on page 9 of this report.

**Notes to the Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on page 11 through 19 of this report.

**Net Position**

Governmental net position increased by \$583,288. The unassigned portion increased by \$85,121.

**City of Flemington's Net Assets**  
*(In thousands of dollars)*

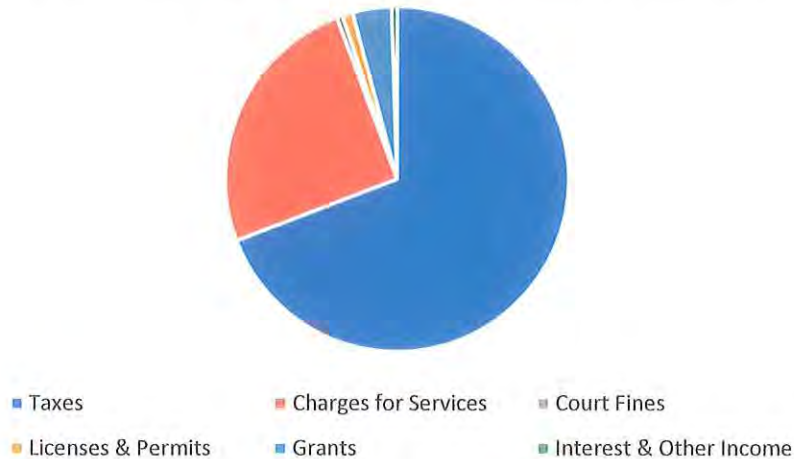
	<u>Governmental Activities</u>		
	<u>Current</u>	<u>Prior</u>	<u>Change</u>
Capital assets, net	\$ 1,269,184	\$ 1,139,236	\$ 129,948
Current and other assets	<u>1,444,059</u>	<u>816,803</u>	<u>627,256</u>
Total assets	<u>2,713,243</u>	<u>1,956,039</u>	<u>757,204</u>
Other liabilities	<u>255,366</u>	<u>81,450</u>	<u>(173,916)</u>
Total liabilities	<u>255,366</u>	<u>81,450</u>	<u>(173,916)</u>
Net assets			
Invested in capital assets, net	1,269,184	1,139,236	129,948
Nonspendable	2,894	3,048	(154)
Restricted	868,583	500,210	368,373
Unassigned	<u>317,216</u>	<u>232,095</u>	<u>85,121</u>
Total net assets	<u>\$ 2,457,877</u>	<u>\$ 1,874,589</u>	<u>\$ 583,288</u>

**CITY OF FLEMINGTON, GEORGIA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**(Unaudited)**

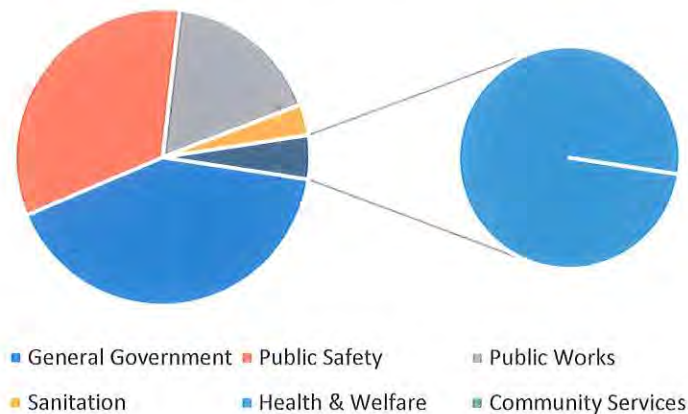
Changes in net position Total net position increased to \$2,457,877. Revenues increased by 37.09% to \$1,358,126 and came from taxes 69.17%, charges for services 25.08%, court fines 0.58%, charges for licenses and permits 0.96%, grants 3.68%, interest and other income 0.53%.

**Revenues by Source - Governmental Activities**



The total costs of all programs and services increased 5.48% to \$812,370. This consisted of 33.19% for public safety, 17.44% for public works, 3.37% for sanitation, 4.79% for health and welfare, 0.00% for community services and 41.20% for general government.

**Expenditures by Source - Governmental Activities**



## **BASIC FINANCIAL STATEMENTS**

**CITY OF FLEMINGTON, GEORGIA**  
**STATEMENT OF NET POSITION**  
**June 30, 2021**

**PRIMARY GOVERNMENT**  
**Governmental Activities**

**ASSETS**

Cash	\$	233,066
Investments		1,071,524
Accounts Receivable (Net of Allowance for Uncollectibles)		90,799
Interest Receivable		643
Sales Tax Receivable		-
Prepaid Expenses		2,894
Intergovernmental		45,133
Capital Assets (net of accumulated depreciation)		
Land		161,957
Buildings		154,825
Machinery and Equipment		21,611
Infrastructure		<u>930,791</u>
 Total Assets		 <u>2,713,243</u>

**LIABILITIES**

Accounts Payable		254,083
Intergovernmental		-
Other Current Liabilities		<u>1,283</u>
 Total Liabilities		 <u>255,366</u>

**NET POSITION**

Net Investment in Capital Assets		1,269,184
Restricted for:		
Capital Outlay		231,720
Tourism		52,558
Fire Protection		494,675
Law Enforcement		48,572
Road Projects		24,040
General Administration		17,018
Unrestricted		<u>320,110</u>
 Total Net Position		 <u>\$ 2,457,877</u>

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

**CITY OF FLEMINGTON, GEORGIA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b>PROGRAM REVENUES</b>			<b>PRIMARY GOVERNMENT</b>
<b>FUNCTIONS / PROGRAMS</b>	<b>EXPENSES</b>	<b>CHARGES FOR SERVICES</b>	<b>OPERATING GRANTS AND CONTRIBUTIONS</b>	<b>CAPITAL GRANTS AND CONTRIBUTIONS</b>
<b>GOVERNMENTAL ACTIVITIES:</b>				
General Government	\$ 334,735	\$ 13,400	-	234,321
Public Safety	269,619	8,084	-	-
Public Works	141,656	350,038	13,780	-
Sanitation	27,407	-	-	-
Health and Welfare	38,953	-	37,532	-
Community Services	-	-	-	-
	<u>\$ 812,370</u>	<u>\$ 371,522</u>	<u>\$ 51,312</u>	<u>\$ 234,321</u>
Total Governmental Activities				<u>(155,215)</u>
				<u>\$ (87,014)</u>
				<u>(261,535)</u>
				<u>222,162</u>
				<u>(27,407)</u>
				<u>(1,421)</u>
				<u>-</u>
				<u>203,313</u>
				<u>64,727</u>
				<u>16,580</u>
				<u>60,532</u>
				<u>15,003</u>
				<u>371,156</u>
				<u>731,311</u>
				<u>4,092</u>
				<u>3,100</u>
				<u>738,503</u>
				<u>583,288</u>
				<u>1,874,589</u>
				<u>\$ 2,457,877</u>

**General Revenues:**  
 General Sales taxes  
 Franchise taxes  
 Alcoholic beverage tax  
 Insurance taxes  
 Intangible Recording / Real Estate Transfer Tax  
 Motel / Hotel taxes  
 Interest Income  
 Other Income

**Change in Net Position**  
**Beginning Net Position**  
**Ending Net Position**

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

**CITY OF FLEMINGTON, GEORGIA**  
**BALANCE SHEET**  
**June 30, 2021**

<u>ASSETS</u>	Special Revenue Fund		Capital Projects Funds			Total Governmental Funds
	General Fund	(Hotel-Motel)	SPLOST VI	I-SPLOST	Impact Fees	
Cash	\$ 233,066	-	-	-	-	\$ 233,066
Investments	113,056	-	-	58,157	-	1,071,524
Accounts Receivable (Net of Allowance for Uncollectibles)	3,203	87,596	296,454	-	584,305	90,799
Interest Receivable	643	-	-	-	-	643
Intergovernmental	6,464	-	17,211	21,458	-	45,133
Due from Other Funds	-	-	-	-	-	-
Prepaid Expense	2,894	-	-	-	-	2,894
Total Assets	\$ 359,326	\$ 87,596	\$ 313,665	\$ 79,615	\$ 584,305	\$ 1,444,059
 <u>LIABILITIES AND FUND BALANCE</u>						
Liabilities:						
Accounts Payable	\$ 37,933	\$ 35,038	\$ 161,560	-	-	254,083
Intergovernmental	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Other Current Liabilities	1,283	-	-	-	-	1,283
Total Liabilities	39,216	35,038	161,560	-	-	74,254
 Fund Balances:						
Nonspendable:						
Prepaid Items	2,894	-	-	-	-	2,894
Restricted For:						
Fire Protection	-	-	-	-	494,675	494,675
Law Enforcement	-	-	-	-	48,572	48,572
Road Projects	-	-	-	-	24,040	24,040
General Administration	-	-	-	-	17,018	17,018
Tourism and Promotion	-	52,558	-	-	-	52,558
Capital Outlay	-	-	152,105	79,615	-	231,720
Unassigned:						
General Fund	317,216	-	-	-	-	317,216
Total Fund Balances	320,110	52,558	152,105	79,615	584,305	1,188,693
 <b>Reconciliation of Fund Balance To Net Position of Governmental Activities:</b>						
Capital Assets	1,269,184	-	-	-	-	1,269,184
Total Liabilities and Fund Balances	\$ 1,589,294	\$ 87,596	\$ 313,665	\$ 79,615	\$ 584,305	\$ 2,457,877

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

**CITY OF FLEMINGTON, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2021**

	General Fund	Hotel / Motel Tax Fund	Capital Projects Funds				LMIG	Total Governmental Funds
			SPLOST VI	T-SPLOST	Impact Fees			
<b>REVENUES</b>								
Taxes	\$ 382,129	\$ 371,156	\$ -	\$ -	\$ -	\$ -	\$ 753,285	
Charges for Services	-	-	-	-	350,038	-	350,038	
Licenses & Permits	13,400	-	-	-	-	-	13,400	
Court Fines	8,084	-	-	-	-	-	8,084	
Intergovernmental	-	-	132,469	79,603	-	-	212,072	
Grants	37,532	-	-	-	-	13,780	51,312	
Interest Earnings	3,612	-	274	12	468	-	4,366	
Other Revenues	3,100	-	-	-	-	-	3,100	
<b>TOTAL REVENUES</b>	<b>447,858</b>	<b>371,156</b>	<b>132,743</b>	<b>79,615</b>	<b>350,506</b>	<b>13,780</b>	<b>1,395,657</b>	
<b>EXPENDITURES</b>								
Current Operating:								
General Government (Note 5)	170,534	150,132	-	-	-	-	320,666	
Public Safety	264,934	-	-	-	-	-	264,934	
Public Works	81,638	-	-	-	-	-	81,638	
Sanitation	27,407	-	-	-	-	-	27,407	
Health and Welfare	38,953	-	-	-	-	-	38,953	
Community Services	-	-	-	-	-	-	-	
Capital Outlay	2,416	-	178,588	-	-	27,716	208,720	
<b>TOTAL EXPENDITURES</b>	<b>585,882</b>	<b>150,132</b>	<b>178,588</b>	<b>-</b>	<b>-</b>	<b>27,716</b>	<b>942,318</b>	
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>(138,024)</b>	<b>221,024</b>	<b>(45,845)</b>	<b>79,615</b>	<b>350,506</b>	<b>(13,936)</b>	<b>453,339</b>	
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers In	222,991	-	-	-	-	-	222,991	
Transfers Out	-	(208,288)	(14,703)	-	-	-	(222,991)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>222,991</b>	<b>(208,288)</b>	<b>(14,703)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NET CHANGE IN FUND BALANCE</b>	<b>84,967</b>	<b>12,736</b>	<b>(60,548)</b>	<b>79,615</b>	<b>350,506</b>	<b>(13,936)</b>	<b>453,339</b>	
<b>BEGINNING FUND BALANCE</b>	<b>235,144</b>	<b>39,822</b>	<b>212,653</b>	<b>-</b>	<b>233,799</b>	<b>13,936</b>	<b>735,354</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 320,111</b>	<b>\$ 52,558</b>	<b>\$ 152,105</b>	<b>\$ 79,615</b>	<b>\$ 584,305</b>	<b>\$ -</b>	<b>\$ 1,188,693</b>	
<b>RECONCILIATION OF CHANGE IN FUND BALANCE TO CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES:</b>								
Net Change in Fund Balance							\$ 453,339	
Capital Outlays							190,184	
Depreciation							(60,235)	
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>							<b>\$ 583,288</b>	

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

City of Flemington, Georgia  
Notes to Financial Statements  
June 30, 2021

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

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

**A. Reporting Entity**

The City of Flemington was incorporated February 18, 1941, under the provisions of an Act of the General Assembly of Georgia (Ga. Laws 1941, p. 1436). The City operates under a Mayor-Council form of government and provides the following services as provided by its charter: general administration, streets and drainage, public health, parks and recreation, garbage and trash collection, planning and zoning, enforcement of codes and water and sewage services.

In evaluating how to define the City, for financial reporting purposes, management has considered all potential component units. A Component unit is defined as a legally separate organization for which the elected officials of the primary government are financially accountable. Component units can also be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the City's financial statements to be misleading or incomplete. There are no potential component units that have not been included as part of the City's reporting entity.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity is removed from the statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.



City of Flemington, Georgia  
Notes to Financial Statements  
June 30, 2021

Sales tax, franchise fees, motel tax, alcohol beverage taxes and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for within a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The Government reports the following major governmental funds:

**General Fund** - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**Hotel / Motel Tax Fund** – This special revenue fund accounts for the hotel/motel tax collections and related expenditures.

**SPLOST Funds** – This capital projects fund account for Special Purpose Local Option Sales Tax (SPLOST) proceeds and expenditures related to capital acquisition or construction of capital assets.

**TSPLOST Funds** – This capital projects fund account for Transportation Special Purpose Local Option Sales Tax (TSPLOST) proceeds and expenditures related to capital acquisition or construction of capital projects for transportation purposes.

**LMIG Fund** – This capital projects fund accounts for Local Maintenance & Improvement Grant (LMIG) proceeds and expenditures related to capital acquisition or construction of capital assets.

**Impact Fees Fund** – This capital projects fund is used to account for fees assessed upon development activity that are collected to pay for system improvements (recreation/parks, streets, and public safety) as defined within the government's impact fee ordinance.

#### **D. Budgets and Budgetary Accounting**

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Generally, in April or May, prior to submitting the proposed budget for approval, the Council holds a budget workshop(s) to work on establishing the budget.
2. On a date set by the Council, the Mayor submits to the Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
3. On the day the budget is submitted to the Council, a copy is placed in a convenient public place and a notice of its availability is published.

Not later than one week prior to adoption of the budget, the Council conducts a public hearing on the proposed budget.

After the public hearing, the Council makes whatever changes it deems necessary and adopts the budget resolution, making the appropriations for the ensuing fiscal year.

Any increase in appropriation in any fund for a department of the City, whether accomplished through an

City of Flemington, Georgia  
Notes to Financial Statements  
June 30, 2021

increase in anticipated revenues or through a transfer of appropriation requires the approval of the council.

Transfers of appropriations in any fund among the various accounts within a department require only the approval of the budget officer, except that an increase in salary appropriation requires the approval of the Council.

Budgets for all funds of the City are adopted on a basis that is consistent with the basis of governmental accounting being used (modified accrual basis). This basis is consistent with generally accepted accounting principles.

Budgeted amounts are as originally adopted.

**E. Capital Assets**

All capital assets including current infrastructure (sidewalks) are recorded at cost and depreciated (except for land) using the straight-line method over estimated useful lives ranging from 5 to 50 years. The capitalization threshold for all assets is \$5,000 and an estimated useful life in excess of one year. Construction interest is capitalized and included in the cost of any constructed fixed assets. Donated fixed assets are valued at their estimated fair market value on the date received.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Capital Assets of the primary government are depreciated using the straight-line method over the following useful lives:

<b><u>Reporting Entity/Capital Asset Classes</u></b>	<b><u>Lives</u></b>
Primary Government:	
Buildings and Improvements	10 to 50 years
Machinery and Equipment	5 to 40 years
Infrastructure	20 to 50 years

**F. Investments**

For purposes of the statement of cash flows, cash includes all highly liquid investments with maturity of three months or less when purchased to be cash equivalents.

State statutes authorize the City to invest in obligations of the U.S. Government and agencies of corporations of the U.S. Government; obligations of any state; obligations of any political subdivision of any state; certificates of deposit or time deposits of any national state bank or savings and loan which have deposits insured by the FDIC or FSLIC; prime bankers acceptances; repurchase agreements; and the Local Government Investment Pool of the State of Georgia (Georgia Fund 1). Georgia Fund 1, created under OCGA 36-83-8, is a stable net asset value investment pool, which follows Standard and Poor's criteria for AAAm rated money market funds and is regulated by the Georgia Office of Treasury and Fiscal Services.

For fiscal year 2021, the City invested only in certificates of deposits. The investments are stated at the lower of cost or market value.

City of Flemington, Georgia  
Notes to Financial Statements  
June 30, 2021

**G. Use of Estimates**

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

**H. Prepaid Expenses**

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. Prepaid expense as of June 30, 2021 consisted of the following:

Prepaid Fees	\$2,700
Prepaid Insurance	<u>194</u>
Total Prepaid Expenses	<u>\$2,894</u>

**I. Fund Balance and Flow Assumptions**

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

- Nonexpendable – amounts that cannot be spent because they are either (a) not in expendable 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.
- Assigned – amounts that are constrained by the City Council's intent to be used for specific purposes, but are neither restricted nor committed.
- Unassigned – amounts that have not been assigned to other funds, and are not restricted, committed, or assigned to specific purposes within the General Fund.

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

- Assigned
- Unassigned

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

City of Flemington, Georgia  
Notes to Financial Statements  
June 30, 2021

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

	<u>Capital Projects Funds</u>						<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Hotel/Motel Tax Fund</u>	<u>SPLOST</u>	<u>TSPLOST</u>	<u>Impact Fees</u>	<u>LMIG</u>	
Beginning Fund Balance	\$ 235,144	\$ 39,822	\$ 212,653	\$ -	\$ 233,799	\$13,936.00	\$ 735,354
Revenues over Expenditures (Expenditures over Revenues)	(138,024)	221,024	(45,845)	79,615	350,506	(13,936)	453,340
Net Transfers In (Out)	<u>222,991</u>	<u>(208,288)</u>	<u>(14,703)</u>	-	-	-	-
Ending Fund Balance	<u>\$ 320,111</u>	<u>\$ 52,558</u>	<u>\$ 152,105</u>	<u>\$ 79,615</u>	<u>\$ 584,305</u>	<u>\$ -</u>	<u>\$ 1,188,694</u>

Reconciliation of Change in Fund Balance to Change in Net Assets of Governmental Activities:

Net Change in Fund Balance	\$ 453,340
Capital Outlays	190,184
Depreciation	<u>(60,235)</u>
<b>CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>	<u>\$ 583,289</u>

**J. Joint Venture**

Under Georgia law, the City is a member of the Coastal Georgia Regional Development Center and is required to pay annual dues thereto. Membership in an RDC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RDC in Georgia. The RDC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a RDC.

Management believes that the RDC is currently accumulating sufficient financial resources to meet its financial obligations. Separate financial statements may be obtained from:

Coastal Georgia Regional Development Center  
P.O. Box 1917  
Brunswick, Georgia 31521

City of Flemington, Georgia  
Notes to Financial Statements  
June 30, 2021

**NOTE 2 - CASH AND INVESTMENTS**

The City's deposits are categorized to give an indication of the level of risk assumed by the City at year end. Category 1 includes deposits that are insured or collateralized with securities held by the City or its agent in the City's name. Category 2 includes deposits collateralized with securities held by the pledging financial institution's trust department or agent in the City's name. Category 3 includes deposits uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the City's name.

At June 30, 2021, cash deposits (including all certificates of deposits and money market accounts which may be classified as investments for financial reporting) totaled approximately \$1,304,590. This entire amount (credit risk type 1) was fully insured and/or collateralized.

**NOTE 3 - FIXED ASSETS**

A summary of general fixed asset transactions for the year ended June 30, 2021 follows:

	Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021
Infrastructure	1,314,582	181,112	-	1,495,694
Building	326,345	-	-	326,345
Machinery and Equipment	<u>97,977</u>	<u>-</u>	<u>-</u>	<u>97,977</u>
	<u>1,738,904</u>	<u>-</u>	<u>-</u>	<u>1,920,016</u>
Accumulated Depreciation:				
Infrastructure	(521,006)	(43,897)	-	(564,903)
Building	(161,742)	(9,778)	-	(171,520)
Machinery and Equipment	<u>(69,806)</u>	<u>(6,560)</u>	<u>-</u>	<u>(76,366)</u>
	<u>(752,554)</u>	<u>(60,235)</u>	<u>-</u>	<u>(812,789)</u>
Depreciable Capital Assets - Net	986,350	120,877	-	1,107,227
Land / Land Improvements	<u>152,886</u>	<u>9,071</u>	<u>-</u>	<u>161,957</u>
Total Capital Assets – Net	<u>\$ 1,139,236</u>	<u>\$ 129,948</u>	<u>\$ -</u>	<u>\$ 1,269,184</u>

City of Flemington, Georgia  
Notes to Financial Statements  
June 30, 2021

**NOTE 3 - FIXED ASSETS (Continued)**

Depreciation expense was charged as follows:

General Government	\$ 11,653
Public Safety	4,685
Public Works	43,897
Sanitation	<u>-</u>
	<u>\$ 60,235</u>

**NOTE 4 - RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions for which the City carries insurance coverage. There were no significant reductions of insurance coverage compared to the prior year. There have been no claims against the City in the past three fiscal years.

Self-Insurance

The City pays unemployment claims to the state department of labor on a reimbursement basis. There have been no liabilities for such claims.

**NOTE 5 - REVENUES & EXPENDITURES - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

General Government expenditures are as follows:

	June 30, 2021	June 30, 2020
Salaries	\$ 46,684	\$ 33,782
General Administration	1,192	5,591
Planning and Zoning	10,026	9,266
Enforcement of Code	2,535	2,400
Council Fees	44,100	45,000
Elections	-	-
Conventions and Meetings	6,831	12,601
Professional Fees	20,710	44,304
Office Expense	5,344	5,664
Insurance	4,816	8,420
Rent and Occupancy	22,702	17,320
Payroll Taxes	3,423	2,630
Social Services	500	1,000
Dues & Subscriptions, Miscellaneous	<u>1,671</u>	<u>2,297</u>
Subtotal	170,534	190,275
Tourism	<u>150,132</u>	<u>140,385</u>
	<u>\$ 320,666</u>	<u>\$ 471,045</u>

City of Flemington, Georgia  
Notes to Financial Statements  
June 30, 2021

**NOTE 5 – Continued**

Public Safety expenditures are as follows:

Officer Cost	\$ 85,932	\$ 69,042
Auto / Equipment Expense	456	557
Fire Services	<u>178,546</u>	<u>183,441</u>
	<u>\$ 264,934</u>	<u>\$ 253,040</u>

Highways, Streets and Infrastructure expenditures are as follows:

Streets and Drainage	<u>\$ 81,638</u>	<u>\$ 54,014</u>
----------------------	------------------	------------------

Sanitation expenditures are as follows:

Solid Waste	<u>\$ 27,407</u>	<u>\$ 43,941</u>
-------------	------------------	------------------

Health & Welfare expenditures are as follows:

Public Health / Cares Act disbursements	<u>\$ 38,953</u>	<u>\$ 703</u>
---	------------------	---------------

Community Services expenditures are as follows:

Transit Cost-Share	<u>\$ -</u>	<u>\$ 7,985</u>
--------------------	-------------	-----------------

**NOTE 6 - HOTEL / MOTEL LODGING TAX**

The government has levied a 5% lodging tax. Of this tax, 40% of the amount received is paid out to various entities to promote lodging and tourism. A summary of the transactions for the years ending June 30, 2021 follows:

	June 30, 2021
Hotel/Motel tax revenue	<u>\$371,156</u>
40% of tax receipts required to be disbursed for the year ending June 30th	<u>\$148,462</u>
Tourism disbursements	<u>\$150,132</u>

City of Flemington, Georgia  
Notes to Financial Statements  
June 30, 2021

**NOTE 7 – INTERFUND BALANCES AND TRANSFERS**

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

Internal transfers for the year ended June 30, 2021 were as follows:

Transfer In	Transfer Out	Amount
General Fund	Hotel/Motel Fund	\$208,288
General Fund	SPLOST	\$14,703

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that the statute or budget requires to expend them and (2) use unrestricted revenues collected in the Hotel/Motel Fund to finance various programs accounted for in the General Fund in accordance with budgetary authorizations.

**NOTE 8 – SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)**

The special purpose local option sales tax VI funds are capital projects funds used to account for the proceeds of a 1% special purpose local option sales tax. The SPLOST VI project list with an estimated \$54 million over a six year period, was voted on and approved by the citizens of Liberty County. The City of Flemington is designated to receive a percentage of these funds and expects to receive \$464,058 in sales tax proceeds from SPLOST VI over the six year period. These funds are projected to be used for road projects and governmental facilities.

**NOTE 9 – TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST)**

The T-SPLOST went into effect in October 2020. The transportation special purpose local option sales tax funds are capital projects funds used to account for the proceeds of a 1% transportation special purpose local option sales tax. These funds are to be used for road and drainage projects and are classified 100% restricted for capital outlay



**REQUIRED SUPPLEMENTARY  
INFORMATION**

CITY OF FLEMINGTON, GEORGIA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
For the Year Ended June 30, 2021

	BUDGET		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 349,400	\$ 379,400	\$ 382,130	\$ 2,730
Licenses & Permits	20,300	20,300	13,400	(6,899)
Court Fines	15,000	15,000	8,084	(6,916)
Intergovernmental	-	-	-	-
Grants	-	37,550	37,532	(18)
Interest Earnings	-	-	3,612	3,612
Other Income	1,000	1,000	3,100	2,100
<b>TOTAL REVENUES</b>	<u>385,700</u>	<u>453,250</u>	<u>447,858</u>	<u>(5,391)</u>
<b>EXPENDITURES</b>				
Current Operating:				
General Government (Note 5)	211,400	211,400	170,534	40,866
Public Safety	265,500	265,500	264,934	566
Public Works	55,000	85,000	81,638	3,362
Sanitation	45,000	45,000	27,407	17,593
Health Welfare	1,900	39,450	38,953	497
Community Services	5,500	5,500	-	5,500
Capital Outlay	3,000	3,000	2,416	584
<b>TOTAL EXPENDITURES</b>	<u>587,300</u>	<u>654,850</u>	<u>585,882</u>	<u>68,968</u>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<u>(201,600)</u>	<u>(201,600)</u>	<u>(138,024)</u>	<u>63,577</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In - Hotel/Motel Special Revenue Fund	232,000	232,000	222,991	9,009
Transfers Out - TE Grant Capital Projects Fund	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>232,000</u>	<u>232,000</u>	<u>222,991</u>	<u>9,009</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>30,400</u>	<u>30,400</u>	<u>84,967</u>	<u>72,586</u>
<b>BEGINNING FUND BALANCE</b>	<u>251,384</u>	<u>251,384</u>	<u>235,144</u>	<u>-</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 281,784</u>	<u>\$ 281,784</u>	<u>\$ 320,111</u>	<u>\$ 72,586</u>

CITY OF FLEMINGTON, GEORGIA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
SPECIAL REVENUE FUND - HOTEL-MOTEL TAX  
For the Year Ended June 30, 2021

	BUDGET		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 206,000	\$ 376,000	\$ 371,156	\$ (4,844)
Licenses & Permits	-	-	-	-
Court Fines	-	-	-	-
Grants	-	-	-	-
Interest Earnings	-	-	-	-
Other Income	-	-	-	-
<b>TOTAL REVENUES</b>	<u>206,000</u>	<u>376,000</u>	<u>371,156</u>	<u>(4,844)</u>
<b>EXPENDITURES</b>				
Current Operating:				
General Government (Note 5)	82,400	150,400	150,132	268
Public Safety	-	-	-	-
Public Works	-	-	-	-
Sanitation	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>82,400</u>	<u>150,400</u>	<u>150,132</u>	<u>268</u>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<u>123,600</u>	<u>225,600</u>	<u>221,024</u>	<u>(4,576)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	-	-	-
Transfers Out	(123,600)	(225,600)	(208,288)	(17,312)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(123,600)</u>	<u>(225,600)</u>	<u>(208,288)</u>	<u>(17,312)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>12,736</u>	<u>12,736</u>
<b>BEGINNING FUND BALANCE</b>	<u>60,329</u>	<u>60,329</u>	<u>39,822</u>	<u>-</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 60,329</u>	<u>\$ 60,329</u>	<u>\$ 52,558</u>	<u>\$ 12,736</u>

**INDIVIDUAL FUND  
SCHEDULES**

# Major Governmental Funds

## General Fund

The General Fund is the City's primary operating fund. It is used to account for and report all financial resources of the general government, except those required to be accounted for and reported in another fund.

## 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 expenditure for specified purposes other than debt service or capital projects.

**Hotel/Motel Fund** - This fund is used to account for the collection and disbursement of a lodging tax levied in the City for the purpose of tourism. These funds which are restricted by state law are used to promote tourism in the area.

## 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. Capital Project Funds exclude those types of capital-related outflows financial by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

**SPLOST VI Funds** - These funds are used to account for the proceeds of a 1% Special Purpose Local Option Sales Tax (SPLOST). Resources are used for road projects and government facilities.

**TSPLOST Funds** - These funds are used to account for the proceeds of a 1% Transportation Special Purpose Local Option Sales Tax (SPLOST). Resources are used for road and drainage improvements.

**Impact Fees Fund** - This fund is used to account for fees assessed upon development activity that are collected to pay for system improvements (fire protection, law enforcement and roads) as defined within the government's impact fee ordinance.

**LMIG Fund** - This fund is used to account for Local Maintenance & Improvement Grant (LMIG) proceeds and expenditures related to capital acquisition or construction of capital assets.

**CITY OF FLEMINGTON, GEORGIA**  
**General Fund**  
**SCHEDULE OF ASSETS, LIABILITIES FUND BALANCES**  
**June 30, 2021 and 2020**

<b><u>ASSETS</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Cash	\$ 233,066	\$ 92,534
Investments	113,056	105,906
Accounts Receivable (Net of Allowance for Uncollectibles)	3,203	1,325
Interest Receivable	643	482
Intergovernmental	6,464	108,514
Prepaid Insurance	<u>2,894</u>	<u>3,048</u>
Total Assets	<u>\$ 359,326</u>	<u>\$ 311,809</u>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Accounts Payable	\$ 37,933	\$ 54,167
Due to Other Funds	\$ -	\$ 21,336
Other Current Liabilities	<u>1,283</u>	<u>1,163</u>
Total Liabilities	<u>39,216</u>	<u>76,666</u>
Fund Balances:		
Nonspendable:		
Prepaid Items	2,894	3,048
Unassigned	<u>317,216</u>	<u>232,095</u>
Total Fund Balances	320,110	235,143
Total Liabilities and Fund Balances	<u>\$ 359,326</u>	<u>\$ 311,809</u>

**CITY OF FLEMINGTON, GEORGIA**  
**General Fund**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**For the Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ 382,129	\$ 312,410
Licenses & Permits	13,400	20,655
Court Fines	8,084	10,099
Intergovernmental	-	96,459
Grants	37,532	-
Interest Earnings	3,612	1,142
Other Income	<u>3,100</u>	<u>1,100</u>
<b>TOTAL REVENUES</b>	<u>447,857</u>	<u>441,865</u>
<b>EXPENDITURES</b>		
Current Operating:		
General Government (Note 5)	170,534	190,275
Public Safety	264,934	253,040
Public Works	81,638	54,014
Sanitation	27,407	43,941
Health Welfare	38,953	703
Community Services	-	7,985
Capital Outlay	<u>2,416</u>	<u>116,619</u>
<b>TOTAL EXPENDITURES</b>	<u>585,882</u>	<u>666,577</u>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<u>(138,025)</u>	<u>(224,712)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Transfers In - Hotel/Motel Special Revenue Fund	222,991	208,471
Transfers Out - TE Grant Capital Projects Fund	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>222,991</u>	<u>208,471</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>84,966</u>	<u>(16,241)</u>
<b>BEGINNING FUND BALANCE</b>	<u>235,144</u>	<u>251,384</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 320,110</u>	<u>\$ 235,143</u>

**CITY OF FLEMINGTON, GEORGIA**  
**Hotel/Motel - Special Revenue Fund**  
**SCHEDULE OF ASSETS, LIABILITIES FUND BALANCES**  
**June 30, 2021 and 2020**

<b><u>ASSETS</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Cash	\$ -	\$ 642
Investments	-	-
Accounts Receivable (Net of Allowance for Uncollectibles)	87,596	65,300
Interest Receivable	-	-
Intergovernmental	-	-
Prepaid Insurance	-	-
	<hr/>	<hr/>
Total Assets	<b><u>\$ 87,596</u></b>	<b><u>\$ 65,942</u></b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Accounts Payable	\$ 35,038	\$ 26,120
Other Current Liabilities	-	-
	<hr/>	<hr/>
Total Liabilities	<b><u>35,038</u></b>	<b><u>26,120</u></b>
Fund Balances:		
Assigned For:		
Special Revenue Fund	52,558	39,822
	<hr/>	<hr/>
Total Fund Balances	52,558	39,822
	<hr/>	<hr/>
Total Liabilities and Fund Balances	<b><u>\$ 87,596</u></b>	<b><u>\$ 65,942</u></b>



**CITY OF FLEMINGTON, GEORGIA**  
**Hotel/Motel - Special Revenue Fund**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**For the Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ 371,156	\$ 328,349
Other Income	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>371,156</u>	<u>328,349</u>
<b>EXPENDITURES</b>		
Current Operating:		
General Government (Note 5)	<u>150,132</u>	<u>140,385</u>
<b>TOTAL EXPENDITURES</b>	<u>150,132</u>	<u>140,385</u>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<u>221,024</u>	<u>187,964</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Transfers In	-	-
Transfers Out	<u>(208,288)</u>	<u>(208,471)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(208,288)</u>	<u>(208,471)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>12,736</u>	<u>(20,507)</u>
<b>BEGINNING FUND BALANCE</b>	<u>39,822</u>	<u>60,329</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 52,558</u>	<u>\$ 39,822</u>

**CITY OF FLEMINGTON, GEORGIA**  
**SPLOST - Capital Projects Fund**  
**SCHEDULE OF ASSETS, LIABILITIES FUND BALANCES**  
**June 30, 2021 and 2020**

<b><u>ASSETS</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Cash	\$ -	\$ -
Investments	296,454	198,249
Accounts Receivable (Net of Allowance for Uncollectibles)	-	-
Interest Receivable	-	-
Intergovernmental	17,211	7,004
Due from Other Funds	-	7,400
Prepaid Insurance	-	-
	<hr/>	<hr/>
Total Assets	<b><u>\$ 313,665</u></b>	<b><u>\$ 212,653</u></b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Accounts Payable	\$ 161,560	\$ -
Intergovernmental	-	-
Due to Other Funds	-	-
Other Current Liabilities	-	-
	<hr/>	<hr/>
Total Liabilities	<b><u>161,560</u></b>	<b><u>-</u></b>
Fund Balances:		
Restricted For:		
Capital Outlay	152,105	212,653
Unassigned	-	-
	<hr/>	<hr/>
Total Fund Balances	<b><u>152,105</u></b>	<b><u>212,653</u></b>
	<hr/>	<hr/>
Total Liabilities and Fund Balances	<b><u>\$ 313,665</u></b>	<b><u>\$ 212,653</u></b>

**CITY OF FLEMINGTON, GEORGIA**  
**SPLOST - Capital Projects Fund**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**For the Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ -	\$ -
Charges for Services	-	-
Licenses & Permits	-	-
Court Fines	-	-
Intergovernmental	132,469	79,091
Grants	-	-
Interest Earnings	274	1,381
Other Revenues	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>132,743</u>	<u>80,472</u>
<b>EXPENDITURES</b>		
Current Operating:		
General Government (Note 5)	-	-
Public Safety	-	-
Public Works	-	-
Sanitation	-	-
Health Welfare	-	-
Community Services	-	-
Capital Outlay	<u>178,588</u>	<u>32,520</u>
<b>TOTAL EXPENDITURES</b>	<u>178,588</u>	<u>32,520</u>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<u>(45,845)</u>	<u>47,952</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Transfers In	-	-
Transfers Out	<u>(14,703)</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(14,703)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(60,548)</u>	<u>47,952</u>
<b>BEGINNING FUND BALANCE</b>	<u>212,653</u>	<u>164,701</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 152,105</u>	<u>\$ 212,653</u>

CITY OF FLEMINGTON, GEORGIA  
TSPLOST - Capital Projects Fund  
SCHEDULE OF ASSETS, LIABILITIES FUND BALANCES  
June 30, 2021 and 2020

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
Cash	\$ -	\$ -
Investments	58,157	-
Accounts Receivable (Net of Allowance for Uncollectibles)	-	-
Interest Receivable	-	-
Intergovernmental	21,458	-
Due from Other Funds	-	-
Prepaid Insurance	-	-
	<hr/>	<hr/>
Total Assets	\$ 79,615	\$ -
	<hr/>	<hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts Payable	\$ -	\$ -
Intergovernmental	-	-
Due to Other Funds	-	-
Other Current Liabilities	-	-
	<hr/>	<hr/>
Total Liabilities	-	-
	<hr/>	<hr/>
Fund Balances:		
Restricted For:		
Capital Outlay	79,615	-
Unassigned	-	-
	<hr/>	<hr/>
Total Fund Balances	79,615	-
	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$ 79,615	\$ -
	<hr/>	<hr/>

**CITY OF FLEMINGTON, GEORGIA**  
**TSPLOST - Capital Projects Fund**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**For the Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ -	\$ -
Charges for Services	-	-
Licenses & Permits	-	-
Court Fines	-	-
Intergovernmental	79,603	-
Grants	-	-
Interest Earnings	12	-
Other Revenues	-	-
	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>79,615</u>	<u>-</u>
<b>EXPENDITURES</b>		
Current Operating:		
General Government (Note 5)	-	-
Public Safety	-	-
Public Works	-	-
Sanitation	-	-
Health Welfare	-	-
Community Services	-	-
Capital Outlay	-	-
	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>
<b>REVENUES OVER EXPENDITURES</b>		
<b>(EXPENDITURES OVER REVENUES)</b>	<u>79,615</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Transfers In	-	-
Transfers Out	-	-
	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>79,615</u>	<u>-</u>
<b>BEGINNING FUND BALANCE</b>	<u>-</u>	<u>-</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 79,615</u>	<u>\$ -</u>

**CITY OF FLEMINGTON, GEORGIA**  
**Impact Fees - Capital Projects Fund**  
**SCHEDULE OF ASSETS, LIABILITIES FUND BALANCES**  
**June 30, 2020 and 2019**

<b><u>ASSETS</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Cash	\$ -	\$ -
Investments	584,305	233,799
Accounts Receivable (Net of Allowance for Uncollectibles)	-	-
Interest Receivable	-	-
Intergovernmental	-	-
Due from Other Funds	-	-
Prepaid Insurance	-	-
	<hr/>	<hr/>
Total Assets	<b><u>\$ 584,305</u></b>	<b><u>\$ 233,799</u></b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Accounts Payable	\$ -	\$ -
Intergovernmental	-	-
Due to Other Funds	-	-
Other Current Liabilities	-	-
	<hr/>	<hr/>
Total Liabilities	<hr/>	<hr/>
Fund Balances:		
Restricted For:		
Capital Outlay	-	221,670
Unassigned	584,305	12,129
	<hr/>	<hr/>
Total Fund Balances	<b><u>584,305</u></b>	<b><u>233,799</u></b>
Total Liabilities and Fund Balances	<b><u>\$ 584,305</u></b>	<b><u>\$ 233,799</u></b>

**CITY OF FLEMINGTON, GEORGIA**  
**Impact Fees - Capital Projects Fund**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**For the Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ -	\$ -
Charges for Services	350,038	221,289
Licenses & Permits	-	-
Court Fines	-	-
Intergovernmental	-	-
Grants	-	-
Interest Earnings	468	381
Other Revenues	-	-
	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>350,506</u>	<u>221,670</u>
<b>EXPENDITURES</b>		
Current Operating:		
General Government (Note 5)	-	-
Public Safety	-	-
Public Works	-	-
Sanitation	-	-
Health Welfare	-	-
Community Services	-	-
Capital Outlay	-	-
	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>
<b>REVENUES OVER EXPENDITURES</b>		
<b>(EXPENDITURES OVER REVENUES)</b>	<u>350,506</u>	<u>221,670</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Transfers In	-	-
Transfers Out	-	-
	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>350,506</u>	<u>221,670</u>
<b>BEGINNING FUND BALANCE</b>	<u>233,799</u>	<u>12,129</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 584,305</u>	<u>\$ 233,799</u>

**CITY OF FLEMINGTON, GEORGIA**  
**LMIG - Capital Projects Fund**  
**SCHEDULE OF ASSETS, LIABILITIES FUND BALANCES**  
**June 30, 2021 and 2020**

<b><u>ASSETS</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Cash	\$ -	\$ -
Investments	19,552	-
Accounts Receivable (Net of Allowance for Uncollectibles)	-	-
Interest Receivable	-	-
Intergovernmental	-	-
Due from Other Funds	-	13,936
Prepaid Insurance	-	-
	<hr/>	<hr/>
Total Assets	\$ 19,552	\$ 13,936
	<hr/>	<hr/>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Accounts Payable	\$ 19,552	\$ -
Intergovernmental	-	-
Due to Other Funds	-	-
Other Current Liabilities	-	-
	<hr/>	<hr/>
Total Liabilities	19,552	-
	<hr/>	<hr/>
Fund Balances:		
Restricted For:		
Capital Outlay	-	13,936
Unassigned	-	-
	<hr/>	<hr/>
Total Fund Balances	-	13,936
	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$ 19,552	\$ 13,936
	<hr/>	<hr/>



**CITY OF FLEMINGTON, GEORGIA**  
**LMIG - Capital Projects Fund**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**For the Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ -	\$ -
Charges for Services	-	-
Licenses & Permits	-	-
Court Fines	-	-
Intergovernmental	-	-
Grants	13,780	14,788
Interest Earnings	-	-
Other Revenues	-	-
	<u>          </u>	<u>          </u>
<b>TOTAL REVENUES</b>	<u>13,780</u>	<u>14,788</u>
<b>EXPENDITURES</b>		
Current Operating:		
General Government (Note 5)	-	-
Public Safety	-	-
Public Works	-	15,407
Sanitation	-	-
Health Welfare	-	-
Community Services	-	-
Capital Outlay	27,716	-
	<u>          </u>	<u>          </u>
<b>TOTAL EXPENDITURES</b>	<u>27,716</u>	<u>15,407</u>
<b>REVENUES OVER EXPENDITURES</b>		
<b>(EXPENDITURES OVER REVENUES)</b>	<u>(13,936)</u>	<u>(619)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Transfers In	-	-
Transfers Out	-	-
	<u>          </u>	<u>          </u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(13,936)</u>	<u>(619)</u>
<b>BEGINNING FUND BALANCE</b>	<u>13,936</u>	<u>14,555</u>
<b>ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ 13,936</u>

## **COMPLIANCE SECTION**

# GOLDEN & ASSOCIATES CPA'S, LLC

Post Office Box 967  
Hinesville, GA 31310

769 E. Oglethorpe Hwy  
Hinesville, GA 31313



## 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

To the Honorable Mayor and Council  
City of Flemington, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the City of Flemington, Georgia, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Flemington, Georgia's basic financial statements and have issued our report thereon dated June 10, 2022.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Flemington, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Flemington's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Flemington'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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questions costs that we consider to be a significant deficiencies: Finding 2012-1.

### **Compliance and Other Matters**

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

### **City of Flemington, Georgia's Response to Findings**

The City of Flemington, Georgia's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The City of Flemington, 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.

GOLDEN & ASSOCIATES CPA'S, LLC

*Golden & Associates CPA's, LLC*

June 10, 2022  
Hinesville, Georgia

CITY OF FLEMINGTON, GEORGIA  
SCHEDULE OF FINDINGS AND RESPONSES  
June 30, 2021

**SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unqualified opinion on the financial statements of the City of Flemington, Georgia
2. A significant deficiency relating to the audit of the financial statements is disclosed in the 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. We do not consider this significant deficiency to be a material weakness.
3. No instances of noncompliance material to the financial statements of the City of Flemington, Georgia were disclosed during the audit.

**FINDINGS – FINANCIAL STATEMENTS AUDIT**

2012-1: Segregation of Duties

A proper segregation of duties does not exist between the handling of cash receipts and disbursement, access to accounts receivable and accounts payable detail, access to the general ledger, and reconciliation of bank accounts.

Criteria:

Person handling cash receipts or disbursements should not sign checks, perform bank reconciliations, or have access to the accounting system.

Effect:

Single employee / Clerk makes it impractical to segregate duties sufficiently to insure proper cash management and financial reporting.

Recommendation:

The Mayor should review the general ledger monthly and periodically compare it to detail schedules of receipts and disbursements, receipt books and bank reconciliations.

Response:

This office concurs with this finding

"Preserving  
Our Heritage,  
Shaping Our  
Future"



*Paul Hawkins*, MAYOR

*City of*  
**FLEMINGTON**  
★  
GEORGIA



*City  
Hall*

156 Old Sunbury Rd.  
Flemington, GA 31313

CORRECTIVE ACTION PLAN

For The Year Ended June 30, 2021

ALL FUNDS:

FINDING:

Proper segregation of duties does not exist.

OUR RESPONSE:

A single employee (City Clerk) makes it impractical to segregate duties sufficiently to insure proper cash management and financial reporting. It is not financially feasible to hire additional accounting personnel. The Mayor does and always has reviewed the general ledger monthly and periodically and compared it to detailed accounting records. In addition, the entire Council reviews the cash receipts and disbursements monthly.

Respectfully Submitted,

*Paul Hawkins*  
Paul Hawkins  
Mayor, City of Flemington

CITY OF FLEMINGTON, GEORGIA

SCHEDULE OF EXPENDITURES OF  
 SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS  
 For the Year Ended June 30, 2021

Project Description	Estimated Cost		Cost		
	Original	Current	Prior Years	Current Year	Total
<b>SPLOST VI Funds:</b>					
Road, streets and drainage	\$ 464,058	\$ 464,058	\$ 32,520	\$ 178,588	\$ 211,108