CITY OF DILLARD
DILLARD, GEORGIA

FINANCIAL STATEMENTS

For the Year Ended
June 30, 2017

CITY OF DILLARD
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

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August 29, 2017

MEMBER
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CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S OPINION

To the Mayor and City Commission
City of Dillard
Dillard, Georgia

Report on the Financial Statements

I have audited the accompanying financial statements of the government activities, the business-type activities and each major fund of the City of Dillard, Georgia, as of and for the year ended June 30, 2017, 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

My responsibility is to express opinions of these financial statements based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 judgement, 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 purpose of expressing an opinion of the effectiveness of the entity's internal control. Accordingly, I 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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the City of Dillard, Georgia as of June 30, 2017, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted 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 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. My opinion on the basic financial statements is not affected by this missing information. Accounting principles generally accepted in the United States also requires that budgetary comparison information on pages 22-23, 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. I 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 inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurances.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Dillard's basic financial statements. The Schedule of Expenditures of Special Purpose Local Option Sales Tax, as required by O.C.O.A 48-8-121 as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements.

The Schedule of Expenditures of Special Purpose Local Option Sales Tax is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 the 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 my opinion the Schedule of Expenditures of Special Purpose Local Option Sales Tax is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated August 29, 2017, on my consideration of the City of Dillard's internal control over financial reporting and my 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



Jack P. Green, Jr. CPA
Toccoa, Georgia

BASIC FINANCIAL STATEMENTS

CITY OF DILLARD
STATEMENT OF NET POSITION
JUNE 30, 2017

EXHIBIT 1

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash Unrestricted	$ 949,698	$ 89,346	$ 1,039,044
Cash Restricted	63,733	-	63,733
Accounts Receivable	-	11,164	11,164
Notes Receivable	150,223	-	150,223
Internal Balances	37,779	(37,779)	-
Capital Assets			
Land and Infrastructure	145,878	34,566	180,444
Depreciable Assets, Net	410,420	3,017,126	3,427,546
Total	$ 1,757,731	$ 3,114,423	$ 4,872,154
LIABILITIES			
Accounts Payable	$ 12,449	$ 16,300	$ 28,749
Water Service Deposits	-	5,200	5,200
Long-term Debt			
Pending Fines and Forfietures	63,733	-	63,733
Notes Payable			
Due Within One Year	-	43,321	43,321
Due Beyond One Year	-	677,681	677,681
Total Liabilities	$ 76,182	$ 742,502	$ 818,684
NET POSITION			
Net Investment in Capital Assets	$ 556,298	$ 2,330,690	$ 2,886,988
Restricted For:			
Capital Projects	133,337	-	133,337
Revolving Loan Fund	270,008	-	270,008
Tourism	55	-	55
Unrestricted	721,851	41,231	763,082
Total Net Position	$ 1,681,549	$ 2,371,921	$ 4,053,470

The accompanying notes are an integral part of this statement.

EXHIBIT 2

CITY OF DILLARD
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Assets: Government Activities	Net (Expenses) Revenue and Changes in Net Assets: Business-Type Activities	Net (Expenses) Revenue and Changes in Net Assets: Total
Primary Government							
Government Activities:							
General Government	$ 187,201	$ 26,043	$ -	$ 41	$ (161,117)	$ -	$ (161,117)
Police	419,786	544,213	-	-	124,427	-	124,427
Streets and Sanitation	18,356	-	7,894	-	(10,462)	-	(10,462)
Economic Development	69,007	-	-	-	(69,007)	-	(69,007)
Total Government Activities	$ 694,350	$ 570,256	$ 7,894	$ 41	$ (116,159)	$ -	$ (116,159)
Business-Type Activities:							
Sewer	$ 360,139	$ 229,944	$ -	$ -	$ -	$ (130,195)	$ (130,195)
Total Primary Government	$ 1,054,489	$ 800,200	$ 7,894	$ 41	$ (116,159)	$ (130,195)	$ (246,354)
General Revenues							
Taxes:							
Accommodations					$ 172,516	$ -	$ 172,516
Franchise					51,761	-	51,761
Advalorem Tax					35,037	-	35,037
Insurance Premium					23,593	-	23,593
Beer and Wine					47,975	-	47,975
Unrestricted Investment Earnings					5,688	47	5,735
Miscellaneous					8,056	-	8,056
Total General Revenues					344,626	47	344,673
Transfers					(13,000)	13,000	-
Total General Revenues and Transfers					$ 331,626	$ 13,047	$ 344,673
Change in Net Position					$ 215,467	$ (117,148)	$ 98,319
Net Positions - Beginning					1,466,082	2,489,069	3,955,151
Net Positions - End					$ 1,681,549	$ 2,371,921	$ 4,053,470

The accompanying notes are an integral part of this statement.

CITY OF DILLARD
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2017

EXHIBIT 3

	General Fund	Revolving Loan	Hotel / Motel	SPLOST Capital Projects	Total
ASSETS					
Cash Unrestricted	$ 696,521	$ 119,785	$ 55	$ 133,337	$ 949,698
Cash Restricted	63,733	-	-	-	63,733
Due From Other Funds	37,779	-	-	-	37,779
Notes Receivable	-	150,223	-	-	150,223
TOTAL ASSETS	$ 798,033	$ 270,008	$ 55	$ 133,337	1,201,433
LIABILITIES					
Accounts Payable	$ 12,449	$ -	$ -	$ -	$ 12,449
Pending Fines and Forfietures	63,733	-	-	-	63,733
TOTAL LIABILITIES	$ 76,182	$ -	$ -	$ -	$ 76,182
FUND BALANCES					
Restricted for Revolving Loan Fund	$ -	$ 270,008	$ -	$ -	$ 270,008
Restricted for Capital Projects	-	-	-	133,337	133,337
Restricted for Tourism	-	-	55	-	55
Unassigned	721,851	-	-	-	721,851
TOTAL FUND BALANCES	$ 721,851	$ 270,008	$ 55	$ 133,337	$ 1,125,251
TOTAL LIABILITIES AND FUND BALANCES	$ 798,033	$ 270,008	$ 55	$ 133,337	$ 1,201,433
Adjustments to the Statement of Net Assets					
Fund Balance		$ 1,125,251			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds.		556,298			
Net Position of Governmental Activities (Exhibit 1)		$ 1,681,549			

The accompanying notes are an integral part of this statement.

CITY OF DILLARD **EXHIBIT 4**

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GOVERNMENTAL FUND FOR THE YEAR ENDED JUNE 30, 2017

	General Fund	Revolving Fund	Hotel / Motel	SPLOST Capital Projects	Total
REVENUES					
Taxes	$ 158,365	$ -	$ 172,516	$ -	$ 330,881
Licenses and Permits	12,891	-	-	-	12,891
Intergovernmental Revenues	7,894	-	-	-	7,894
Fines and Forfeitures	544,213	-	-	-	544,213
Charges for Services	13,152	-	-	-	13,152
Miscellaneous	8,485	5,244	18	41	13,788
TOTAL REVENUES	$ 745,000	$ 5,244	$ 172,534	$ 41	$ 922,819
EXPENDITURES					
CURRENT:					
General Government	$ 171,233	$ -	$ -	$ -	$ 171,233
Police	389,925	-	-	-	389,925
Streets	10,797	-	-	151,180	161,977
Economic Development	-	-	69,007	-	69,007
TOTAL EXPENDITURES	$ 571,955	$ -	$ 69,007	$ 151,180	$ 792,142
EXCESS REVENUES OVER EXPENDITURES	$ 173,045	$ 5,244	$ 103,527	$ (151,139)	$ 130,677
OTHER FINANCING (USES)					
Transfers In	$ 103,510	$ -	$ -	$ -	$ 103,510
Transfers Out	(13,000)	-	(103,510)	-	(116,510)
	$ 90,510	$ -	$ (103,510)	$ -	$ (13,000)
NET CHANGE IN FUND BALANCES	$ 263,555	$ 5,244	$ 17	$ (151,139)	$ 117,677
FUND BALANCE, JULY 1, 2016	458,296	264,764	38	284,476	1,007,574
FUND BALANCE, JUNE 30, 2017	$ 721,851	$ 270,008	$ 55	$ 133,337	$ 1,125,251
Adjustments to the Statement of Activities					
Net Change in Fund Balance					$ 117,677
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets allocated over their estimated useful lives and reported as depreciation expense. This is the amount Capital Outlays ($ 151,178) exceeded Depreciation ($ 53,388).					9,790
Change in Net Positions of Governmental Activities (Exhibit 2)					$ 127,467

The accompanying notes are an integral part of this statement.

EXHIBIT 5

CITY OF DILLARD
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

ASSETS	Water & Sewer Enterprise
CURRENT ASSETS	
Cash on Hand and in Bank	$ 89,346
Accounts Receivable, Net	11,164
Total Current Assets	$ 100,510
NONCURRENT ASSETS	
Land	$ 34,566
Depreciable Assets, Net	3,017,126
Total Noncurrent Assets	$ 3,051,692
TOTAL ASSETS	$ 3,152,202
LIABILITIES AND NET POSITION	
CURRENT LIABILITIES	
Accounts Payable	$ 16,300
Water Service Deposits	5,200
Due To Other Funds	37,779
Current Portion of Long-Term Debt	43,321
Total Current Liabilities	$ 102,600
NONCURRENT LIABILITIES	
Notes and Bonds Payable	$ 677,681
NET POSITION	
Invested in Capital Assets	$ 2,330,690
Unrestricted	41,231
Total Net Position	$ 2,371,921
TOTAL LIABILITIES AND NET POSITION	$ 3,152,202

The accompanying notes are an integral part of this statement.

CITY OF DILLARD

EXHIBIT 6

STATEMENT OF REVENUES, EXPENSE AND CHANGES IN FUND POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Water & Sewer Enterprise Fund
OPERATING REVENUES	
Water Fees	$ 61,295
Sewer Fees	168,649
Total Operating Revenues	$ 229,944
OPERATING EXPENSES	
Water Purchases	$ 43,045
Payrolls	35,583
Utilities	30,741
EPD Monitoring	5,992
Supplies	11,627
Contract Operator	66,390
Repairs and Expansion	11,871
Depreciation	140,255
Office Expense	1,671
Legal and Professional	2,230
Total Operating Expenses	$ 349,405
OPERATING INCOME (LOSS)	$ (119,461)
NONOPERATING REVENUES	
Interest Income	$ 47
Interest Expense	(10,734)
Total Nonoperating Revenues	$ (10,687)
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	$ (130,148)
Transfer In	13,000
CHANGE IN NET POSITIONS	$ (117,148)
TOTAL NET POSITIONS, JULY 1, 2016	2,489,069
TOTAL NET POSITIONS, JUNE 30, 2017	$ 2,371,921

The accompanying notes are an integral part of this statement.

CITY OF DILLARD
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

EXHIBIT 7

	Sewer Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customer	$ 230,888
Payments to Suppliers	(163,857)
Payments to Employees	(35,583)
NET CASH PROVIDED FROM OPERATING ACTIVITIES	$ 31,448
CASH FLOWS FOR CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from Transfers	$ 13,000
Interest Expense	(10,734)
Increase in Noncurrent Assets	-
Grants	-
Reduction of Debt	(42,569)
NET CASH FOR CAPITAL AND RELATED FINANCING ACTIVITIES	$ (40,303)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Earned	$ 47
NET DECREASE IN CASH AND CASH EQUIVALENTS	$ (8,808)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	98,154
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 89,346
Reconciliation of Operating Income (Loss) to Net Cash Provided For Operating Activities	
Operating Income (Loss)	$ (119,462)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities	
Depreciation	$ 140,255
Decrease in Accounts Receivable	495
Increase in Accounts Payable	9,710
Increase in Water Deposits	450
TOTAL ADJUSTMENTS	$ 150,910
NET CASH PROVIDED FROM OPERATING ACTIVITIES	$ 31,448

The accompanying notes are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Narrative Profile

The City of Dillard was incorporated on August 21, 1906 under the provisions of the Constitution of the State of Georgia and operates under a mayor-council form of Government. The city's combined financial statements include the accounts of all the city operations.

The financial statements of the City of Dillard 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.

A. Reporting Entity

As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. The criteria for including organizations as component units within the City's reporting entity, as set forth in section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, includes whether:

-the organization is legally separate
-the City holds the corporate powers of the organization
-the City appoints a voting majority of the organization's board
-the City is able to impose its will on the organization
-the organization has the potential to impose a financial benefit/burden on the City
-there is a fiscal dependency by the organization on the City

Based on the aforementioned criteria, the City has no component units.

B. Basis of Presentation – Fund Accounting

In June 1999, GASB issued Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments.* The statement, known as the "Reporting Model" statement, affects the way the City prepares financial information. State and local governments traditionally have used a financial reporting model substantially different from the one used to prepare private sector financial reports. GASB Statement No. 34 establishes new requirements and a new reporting model for the annual financial reports of state and local governments. The Statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial information to make decisions.

The basic financial statements include both government-wide (based on the City as a whole) and fund financial statements. While the previous model emphasized fund types (the total of all funds of a particular type), in the new reporting model the focus is on either the City as a whole or major individual funds (within the fund financial statements). Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business type. In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations. The City generally first uses restricted assets for expenses incurred for which both restricted and unrestricted assets are available. The City may defer the use of restricted assets based on a review of the specific transaction. The government-wide Statement of Activities reflects both the gross and net cost per functional category (recreation, public safety, streets and sanitation, etc.) which is otherwise being supported by general government revenues (property, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions.

The program revenues must be directly associated with the function (public safety, public works, recreation, etc.) or a business-type activity. The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental funds are presented on a different measurement focus and basis of accounting than the government-wide statement's governmental column, reconciliation is presented which briefly explains the adjustment necessary to reconcile funds based on financial statements with the governmental column of the government-wide presentation.

Sales taxes, franchise taxes, charges for service, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measured and available only when cash is received by the government.

The focus of the revised model is on the City as a whole and the fund financial statements, including the major individual funds of the governmental and business-type categories. Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the information.

Management's Discussion and Analysis – GASB Statement No. 34 requires that financial statements be accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "management's discussion and analysis" (MD&A). This analysis is similar to analysis the private sector provides in their annual reports. (MD&A is not included in this report).

Government-Wide Financial Statements – The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and other capital assets, and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter.

Schedule of Net Position – The Schedule of Net Position is designed to display the financial position of the primary government (government and business-type activities). Governments will report all capital assets in the government-wide Schedule of Net Position and will report depreciation expense-the cost of "using up" capital assets-in the Schedule of Activities. The Net Position of a government will be broken down into three categories 1) net investment in capital assets: 2) restricted: and 3) unrestricted.

Schedule of Program Activities – The new government-side statement of activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

Budgetary Comparison Schedules – Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets of state and local governments, and have a keen interest in following the actual financial progress of their governments over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons.

Under the new reporting model, governments will continue to provide budgetary comparison information in their annual reports. An important change, however, is a requirement to add the government's original budget to the current comparison of final budget and actual results.

In the fund financial statements, financial transactions and accounts of the City are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objective in accordance with special regulations, restrictions, or limitations.

1. Governmental Funds
   Governmental Funds are those through which most governmental functions typically are financed.

   General Fund
   The General Fund is the primary operating fund of the City and is always classified as a major fund. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service, and interest income.

   The Revolving Loan Fund is set up to collect the interest and principle from a loan made through a Community Development Block Grant to a private industry. The fund is classified as a major fund.

   The Hotel Motel Fund is set up to report transactions related to the 5% Hotel Motel Tax. This fund is classified as a major fund.

   The Capital Project Fund is used to administer the City's share of Rabun County SPLOST Funds and is a major fund.

2. Proprietary Funds
   Proprietary Funds are used to account for activities that are similar to those found in the private sector. All assets, liabilities, equities, revenues, expense, and transfers relating to the government's business activities are accounted for through proprietary funds. The measurement focus is on determination of net income, financial position, and cash flows. Operating revenues include charges for services. Subsidies and grants to proprietary funds which finance either capital or current operations are recorded as non-operating revenue when earned. Operating expenses include cost of service as well as, materials, contracts, personnel, and depreciation. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, the City has elected to follow GASB statements issued after November 30, 1989, rather than the Financial Accounting Standards Board, in accounting for proprietary funds.

   Enterprise Fund or Business Funds
   The Enterprise Fund accounts for operations that are financed in a manner similar to private business enterprise, where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's Enterprise Fund accounts for the operations of the City's Water and Sewer Fund which is a major fund.

3. Policy of Using Restricted Resources
   The City first applies restricted resources when an expense for purposes for which both restricted and unrestricted net assets are available.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using the current financial resources measurement focus, only current assets and current liabilities generally are include on the balance sheet in the fund statements. Long-term assets and long-term liabilities are included in the government-wide statements. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The government-wide statements of Net Position and statements of activities, all proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these activities are included on the balance sheet. Proprietary fund equity is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The fund financial statements of the General and Special Revenue Funds are maintained and reported on the modified accrual basis of accounting. Under this method of accounting, revenues are recognized in the period in which they become measurable and available, with respect to real and personal property tax revenue and other local taxes, the term "available" is limited to collection within sixty days of the fiscal year-end. Levies made prior to the fiscal year-end but which are not available are deferred. Interest income is recorded as earned. Federal and State reimbursement-type grants are recorded as revenue when related eligible expenditures are incurred. Expenditures, other than accrued interest on long-term debt, are recorded when the fund liability is incurred.

The statements of Net Position, statements of activities, and financial statements of the Proprietary Fund are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

D. Budgets and Budgetary Accounting

The City Commission annually adopts budgets for the General and Hotel/Motel Funds of the Primary Government. All appropriations are legally controlled at the departmental level for the General Fund. On June 14, 2016, the City Commission adopted the original budget. The budget was amended during the year.

Expenditures may not legally exceed appropriations at the department level. Transfers within departments may be approved by the City Clerk. Transfers between departments may be approved by the City Commission. A supplementary budget appropriation would be necessary to support expenditures in excess of the annual appropriated budget.

The budgets are integrated into the accounting system, and the budgetary, as presented in financial statements for all funds with annual budgets, compare the expenditures with the amended budgets. All budgets are presented on the modified accrual basis of accounting. Accordingly, the Budgetary Comparison Schedule for the General Fund presents actual expenditures in accordance with the accounting principles generally accepted in the United States on a basis consistent with the legally adopted budgets as amended. Unexpected appropriations on annual budgets lapse at the end of each fiscal year.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders, contracts and other commitments for the expenditures are recorded to reserve that portion other applicable appropriation is not utilized by the City of Dillard.

E. Cash and Investments

Cash includes amounts in demand deposits. State statutes include certificates of deposit and bank money market accounts within its definition of investments and this is the manner in which they are presented on the balance sheet. State statutes authorize the City to invest only in obligations of the United States and of its agencies and instrumentalities, or bonds or certificates of indebtedness of the State of Georgia and of its agencies and instrumentalities, or certificates of deposit of banks which have deposits insured by the FDIC with any uninsured cash flows, the City considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchase to be cash equivalents.

Cash restricted are funds that have been collected for Fines and Forfeitures that are awaiting court action, usually within thirty to sixty days. The Police Department paid for equipment in error out of this restricted fund in the amount of $ 60,000 creating a deficit in the restricted funds. This error was found and corrected in the subsequent year.

F. Accounts Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Estimated unbilled revenues from the Proprietary Funds are recognized at the end of each fiscal year on a pro rata basis. The estimated amount is based on billings during the month following the close of the year.

G. Notes Receivable

All amounts that have been loaned through a Rural Development Administration grant to private employers.

H. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

I. Inventories

It is the City's policy to expense parts as they are purchased. No inventory is recorded due to lack of materiality.

J. Prepaid Expenses

Prepaid expenses are recognized as expenses during the benefiting period in proprietary funds.

K. Capital Assets

Capital outlays are recorded as expenditures of the General Fund and as assets in the government-wide financial statements to the extent of the City's capitalization threshold is met. The City capitalizes asset purchase valued at $5,000 or more. Depreciation is recorded on capital assets on a government-wide basis. Capital outlays of the Proprietary Fund are recorded as capital assets and depreciated over their estimated useful lives on a straight-line basis on both the funds basis and the government-wide basis. All capital assets are valued at their estimated fair market value on the date donated.

The estimated useful lives are as follows:

Buildings and Improvements	10-30 years
Utility Plant and System	30 years
Machinery and Equipment	3-10 years

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sales or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

L. Ad Valorem Taxes
The City does not levy or collect ad valorem property taxes.

M. Long-Term Obligations
The City reports long-term debt of governmental funds at face value in the Government-wide Statement of Net Position. Long-term debt is not reported for governmental activities in the fund financial statements. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in both the government-wide and fund financial statements.

N. Fund Equity/Net Position
Fund equity at the governmental fund financial reporting level is classified as "fund of balance." Fund equity for all other reporting is classified as "Net Position."

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

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

Flow Assumptions- When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the 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 in the following order:

- Committed
- Assigned
- Unassigned

Net Position- Net Position represent the difference between assets and liabilities. Net Investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e. the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net Position are reported as restricted as described in the fund balance section above. All other Net Position are reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted Net Position are available.

O. Internal Activity

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

P. Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Q. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues.

R. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City enterprise fund are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 2 – DEPOSITS AND INVESTMENTS

Deposits

State statutes include certificates of deposit and bank money market accounts within its definition of investments and this is the manner in which they are presented on the balance sheet. To conform to GASB Statement No. 3 definitions of deposits and investments, however, these certificates of deposit and money market accounts have been reclassified from investments to deposits for the data presented below.

At June 30, 2017, the carrying amount of the City's deposits was $ 1,102,777 and the bank balances were $ 1,175,554. All bank balances of deposits as of June 30, 2017 are entirely insured or collateralized with securities held by the City or by its agent in the City's name.

NOTE 3 – RECEIVABLES

Receivables at June 30, 2017 consist of the following:

Water Bills	$ 4,775
Sewer Bills	6,389
Total Proprietary Fund Receivables	$ 11,164

NOTE 4 – CAPITAL ASSETS

The following is a summary of changes in the governmental activities during the fiscal year:

	06/30/16	Additions	Deletions	06/30/17
Non-Depreciable Assets				
Land	$ 25,361	$ -	$ -	$ 25,361
Infrastructure	120,517	-	-	120,517
Total Non-Depreciable Assets	$ 145,878	$ -	$ -	$ 145,878
Other Capital Assets				
Buildings	$ 363,968	$ -	$ -	$ 363,968
Machinery & Equipment	237,243	-	(35,250)	201,993
Streets	-	151,178	-	151,178
Total Depreciable Assets	$ 601,211	$ 151,178	$ (35,250)	$ 717,139
Less: Accumulated Depreciation for:				
Buildings	$ (163,753)	$ (15,968)	$ -	$ (179,721)
Machinery & Equipment	(124,828)	(29,861)	35,250	(119,439)
Streets	-	(7,559)	-	(7,559)
Net Depreciable Assets	$ 312,630	$ 97,790	$ -	$ 410,420

Depreciation was charged to governmental functions as follows:

General Government Administration	$ 15,968
Police	29,861
Streets	7,559
Total	$ 53,388

The following is a summary of proprietary fund-type capital assets at June 30, 2017:

	Balance 06/30/16	Additions	Deletions	Balance 06/30/17
Non-Depreciable Assets				
Land & Improvements	$ 34,566	$ -	$ -	$ 34,566
Other Capital Assets				
Water System	$ 1,891,677	$ -	$ -	$ 1,891,677
Sewer System	2,771,179	-	-	2,771,179
Machinery & Equipment	33,337	-	-	33,337
Total Depreciable Assets	$ 4,696,193	$ -	$ -	$ 4,696,193
Less: Accumulated Depreciation for:				
Water System	$ (79,487)	$ (47,292)	$ -	$ (126,779)
Sewer System	(1,435,060)	(89,307)	-	(1,524,367)
Machinery & Equipment	(24,265)	(3,656)	-	(27,921)
	$ 3,157,381	$ (140,255)	$ -	$ 3,017,126

NOTE 5 – INTERFUND RECEIVABLES AND PAYABLES

During normal operations, the City will occasionally pay for goods and services or transfer monies between the General and Water Funds. At June 30, 2017, the Sewer Fund owed the General Fund $ 37,779. There have been no eliminations between or within fund types. These amounts do not include transfers described in Note 13.

NOTE 6 – PROPERTY TAX CALENDAR

The City does not levy property taxes.

NOTE 7 – NOTES PAYABLE

Changes in Long-Term Liabilities-Proprietary Funds: During the year ended June 30, 2017, the following changes occurred in long-term proprietary liabilities.

	Balance 07/01/16	Additions	Reductions	Balance 06/30/17	Due Within One Year
Notes Payable	$ 263,571	$ 500,000	$ (42,569)	$ 721,002	$ 43,321

The City has a loan outstanding from the Georgia Environmental Facilities Authority that was used for the construction of the sewer treatment plant. The original balance on this note was $ 382,539 due in monthly installments of $ 2,359 and bearing interest at 4.2% per annum.

FYE June 30,	Principal	Interest	Balance
			$ 246,002
2018	$ 18,321	$ 9,982	
2019	19,106	9,198	
2020	19,924	8,380	
2021	20,777	7,526	
2022	21,667	6,637	
2023	22,594	5,709	
2024	23,562	4,742	
2025	24,571	3,733	
2026	25,623	2,681	
2027	26,720	1,584	
2028	23,137	453	
	$ 246,002	$ 60,625	

The City has a loan outstanding from the Georgia Environmental Facilities Authority that was used for the construction of the municipal water system. The original balance of this loan was $ 500.000 due in monthly installments of $ 2,083 and bearing no interest. The outstanding balance of this loan is $ 475,000 and current portion is $ 25,000.

NOTE 8 – RISK MANAGEMENT

The City 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 City has joined together with other municipalities in the state as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Georgia Municipal Association Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

As part of these risk pools, the City is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's 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 City is also to allow the pool's agents and attorneys to represent the City in investigation, settlement discussions and all levels of litigation arising out of any claim made against the City within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law 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 judgement, and all expenses incurred for investigation, negotiation, or defense.

NOTE 9 – LITIGATION AND CONTINGENT LIABILITIES

The City is not aware of any litigation or other contingent liabilities either in effect or pending against itself.

NOTE 10 – DEFINED CONTRIBUTION PLAN

The City, by resolution, adopted a 401(a), a defined contribution retirement plan. The Plan provisions and contribution rates may also be amended by resolution. Only full-time employees participating in the section 457(b) plan can participate after one year of employment. The City shall make a matching contribution on behalf of each participant to the Plan equal to the amount the Participant is contributing to the section 457(b) deferred compensation plan up to $ 5,000. The City's contribution for 2017 was $ 7,729.

NOTE 11 – DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code 457. The plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. This plan is also administered by the Georgia Municipal Association.

NOTE 12 – JOINT VENTURE

The City of Dillard, in conjunction with cities and counties in the Northeast Georgia area, is a member of the Georgia Mountains Regional Commissions (RC). Membership in an RC is automatic for each municipality and county in the state. The official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the RCs. Each county and municipality in the state is required by law to pay minimum annual dues to the RC. The RC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The County Board members and municipal Board members from the same county elect one member of the Board who is a resident (but not an elected or appointed official or employee of the county or municipality) to serve as the non-public Board member from a county. Financial statements can be obtained from Georgia Mountains Regional Commission, P.O. Box 1720; Gainesville, Georgia 30503. The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines RCs as "public agencies and instrumentalities of their members." Georgia laws also provide that the member governments are liable for any debts or obligations or an RC beyond its resources. (O.C.G.A. 50-8-39.1)

NOTE 13 – INTERFUND TRANSFERS

In accordance with agreements the City has with its lenders on the Sewer Plant, the City transfers an amount up to twenty percent of its Accomodations Tax collections from the Hotel-Motel Fund to the Sewer Fund. This is reflected as transfers on both funds' financial statements. In the current year, The Hotel Motel Tax Fund transferred $ $ 103,510 to the General Fund and the General Fund transferred $ 13,000 to the Sewer Fund.

NOTE 14 - HOTEL-MOTEL TAX

The City collects a 5% hotel motel tax and is required to spend a portion of this for promoting tourism, conventions, and trade shows. Below is a summary of collections and expenditures:

Collections	$ 172,516	
Tourism Promotion	69,007	40.0%

NOTE 15– OTHER REQUIRED DISCLOSURES

The City has loaned $ 225,000 from the Revolving Loan Fund to a private enterprise as permitted by the related Rural Development Grant. This loan will be repaid in monthly installments over 180 months.

The City does not accrue accumulated unpaid vacation, sick pay or other employee amounts.

In preparing these financial statements, management evaluated subsequent events through August 29, 2017 the date the financial statements were available to be issued.

CITY OF DILLARD
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Amended Budget	Actual	Variance Over/ (Under)
Revenues				
Taxes	$ 154,000	$ 154,000	$ 158,365	$ 4,365
Licenses and Permits	9,600	9,600	12,891	3,291
Intergovernmental Revenues	6,000	6,000	7,894	1,894
Fines and Forfeitures	200,000	341,072	544,213	203,141
Charges for Services	16,500	16,500	13,152	(3,348)
Miscellaneous	3,650	3,650	8,485	4,835
Total Revenues	$ 389,750	$ 530,822	$ 745,000	$ 214,178
Expenditures				
General Government	$ 172,101	$ 191,065	$ 171,233	$ (19,832)
Police	304,342	435,450	389,925	(45,525)
Streets	23,307	14,307	10,797	(3,510)
Total Expenditures	$ 499,750	$ 640,822	$ 571,955	$ (68,867)
Excess Revenues Over Expenditures	$ (110,000)	$ (110,000)	$ 173,045	$ 283,045
Other Financing Sources				
Transfers In	$ 110,000	$ 110,000	$ 103,510	$ (6,490)
Transfers Out	(13,000)	(13,000)	(13,000)	-
Net Change in Fund Balance	$ (13,000)	$ (13,000)	$ 263,555	$ 276,555
Fund Balance, July 1, 2016			458,296	
Fund Balance, June 30, 2017			$ 721,851	

The accompanying notes are an integral part of this statement

NOTE 1 – LEGAL COMPLIANCE – BUDGETS

The city is required by law to adopt a budget. The procedures in establishing the budgetary data reflected in the financial statements are as follows:

1. Prior to July 1, the City Clerk submits to the City Commission a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at City Hall to obtain taxpayer comments.
3. Prior to July 1, the Commission approves the budget.
4. The City Clerk is authorized to transfer budgeted amounts within departments within any fund; however, any revisions that alter the total expenditures of any department must be approved by the City Commission.
5. Formal budgetary integration is employed as a management control device during the year for all funds.

The Budgetary Comparison Schedule presents actual expenditures in accordance with the accounting principles generally accepted in the United States on a basis consistent with the legally adopted budgets.

Expenditures may not legally exceed budgeted appropriations at the departmental level in the general fund. The Enterprise Funds adopt a budget at the fund level. No eliminations have been made between funds.

EXHIBIT 9

CITY OF DILLARD
SCHEDULE OF SPECIAL PURPOSE
ONE PERCENT SALE AND USE TAX
FOR THE YEAR ENDED JUNE 30, 2017

Project	Estimated Costs	Expenditures: Prior Years	Expenditures: Current Year	Expenditures: Total	Estimated Percentage of Completion
2013 SPLOST					
City Hall	$ 100,000	$ 107,100	$ -	$ 107,100	107.1%
Streets and Roads	100,000	8,502	151,180	159,682	159.7%
Water and Sewer	200,000	-	-	-	0.0%
	$ 400,000	$ 115,602	$ 151,180	$ 266,782	

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GEORGIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

August 29, 2017

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*

To the Mayor and City Council
City of Dillard, Georgia

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities and each major fund of the City of Dillard, Georgia as of and for the year ended June 30, 2017, and the related notes to the financial statements which collectively comprise the City of Dillard, Georgia's basic financial statements and have issued my report thereon dated August 29, 2017.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the City of Dillard, Georgia's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Dillard, Georgia's internal control. Accordingly, I do not express an opinion on the effectiveness of the City of Dillard, 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 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.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be a material weakness. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Dillard, Georgia's financial statements are free from material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards.*

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.



Jack P. Green, Jr. CPA
Toccoa. Georgia