Bruce D. Mann

Certified Public Accountant

201 N. Donalson Street
P.O. Box 1921
Bainbridge, Georgia 39818

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CITY OF FUNSTON, GEORGIA

Reports for State Auditor

Year Ended December 31, 2016

Bruce D. Mann
Certified Public Accountant

CITY OF UNION, GEORGIA

201 N. Donalson Street
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AGREED-UPON PROCEDURES REPORT

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To Honorable Mayor and Members of City Council
City of Funston, Georgia and
Georgia Department of Audits and Accounts

I have performed the procedures included in the Georgia Department of Audits and Accounts' Work Program for Agreed-Upon Procedures as enumerated below, which were agreed to by the Mayor and Members of Council of the City of Funston, Georgia, and the Georgia Department of Audits and Accounts, solely to assist you with respect to evaluating the information presented in the *Report of Local Government Finances* for the City of Funston, Georgia, as of and for the year ended December 31, 2016. The City's management is responsible for the financial information presented in the *Report of Local Government Finances*. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. I performed a proof and reconciliation of cash on deposit with the following banks to the balances in the respective general ledger accounts and obtained confirmation of the related balances from the banks.

	Balance Per	
	Bank	General Ledger
Colony Bank:		
General Fund:		
Operating	$ 151,083	$ 150,910
Proprietary Funds:		
Waste Management	40,730	40,730
Waterworks/Waste Management	99,452	97,090
Customer Utility Deposits	14,712	14,712
Commercial Banking Company:		
Bank Certificates of Deposit		
General Fund	128,378	128,378
Waste Management	85,760	85,760
Waterworks	105,587	105,587
The Trust Bank:		
General Fund:		
Bank Certificates of Deposit	107,568	107,568
Proprietary Funds:		
Waterworks – Bank Certificates of Deposit	37,082	37,082
	$ 770,352	$ 767,817

"No exceptions were found as a result of applying this procedure."

Member American Institute of CPAs CPA *Member Georgia Society of CPAs*

2. I ensured that the accompanying *Report of Local Government Finances* was prepared in accordance with the format and instructions promulgated by the Georgia Department of Community Affairs and that the amounts reported on each schedule are supported by, and reconciled to, the accounting records of City of Funston, Georgia, for the year ended December 31, 2016.

   "No exceptions were found as a result of applying this procedure."

3. I reconciled cash per general ledger at December 31, 2015 to cash per general ledger at December 31, 2016, as follows:

Cash and Cash Equivalents at December 31, 2015	$ 670,234
Total Cash Receipts per *Report of Local Government Finances*	268,046
Total Cash Disbursements per *Report of Local Government Finances*	(144,311)
Adjustments:	
Net decrease in accruals	
Receivables/Payables per General Ledger, net	(26,152)
Cash and Cash Equivalents at December 31, 2016	$ 767,817

   "The one exception found as a result of applying the procedure is that the City has SPLOST funds held and controlled by Colquitt County, as of December 31, 2016. This fund balance, as of December 31, 2016, was not considered when applying this procedure." No other exceptions were found as a result of applying this procedure.

I was not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the *Report of Local Government Finances*. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information and use of the Mayor and Members of Council of the City of Funston, Georgia and the Georgia Department of Audits and Accounts, and is not intended to be and should not be used by anyone other than these specified parties.

Bruce D. Mann

Bruce D. Mann
Certified Public Accountant

September 22, 2017

Bruce D. Mann

Certified Public Accountant

201 N. Donalson Street
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Bainbridge, Georgia 39818

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Independent Accountant's Report on Applying Agreed-Upon Procedures On Compliance with State Laws and Regulations

To Honorable Mayor and Members of Council
City of Funston, Georgia and
Georgia Department of Audits and Accounts

I have performed the procedures included in the Georgia Department of Audits and Accounts' Work Program for Agreed-Upon Procedures as enumerated below, which were agreed to by the Mayor and Members of Council of the City of Funston, Georgia and the Georgia Department of Audits and Accounts, solely to assist the specified parties in evaluating City of Funston, Georgia's compliance with state laws and regulations for the year ended December 31, 2016. Management is responsible for City of Funston, Georgia's, compliance with those requirements. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

> I identified laws and regulations of the State of Georgia with which City of Funston, Georgia, must comply, including but not limited to, those identified in *Compliance Auditing in Georgia Counties and Municipalities: A Practical Guide to State Laws for Auditors and Local Government Officials*. I evaluated the extent to which the City of Funston, Georgia, complied with these laws and regulations. *Exception found as a result of this evaluation is found on page 4 of this report.*

I was not engaged to, and did not; conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information and use of Mayor and Members of Council of the City of Funston and the Georgia Department of Audits and Accounts, and is not intended to be and should not be used by anyone other than these specified parties

Bruce D. Mann

Bruce D Mann
Certified Public Accountant

September 22, 2017

SCHEDULE OF FINDINGS

Segregation of Duties

An integral part of an accounting system is the design of internal controls and proper segregation of duties. It is important that the internal controls safeguard the organization's assets and properly record the assets, liabilities and activities in an efficient fashion while not becoming unduly burdensome to the organization (e.g. the cost should not outweigh the benefit). During my review I noted that due to the limited number of personnel an adequate separation of duties cannot be maintained. This weakness is typical of a "small shop" in which there are a small number of employees. I point this out to make the council aware of this condition.

Separation of duties provides increased assurance that errors or irregularities will not go undetected for long periods of time. The Mayor and City Council should continue to compensate for this weakness with a determined effort to be conscious of all financial matters. To accomplish this objective I recommend the Mayor and City Council continue the following control procedures:

- The mayor and council should continue to closely scrutinize the clerk's monthly financial report and make sure they understand and are familiar with its contents.
- The council should continue to approve all disbursements.
- When checks are presented for signature the related invoices should accompany the checks and be reviewed prior to signing of checks.
- The council should be conscious of all bank accounts, investments, etc. of the City and request reports of their balances.

Budgetary Process

The city adopted a budget for 2016 and based on budgeting activity, a formal process of comparing the periodic budget to actual, needs to be developed by city council, with timely revisions as needed. This activity could be a very valuable management tool for the City if properly executed. This is an ongoing finding and should be addressed by management with very little additional effort!

CITY OF FUNSTON
P.O. BOX 209
FUNSTON, GA 31753-0209

September 22, 2017

Mr. Edward Blaha, Director
Georgia Department of Audits and Accounts
Local Government Audits Section
270 Washington Street, S.W., Room 1-156
Atlanta, Georgia 30334-8400

Re: Calendar Year 2016
Corrective Action Plan

Dear Sir:

In response to the Report on Agreed-Upon Procedures for calendar year 2016, please consider the following:

Finding:

LACK OF SEGREGATION OF DUTIES

Corrective Action Plan/Management Response

This is an area that due to the size and limited number of personnel of the City an adequate separation of duties cannot be maintained. The City Council compensates for this weakness with a determined effort to be conscious of all financial matters and to accomplish this the City Council does the following:

1) **Each month the Mayor and City Council closely scrutinize all the monthly bank statements and make sure they understand and are familiar with the content.**
2) **All invoices are reviewed and disbursements are approved for payment only after proper documentation is present and approved.**
3) **All balances of bank accounts and savings accounts are properly documented**

CITY OF FUNSTON
P.O. BOX 209
FUNSTON, GA 31753-0209

Finding:

BUDGET COMPLIANCE

Corrective Action Plan/Management Response

The Council is working on the process of reviewing and revising the current budget as needed in order to create a more realistic budget and timely management tool.

Please contact us if additional information is necessary.

Sincerely,

Ferrell Ruis
City Mayor

Bruce D. Mann

Certified Public Accountant

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Bainbridge, Georgia 39818

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Independent Auditor's Report on the Schedule of Special Purpose Local Option Sales Tax

To Honorable Mayor and Members of Council
City of Funston, Georgia and
Georgia Department of Audits and Accounts

I have performed the procedures included in the Georgia Department of Audits and Accounts' Work Program for Agreed-Upon Procedures which were agreed to by the Mayor and Members of Council of the City of Funston, Georgia and the Georgia Department of Audits and Accounts, solely to assist you with respect to evaluating the information presented in the *Report of Local Government Finances* for the City of Funston, Georgia as of and for the year ended December 31, 2016. The City's management is responsible for the financial information presented in the *Report of Local Government Finances*. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. I believe that this engagement provides a reasonable basis for my opinion on the Schedule of Special Purpose Local Option Sales Tax.

The accompanying Schedule of Special Purpose Local Option Sales Tax was prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting and is not intended to be a complete presentation of City of Funston's revenues and expenditures.

In my opinion, the Schedule of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project in City of Funston's resolution or ordinance calling for the tax for the year ended December 31, 2016, in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Mayor and Members of Council of the City of Funston and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Bruce D. Mann

Bruce D. Mann
Certified Public Accountant

September 22, 2017

Member American Institute of CPAs CPA *Member Georgia Society of CPAs*

City of Funston, Georgia
Schedule of Special Purpose Local Option Sales Tax
For the year ended December 31, 2016

Project Description	Estimated Cost		Expenditures		
	Original	Current	Prior Years	Current Year	Total
SPLOST – 2007					
Road and Street Improvements	$ 15,000	$ 15,000	$ 14,640	$ -0-	$ 14,640
Well Improvements	88,000	88,000	88,000	-0-	88,000
Recreation Equipment	20,000	20,000	20,361	-0-	20,361
Community Center Equipment Purchase	3,000	3,000	3,000	-0-	3,000
TOTAL	$126,000	$126,000	$ 126,001	$ -0-	$ 126,001
SPLOST – 2013					
Water System Facility Improvements	$ 55,000	$ 55,000	$ 55,000	$	$ 55,000
Road & Sidewalk Projects	130,000	130,000	53,007	-0-	53,007
Recreation Facility Improvements	30,000	30,000	-0-	-0-	-0-
Renovation & Improvements-Community Center	45,000	45,000	8,925	-0-	8,925
Replacement-City Equipment	30,000	30,000	18,720	11,280	30,000
TOTAL	$290,000	$290,000	$ 135,652	$ 11,280	$ 146,932

Georgia Department of Community Affairs
Office of Research

Report of Local Government Finances
COUNTIES AND MUNICIPALITIES

For 2016 or later ONLY
F-16 (GA-2A)

Click on the "Instructions" link regarding report completion: INSTRUCTIONS

Complete the items on ALL SIX bottom tabs. Make entries only in those cells shaded in light blue.

Please return this form by email to RLGF@dca.ga.gov.

Send this completed Excel form; *do NOT convert this Excel form to any other format, such as pdf, Word, etc.*

PAGE 1	Funston City	2035005

IMPORTANT - In the light blue blocks to the right, please indicate the fiscal year covered by this Report. Both the month and year are required.

		Fiscal Year Ended
If the fiscal year end MONTH selected on this report is different from the fiscal year end MONTH on the previous year's report, change the "No" to "Yes" in this block.	No	December 31
If the fiscal period for this Report is for a number of months other than a standard 12 month period, please change the "12" to the appropriate number of months being reported.	12	2016

Note: All blue-shaded $ value blocks on any page of this form MUST show 0 or higher; do NOT leave such blocks blank or enter text.

Part I - TAX REVENUES -- ALL FUNDS

LINK TO: UCOA ?

Section A - GENERAL PROPERTY TAXES	UCOA CODE REFERENCE(S)*	Use Audit figures if available *Must Enter 0 or Greater*
Real Property Taxes, Current Year	31.1100	$0
Real Property Taxes, Current Year -- Public Utility	31.1110	$0
Real Property Taxes, Current Year -- Timber Taxes	31.1120	$0
Real Property Taxes, Current Year -- Other	31.1190	$0
Real Property Taxes - Prior Year	31.1200	$0
Personal Property Taxes - Current Year	31.1300	$0
Personal Property Taxes - Prior Year	31.1400	$0
Personal Property Tax, Current Year -- Motor Vehicle Taxes	31.1310	$0
Personal Property Tax, Current Year -- Title Ad Valorem Tax (TAVT)	31.1315	$0
Personal Property Tax, Current Year -- ALT. Apportioned Vehicles (AAVT)	31.1316	$0
Personal Property Tax, Current Year -- Mobile Home Taxes	31.1320	$0
Personal Property Tax, Current Year -- Intangibles	31.1340	$0
Personal Property Tax, Current Year -- Railroad Equipment Tax	31.1350	$0
Personal Property Tax, Current Year -- Other	31.1390	$0
Penalties & Interest on Delinquent Taxes	31.9000	$0
	Total Section 1A	**$0**

Section B - GENERAL SALES AND USE TAXES		
Local Option Sales Tax (LOST)	31.3100	$0
Special Purpose Local Option Sales Tax (SPLOST) - (For County Use Only)	31.3200	$0
Local Option Sales Tax - Homestead (HOST)	31.3300	$0
Special Purpose Local Option Sales Tax (TSPLOST) - (Regional)	31.3400	$0
Special Purpose Local Option Sales Tax (TSPLOST2, Single County)	31.3900A	$0
Municipal Option Sales Tax (MOST) - (Atlanta City Only)	31.3900B	$0
Local Option Sales Tax (O-LOST) - (Columbus/Muscogee Only)	31.3900C	$0
MARTA Sales Tax (DeKalb/Fulton/Clayton)	31.3900D	$0
	Total Section 1B	**$0**

Section C - EXCISE OR SELECTIVE SALES AND USE TAXES OR FEES		
Intangible - Real Estate Transfer Tax	31.1600	$0
Franchise Taxes - Electric	31.1710	$23,847
Franchise Taxes - Water	31.1720	$0
Franchise Taxes - Gas	31.1730	$0

Franchise Taxes - Sewage	31.1740	$0
Franchise Taxes - Cable Television	31.1750	$0
Franchise Taxes - Telephone	31.1760	$2,409
Franchise Taxes - Other *(Attach List on "Attachments" Page)*	31.1790	$0
Hotel/Motel Tax	31.4100	$0
Alcoholic Beverage Excise Taxes - Beer & Wine	31.4200A	$0
Alcoholic Beverage Excise Tax - .22¢ Distilled Spirits - Wholesale	31.4200B	$0
Alcoholic Beverage Excise 3% Taxes - Mixed Drinks - Private Clubs	31.4300A	$0
Alcoholic Beverage Excise 3% Taxes - Mixed Drinks - Other	31.4300B	$0
Excise Tax on Rental Motor Vehicles	31.4400	$0
Excise Tax on Energy Used in Manufacturing	31.4500	$0
Business and Occupation Taxes	31.6100	$0
Insurance Premiums Tax	31.6200	$28,024
Financial Institutions Taxes	31.6300	$0
Other Selective Sales and Use Taxes (Attach List)	31.4900	$0
Other Taxes (Attach List)	31.8000	$0
	Total Section 1C	**$54,280**
Section D - LICENSES, PERMITS, AND FEES	**Attach List where multiple amounts are included*	
Alcoholic Beverage License Fees	32.1100 - Include 32.1110 - 32.1140 in Amount	$0
General Business Licenses	32.1200 - Include 32.1210 - 32.1900 in Amount	$2,354
Non-Business Licenses and Permits	32.2200 - Include 32.2200 - 32.2230 in Amount	$0
Non-Business Licenses - Other (Attach List)	32.2900 - Include 32.2300- 32.2990 in Amount	$0
Regulatory Building Permits / Inspection Fees	32.3100 - Include 32.3110 - 32.3180 in Amount	$0
Regulatory Fees - Other (Attach List)	32.3900	$0
Penalties and Interest on Delinquent Licenses and Permits	32.4000	$0
	Total Section 1D	**$2,354**
	TOTAL PART I (Sum of Sections 1A through 1D)	**$56,634**

Reports are due within six months (180 days) from your government's Fiscal Year End Date
(Example: Government with June 30 FYE is due Dec. 31 of the same year; Sept 30 FYE is due March 31 of the following year).

Part II -- INTERGOVERNMENTAL REVENUES -- ALL FUNDS

PURPOSE FOR WHICH RECEIVED	UCOA CODE	From the State of Georgia (a)	From other Local Governments (b)	From Federal Government (c)
Payment in Lieu of Taxes	33.8000 / 33.3000	$0	$0	$0
Local Maintenance Improvement Grants (LMIG)	33.4000	$0		
Forest Land Protection (FLPA) Grants	33.5200	$0	$0	$0
Water/Wastewater Grants	33.6000	$0		$0
Solid Waste Grants	33.XXXX	$0		$0
Revenues of County Board of Health	33.XXXX	$0	$0	$0
Crime and Corrections Grants	33.XXXX	$0		$0
Community Development Block Grants	33.1000	$0		$0
Public Welfare Grants	33.XXXX	$0		$0
SPLOST Sales and Use Taxes - Cities Only	33.7100		$41,248	
Other Intergovernmental Revenues - *Attach List*	33.9999	$0	$0	$0
	Total Part II	**$0**	**$41,248**	**$0**

Part III -- SERVICE CHARGES AND OTHER REVENUES -- ALL FUNDS

Section A -- SERVICE CHARGES	UCOA CODE REFERENCE(S)*	*Attach List where multiple amounts are included
General Government - Court Fees and Charges	34.1100 - Include 34.1110 - 34.1200 in Amount	$0
General Government - Planning/Development Fees	34.1300 - Include 34.1310 - 34.1390 in Amount	$0
General Government - Other	34.1400 - Include 34.1400 - 34.1940 in Amount	$0
Public Safety - Police Protection Services	34.2100 - Include 34.2100 - 34.2130 in Amount	$0
Public Safety - Fire Protection Services	34.2200 - Include 34.2210 in Amount	$7,051
Public Safety - Jail Detention & Correction Services	34.2300 - Include 34.2310 - 34.2330 in Amount	$0
Public Safety - E-911 Fees	34.2500	$0
Public Safety - Prepaid Cellular Fees	34.2510	$0
Public Safety - Ambulance Fees	34.2600	$0
Streets and Public improvements	34.3000	$0
Special Assessments	34.3200 - Include 34.3210 - 34.3220 in Amount	$0
State Road Maintenance	34.3300	$0
Other Streets and Public Improvement Fees	34.3900	$0
	Total Section 3A	**$7,051**
Section B -- OTHER REVENUES		
Animal Control and Shelter Fees	34.6110	$0
Substance Abuse Treatment Fees	34.6510	$0
Culture and Recreation Fees and Charges	34.7000	$0
Other Charges For Services	34.9000 - Include 34.9100 - 34.9900 in Amount	$183
Fines and Forfeitures - Court Fees	35.1100 - Include 35.1110 - 35.1170 in Amount	$0
Forfeitures - Bonds	35.1200	$0
Forfeitures - Confiscations	35.1300 - Include 35.1320 - 35.1360 in Amount	$0
Fines and Forfeitures - Penalty Assessments	35.1400 - Include 35.1410 - 35.1910 in Amount	$0
Public Safety - Speeding Violation Fees (Req. SB-134)	35.1900	$0
Interest Revenues	36.1000	$4,760
Realized Gain (loss) on Investments	36.2000	$0

Unrealized Gain (loss) on Investments	36.3000	$0
Contributions and Donations from Private Sources	37.1000	$0
Rents and Royalties	38.1000	$8,491
Telephone Commissions - Jail	38.2000	$0
Reimbursement for Damaged Property	38.3000	$47,000
Proceeds of Capital Asset Disposition	39.2000 - include 39.2100 - 39.2200 in Amount	$0
All Additional Revenues - *Attach List*	39.9999	$10
	Total Section 3B	**$60,444**
	Total Part III	**$67,495**
	TOTAL "Own Source Revenues" (Total: Pg 1, Part I, + Pg 2, Part III)	**$124,129**

Part IV -- REVENUES FROM PUBLIC UTILITY SYSTEMS AND OTHER ENTERPRISE FUNDS

Consult the instructions on dependent agencies before completing Part IV. If an entry is made in Part IV under any enterprise fund category, a corresponding entry should be made for that fund under the expenditure category in Part VI. If government has more than one other enterprise fund, attach a schedule.

	UCOA CODE	OPERATING REVENUE
Sanitation Fees - Refuse Collection Charges	34.4110	$36,358
Sale of Waste and Sludge	34.4120	$0
Sale of Recycled Materials	34.4130	$0
Sanitation Fees - Landfill Use Fees	34.4150	$0
Sanitation Fees - Solid Waste Recycling Fees	34.4160	$0
Water Charges	34.4210	$66,311
Sewerage Charges	34.4255	$0
Storm Water Utility Charges	34.4260	$0
Electric Charges	34.4300	$0
Gas Charges	34.4400	$0
Telephone Charges	34.4500	$0
Television Cable Charges	34.4600	$0
Golf Course Charges	34.5200	$0
Airport Charges	34.5300	$0
Parking Charges	34.5400	$0
Transit Charges	34.5500	$0
Telecommunication Charges	34.5600	$0
Other Utility/Enterprise Fund Charges - Attach List		$0
Public Utility and Enterprise Revenue Totals (Part IV)		**$102,669**

Part V -- GOVERNMENT EXPENDITURES

Report Expenditures from ALL FUNDS EXCEPT: Principal and Interest on Debt
Public Utility Systems, if reported in Part VI.
Inter-fund Transfers

FUNCTION OR PURPOSE OF EXPENDITURES Expenditures should include all salaries and benefits.	UCOA CODE	EXPENDITURES BY OBJECT CLASSIFICATIONS			
			CAPITAL OUTLAYS		
		(51, 52, or 53) Current Operations (a)	(54.1000 - 54.1400) Property (b)	(54.2000 - 54.2500) Machinery and Equipment (c)	(54.3000) Intangibles (d)
Section A GENERAL GOVERNMENT					
Administration Support - Legislative	1100	$48,337	$0	$14,000	$0
Administration Support - Executive	1300	$0	$0	$0	$0
Administration Support - Elections	1400	$0	$0	$0	$0
Administration - Financial	1510	$0	$0	$0	$0
Administration - Law	1530	$270	$0	$0	$0
Administration - Data Processing / MIS	1535	$0	$0	$0	$0
Administration - Human Resources	1540	$2,047	$0	$0	$0
Administration - Tax Commissioner	1545	$0	$0	$0	$0
Administration - Tax Assessor	1550	$0	$0	$0	$0
Administration - Risk Management	1555	$6,158	$0	$0	$0
Administration - Internal Audit	1560	$0	$0	$0	$0
Administration - Gen. Govmt Buildings & Plant	1565	$0	$0	$0	$0
Administration - Public Information	1570	$0	$0	$0	$0
Administration - General Engineering	1575	$0	$0	$0	$0
Administration - Records Management	1580	$0	$0	$0	$0
Administration - Customer Service	1590	$0	$0	$0	$0
Administration - General Administration Fees	1595	$0	$0	$0	$0
Total Section 5A		$56,812	$0	$14,000	$0
Section B JUDICIAL					
Judicial Administration	2100	$0	$0	$0	$0
Judicial Admin. - Superior Court	2150	$0	$0	$0	$0
Accountability / Drug Court	2160	$0	$0	$0	$0
Clerk of Courts (Superior)	2180	$0	$0	$0	$0
District Attorney	2200	$0	$0	$0	$0
State Court	2300	$0	$0	$0	$0
Magistrate Court	2400	$0	$0	$0	$0
Probate Court	2450	$0	$0	$0	$0
Recorder's Court	2500	$0	$0	$0	$0
Juvenile Court	2600	$0	$0	$0	$0
Municipal Court	2650	$0	$0	$0	$0
Grand Jury Administration	2700	$0	$0	$0	$0
Law Library	2750	$0	$0	$0	$0
Public Defender Administration	2800	$0	$0	$0	$0
Total Section 5B		$0	$0	$0	$0
Section C PUBLIC SAFETY					
Public Safety Administration	3100	$0	$0	$0	$0
Police Protection	3200	$0	$0	$0	$0
Prisoner Custody	3226	$0	$0	$0	$0
Sheriff's Office	3300	$0	$0	$0	$0
Jail Operations	3326	$0	$0	$0	$0

Corrections	3400	$0	$0	$0	$0
Fire Protection	3500	$2,718	$0	$0	$0
EMS / Ambulance Service	3600	$0	$0	$0	$0
Coroner / Medical Examiner Services	3700	$0	$0	$0	$0
E-911 Operations	3800	$0	$0	$0	$0
Other Protections	3900	$0	$0	$0	$0
Animal Control	3910	$0	$0	$0	$0
Total Section 5C		$2,718	$0	$0	$0
Section D PUBLIC WORKS					
Public Works Administration	4100	$0	$0	$0	$0
Highways and Streets	4200	$0	$0	$0	$0
Storm Drainage	4250	$0	$0	$0	$0
Sanitation and Wastewater	4300	$0	$0	$0	$0
Water	4400	$0	$0	$0	$0
Solid Waste and Recycling Administration	4510	$0	$0	$0	$0
Solid Waste Collection	4520	$0	$0	$0	$0
Solid Waste Disposal	4530	$0	$0	$0	$0
Recyclables Collection	4540	$0	$0	$0	$0
Recyclables Operations	4550	$0	$0	$0	$0
Closure and Post-closure Care	4560	$0	$0	$0	$0
Future Landfill/Cell Development	4570	$0	$0	$0	$0
Public Education	4580	$0	$0	$0	$0
Yard Trimmings Collection and Management	4585	$0	$0	$0	$0
Electric	4600	$0	$0	$0	$0
Gas	4700	$0	$0	$0	$0
Telecommunications	4750	$0	$0	$0	$0
Cable Television	4800	$0	$0	$0	$0
Maintenance Shop	4900	$0	$0	$0	$0
Cemetery	4950	$0	$0	$0	$0
Intergovernmental Payments of SPLOST (Counties)	4960	$0	$0	$0	$0
Total Section 5D		$0	$0	$0	$0

PART V CONTINUED ON PAGE 4

Part V -- GOVERNMENT EXPENDITURES, cont.

FUNCTION OR PURPOSE OF EXPENDITURES (Expenditures should include all salaries and benefits.)	UCOA CODE	EXPENDITURES BY OBJECT CLASSIFICATIONS			
			CAPITAL OUTLAYS		
		(51, 52, or 53) Current Operations (a)	(54.1000) Property (b)	(54.2000) Machinery & Equipment (c)	(54.3000) Intangibles (d)
Section E HEALTH and WELFARE					
Health	5100	$0	$0	$0	$0
Welfare	5400	$0	$0	$0	$0
Community Services	5500	$0	$0	$0	$0
Public Education	5600	$0	$0	$0	$0
Total Section 5E		$0	$0	$0	$0
Section F CULTURE and RECREATION					
Recreation	6100	$3,584	$0	$0	$0
Parks	6200	$0	$0	$0	$0
Libraries	6500	$0	$0	$0	$0
Total Section 5F		$3,584	$0	$0	$0
Section G HOUSING and DEVELOPMENT					
Conservation (includes County Extension Services)	7100	$0	$0	$0	$0
Protective Inspection	7200	$0	$0	$0	$0
Urban Redevelopment and Housing	7300	$0	$0	$0	$0
Planning and Zoning	7400	$0	$0	$0	$0
Economic Development and Assistance	7500	$0	$0	$0	$0
Economic Opportunity	7600	$0	$0	$0	$0
Total Section 5G		$0	$0	$0	$0
Total Part V - All Sections		$63,114	$0	$14,000	$0

Part VI -- EXPENSES FOR PUBLIC UTILITY SYSTEMS AND OTHER ENTERPRISE FUNDS

If an entry is made in Part VI under any enterprise fund category, a corresponding entry should be made for that fund under the revenue category in Part IV. If government has more than one other enterprise fund (column (f)), attach a schedule.

SYSTEM EXPENSES	Water and Sewer System (a) Fund 505	Electric Supply System (b) Fund 510	Gas Supply System (c) Fund 515	Airport (d) Fund 550	Solid Waste System (e) Fund 540	Other Enterprise Funds (f)
Current Operations	$41,266	$0	$0	$0	$25,931	$0
Interest Expenses	$0	$0	$0	$0	$0	$0
Total Part VI	$41,266	$0	$0	$0	$25,931	$0

Part VII -- CAPITAL ASSETS - ENTERPRISE FUNDS

	UCOA	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers and Adjustments (d)	Ending Balance (e)
Non-depreciable Assets:						
Sites	11.7100	$0	$0	$0	$0	$0
Construction in Progress	11.7600	$0	$0	$0	$0	$0
Other	11.7950	$0	$0	$0	$0	$0
Total Non-depreciable Assets:		$0	$0	$0	$0	$0
Depreciable Assets:	Note: For Non-Depreciable and Depreciable Assets, Columns C & D may be entered as negative figures.					
Site Improvements	11.7200	$0	$0	$0	$0	$0
Infrastructure	11.7300	$0	$0	$0	$0	$0
Buildings and Building Improvements	11.7400	$0	$0	$0	$0	$0

Machinery and Equipment	11.7500	$0	$0	$0	$0	$0
Intangible Assets	11.7900	$0	$0	$0	$0	$0
Other		$0	$0	$0	$0	$0
Total Depreciable Assets:		$0	$0	$0	$0	$0
Less Accumulated Depreciation for:	Note: For Accumulated Depreciation, Columns A - D may be entered as negative figures.					
Site Improvements	11.7210	$0	$0	$0	$0	$0
Infrastructure	11.7310	$0	$0	$0	$0	$0
Buildings and Building Improvements	11.7410	$0	$0	$0	$0	$0
Machinery and Equipment	11.7510	$0	$0	$0	$0	$0
Intangible assets	11.7910	$0	$0	$0	$0	$0
Other		$0	$0	$0	$0	$0
Total Accumulated Depreciation		$0	$0	$0	$0	$0
Total Depreciable Capital Assets, net		$0	$0	$0	$0	$0
Capital Assets, net		$0	$0	$0	$0	$0

Part VIII -- PERSONNEL EXPENDITURES

Reported salaries and wages and employee benefits should also be included under Part V, column (a).

Report gross salaries and wages before withholdings are deducted - Use W-2 totals if appropriate.

	OBJECT CODE	Expenditures
Employee Benefits (Health, FICA, Retirement, Workers Comp, etc.)	51.2000 - 51.2900	$1,619
Salaries and Wages for Current Operations	51.1000 - 51.1300	$21,157
Salaries and Wages for Construction		$0
	TOTAL PART VIII	$22,776

Part IX -- INTERGOVERNMENTAL PERSONNEL EXPENDITURES

Reported salaries and wages that are paid to other governments for shared or joint employees. Report gross salaries and wages before withholdings are deducted.

Employee Benefits (Health, FICA, Retirement, Workers Comp, etc.)		$0
Salaries and Wages for Current Operations		$0
Salaries and Wages for Construction		$0
	TOTAL PART IX	$0

Part X - INTERGOVERNMENTAL EXPENDITURES (Local Governments only)

Show PORTION of Part V expenses that are Intergovernmental. Include amounts paid on a reimbursement or cost-sharing basis.

Use the Reference List to find Gov ID No. and Type it in Col. (a).

FUNCTION OR PURPOSE OF EXPENDITURE Show PORTION of Part V expenses that are or cost-sharing basis.	FUNCTION CODE	GOV. ID No. (a)	TOTAL AMOUNT (b)	Type ID No. in Col. A 1
Regional Commission	1595		$0	
Police Protection	3200		$0	
Jails	3326		$0	
Fire Protection	3500		$0	
Highways, Streets, and Drainage	4200		$0	
Sewer and Wastewater	4300		$0	
Water System	4400		$0	
Garbage and Trash Collection	4520		$0	
Garbage and Trash Disposal	4530		$0	
Electric Supply System	4600		$0	
Gas Supply System	4700		$0	
Cemetary	4950		$0	
SPLOST Funds Transferred to Cities and/or Other Entities	4960		$0	
Hospitals	5000		$0	
Public Health	5100		$0	
Public Welfare	5400		$0	
Public Transportation	5540		$0	
Recreation	6100		$0	
Parks	6200		$0	
Libraries	6500		$0	
Economic Development	7500		$0	
Airport	7563		$0	
Other purposes - *Attach List*			$0	
	Total Part X		**$0**	

Part XI - DEBT OUTSTANDING, ISSUED, RETIRED DURING FISCAL YEAR

Section A - REVENUE BOND DEBT — Enter Dollar Amounts Applicable To Your Fiscal Year

SELECT THE PURPOSE OF EACH DEBT ISSUANCE FROM THE DROPDOWN LIST (IF NONE, SKIP LINE)	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
OTHER (Attach List)	$0	$0	$0	$0	$0
Total Section A	**$0**	**$0**	**$0**	**$0**	**$0**

Section B - GENERAL OBLIGATION BOND DEBT

SELECT THE PURPOSE OF EACH DEBT ISSUANCE FROM THE DROPDOWN LIST (IF NONE, SKIP LINE)	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
OTHER (Attach List)	$0	$0	$0	$0	$0

Total Section B	$0	$0	$0	$0	$0
Section C - OTHER LONG-TERM DEBT (GEFA, EPA, FHA, FmHA, SRF, etc.)					
SELECT THE PURPOSE OF EACH DEBT ISSUANCE FROM THE DROPDOWN LIST (IF NONE, SKIP LINE)	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
OTHER (Attach List)	$0	$0	$0	$0	$0
Total Section C	$0	$0	$0	$0	$0

PART XI Continued on Page 6

Part XI - DEBT OUTSTANDING, ISSUED, RETIRED DURING FISCAL YEAR (Continued)

Section D - CAPITAL LEASES PAYABLE (INCLUDING ACCG and GMA)

SELECT THE PURPOSE OF EACH DEBT ISSUANCE FROM THE DROPDOWN LIST (IF NONE, SKIP LINE)	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
None	$0	$0	$0	$0	$0
OTHER (Attach List)	$0	$0	$0	$0	$0
Total Section D	**$0**	**$0**	**$0**	**$0**	**$0**

Section E - SHORT TERM NOTES PAYABLE (LESS THAN 1 YEAR)

LIST ALL SHORT TERM DEBT TOGETHER	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
ALL SHORT TERM DEBT	$0	$0	$0	$0	$0

Section F - SPECIAL ASSESSMENT DEBT PAYABLE

LIST ALL SPECIAL ASSESSMENT DEBT TOGETHER	BEGINNING DEBT OUTSTANDING (a)	NEW DEBT ISSUED (b)	EXISTING DEBT RETIRED (c)	ENDING DEBT OUTSTANDING (d)	INTEREST PAID DURING YEAR (e)
SPECIAL ASSESSMENT DEBT	$0	$0	$0	$0	$0
List ALL OTHER DEBT COSTS TOGETHER	FISCAL AGENT FEES 58.3000	ISSUANCE COSTS 58.4000	ADV REFUND ESC 58.5000		
OTHER DEBT COSTS	$0	$0	$0		

Part XII - CASH AND INVESTMENT ASSETS AT THE END OF THE FISCAL YEAR

{xx.xxxx} = UCOA Code	Held in funds for Debt Service (Sinking funds and Debt Service Funds) (a)	Held in funds for Future Projects (i.e. Unexpended Bond Proceeds) (b)	Held in General Fund (not including pension funds) (c)	Held in Proprietary Funds (d)	Held in All Other Funds (e)
Held at End of Previous Year	$0		$334,148	$336,086	$0
Cash (including cash equivalents) {11.1100}	$0	$0	$150,910	$97,713	$0
Investments - Current {11.1300}	$0	$0	$235,946	$268,536	$0
Investments - Long Term {11.5200}	$0	$0	$0	$0	$0
Restricted Cash {11.6100}	$0	$0	$0	$14,712	$0
Restricted Investments {11.6200}	$0	$0	$0	$0	$0
Restricted Customer Deposits {11.6300}	$0	$0	$0	$0	$0
TOTAL PART XII (excl. Held Prev. Yr)	**$0**	**$0**	**$386,856**	**$380,961**	**$0**

Part XIII - GOVERNMENTAL FUND EQUITY and PROPRIETARY FUND EQUITY

	UCOA Code	General Fund (a)	All Other Governmental Funds (b)	Proprietary Funds (c)	
Nonspendable	13.5100	$0	$0		
Restricted	13.5200	$0	$14,712		
Committed	13.5300	$0	$0		

Assigned	13.5400	$0	$0		
Unassigned	13.5500	$386,856	$366,249		
Net Investment in Capital Assets	13.3100			$0	
Restricted	13.3200			$0	
Unrestricted	13.3400			$0	

Part XIV - DEPENDENT ENTITIES

If any dependent Authority, District, or other local taxing jurisdiction figures are included in this report, ATTACH LIST, and enter YES from dropdown ----->

Part XV - CERTIFICATION

This is to certify that the figures contained in this report are accurate to the best of my knowledge.

DCA CANNOT ACCEPT the Report unless this section is fully completed prior to submission. ALL blue-shaded spaces MUST be completed. DO NOT TYPE IN ALL CAPS!

Name of Government		Name of Chief Elected Official	
City of Funston, Georgia		Ferrell Ruis	
Title of Chief Elected Offical	**Date Approved**	**Report uses AUDITED Figures (Enter Yes or No):**	Yes
Mayor			

Name of Firm Preparing Report (if not Government)	Name of PERSON who Prepared this Report
Bruce D. Mann Certified Public Accountant	Donald W. Kell

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Completion of this report by every chartered local government is mandated by state law.
If you have questions about this report, PLEASE CONTACT: RLGF@dca.ga.gov