RECTOR & LOFTON REEDER PC

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

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

We have audited the accompanying Schedule of Special Purpose Local Option Sales Tax for the City of Mansfield, Georgia for the year ended June 30, 2018. This schedule is the responsibility of the City of Mansfield, Georgia's management. Our responsibility is to express an opinion on the Schedule of Special Purpose Local Option Sales Tax based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Special Purpose Local Option Sales Tax is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

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 principles generally accepted in the United States of America as described in Note 1 and is not intended to be a complete presentation of the City of Mansfield, Georgia's revenues and expenditures.

In our 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 the City of Mansfield, Georgia's resolution or ordinance calling for the tax for the year ended June 30, 2018, in conformity with accounting principles generally accepted in the United States of America.

Rector, Reeder & Lofton, P.C.

Rector, Reeder & Lofton, P.C.
Certified Public Accountants

Lawrenceville, Georgia
December 11, 2018

CITY OF MANSFIELD, GEORGIA
SCHEDULE OF SPECIAL PURPOSE
LOCAL OPTION SALES TAX
FOR THE YEAR ENDED JUNE 30, 2018

Project	2005 SPLOST Total Original Estimated Project Costs	Expenditures Prior Years	Expenditures Current Years	Total
Road and bridge improvements	$ 125,384	$ 125,384	$ -	$ 125,384

Project	2011 SPLOST Total Original Estimated Project Costs	Expenditures Prior Years	Expenditures Current Years	Total
Road and bridge improvements	$ 252,630	$ 23,744	$ 29,344	$ 53,088

Project	2017 SPLOST Total Original Estimated Project Costs	Expenditures Prior Years	Expenditures Current Years	Total
Road and bridge improvements	$ 385,560	$ -	$ 2,500	$ 2,500

CITY OF MANSFIELD, GEORGIA
NOTE TO THE SCHEDULE OF SPECIAL PURPOSE
LOCAL OPTION SALES TAX
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule is presented using the modified basis of accounting consistent with generally accepted accounting principles in the United States of America.