CITY OF OCONEE, GEORGIA

FINANCIAL STATEMENTS

For the Year Ended December 31, 2017

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council
City of Oconee, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the City of Oconee, Georgia, as of and for the year ended December 31, 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

Our responsibility is to express opinions on these financial statements based on our audit, We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit, the 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 Oconee, Georgia, as of December 31, 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

Accounting principles generally accepted in the United States of America require that budgetary comparison information on pages 23 through 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The City of Oconee, Georgia has not presented management's discussion and analysis that governmental 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 financials statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise The City of Oconee, Georgia's basic financial statements. The schedule of projects constructed with special sales tax proceeds and the other schedules included in other supplementary information as described in the accompanying table of contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The schedule of projects constructed with special sales tax proceeds and the other schedules included in other supplementary information as described in the accompanying table of contents are the responsibility of management and were derived from and relate to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have issued our report dated June 15, 2018 on our consideration of the City of Oconee, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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* in considering The City of Oconee, Georgia's internal control over financial reporting and compliance.

Wright & Wright, P.C.

Sandersville, Georgia
June 15, 2018

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the Governmental Accounting Standards Board ("GASB"). The sets of statements include:

- Government-wide financial statements
- Fund financial statements:
  - Governmental funds
  - Proprietary (enterprise) funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

CITY OF OCONEE, GEORGIA

STATEMENT OF NET POSITION

DECEMBER 31, 2017

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS:			
Current assets:			
Cash and cash equivalents	$ 248,040	$ 26,136	$ 274,176
Cash in savings	300,219	-	300,219
Accounts receivable, net	383	1,429	1,812
Receivable from other governments	4,360	-	4,360
Inventory	-	500	500
Prepaid expenses	3,610	-	3,610
Internal balances	13,752	(13,752)	-
Total current assets	570,364	14,313	584,677
Noncurrent assets:			
Nondepreciable	38,275	1,650	39,925
Depreciable capital assets, net accumulated depreciation	309,824	362,889	672,713
Total assets	918,463	378,852	1,297,315
LIABILITIES:			
Current liabilities:			
Accounts payable	1,368	334	1,702
Current portion of long-term debt	-	-	-
Meter deposits held	-	1,767	1,767
Other accrued liabilities	115	-	115
Total current liabilities	1,483	2,101	3,584
Noncurrent liabilities:			
Long-term debt, net of current portion	-	-	-
Total liabilities	1,483	2,101	3,584
NET POSITION:			
Investment in capital assets	348,099	364,539	712,638
Restricted for:			
Capital projects	98,744	-	98,744
Public safety	66,640	-	66,640
Transportation improvements	47,021	-	47,021
Unrestricted	356,476	12,212	368,688
Total net assets	$ 916,980	$ 376,751	$ 1,293,731

See accompanying notes to the basic financial statements

CITY OF OCONEE, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total
Primary government:							
Governmental activities:							
General government	$ 52,611	$ 2,055	$ -	$ -	$ (50,556)	$ -	$ (50,556)
Street department	11,431	10,856	17,718	8,604	25,747	-	25,747
Public safety	55,329	-	31,735	-	(23,594)	-	(23,594)
Interest on long-term debt	-	-	-	-	-	-	-
Total governmental activities	119,371	12,911	49,453	8,604	(48,403)	-	(48,403)
Business-type activities:							
Water fees	57,470	24,815	-	-	-	(32,655)	(32,655)
Total business-type activities	57,470	24,815	-	-	-	(32,655)	(32,655)
Total primary government	$ 176,841	$ 37,726	$ 49,453	$ 8,604	(48,403)	(32,655)	(81,058)
General revenues:							
Taxes:							
Franchise taxes					9,898	-	9,898
General sales and use tax					25,319	-	25,319
Insurance company premium tax					17,213	-	17,213
Alcoholic beverage tax					-	-	-
Other taxes					2,398	-	2,398
Grants and contributions					-	-	-
Interest and dividend earnings					109	-	109
Miscellaneous					4,765	-	4,765
Transfers					(10,224)	10,224	-
Total general revenues and transfers					49,478	10,224	59,702
Change in net position					1,075	(22,431)	(21,356)
Net position, beginning					915,905	399,182	1,315,087
Net position, ending					$ 916,980	$ 376,751	$ 1,293,731

See accompanying notes to the basic financial statements

CITY OF OCONEE, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	General Fund	Capital Projects Fund (2009)	Capital Projects Fund (2014)	Transportation Special Revenue Fund	Total Governmental Funds
ASSETS:					
Cash and cash equivalents	$ 104,316	$ 47,302	$ 50,548	$ 45,874	$ 248,040
Cash in savings accounts	300,219	-	-	-	300,219
Accounts receivable, net	383	-	-	-	383
Receivables from other funds	13,752	-	-	-	13,752
Receivables from other governments	2,319	-	894	1,147	4,360
Prepaid expenses	3,610	-	-	-	3,610
Total assets	$ 424,599	$ 47,302	$ 51,442	$ 47,021	$ 570,364
LIABILITIES:					
Accounts payable	$ 1,368	$ -	$ -	$ -	$ 1,368
Other liabilities	115	-	-	-	115
Total liabilities	1,483	-	-	-	1,483
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
FUND BALANCES:					
Non-spendable fund balance					
Prepaid expenses	3,610	-	-	-	3,610
Restricted fund balance:					
Capital projects	-	47,302	51,442	-	98,744
Transportation improvements	-	-	-	47,021	47,021
Committed fund balance:					-
Public safety	66,640	-	-	-	66,640
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	352,866	-	-	-	352,866
Total fund balances	423,116	47,302	51,442	47,021	568,881
Total liabilities, deferred inflows of resources and fund balances	$ 424,599	$ 47,302	$ 51,442	$ 47,021	

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation of $616,925	348,099
Long-term notes payable are not due and payable in the current period and are therefore not reported in the funds	-
Net position of governmental activities	$ 916,980

See accompanying notes to the basic financial statements

CITY OF OCONEE, GEORGIA
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	General Fund	Capital Projects Fund (2009)	Capital Projects Fund (2014)	Transportation Special Revenue Fund	Total Governmental Funds
REVENUES:					
Taxes	$ 54,828	$ -	$ -	$ -	$ 54,828
Licenses and permits	2,055	-	-	-	2,055
Intergovernmental	31,735	-	8,580	17,718	58,033
Charges for services	10,856	-	-	-	10,856
Other	4,874	24	-	-	4,898
Total revenues	104,348	24	8,580	17,718	130,670
EXPENDITURES:					
Current operating:					
General government	44,436	-	-	-	44,436
Street department	10,452	-	-	-	10,452
Public safety	33,305	-	-	-	33,305
Capital outlays	-	2,600	-	-	2,600
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	88,193	2,600	-	-	90,793
Excess (deficiency) of revenues over expenditures	16,155	(2,576)	8,580	17,718	39,877
OTHER FINANCING SOURCES (USES):					
Loan proceeds	-	-	-	-	-
Transfers in (out)	(9,124)	-	-	-	(9,124)
Total other financing sources and uses	(9,124)	-	-	-	(9,124)
Net change in fund balance	7,031	(2,576)	8,580	17,718	30,753
FUND BALANCE, beginning of year	416,085	49,878	42,862	29,303	538,128
FUND BALANCE, end of year	$ 423,116	$ 47,302	$ 51,442	$ 47,021	$ 568,881

(Continued)

See accompanying notes to the basic financial statements

CITY OF OCONEE, GEORGIA

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2017

Net change in fund balances - total governmental funds	$ 30,753
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital outlays	1,500
Depreciation	(31,178)
	(29,678)
The effect of various capital asset disposals and sales, net of accumulated depreciation	-
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets:	
Issuance of long-term debt	-
Repayment of long-term debt	-
	-
	$ 1,075

See accompanying notes to the basic financial statements

CITY OF OCONEE, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2017

	Water Fund
ASSETS	
CURRENT ASSETS:	
Cash in bank	$ 26,136
Accounts receivable, net of allowance	1,429
Inventory	500
Total current assets	28,065
NONCURRENT ASSETS:	
Capital Assets:	
Land	1,650
Equipment	18,323
Distribution system	990,534
Construction in process	-
	1,010,507
Less accumulated depreciation	(645,968)
Total capital assets	364,539
Total assets	392,604
LIABILITIES	
CURRENT LIABILITIES:	
Accounts payable	334
Due to General Fund	13,752
Other accrued liabilities	-
Meter deposits held	1,767
Total current liabilities	15,853
NONCURRENT LIABILITIES	-
Total liabilities	15,853
NET POSITION	
INVESTMENT IN CAPITAL ASSETS	364,539
UNRESTRICTED	12,212
Total net position	$ 376,751

See accompanying notes to the basic financial statements

CITY OF OCONEE, GEORGIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PRORIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Water Fund
OPERATING REVENUES:	
Water sales	$ 24,715
Miscellaneous income (refunds)	100
Total operating revenue	24,815
OPERATING EXPENSES:	
Personal services and employee benefits:	
Salaries	14,780
Payroll taxes	1,131
Purchased/contracted services:	
Repairs and replacement	1,507
Dues and subscriptions	1,120
Travel and training	627
Insurance	-
Supplies:	
Chemicals and supplies	945
Office supplies	585
Utilities	3,663
Depreciation	32,868
Miscellaneous	244
Total operating expenses	57,470
OPERATING LOSS	(32,655)
NON-OPERATING REVENUES (EXPENSES):	
Interest income	-
Total non-operating revenues (expenses)	-
NET LOSS BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(32,655)
CAPITAL CONTRIBUTIONS:	
Contribution from Capital Projects Fund	1,100
NET LOSS BEFORE TRANSFERS	(31,555)
TRANSFERS FROM (TO) GENERAL FUND	9,124
NET LOSS	(22,431)
NET POSITION, beginning of year	399,182
NET POSITION, end of year	$ 376,751

See accompanying notes to the basic financial statements

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Water Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from customers	$ 34,477
Cash paid to suppliers for goods and services	(8,826)
Cash paid to employees	(15,957)
Net cash provided by (used for) operating activities	9,694
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfer from (to) other funds	9,124
Net cash provided by (used for) noncapital financing activities	9,124
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of capital assets	-
Net cash provided by (used for) capital and related financing activities	-
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest received	-
Net cash provided by (used for) investing activities	-
NET INCREASE (DECREASE) IN CASH	18,818
CASH AND CASH EQUIVALENTS, beginning of year	7,318
CASH AND CASH EQUIVALENTS, end of year	$ 26,136
RECONCILIATION OF NET INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:	
Net operating income (loss)	$ (32,655)
Adjustments to reconcile net operating income (loss to net cash provided by operating activities:	
Cash flows reported in other categories:	
Depreciation expense	32,868
Changes in assets and liabilities:	
Accounts receivable	(1,193)
Accounts payable	(136)
Due to General Fund	10,856
Other accrued liabilities	(46)
Net cash provided by (used for) operating activities	$ 9,694

NONCASH CAPITAL FINANCING ACTIVITIES:

Capital purchases of $1,100 were paid from the Capital Projects Funds

See accompanying notes to the basic financial statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The financial statements of City of Oconee (the "City ") have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to government units. As required by GAAP, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the City's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the City.

Currently, the City has no blended component units or discretely presented component units.

B. Government-wide and Fund Financial Statements

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

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

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. For the year ended December 31, 2017, the City did not assess property taxes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including accrued interest on general long-term debt, is recognized when due, and certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The City reports the following major governmental funds:

> The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
>
> The Capital Projects Fund (2009) accounts for capital outlay and other transactions related to the additional one-percent local option sales tax in effect for the period October 1, 2009 to September 30, 2014.
>
> The Capital Projects Fund (2014) accounts for capital outlay and other transactions related to the additional one-percent local option sales tax in effect for the period October 1, 2014 to September 30, 2020.

The Transportation Special Revenue Fund accounts for capital outlay and other transportation improvements related to the additional one-percent local option sales tax in effect for the period January 1, 2014 to December 31, 2022.

The City reports the following major proprietary fund:

The Water Fund is used to account for the provision of water services to businesses and residents of the City. All activities necessary to provide such services are accounted for in the fund, including but not limited to, administration, operation, financing and related debt services, and billing and collections.

The City complies with Governmental Accounting Standards Board ("GASB") Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting. This Statement requires the City to apply all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB's). As permitted by GASB No. 20, the City has elected not to comply with the FASB Statements and Interpretations issued after November 30, 1989.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

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. Likewise, general revenues include all taxes.

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's proprietary funds are charges to customers for sales and services; operating expenses 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.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Cash and Investments

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the City.

Investments, if any, are stated at fair market value with unrealized holding gains and losses reported as the "Change in fair market value of investments" in the Statement of Revenues, Expenses and Changes in Fund Balances.

E. Inventory

Inventory is valued at cost, which approximates market, using the first-in/first-out ("FIFO") method. The cost of governmental fund-type inventory is recorded as an expenditure when consumed rather than when purchased.

F. Prepaid Items

Prepaid balances, if any, are for payments made by the City in the current year to provide services occurring in the subsequent fiscal year, and a reserve for prepaid items is recognized to signify that a portion of fund balance is not available for other subsequent expenditures.

G. Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., streets, sidewalks, distribution systems and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an estimated useful life in excess of two years and an initial cost of $1,000 or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Prior to July 1, 2003, governmental funds' infrastructure assets were not capitalized. No infrastructure assets were completed during the year ended December 31, 2017. At December 31, 2017, there was no construction-in-progress related to infrastructure assets.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows

Buildings	30-40 years
Depreciable land improvements	8 - 20 years
Machinery and equipment	5 - 25 years
Infrastructure	40 – 50 years

H. Compensated Absences

Accumulated leave of governmental funds that is expected to be liquidated with expendable available financial resources is reported as an expenditure in the fund financial statements. All accumulated leave, including that which is not expected to be liquidated with expendable available financial resources, is reported in the government-wide financial statements. Accumulated leave of Enterprise Funds is recorded as an expense and liability of the respective fund as the benefits accrue to employees.

Liabilities for compensated absences are recorded as other liabilities and accrued expenses in the Enterprise Funds. In accordance with the provisions of Governmental Accounting Standards Board Statement No. 16, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

The City does not allow accumulated vacation pay beyond one year; therefore there is no significant unrecorded balances at December 31, 2017.

I. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method.

Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charged and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

J. Fund Equity

The City implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, as of January 1, 2014. This new standard changed the overall definitions and classifications of governmental fund balances.

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance

Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. 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 the 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. Only the City Council 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.

Unassigned – Fund balances are reported as unassigned 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 balances may be reported in all funds.

The City uses restricted amounts to be spent first when both restricted and unrestricted fund balances are available, unless there are legal documents/contracts that prohibit the use of restricted fund balances, such as grant agreements that require a dollar match. Additionally, the City would then use committed, assigned and lastly unassigned amounts from the unrestricted fund balance when expending funds.

The City does not have a formal minimum fund balance policy; however, the City Council addresses various target reserve positions which are reviewed periodically.

Net Position

Net investment in capital assets– Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

K. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly chargeable to another fund, are recorded as expenditures/ expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Basis

GAAP is the budgetary basis used in the preparation of these statements.

Budget Requirements, Accounting and Reporting

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

1. Prior to year end the City Clerk submits to the Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

2. The Council holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Washington County.

3. The budget is then revised and adopted or amended by the Council at a regular meeting early in the year to which it applies.

4. The budget so adopted may be revised during the year only by formal action of the Council in a regular meeting and no increase shall be made therein without provision also being made for financing same.

5. The legal level of budgetary control is the department level within the General Fund. Increases in the total appropriations of a department, whether accomplished through an increase in estimated revenues or through a transfer of appropriations among departments, require the approval of the Mayor and Council.

6. Formal budgetary integration is employed as a management control device during the year for the General Fund. The budget for the General Fund is adopted on a basis consistent with GAAP.

7. Budgeted amounts are as originally adopted, or as amended by the Council. Individual amendments were not material in relation to the original appropriations which were amended.

Excesses of Expenditures over Appropriations in Individual Funds

The following general fund departments had excesses of actual expenditures over appropriations in the amount shown for the year ended December 31, 2017:

General Government	$ 3,716
Street Department	2,452

These overexpenditures were funded by greater than anticipated revenues and by available fund balance. The Mayor and Council plan in the future to more closely monitor expenditures to determine if budget amendments need to be made or if cost cutting measures need to be formulated.

3. DEPOSITS AND INVESTMENTS

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. As of December 31, 2017, none of the City's $574,395 was exposed to custodial credit risk.

Investments - There were no investments at December 31, 2017.

4. ACCOUNTS RECEIVABLE

At December 31, 2017, accounts receivable consisted of the following:

	Governmental Activities	Business-type Activities	Total
General Fund:			
Local option sales tax	$ 2,319	$ -	$ 2,319
Garbage fees receivable	383	-	383
Capital Projects Fund (2017):			
Special local option sales tax	894	-	894
Transportation Special Revenue Fund:			
Special local option sales tax	1,147	-	1,147
Water Fund:			
Water fees	-	1,429	1,429
	4,743	1,429	6,172
Allowance for doubtful accounts	-	-	-
	$ 4,743	$ 1,429	$ 6,172

5. CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended December 31, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Not being depreciated:				
Land	$ 38,275	$ -	$ -	$ 38,275
Construction-in-progress	-	-	-	-
Other capital assets:				
Buildings	458,968	1,500	-	460,468
Equipment	466,281	1,100	(1,100)	466,281
Subtotal	963,524	2,600	(1,100)	965,024
Accumulated depreciation:				
Buildings	195,117	13,114	-	208,231
Equipment	390,629	18,065	-	408,694
Subtotal	585,746	31,179	-	616,925
Net capital assets	$ 377,778	$ (28,579)	$ (1,100)	$ 348,099

Governmental activities depreciation expense:

General government	$ 8,176
Street department	979
Public safety	22,024
	$ 31,179

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Not being depreciated:				
Land	$ 1,650	$ -	$ -	$ 1,650
Construction-in-progress	-	-	-	-
Subtotal	1,650	-	-	1,650
Other capital assets:				
Equipment	18,323	-	-	18,323
Infrastructure	989,434	1,100	-	990,534
Subtotal	1,009,407	1,100	-	1,010,507
Accumulated depreciation:				
Equipment	18,104	-	-	18,104
Infrastructure	594,995	32,868	-	627,863
Subtotal	613,099	32,868	-	645,967
Net capital assets	$ 396,308	$ (31,768)	$ -	$ 364,540

6. DEFICIT FUND EQUITY

No fund had a deficit fund balance at December 31, 2017.

7. INTERFUND TRANSACTIONS AND BALANCES

During 2017, the General Fund transferred $9,124 to the Water Fund. All transfers were made in accordance with budgetary authorizations.

Balances Due to/from Other Funds:

At December 31, 2017, the Water Fund owed the General Fund $13,752 for garbage fees collected in the Water Fund but that had not been remitted to the General Fund as of the end of the year. The City expects to pay this amount from the Water Fund to the General Fund during 2018.

8. COMMITMENTS AND CONTINGENCIES

Contingent Liabilities

There were no contingent liabilities at December 31, 2017.

Litigation

Various claims and lawsuits are pending against the City. In the opinion of City management, after consultation with legal counsel, the potential loss on all claims and lawsuits will not materially effect the City's financial position.

9. RETIREMENT PLAN

The City does not have a retirement or pension plan.

10. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors of omissions, job related illnesses or injuries to employees; natural disaster; and unemployment compensation. The City has joined together with other municipalities in the state as part of the Georgia Interlocal Risk Management Agency (GIRMA) for property and liability insurance. GIRMA is a public entity risk pool currently operating as common risk management and insurance program for member local governments. The Georgia Municipal Association administers the pool.

As part of GIRMA, the City is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the fund, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the fund 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 fund.

The fund is to defend and protect the members of the fund against liability or loss as prescribed in the member governments' contracts. The fund is to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

For its workers' compensation coverage, the City is a participant in the Georgia Municipal Association Self-Insurance Fund (the Fund), a public entity risk pool operated for the benefit of municipal government units located in Georgia. The City's General Fund pays an annual premium to the Fund for this coverage. The Fund provides excess insurance coverage for protection of members against excess losses and initial excess coverage is statutory specific and unlimited aggregate amounts. Government members of the Fund are jointly and severally liable for claims not covered by the Fund. No workers' compensation claims have been filed by the City in the past three years.

11. JOINT VENTURE

Under Georgia law, the City in conjunction with other cities and counties in the fourteen City east central Georgia area, is a member of the Central Savannah River Area Regional Commission and is required to pay annual dues thereto. During its year ended December 31, 2017, the City paid $252 such dues. Membership in a Regional Commission is required by the OCGA Section 50-8-34 which provides for the organizational structure of the Regional Commission in Georgia. The Regional Commission Board membership includes the chief elected official of each City and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a Regional Commission. Separate financial statements may be obtained from:

Central Savannah River Area Regional Commission
2123 Wrightsboro Road; P.O. Box 2800
Augusta, Georgia 30914-2800

12. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 15, 2018, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedules – General Fund and the Transportation Special Revenue Fund

CITY OF OCONEE, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP) BASIS AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes:				
Franchise tax	$ 10,450	$ 10,450	$ 9,898	$ (552)
Local option sales tax	26,500	26,500	25,319	(1,181)
Motor vehicle tax	2,500	2,500	2,398	(102)
Alcoholic beverage tax	-	-	-	-
Insurance company premium	17,400	17,400	17,213	(187)
	56,850	56,850	54,828	(2,022)
Licenses and Permits:				
Business licenses	-	-	2,055	2,055
	-	-	2,055	2,055
Intergovernmental:				
County fire supplement	37,500	37,500	31,735	(5,765)
	37,500	37,500	31,735	(5,765)
Charges for services:				
Garbage fee	-	-	10,856	10,856
	-	-	10,856	10,856
Miscellaneous:				
Interest income	90	90	109	19
Rent income	5,000	5,000	4,660	(340)
Other	-	-	105	105
	5,090	5,090	4,874	(216)
Total revenues	99,440	99,440	104,348	4,908

CITY OF OCONEE, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP) BASIS AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
EXPENDITURES:				
Current Operating:				
General government	$ 40,720	$ 40,720	$ 44,436	$ (3,716)
Street department	8,000	8,000	10,452	(2,452)
Public safety	34,720	34,720	33,305	1,415
	83,440	83,440	88,193	(4,753)
Capital Outlays:				
General government	-	-	-	-
Street department	-	-	-	-
Public safety	16,000	16,000	-	16,000
	16,000	16,000	-	16,000
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
	-	-	-	-
Total expenditures	99,440	99,440	88,193	11,247
Excess (deficiency) of revenues over expenditures	-	-	16,155	16,155
OTHER FINANCING SOURCES (USES):				
Loan proceeds	-	-	-	-
Transfers in (out)	-	-	(9,124)	(9,124)
	-	-	(9,124)	(9,124)
Excess (deficiency) of revenues over expenditures and other financing sources	-	-	7,031	7,031
FUND BALANCE, beginning of year	416,085	416,085	416,085	-
FUND BALANCE, end of year	$ 416,085	$ 416,085	$ 423,116	$ 7,031

CITY OF OCONEE, GEORGIA
TRANSPORTATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP) BASIS AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES:				
Intergovernmental:				
Special local option sales tax	$ 10,450	$ 10,450	$ 11,125	$ 675
Intergovernmental grant revenue	4,700	4,700	6,593	1,893
Other revenue	-	-	-	-
	15,150	15,150	17,718	2,568
EXPENDITURES:				
Current operating:				
Transportation improvements	-	-	-	-
Capital outlays	15,150	15,150	-	15,150
Total expenditures	15,150	15,150	-	15,150
Excess revenues over (under) expenditures	-	-	17,718	17,718
OTHER FINANCING SOURCES (USES)	-	-	-	-
Excess revenues and other financing sources (uses) over (under) expenditures	-	-	17,718	17,718
FUND BALANCE, beginning of year	29,303	29,303	29,303	-
FUND BALANCE, end of year	$ 29,303	$ 29,303	$ 47,021	$ 17,718

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor are a part of the basic financial statements, but are presented for purposes of additional analysis. Such information includes:

- Schedule of Projects Constructed with Special Sales Tax Proceeds
- Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

CITY OF OCONEE, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
For the Year Ended December 31, 2017

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2009 Referendum:						
Road repairs/paving	$ -	$ 25,000	$ 9,784	$ -	$ 9,784	39.1%
Water Fund equipment	-	75,000	27,783	1,100	28,883	38.5%
General government equipment	-	50,000	25,652	1,500	27,152	54.3%
Police equipment	-	40,000	35,415	-	35,415	88.5%
Street department equipment	-	8,000	541	-	541	6.8%
Fire equipment	-	10,000	-	-	-	0.0%
	$ -	$ 208,000	$ 99,175	$ 2,600	$ 101,775	
2014 Referendum:						
Road repairs/paving	$ 30,000	$ 30,000	$ -	$ -	$ -	0%
Water Fund equipment	30,000	30,000	-	-	-	0%
General government equipment	20,000	20,000	-	-	-	0%
Police equipment	20,000	20,000	-	-	-	0%
Street department equipment	20,000	20,000	-	-	-	0%
Fire equipment	10,000	10,000	-	-	-	0%
	$ 130,000	$ 130,000	$ -	$ -	$ -	

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Mayor and Council
City of Oconee, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities and each major fund of the City of Oconee, Georgia as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City of Oconee's basic financial statements and have issued our report thereon dated June 15, 2018.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that were considered to be material weaknesses.

We did identify certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiencies noted as items 17-1 through 17-2.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Oconee Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 17-3.

City of Oconee, Georgia's Response to Findings

City of Oconee, Georgia's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. The City of Oconee, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Wright & Wright, P. C.

Sandersville, Georgia
June 15, 2018

CITY OF OCONEE, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
For the Year Ended December 31, 2017

17-1 Segregation of Duties

Condition

Due to the small size of the City's staff, controls are not practical to provide adequate segregation of duties in the cash receipts and disbursements functions.

Effect

Because of the failure to separate control over cash, errors or fraud that might avoid detection are possible.

Recommendation

The City Council should implement other internal controls in areas where segregation of duties is not practical.

Views of Responsible Officials

We concur and will continue to require dual signatures on checks and council approval for non recurring expenditures.

17-2 Controls Over Financial Statement Presentation

Condition

City personnel do not currently possess the professional skills necessary to prepare the year end financial statements in sufficient detail to detect material misstatements in the financial statements and related footnotes.

Effect

The deficiency identified above could result in a material misstatement to the City's financial statements that would not be prevented or detected on a timely basis.

Recommendation

The City should consider additional training that would provide accounting personnel with the skills to detect and correct misstatements in the financial statements.

Views of Responsible Officials

We concur. We will evaluate the cost effectiveness of implementing the control and act accordingly.

17-3 Budgetary

Condition

In the City's General Fund, actual expenditures exceeded budget appropriations in several departments. This is a violation of state law.

Effect

Fiscal control and accountability over departmental expenditures may be jeopardized.

Recommendation

The City should monitor the budget and amend it when appropriate.

Views of Responsible Officials

Our City Council will analyze budgetary financial data periodically and amend the budget when appropriate.

CITY OF OCONEE

P.O. Box 69
Oconee, GA 31067
478-552-8154

Georgia Department of Audits & Accounts
270 Washington Street, S.W., Suite 1-156
Atlanta, Georgia 30334-8400

Gentlemen:

The following constitutes our corrective action plan regarding the findings and recommendations in our audit report for the year ended December 31, 2017.

With respect to the finding regarding segregation of duties in the "Report on Compliance and on Internal Control over Financial Reporting based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards," we submit the following comments:

1. We annually review our system of internal control after our audited financial statements are received, along with any suggestions from the accounting firm as to improvements that can be made to strengthen controls.

2. We have a part-time clerk who performs all of our bookkeeping functions. Checks are signed by the clerk and one council member after invoices are approved by Council.

3. Our budget will not permit us to hire additional personnel to further separate accounting duties.

4. The following general fund departments had excesses of actual expenditures over appropriations in the amount shown for the year ended December 31, 2017:

General government	$ 3,716
Street department	2,452

   These overexpenditures were funded by greater than anticipated revenues and by available fund balance. The Mayor and Council plan in the future to more closely monitor expenditures to determine if budget amendments need to be made or if cost cutting measures need to be formulated.

5. Town personnel do not currently possess the professional skills necessary to prepare or review the year end financial statements and related footnotes. The Town will consider additional training that would provide accounting personnel with the skills to detect and correct misstatements in the financial statements.

We feel that our internal control system is as strong as possible with the limited number of personnel we have. As indicated in the auditor's report, no significant errors or irregularities were found because of our lack of segregation of duties.

Should you need any further explanation of these matters please contact us.

Sincerely,

James Pittman
Mayor, City of Oconee