BACON COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

JUNE 30, 2016

BACON COUNTY, GEORGIA
Annual Financial Report
For the Year Ended June 30, 2016

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Bacon County, Georgia

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Bacon County, Georgia, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Bacon County, Georgia's basic financial statements as listed in the table of contents. I did not audit the financial statements of the Bacon County Board of Health, a discretely presented component unit, which represents 0.5% of the assets, 0.0% of the net position, and 4.9% of the revenues of Bacon County, Georgia.

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 Unites States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I did not audit the financial statements of the Bacon County Board of Health, a discretely presented component unit, which represents 0.5% of the assets, 0.0% of the net position, and 4.9% of the revenues of Bacon County, Georgia. Those financial statements were audited by other auditors whose report thereon has been furnished to me, and in my opinion, insofar as it is related to the amounts included for the Bacon County Board of Health, is based solely on the report of the other auditors. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions
In my opinion, based on my audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Bacon County, Georgia as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters
Required Supplementary Information
Accounting principles generally accepted in the United State of America require that the Management's Discussion and Analysis (on pages 3 - 10) and the Schedules of Required Supplementary Information (on pages 47 - 53) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquires, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bacon County, Georgia's basic financial statements. The combining and individual major and nonmajor fund financial statements and schedule of projects paid for with SPLOST proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining, individual major and nonmajor fund financial statements and schedules, and schedule of projects paid with SPLOST proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining and individual major and nonmajor fund financial statements and schedules, and the schedule of projects paid with SPLOST proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, I have also issued my report dated December 2, 2016, on my consideration of Bacon County, Georgia's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my 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 Bacon County, Georgia's internal control over financial reporting and compliance.

Robert W Goodman CPA

Alma, Georgia
December 2, 2016

BACON COUNTY, GEORGIA
Management's Discussion and Analysis
For the Year Ended June 30, 2016

Within this section of Bacon County, Georgia (County) annual financial report, the County's management provides narrative discussion and analysis of the financial activities of the County for the year ended June 30, 2016. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the County's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

FINANCIAL HIGHLIGHTS

The County's net position is $38,291,225 for the year reported. This compares to the previous year when net position was $39,384,755.

Total net position is comprised of the following:

1. Net investment in capital assets, of $36,348,056 include property and equipment, net of accumulated depreciation, and reduced by outstanding debt related to the purchase and construction of capital assets.
2. Net position of $2,057,685 is restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net position of $253,537 represent the portion available to maintain the County's continuing obligations to citizens and creditors.

The County's governmental funds reported total ending fund balance of $2,546,038 this year ending June 30, 2016. This compares to the prior year ending fund balance, of $2,205,777 showing a decrease of $340,261.

At the end of the current period, unassigned fund balance for the General Fund was a negative $215,861.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities on pages 11-12 provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements start on page 13. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as trustee or agent for the benefit of those outside of the government.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The County also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide financial statements is the Statement of Net Position. This is the County-wide statement of position presenting information that includes all of the County's assets and liabilities, with the difference reported as Net Position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification to the taxpayer base or the condition of County infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the County's net position changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Governmental activities include general government, judicial, public safety, public works, health and welfare, culture and recreation and community development. The County's fiduciary activities simply hold resources temporarily for others and are not included in the government-wide statements since these assets are not available to fund County programs.

The County's financial reporting includes the funds of the County (primary government) and, additionally, organizations for which the County is accountable (component units). These component units operate independently or provide services directly to the citizens, though the County remains accountable for their activities. These component units are governed by a board of directors that the County Commission has appointed. The County Health Department is reported separately from the primary government, though included in the County's overall reporting entity.

The government-wide financial statements are presented on pages 11-12 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

All the funds of Bacon County can be divided into categories: (1) governmental funds, (2) proprietary funds and (3) fiduciary funds.
Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different, with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spending resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes a long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to assist in understanding the differences between these two perspectives.

Budgetary comparison statements are included in the required supplementary information for the general fund. Budgetary comparison schedules for special revenue funds and the capital project funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the County's adopted and final revised budget.

Previously the County maintained one *proprietary fund.* Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County previously used an enterprise fund to account for the Ambulance and Rescue Service. However due to changes in the operations of the Ambulance and Rescue Service, the County considered it more accurate to report this fund as a major governmental fund.

Fiduciary funds (i.e., the agency funds) are reported in the fiduciary fund financial statements, but are excluded from government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund County programs. Fiduciary fund financial statements report similarly to proprietary funds.

The basic fiduciary fund financial statement is presented on page 17 of this report.

Notes the basic financial statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements are presented on pages 18 - 46 of this report.

Supplementary information
In addition to the basic financial statements and accompanying note disclosures, this report also presents certain required supplementary information concerning the County's budget presentation for the general fund and ambulance service and also required retirement disclosures. Budgetary comparison schedules for all other governmental funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the County's adopted and final revised budget.

The County reports major funds and component units are reported in the basic financial statements as discussed. Schedules relating to major capital project funds and combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report beginning on page 49.

Financial Analysis of the County as a Whole

The County's combined net position was $38,659,278 at June 30, 2016. This is a $725,477 decrease from last year's net position of $39,384,755. The following table provides a summary of the County's net position:

	Summary of Net Position			
	Governmental Activities		Total Primary Government	
	2016	2015 (restated)	2016	2015 (restated)
Assets:				
Current and other assets	$ 3,447,232	$ 3,340,055	$ 3,447,232	$ 3,340,055
Capital assets	37,694,760	38,307,956	37,694,760	38,307,956
Total Assets	41,141,992	41,648,011	41,141,992	41,648,011
Deferred Outflows of resources	134,133	-	134,133	-
Liabilities:				
Long-term debt outstanding	1,918,016	1,838,851	1,918,016	1,639,422
Other liabilities	651,582	424,405	651,582	623,834
Total Liabilities	2,569,598	2,263,256	2,569,598	2,263,256
Deferred Inflows of Resources	47,249	-	47,249	-
Net Position:				
Net investment in capital assets	36,348,056	36,947,247	36,348,056	36,947,247
Restricted	2,057,685	1,615,160	2,057,685	1,615,160
Unrestricted (deficit)	253,537	822,348	253,537	822,348
Total Net Position	$ 38,659,278	$ 39,384,755	$ 38,659,278	$ 39,384,755

The County continues to maintain a positive current ratio. The current assets to current liabilities ratio is an indication of the ability to pay current obligations. The current ratio for governmental activities is 5.29 to 1. The previous year end current ratio for governmental activities was 7.87 to 1.

Note that approximately 94% of the governmental activities' net position is tied up in capital. The County uses these assets to provide services to its citizens.

The County reported positive balances in the net position for governmental activities. Net position decreased by $725,477 for governmental activities. This decrease is due primarily due to expenditures in the General and Grant Funds.

Summary of Statement of Activities

	Governmental Activities		Total Primary Government	
	2016	2015 (Restated)	2016	2015 (Restated)
Revenues:				
Program Revenues				
Charges for services	$ 2,047,268	$ 2,037,734	$ 2,047,268	$ 2,037,734
Operating Grants and Contributions	226,462	192,305	226,462	192,305
Capital Grants and Contributions	454,598	682,641	454,598	682,641
General Revenues				
Property taxes	3,651,318	3,311,397	3,651,318	3,311,397
Other taxes	2,456,136	2,482,754	2,456,136	2,482,754
Interest	43	104	43	104
Other revenues	140,225	300,111	140,225	300,111
Total Revenues	8,976,050	9,007,046	8,976,050	9,007,046
Expenses:				
General government	1,198,492	1,131,674	1,198,492	1,131,674
Judicial	684,274	589,755	684,274	589,755
Public safety	3,894,837	3,370,097	3,894,837	3,370,097
Public works	2,831,702	5,011,773	2,831,702	5,011,773
Health and welfare	261,403	258,637	261,403	258,637
Culture and recreation	280,759	207,811	280,759	207,811
Housing and development	475,675	438,310	475,675	438,310
Interest	74,385	44,179	74,385	44,179
Total Expenses	9,701,527	11,052,236	9,701,527	11,052,236
Change in net position	(725,477)	(2,045,190)	(725,477)	(2,045,190)
Beginning net position (restated)	39,384,755	41,429,945	39,384,755	41,429,945
Ending net position	$ 38,659,278	$ 39,384,755	$ 38,659,278	$ 39,384,755

Financial Analysis of the County's Funds

Governmental funds

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financial requirements.

The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The general fund reported ending fund balances of $142,456. Of this year-end total, ($215,861) is unassigned, which is an indicator of cash flow issues. Restricted and assigned fund balances totals $358,317

Capital Asset and Debt Administration

Capital assets

The County's investment in capital assets, net of accumulated depreciation, for governmental activities as of June 30, 2016, was $37,326,708. The total decrease in the net investment was 2.56% for governmental activities.

	Capital Assets (Net of accumulated depreciation)			
	Governmental Activities		Total Primary Government	
	2016	2015 (Restated)	2016	2015 (Restated)
Non-depreciable assets:				
Land	$ 1,698,982	$ 1,883,196	$ 1,698,982	$ 1,883,196
Total non-depreciable assets	1,698,982	1,883,196	1,698,982	1,883,196
Depreciable assets:				
Buildings	8,655,623	8,520,239	8,655,623	8,520,239
Improvements	2,485,147	2,485,147	2,485,147	2,485,147
Machinery and equipment	6,558,941	6,407,832	6,558,941	6,407,832
Infrastructure	45,103,789	44,390,560	45,103,789	44,390,560
Total depreciable assets	62,803,500	61,803,778	62,803,500	61,803,778
Total Capital Assets	64,502,482	63,686,974	64,502,482	63,686,974
Less accumulated depreciation:				
Buildings	3,373,621	3,201,053	3,373,621	3,201,053
Improvements	844,179	781,542	844,179	781,542
Machinery and equipment	4,009,879	3,712,403	4,009,879	3,712,403
Infrastructure	18,580,043	17,684,020	18,580,043	17,684,020
Total Accumulated Depreciaton	26,807,722	25,379,018	26,807,722	25,379,018
Book value - depreciable assets	$ 37,694,760	$ 38,307,956	$ 37,694,760	$ 38,307,956

See Note 3-D beginning on page 30 for additional information about the County's capital assets.

Long-term debt

At the end of the year, the County had total long-term debt outstanding of $1,918,016. $1,346,704 of this total amount is supported by pledged revenues generated primarily by the County's governmental activities, and real and personal property.

The County's long-term debt relates to capital leases and net pension liability.

	Outstanding Debt			
	Governmental Activities		Total Primary Government	
	2016	2015 (Restated)	2016	2015 (Restated)
Capital leases	$ 1,346,704	$ 1,360,709	$ 1,346,704	$ 1,360,709
Net pension liability	571,312	478,142	571,312	478,142
Total	$ 1,918,016	$ 1,838,851	$ 1,918,016	$ 1,838,851

See Note 3-G on pages 33-39 for additional information about the County's long-term debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The County's elected and appointed officials considered many factors when setting the year ending June 30, 2016 budget and tax rates. Sales tax, which is the second largest revenue source had approximately a 5% decrease for the year period ended Jun 30, 2016, when compared to the previous year.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment of public accountability. If you have questions about this report or would like to request additional information, contact:

Bacon County Board of Commissioners
P.O. Box 356
Alma, Georgia 31510
Telephone: (912) 632-5214

Bacon County, Georgia
Statement of Net Position
June 30, 2016

	Primary Government		Component Unit
	Governmental Activities	Total	Bacon County Board of Health
ASSETS			
Cash and cash equivalents	$ 2,286,012	$ 2,286,012	$ 136,319
Property taxes receivable	524,610	524,610	-
Accounts receivable, net	291,879	291,879	-
Due from other governments	332,119	332,119	69,832
Inventories	12,612	12,612	-
Capital assets, non depreciated	1,698,982	1,698,982	-
Capital assets, depreciated, net	35,995,778	35,995,778	-
Total assets	41,141,992	41,141,992	206,151
DEFERRED OUTFLOWS OF RESOURCES			
Pension	134,133	134,133	17,448
Total deferred outflows of resources	134,133	134,133	17,448
LIABILITIES			
Accounts payable	401,582	401,582	-
Note payable-current	250,000	250,000	-
Compensated absences due within one year	-	-	8,163
Compensated absences due in more than one year	-	-	8,163
Capital leases due within one year	337,344	337,344	-
Capital leases due in more than one year	1,009,360	1,009,360	-
Net pension liability	571,312	571,312	292,268
Total liabilities	2,569,598	2,569,598	308,594
DEFERRED INFLOWS OF RESOURCES			
Pension	47,249	47,249	23,423
Total deferred inflows of resources	47,249	47,249	23,423
NET POSITION			
Net investment in capital assets	36,348,056	36,348,056	-
Restricted for capital projects	1,394,497	1,394,497	-
Restricted for health and welfare programs	33,846	33,846	-
Restricted for housing and development	294,204	294,204	-
Restricted for judicial	49,312	49,312	-
Restricted for public safety	285,826	285,826	-
Restricted for prior year program income	-	-	90,501
Unrestricted	253,537	253,537	(198,919)
Total Net Position	$ 38,659,278	$ 38,659,278	$ (108,418)

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

Bacon County, Georgia
Statement of Activities
For the Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues: Charges for Services and Fines	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Total	Component Unit: Bacon County Board of Health
Primary government:							
Governmental activities:							
General government	1,198,492	$ 101,029	$ 12,000	$ -	$ (1,085,463)	$ (1,085,463)	$ -
Judicial	684,274		-	-	(684,274)	(684,274)	-
Public safety	3,894,837	1,385,922	141,039	20,000	(2,347,876)	(2,347,876)	-
Public works	2,831,702	441,838	33,462	434,598	(1,921,804)	(1,921,804)	-
Health and welfare	261,403	-	39,961	-	(221,442)	(221,442)	-
Culture and recreation	280,759	-	-	-	(280,759)	(280,759)	-
Housing and development	475,675	118,479	-	-	(357,196)	(357,196)	-
Interest	74,385	-	-	-	(74,385)	(74,385)	-
Total governmental activities	9,701,527	2,047,268	226,462	454,598	(6,973,199)	(6,973,199)	-
Total primary government	$ 9,701,527	$ 2,047,268	$ 226,462	$ 454,598	(6,973,199)	(6,973,199)	-
Component units:							
Bacon County Board of Health	$ 410,507	$ 176,886	$ 284,524	$ -	-	-	50,903
Total component units	$ 410,507	$ 176,886	$ 284,524	$ -	-	-	50,903
General revenues:							
Property taxes					3,651,318	3,651,318	-
Sales taxes					1,900,345	1,900,345	-
Insurance premium tax					400,135	400,135	-
Other taxes					155,656	155,656	-
Unrestricted investment earnings					43	43	-
Miscellaneous					140,225	140,225	-
Total general revenues					6,247,722	6,247,722	-
Change in Net Position					(725,477)	(725,477)	50,903
Net position, beginning of year, as restated					39,384,755	39,384,755	(159,321)
Net Position - End of Year					$ 38,659,278	$ 38,659,278	$ (108,418)

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

Bacon County, Georgia
Balance Sheet
Governmental Funds
June 30, 2016

	General	2012 SPLOST	Multiple Grant	Ambulance Service	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 408,486	$ 714,410	$ 435,739	$ 187,826	$ 539,551	$ 2,286,012
Taxes receivable, net of allowance	279,668	-	-	244,942	-	524,610
Accounts receivable, net of allowances	253,250	-	33,884	-	4,745	291,879
Due from other governments	135,298	188,151	8,670	-	-	332,119
Due from other funds	71,765	-	-	-	162,259	234,024
Inventories	12,612	-	-	-	-	12,612
Total Assets	$ 1,161,079	$ 902,561	$ 478,293	$ 432,768	$ 706,555	$ 3,681,255
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 356,752	$ -	$ 8,670	$ 12,589	$ 23,572	$ 401,583
Notes payable	250,000	-	-	-	-	250,000
Due to other funds	162,259	37,880	33,884	-	-	234,023
Total Liabilities	769,011	37,880	42,553	12,589	23,572	885,605
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	249,612	-	-	-	-	249,612
Total deferred inflows of resources	249,612	-	-	-	-	249,612
Fund Balances						
Nonspendable - inventory	12,612	-	-	-	-	12,612
Restricted for:						
Drug abuse and education programs	40,436	-	-	-	-	40,436
Capital projects	-	864,681	435,739	-	94,077	1,394,497
Housing and development programs	-	-	-	-	253,768	253,768
Judicial	-	-	-	-	49,312	49,312
Public safety programs	-	-	-	-	285,826	285,826
Assigned for:						
Airport operations	162,692	-	-	-	-	162,692
DFACS budget	52,629	-	-	-	-	52,629
Public safety operations	64,691	-	-	420,179	-	484,870
Blueberry research	25,257	-	-	-	-	25,257
Unassigned	(215,861)	-	-	-	-	(215,861)
Total Fund Balances	142,456	864,681	435,739	420,179	682,983	2,546,038
Total Liabilities, Deferred Inflows of resources and fund balances	$ 1,161,079	$ 902,561	$ 478,293	$ 432,768	$ 706,555	$ 3,681,255

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

Bacon County, Georgia
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position
June 30, 2016

Total Governmental Fund Balances		$ 2,546,038
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.		
Cost of capital assets	$ 64,502,482	
Less accumulated depreciation	(26,807,722)	37,694,760
Other assets are not available to pay for current period expenditures and therefore are deferred in the funds		
Property taxes		249,612
Deferred outflows of resources are not due and payable in the current period and therefore are not reported in the funds. The deferred outflows of resources consist of pension related differences between projected and actual earnings on plan investments.		134,133
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Net pension liability		(571,312)
Liabilities not due and payable in the current period and therefore not reported in the governmental fund balance sheets but are reported on the government-wide statement of net position.		
Capital leases		(1,346,704)
Deferred inflows of resources are not available to pay for current period expenditures and therefore are not reported in the funds. These deferred inflows of resources consist of pension related experience differences.		(47,249)
Net Position of Governmental Activities		$ 38,659,278

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

Bacon County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2016

	General	2012 SPLOST	Multiple Grant	Ambulance Service	Other Governmental Funds	Total Governmental Funds
Revenues						
Taxes	$ 5,006,293	$ 1,169,069	$ -	$ -	$ -	$ 6,175,362
Licenses and permits	18,481	-	-	-	-	18,481
Intergovernmental	122,102	-	502,703	10,541	45,714	681,060
Charges for services	1,107,906	-	-	504,782	275,787	1,888,475
Fines and forfeitures	129,362	-	-	-	10,950	140,312
Investment earnings	-	-	-	-	43	43
Miscellaneous	140,225	-	-	-	-	140,225
Total revenues	6,524,369	1,169,069	502,703	515,323	332,494	9,043,958
Expenditures						
Current:						
General government	1,156,739	-	-	-	-	$ 1,156,739
Judicial	674,700	-	-	-	3,785	678,485
Public safety	3,282,378	-	33,884	191,930	287,042	3,795,234
Public works	1,584,267	-	-	-	-	1,584,267
Health and welfare	201,141	-	39,961	-	-	241,102
Culture and recreation	259,258	-	-	-	-	259,258
Housing and development	309,325	-	10,445	-	-	319,770
Intergovernmental	-	246,644	-	-	-	246,644
Debt service:						
Principal	-	143,188	-	134,153	-	277,341
Interest	-	28,597	-	11,414	-	40,011
Capital outlay	-	315,344	589,479	-	25,740	930,563
Total expenditures	7,467,808	733,773	673,769	337,497	316,567	9,529,414
					-	
Excess (deficiency) of revenues over expenditures	(943,439)	435,296	(171,066)	177,826	15,927	(485,456)
Other financing sources (uses):						
Inception of capital leases	311,444	-	-	-	-	311,444
Proceeds of capital asset dispositions	-	-	-	-	121,920	121,920
Transfers in	150,000	-	-	-	12	150,012
Transfers out	(12)	-	-	(150,000)	-	(150,012)
Total other financing sources and uses	461,432	-	-	(150,000)	121,932	433,364
					-	
Net change in fund balances	(482,007)	435,296	(171,066)	27,826	137,859	(52,092)
					-	
Fund balances - beginning of year-restated	624,463	429,385	606,805	392,353	545,124	2,598,130
					-	
Fund balances - end of year	$ 142,456	$ 864,681	$ 435,739	$ 420,179	$ 682,983	$ 2,546,038

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

Bacon County, Georgia
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities
For the Year Ended June 30, 2016

Net Change in Fund Balances - Total Governmental Funds		$ (52,092)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlays in the current period.		
Depreciation expense	$ (1,671,412)	
Capital outlay	1,242,430	(428,982)
The book value of capital assets sold are reported on the government-wide statement of activities but not reported in the governmental fund's operating statement less book value of traded-in asset capitalized.		(184,214)
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.		
Property taxes:		
Deferred at 06/30/15	(317,520)	
Deferred at 06/30/16	249,612	(67,908)
Pension contributions reported as expenditures in the governmental funds are reported as deferred outflows of resources in the statement of net position because the net position liability is measured prior to the County's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the statement of activities		(6,286)
The issuance of long-term debt (i.e., bonds, leases, notes) provides current financial resources to governmental funds. The repayment of principal on long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Debt issued or incurred:		
Issuance of capital leases	(311,444)	
Principal repayments:		
Repayment of capital leases	325,449	14,005
Change in Net Position of Governmental Activities		$ (725,477)

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

Bacon County, Georgia
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds - Agency Funds
June 30, 2016

	June 30, 2016
Assets	
Cash	$ 380,160
Total Assets	$ 380,160
Liabilities	
Due to others	$ 380,160
Total Liabilities	$ 380,160

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

Bacon County, Georgia
Notes to the Basic Financial Statements
For the Year Ended June 30, 2016

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Bacon County, Georgia (the County) is a political subdivision of the State of Georgia and was formed in 1914. The County operates under a Commission form of government and is governed by a full-time elected Chairman and by a part-time five member elected board of county commissioners, which is governed by state statutes and regulations. There are certain elected officials whose operations are wholly included within the financial records and financial statements of the County. These elected officials include the Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge and Clerk of the Superior Court. The County's major services include general government, courts, public safety, public works, health and welfare, culture and recreation and housing and development.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County does not follow subsequent private-sector guidance for its enterprise funds.

The more significant of the County's accounting policies are described below.

1-A. Reporting Entity

The reporting entity is comprised of the primary government, components units and other organizations that are included to ensure that the financial statements are not misleading. the primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this includes the constitutionally elected officers.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) it is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; The County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes of issues their debt.

The component init columns included on the government-wide financial statements identify the financial data of the County's discretely presented component unit. It is reported separately to emphasize that it is legally separate from the County.

A brief description of the discretely presented component unit follows:

Bacon County Board of Health - The Bacon County Board of Health is responsible for providing general health care within the County of Bacon, Georgia. The Board of Health consists of seven members. Board membership is automatic for the County Commission Chairman, County Superintendent of Schools and the Mayor of the City of Alma who serve while holding office. The remaining four members serve six year terms with three members being appointed by the Commissioners of Bacon County, Georgia and one member being appointed by the Alma City Council. The financial operations of the Bacon County Board of Health are presented as a governmental fund type. The Board of Health is reported on a June 30, 2016 fiscal year.

Complete financial statements for the individual component unit discussed above may be obtained at the following address:
Southeast health District Finance Director
1101 Church Street
Waycross, Georgia 31501

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Related Organizations – The following is a related organization for which the County appoints one or more of the Board of Directors but it does not meet any of the reporting entity criteria:

- Southern Georgia Regional Commission
- Southeast Georgia Development Authority

Joint Ventures – The County participates in the following two joint ventures:

Southern Georgia Regional Commission (SGRC) - The County, in conjunction with cities and counties in the eighteen county South Georgia area are members of the Southern Georgia Regional Commission (SGRC). Membership in a regional commission (RC) is automatic for each municipality and county in the state. The Official Code of Georgia Annotated Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the RCs. Each county and municipality in the state is required by law to pay minimum annual dues to the RC. The SGRC council membership includes the chief elected official of each county and the chief elected official of one municipality in each county. Additional council members are appointed from the region by the Governor, Lieutenant Governor and the Speaker of the House of Representatives. Separate financial statements are available at the following address: Southern Georgia Regional Commission. 327 West Savannah Avenue, Valdosta, GA 31503, or by calling 229-333-5277.

Southeast Georgia Development Authority - Bacon County, Georgia in conjunction with Appling and Jeff Davis counties have jointly created a regional development authority, which has been named the Southeast Georgia Development Authority. The purpose of the authority is to create a jointly owned regional industrial park consisting of approximately 125 acres located between the Cities of Baxley and Hazlehurst in Appling County, Georgia. Bacon County committed to one-third of the purchase price of the land which amounted to $75,000. The County Chairman serves on the board of the Southeast Georgia Development Authority. Separate financial statements are available from the following address: Bacon County Board of Commissioners, 502 West 12th Street, Alma, Georgia 31510.

1-B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements - The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are normally 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. Fiduciary funds are not presented in the government-wide financial statements.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements – During the year, he County segregates transactions related to certain County functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental and proprietary funds.

Major individual governmental funds are reported as separate columns.

Fund Accounting – The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds - Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The County has the following major governmental funds:

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

2012 SPLOST Fund – The 2012 SPLOST Fund is used to account for the collection and disbursement of the 2012 1% Special Local Option Sales Tax (SPLOST) funds to be used for the acquisition of equipment or construction of major capital facilities or infrastructure and other projects.

Multiple Grant Fund – The Multiple Grant Fund is used to account for financial resources used for the acquisition or construction of major capital facilities, mainly roads. The County's multiple grant fund is used to account for grant money received from the State of Georgia Department of Transportation and grant money from other sources.

Ambulance and Rescue Service Fund - This fund was established for the control of the operating revenue and expense of the County's ambulance and rescue service. Previously reported as an enterprise fund in prior years, the County determined the fund should now be reported as a governmental fund due to a change in its operations.

Fiduciary Funds- Fiduciary fund reporting focuses on assets and liabilities. The County's fiduciary funds are all agency funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1-C. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements – All governmental fund financial statements are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

1-D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. Fiduciary funds are reported on the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues – Exchange Transactions – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase "available for exchange transactions" means expected to be received within 60 days of year-end.

Revenues – Non - exchange Transactions – Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (Note 3-C). Revenue from grants and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, charges for services and federal and state grants.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unearned Revenue – Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On both the government-fund financial statements and the government-wide financial statements, revenues are deferred for:

- Grants and entitlements received before the eligibility requirements are met (e.g., cash advances).

Expenses/Expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

1-E. Assets, Liabilities and Fund Equity

1-E-1. Cash, Cash Equivalents, and Investments

The County has defined cash and cash equivalents to include cash on hand, demand deposits, amounts with fiscal agents and investments with an original maturity of three months or less. Time deposits are classified as cash and cash equivalents without regard to maturity date.

The County, during the year, invested funds in demand deposits of local banks. Investments are stated at cost.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or any other states
- Obligation of the Unites States Government
- Obligations fully insured or guaranteed by the United States Government or Government Agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

1-E-2. Receivables

All trade and property tax receivables are shown net of an allowance for uncollectibles, where applicable.

1-E-3. Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental activities column of the statement of net position.

1-E-4. Consumable Inventories

The costs of inventories are recorded as expenditures when purchased in all funds. The costs of inventories at year end, if any, are not considered material to the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1-E-5. Prepaid Items

Payments made to vendors for services that will benefit future accounting periods are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which the services are consumed. At the fund reporting level, an equal amount of the fund balance is reserved, as this amount is not available for general appropriations.

1-E-6. Restricted Assets

Certain items are classified as restricted in the general fund because their use has been restricted by the Board of Commissioners, grant contracts or applicable statutes or agreements.

1-E-7. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the government fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars on machinery and equipment and a fifty-thousand-dollar threshold on buildings, improvements and infrastructure. The County's infrastructure consists of roads and bridges. The County's infrastructure was reported retroactively in 2007. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacements.

Depreciation is computed using the straight-line method over the following estimated useful lives:

Asset Class	Governmental Activities Estimated Lives	Capitalization Threshold
Primary Government:		
Buildings and improvements	25-50	$ 50,000
Machinery and equipment	7 - 10	$ 5,000
Infrastructure	25 - 50	$ 50,000
Component Unit:		
Machinery and equipment	5 - 20	$ 5,000

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1-E-8. Compensated Absences

The liability for compensated absences has not been accrued as this amount is payable only if approved by the County Chairman and if the employee is separated in good standing. Accumulated annual leave must be taken during the year it is earned. The maximum accumulation of sick leave is 45 days. Employees will not be paid for accumulated sick leave upon separation.

1-E-9. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Notes are recognized as a liability in the governmental fund financial statements when due.

1-E-10. Deferred Inflows/Outflows

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expenses/expenditure) until then. The County did not have any items that qualify for reporting in this category for the year ended June 30, 2015.

In addition to liabilities, the statement of net position and the balance sheet for governmental funds will sometimes report a separate section for deferred inflows of resources. This separate financial statement, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County had one item that qualifies for reporting in this category. This item arises only under the modified accrual basis of accounting. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. the governmental funds report unavailable revenue from property taxes and grants and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

The County did not have deferred inflows and outflows related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. If applicable, the difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1-E-11. Fund Equity

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 – Fund balances may be classified as follows:

- ***Nonspendable*** – Fund balances are reported as Nonspendable when amounts cannot be spent because they are either (a) not in a 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 County Commission 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 County Commission through a motion. The fund balance must result from a specific revenue stream committed for a specific purpose. Only the County Commission may modify or rescind the commitment.
- ***Assigned*** – Fund balances are reported as assigned when amounts are restrained by the County Commissions intent to be used for specific purposes, but are neither restricted nor committed. By motion, only the County Commission can authorize an assignment of fund balances. Also, any of the fund balance reported at year-end that is included in the subsequent years' budget is reported as assigned.
- ***Unassigned*** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund.

Net Position Flow Assumptions – In order to report net position as restricted – net position and an unrestricted – net position of the government-wide and proprietary fund financial statements, the County has established a flow assumption policy. It is the County's policy to use restricted – net position first before using unrestricted – net position.

Fund Balance Flow Assumptions – It is the County's policy to consider restricted fund balance to have been used before any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position – Net position represents the difference between assets and liabilities. The net invested in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment amount is also adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1-E-12. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and in the after non-operating revenues/expenses section in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between funds reported in the governmental activities column are eliminated.

1-E-13. Use of Estimates

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

1-E-14. Comparative Data

Comparative total data for the prior year have been presented only for individual in the financial statements in order to provide an understanding of the changes in the financial position and operations of these funds

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A. Budgetary Information – The County normally adopts an annual operating budget for all governmental funds except the capital projects funds, which have an adopted project budget. The budget resolution reflects the total of each department's appropriation in each fund.

For the year ended June 30, 2016, the County did not adopt annual budgets for the Jail Commissary, Confiscated Assets, Fire Department, Sheriff Fingerprint and Development Authority Special Revenue Funds.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles with the exception of the capital projects funds, which have project length budgets, rather than annual budgets.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. Any change in total to a fund or departmental appropriation within a fund requires approval of the Board of County Commissioners. The County Chairman may approve transfers within departments.

During the year, The County Commissioners approved budget revisions to the original budget for the year ended June 30, 2016. All unexpended annual appropriations lapse at year-end.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

Excess of Expenditures Over Appropriations

Expenditures exceeded appropriations for the year ended June 30, 2016 in the following departments for the general fund:

	General Fund
Current:	
Health Department	$ 1,918

The over expenditures in these areas were funded by under expenditures in other departments, other financing sources and available fund balance.

Expenditures exceeded appropriations in the following funds and these over expenditures were funded by additional revenues over amounts budgeted.

	Overexpenditures
Special Revenue Funds:	
Emergency Management Agency Fund	$ 2,481
E-911 Fund	$ 18,824

SPLOST Funds Noncompliance-

Funds have been advanced to and are due from other funds in the amount of $500 for the 2005 SPLOST.

Funds have been advanced from and are due to other funds in the amount of $37,880 for the 2012 SPLOST.

3-A. Deposits

Deposits – The County's cash and investment policy limits deposits to demand and money market accounts and time deposits at local banks. The County's deposits shall be secured by Federal Depositary Insurance Corporation (FDIC) coverage and/or bank pledges. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held, less the FDIC insurance.

Custodial Credit Risk – Deposits - The custodial credit risk for deposits is the risk that, in the event of bank failure, the County's deposits may not be recovered.

As of June 30, 2016, all of the County's deposits were covered either by FDIC coverage or collateralized by the financial institution or a combination of the two.

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Also, the Bacon County Board of Health deposits were covered either by FDIC coverage or were entirely insured or collateralized with securities held by the component unit's agent in the component unit's name.

Primary government cash and cash equivalents reconciliation:

	Cash and Cash Equivalents
Primary government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	$ 2,286,012
Statement of Fiduciary Assets and Liabilities	380,160
Total	$ 2,666,172

3-B. Receivables

Receivables at June 30, 2016 consisted of taxes, accounts (billings for user charges) and intergovernmental receivables arising from grants.

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

The allowance for uncollectibles is as follows:

- General fund - $ 5,444

3-C. Property Taxes

The Board of Commissioners usually levy property taxes in September of each year. Property taxes attached as an enforceable lien on property as of January 1. Property is appraised and a lien on such property becomes enforceable 60 days after the final notification of delinquency of property taxes. Property tax bills are usually rendered in October each year.

The County's property tax calendar for 2015 was as follows:
Property taxes attached as an enforceable lien on property as of January 1, 2015. The tax levy was approved on September 22, 2015. Taxes became due on October 7, 2015 and became delinquent on December 29, 2015.

The County bills and collects its own property taxes and collects property, vehicle and mobile home taxes for the County Board of Education, the City of Alma and the State of Georgia. Collection of the County's and other governmental agencies' taxes is the responsibility of the Tax Commissioner's Office, which is accounted for in an agency fund.

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

3-D. Capital Assets

Primary Government:
Governmental Activities:

	Prior Beginning Balance	Ambulance Service	Restated Beginning Balance	Increases	Decreases	Balance
Capital assets, not being depreciated						
Land	$ 1,883,196	$ -	$ 1,883,196	$ -	$ (184,214)	$ 1,698,982
Total capital assets, not being depreciated	1,883,196	-	1,883,196	-	(184,214)	1,698,982
Capital assets, being depreciated						
Buildings	8,520,239	-	8,520,239	135,384	-	8,655,623
Improvements	2,485,147	-	2,485,147	-	-	2,485,147
Equipment, vehicles and furniture	5,536,898	870,934	6,407,832	461,578	(310,469)	6,558,941
Infrastructure	44,390,560	-	44,390,560	713,229	-	45,103,789
Total capital assets, being depreciated	60,932,844	870,934	61,803,778	1,310,191	(310,469)	62,803,500
Less accumulated depreciation for:						
Buildings	(3,201,053)	-	(3,201,053)	(172,568)	-	(3,373,621)
Improvements	(781,542)	-	(781,542)	(62,637)	-	(844,179)
Equipment, vehicles and furniture	(3,344,771)	(367,632)	(3,712,403)	(540,184)	242,708	(4,009,879)
Infrastructure	(17,684,020)	-	(17,684,020)	(896,023)	-	(18,580,043)
Total accumulated depreciation	(25,011,386)	(367,632)	(25,379,018)	(1,671,412)	242,708	(26,807,722)
Total capital assets, being depreciated,net	35,921,458	503,302	36,424,760	(361,221)	(67,761)	35,995,778
Net governmental activities capital assets	$ 37,804,654	$ 503,302	$ 38,307,956	$ (361,221)	$ (251,975)	$ 37,694,760

Depreciation was charged to the governmental activities as follows:

General government	$ 72,728
Judicial	5,157
Public safety	264,087
Public works	1,194,210
Health and social services	20,207
Culture and recreation	21,454
Housing and development	93,569
	$ 1,671,412

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Business-Type Activities:
The Ambulance and Rescue Service was previously reported as an enterprise fund in prior years, the County determined the fund should now be reported as a governmental fund due to a change in its operations. The effect on the capital assets is as follows:

	Original June 30, 2015 Balance	Transfer to Governmental Activities	Restated June 30, 2015 Balance
Capital assets, being depreciated			
Equipment	$ 870,934	$ (870,934)	$ -
Total capital assets, being depreciated	870,934	(870,934)	-
Less accumulated depreciation for:			
Equipment	367,632	(367,632)	-
Total accumulated depreciation	367,632	(367,632)	-
Net business-type activities capital assets	$ 1,238,566	$ (1,238,566)	$ -

Discretely Presented Component Units

Capital assets for the Bacon County Board of Health for the year ended June 30, 2016 was as follows:

	Balance at June 30, 2015	Additions	Reductions	Balance at June 30, 2016
Primary Government				
Governmentl Activities:				
Depreciable Capital Assets:				
Equipment	$ 44,790	$ -	$ -	$ 44,790
	44,790	-	-	44,790
Less Accumulated Deprciation for:				
Equipment	(44,028)	(762)	-	(44,790)
Total Accumulated Depreciation	(44,028)	(762)	-	(44,790)
Total Depreciable Capital Assets, Net	$ 762	$ (762)	$ -	$ -

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

3-E. Interfund Balances

Interfund Balances – Interfund balances at June 30, 2016 consisted of the following amounts and represent charges for services or reimbursable expenses. The County expects to repay all interfund balances within one year.

	Payable from:			
Payable to:	General Fund	2012 SPLOST	Grant Fund	Total
E-911 Fund	$ 161,759	$ -	$ -	$ 161,759
General Fund	-	37,880	33,884	71,764
SPLOST 2005	500	-	-	500
Total	$ 162,259	$ 37,880	$ 33,884	$ 234,023

3-F. Short-Term Debt

Notes Payable

At June 30, 2016 the County had an outstanding line of credit note payable in the amount of $250,000. The line of credit was for the purpose of enabling the County to meet its current obligations in a timely manner.

Changes in Short-Term Debt - Changes in the County's short-term obligations consisted of the following for the year ended June 30, 2016:

	Outstanding 6/30/2015	Additions	Reductions	Outstanding 6/30/2016
Note payable:				
General fund	$ 250,000	$ 1,450,000	$ 1,450,000	$ 250,000

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

3-G. Long-Term Debt

The following is a summary of the outstanding long-term debt issues at June 30, 2016:

Governmental Activities Debt - The County reports twelve capital leases for governmental activities.

2012 Caterpillar Financial Services Capital Lease - The County entered into a capital lease agreement at an interest rate of 3.49% for 60 months with Caterpillar Financial Services to acquire a caterpillar 140M motor grader. The lease obligation is effective during the period May 2012 through June 2016. Monthly payments for principal and interest began on June 14, 2012. Total payments for the equipment were $163,797 (principal of $150,250 and interest of $13,547). This year $15,058 was included in depreciation expense. The equipment acquired by lease is included in governmental activities general capital assets in the amount of $169,024 (cost of $150,581 less accumulated depreciation of $82,819). This lease was paid in full during the year ended June 30,2016 from the SPLOST 12 Fund.

2012 Caterpillar Financial Services Capital Lease - The County entered into a capital lease agreement at an interest rate of 2.85% for 60 months with Caterpillar Financial Services to acquire a 12M caterpillar motor grader. The lease obligation is effective during the period January 2012 through January 2017. Monthly payments for principal and interest began on February 18, 2012. Total payments for the equipment are $217,177 (principal of $195,060 and interest of $22,117). This year $27,866 was included in depreciation expense. The equipment acquired by lease is included in governmental activities general capital assets in the amount of $83,597 (cost of $195,060 less accumulated depreciation of $111,463). This lease is being retired from the SPLOST 12 Fund.

Annual debt service requirements of this capital lease as of June 30, 2016, follow:

Year Ending June 30,	Principal	Interest	Total
2017	$ 119,382	$ 4,307	$ 123,689
Total	$ 119,382	$ 4,307	$ 123,689

2014 Caterpillar Financial Services Capital Lease - The County entered into a capital lease agreement at an interest rate of 3.18% for 60 months with Caterpillar Financial Services to acquire a caterpillar 12M2 motor grader. The lease obligation is effective during the period April 2014 through April 2019. Monthly payments for principal and interest began on May 1, 2014. Total payments for the equipment are $278,837 (principal of $248,881 and interest of $29,956). This year $24,888 was included in depreciation expense. The equipment acquired by lease is included in governmental activities general capital assets in the amount of $199,105 (cost of $248,881 less accumulated depreciation of $49,776). This lease is being retired from the SPLOST 12 Fund.

Annual debt service requirements of this capital lease as of June 30, 2016, follow:

Year Ending June 30,	Principal	Interest	Total
2017	$ 23,305	$ 5,362	$ 28,667
2018	26,209	5,063	31,272
2019	144,961	3,575	148,536
Total	$ 194,475	$ 14,000	$ 208,475

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

2014 Caterpillar Financial Services Capital Lease - The County entered into a capital lease agreement at an interest rate of 2.4% for 60 months with Caterpillar Financial Services to acquire a caterpillar 924K wheel loader. The lease obligation is effective during the period November 2014 through October 2019. Monthly payments for principal and interest began on November 6, 2014. Total payments for the equipment are $228,005 (principal of $211,280 and interest of $16,725). This year $21,128 was included in depreciation expense. The equipment acquired by lease is included in governmental activities general capital assets in the amount of $169,024 (cost of $211,280 less accumulated depreciation of $42,256). This lease is being retired from the SPLOST 12 Fund.

Annual debt service requirements of this capital lease as of June 30, 2016, follow:

Year Ending June 30,	Principal	Interest	Total
2017	$ 27,161	$ 3,273	$ 30,434
2018	30,320	2,881	33,201
2019	31,055	2,146	33,201
2020	72,519	549	73,068
Total	$ 161,055	$ 8,849	$ 169,904

2014 Caterpillar Financial Services Capital Lease - The County entered into a capital lease agreement at an interest rate of 2.3% for 60 months with Caterpillar Financial Services to acquire a caterpillar 320EL excavator. The lease obligation is effective during the period October 2014 through October 2019. Monthly payments for principal and interest began on November 6, 2014. Total payments for the equipment are $196,402 (principal of $196,402 and interest of $17,488). This year $19,640 was included in depreciation expense. The equipment acquired by lease is included in governmental activities general capital assets in the amount of $160,395 (cost of $196,402 less accumulated depreciation of $36,007). This lease is being retired from the SPLOST 12 Fund.

Annual debt service requirements of this capital lease as of June 30, 2016, follow:

Year Ending June 30,	Principal	Interest	Total
2017	$ 16,738	$ 3,328	$ 20,066
2018	18,667	3,224	21,891
2019	19,101	2,790	21,891
2020	110,904	832	111,736
Total	$ 165,410	$ 10,174	$ 175,584

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

2015 Caterpillar Financial Services Capital Lease - The County entered into a capital lease agreement at an interest rate of 2.3% for 60 months with Caterpillar Financial Services to acquire a caterpillar CT660 truck. The lease obligation is effective during the period May 2015 through May 2020. Monthly payments for principal and interest began on June 04, 2015. Total payments for the equipment are $94,967 (principal of $89,630 and interest of $5,337). This year $8,963 was included in depreciation expense. The equipment acquired by lease is included in governmental activities general capital assets in the amount of $79,920 (cost of $89,630 less accumulated depreciation of $9,710). This lease is being retired from the SPLOST 12 Fund.

Annual debt service requirements of this capital lease as of June 30, 2016, follow:

Year Ending June 30,	Principal	Interest	Total
2017	$ 16,097	$ 1,314	$ 17,411
2018	17,950	1,043	18,993
2019	18,368	625	18,993
2020	17,212	199	17,411
Total	$ 69,627	$ 3,181	$ 72,808

2015 Caterpillar Financial Services Capital Lease - The County entered into a capital lease agreement at an interest rate of 2.364% for 60 months with Caterpillar Financial Services to acquire a caterpillar 12M3 motor grader. The lease obligation is effective during the period May 2015 through May 2020. Monthly payments for principal and interest began on June 22, 2015. Total payments for the equipment are $288,396 (principal of $264,822 and interest of $23,574). This year $26,482 was included in depreciation expense. The equipment acquired by lease is included in governmental activities general capital assets in the amount of $236,133 (cost of $264,822 less accumulated depreciation of $28,689). This lease is being retired from the SPLOST 12 Fund.

Annual debt service requirements of this capital lease as of June 30, 2016, follow:

Year Ending June 30,	Principal	Interest	Total
2017	$ 24,228	$ 4,841	$ 29,069
2018	27,035	4,677	31,712
2019	27,680	4,032	31,712
2020	155,791	3,116	158,907
Total	$ 234,734	$ 16,666	$ 251,400

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

2016 Caterpillar Financial Services Capital Lease - The County entered into a capital lease agreement at an interest rate of 2.4% for 60 months with Caterpillar Financial Services to acquire a caterpillar 12M3 motor grader. The lease obligation is effective during the period April 2016 through June 2021. Monthly payments for principal and interest began on July 01, 2016. Total payments for the equipment are $114,185 (principal of $107,500 and interest of $6,686). This year $8,963 was included in depreciation expense. The equipment acquired by lease is included in governmental activities general capital assets in the amount of $157,735 (cost of $175,262 less accumulated depreciation of $17,527). This lease is being retired from the SPLOST 12 Fund.

Annual debt service requirements of this capital lease as of June 30, 2016, follow:

Year Ending June 30,	Principal	Interest	Total
2017	$ 17,102	$ 1,929	$ 19,031
2018	20,978	1,859	22,837
2019	21,487	1,350	22,837
2020	22,009	828	22,837
2021	22,544	293	22,837
Total	$ 104,120	$ 6,259	$ 110,379

2016 Caterpillar Financial Services Capital Lease - The County entered into a capital lease agreement at an interest rate of 2.3% for 5 years with Caterpillar Financial Services to acquire a caterpillar 420F2 backhoe loader. The lease obligation is effective during the period July 2015 through July 2020. Annual payments for principal and interest began on July 14, 2016. Total payments for the equipment are $95,110 (principal of $86,952 and interest of $8,158). This year $8,695 was included in depreciation expense. The equipment acquired by lease is included in governmental activities general capital assets in the amount of $78,257 (cost of $86,952 less accumulated depreciation of $8,695). This lease is being retired from the SPLOST 12 Fund.

Annual debt service requirements of this capital lease as of June 30, 2016, follow:

Year Ending June 30,	Principal	Interest	Total
2017	$ 7,822	$ 2,000	$ 9,822
2018	8,002	1,820	9,822
2019	8,186	1,636	9,822
2020	8,374	1,448	9,822
2021	54,568	1,254	55,822
Total	$ 86,952	$ 8,158	$ 95,110

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

2015 Kansas State Bank Capital Lease - The County entered into a capital lease agreement at an interest rate of 5.6% for 3 years with Kansas State Bank to acquire two 2015 Chevrolet Tahoes for the fire department. The lease obligation is effective during the period July 2015 through February 2018. Quarterly payments for principal and interest began on August 3, 2015. Total payments for the equipment are $83,232 (principal of $77,192 and interest of $6,040). This year $11,027 was included in depreciation expense. The equipment acquired by lease is included in governmental activities general capital assets in the amount of $66,164 (cost of $77,192 less accumulated depreciation of $11,028). This lease is being retired from the SPLOST 12 Fund.

Annual debt service requirements of this capital lease as of June 30, 2016, follow:

Year Ending June 30,	Principal	Interest	Total
2017	$ 31,910	$ 2,770	$ 34,680
2018	20,238	569	20,807
Total	$ 52,148	$ 3,339	$ 55,487

2015 Kansas State Bank Capital Lease - The County entered into a capital lease agreement at an interest rate of 3.97% for 5 years with Kansas State Bank to acquire a 2015 Chevrolet 3M4 ambulance. The lease obligation is effective during the period June 2015 through June 2020. Quarterly payments for principal and interest began on September 25, 2015. Total payments for the equipment are $177,814 (principal of $162,144 and interest of $15,700). This year $23,164 was included in depreciation expense. The equipment acquired by lease is included in governmental activities general capital assets in the amount of $138,980 (cost of $162,144 less accumulated depreciation of $23,164). This lease is being retired from the Ambulance Service Fund.

Annual debt service requirements of this capital lease as of June 30, 2016, follow:

Year Ending June 30,	Principal	Interest	Total
2017	$ 28,013	$ 4,307	$ 32,320
2018	29,141	3,179	32,320
2019	30,314	2,006	32,320
2020	31,533	786	32,319
Total	$ 119,001	$ 10,278	$ 129,279

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

2015 Kansas State Bank Capital Lease - The County entered into a capital lease agreement at an interest rate of 5.6% for 3 years with Kansas State Bank to acquire a 2015 Chevrolet G4500 ambulance. The lease obligation was originally effective during the period March 2015 through December 19, 2019. Quarterly payments for principal and interest began on March 15, 2015. Total payments for the equipment are $130,681 (principal of $118,004 and interest of $12,677). This year $18,731 was included in depreciation expense. The equipment acquired by lease is included in governmental activities general capital assets in the amount of $101,459 (cost of $131,116 less accumulated depreciation of $29,657). This lease was paid in full during the year ended June 30,2016 from the Ambulance Service Fund.

2016 United States Department of Agriculture Capital Lease - The County entered into a capital lease agreement at an interest rate of 3.125% for 5 years with United States Department of Agriculture to acquire Two 2016 Ford SUV interceptor vehicles for the Sheriff's department. The lease obligation is effective during the period January 2016 through January 2021. Annual payments for principal and interest begin on January 22, 2017. Total payments for the equipment are $43,610 (principal of $39,800 and interest of $3,810). This year $9,041 was included in depreciation expense. The equipment acquired by lease is included in governmental activities general capital assets in the amount of $54,245 (cost of $63,286 less accumulated depreciation of $9,041). This lease is being retired from the SPLOST 12 Fund.

Annual debt service requirements of this capital lease as of June 30, 2016, follow:

Year Ending June 30,	Principal	Interest	Total
2017	$ 7,822	$ 2,000	$ 9,822
2018	8,002	1,820	9,822
2019	8,186	1,636	9,822
2020	8,374	1,448	9,822
2021	54,568	1,254	55,822
Total	$ 86,952	$ 8,158	$ 95,110

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Changes in Long-Term Debt - Changes in the County's long-term obligations consisted of the following for the year ended June 30, 2016:

	Outstanding 6/30/2015	Additions	Reductions	Outstanding 6/30/2016	Amounts Due Within One Year
Governmental Activities:					
Capital leases:					
Caterpillar Financial Services	$ 29,584	$ -	$ 29,584	$ -	$ -
Caterpillar Financial Services	138,171	-	18,789	119,382	119,382
Caterpillar Financial Services	219,136	-	24,661	194,475	23,305
Caterpillar Financial Services	190,013	-	28,958	161,055	27,161
Caterpillar Financial Services	183,272	-	17,862	165,410	16,738
Caterpillar Financial Services	86,805	-	17,178	69,627	16,097
Caterpillar Financial Services	260,574	-	25,840	234,734	24,228
Caterpillar Financial Services	-	107,500	3,380	104,120	17,102
Caterpillar Financial Services	-	86,952	-	86,952	7,822
Kansas State Bank	145,930	-	26,929	119,001	28,013
Kansas State Bank	-	77,192	25,044	52,148	50,018
Kansas State Bank	107,224	-	107,224	-	-
USDA	-	39,800	-	39,800	7,478
Total capital leases	1,360,709	311,444	325,449	1,346,704	337,344
Net pension liability	478,142	93,170	-	571,312	-
Total Governmental Activities	$ 1,838,851	$ 404,614	$ 325,449	$ 1,918,016	$ 337,344

3-H. Fund Equity

Net Investment in Capital Assets

The "net investment in capital assets" reported on the government-wide statement of net position as of June 30, 2016 are as follows:

Net investment in capital assets	Governmental Activities
Cost of capital assets	$ 64,134,430
Less accumulated depreciation	26,807,722
Book value	37,326,708
Less capital related debt	1,346,704
Net investment in capital assets	$ 35,980,004

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

3-I. Sanitary Landfill Post-Closure Care Costs

On April 8, 1994, the Alma-Bacon County Sanitary Landfill was closed. Various state and federal laws and regulations require certain maintenance and monitoring to be performed on the site. Expenditures since that date are expensed as incurred. The annual cost of maintaining and monitoring the closed sanitary landfill is estimated to be $8,500. However, the actual cost of postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. No liability has been recorded in the accounts of Bacon County, Georgia for future costs.

NOTE 4 - OTHER INFORMATION

4-A. Risk Management

Interlocal Risk Management Agency - The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other counties in the state as part of the Interlocal Risk Management Agency (IRMA) for property and liability insurance and the Association of County Commissioners of Georgia (ACCG) Group Self-Insurance Worker's Compensation Fund (WCSIF), public entity risk pools currently operating as common risk management and insurance programs for member local governments. The ACCG administers both risk pools.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pools' agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

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

The County has not compiled a record of the claims paid up to the applicable deductible for the prior or current fiscal year. The County is not aware of any claims, which the County is liable for (up to the applicable deductible) which were outstanding and unpaid at June 30, 2016. No provision has been made in the financial statements for the year ended June 30, 2016, for any estimate of potential unpaid claims.

The County carries a combined property, casualty and crime coverage with the ACCG–IRMA.

4-B. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County has an agreement with the Bacon County Hospital Authority that in the event of nonpayment by the hospital authority of hospital revenue bonds, the County will levy a hospital bond tax millage rate sufficient to cover the current principal and interest payment of the hospital revenue bonds. The County has never been called upon to

make any direct payments pursuant to such guarantee.

NOTE 4 - OTHER INFORMATION (Continued)

Bacon County is a defendant in various legal proceedings and litigations arising in the normal course of operations. Although the outcome of these proceedings is not presently determinable, in the opinion of the county attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

4-C. Special Purpose Local Option Sales Tax (SPLOST)

On November 8, 2005, Bacon County voters approved a referendum imposing a special one percent retail sales and use tax for a limited period of time not to exceed six years, for the collection of an estimated $6,000,000, from the imposition date of April 1, 2006. This revenue is reported in the 2005 SPLOST special revenue fund. The purpose is to fund various capital projects of the County, City of Alma, Bacon County Hospital, Bacon County Development Authority and the Alma-Bacon County Recreation Department.

On November 8, 2011, Bacon County voters approved a referendum imposing a special one percent retail sales and use tax for a limited period of time not to exceed six years, for the collection of an estimated $6,000,000, from the imposition date of April 1, 2012. This revenue is reported in the 2012 SPLOST special revenue fund. The purpose is to fund various capital projects of the County, City of Alma, Bacon County Hospital, Alma-Bacon County Recreation Department, Alma-Bacon County Fire Department, and Water and Waste Treatment Plant.

4-D. Pension Plans

Primary Government

Plan Description. The County is a participating member of the Association of County Commissioners of Georgia (ACCG) Defined Benefit Plan (Plan), an agent multiple-employer retirement system, administered by the ACCG. This is a defined benefit pension plan, which provides retirement, disability and death benefits to plan members and beneficiaries. The Commission has established provisions, which assign the authority to the commission members to establish and amend the benefit provisions of the plan.

Control over the operation of the plan is vested with ACCG along with custody of the plan assets. The plan provides that the County has no liability with respect to payments or benefits or otherwise under the plan except to pay over to ACCG such actuarially determined contributions as are required to meet minimum funding standards of the Public Retirement Systems Standards Law and provides benefits thereunder. If terminated, the plan provides that if there are funds remaining after the satisfaction of all liabilities, such funds shall not revert to the County but shall be allocated to employees. All full-time County employees are eligible to participate in the plan on the January 1st following the completion of three years of service. These benefit provisions and powers to amend the plan were established by a resolution executed by the County Board of Commissioners.

There are no loans to any of the County officials or other "party-in-interest," and there are no prohibited transactions. The plan assets do not include any securities or investments in Bacon County. The funds are managed by independent money managers.

The annual report and more detailed information regarding the plan can be obtained by writing to Pension Service Company, 1100 Circle 75 Parkway, suite 320, Atlanta, GA 30339

NOTE 4 - OTHER INFORMATION (Continued)

At January 1, 2016, the date of the most recent actuarial valuation, there were 104 participants consisting of the following:

Retirees, beneficiaries and disables currently receiving benefits	18
Terminated vested participants entitled to but not yet receiving benefits	41
Active participants	45
Total number of participants	104

Benefits Provided. The plan provides retirement and death benefits. Benefits are based on years of credited service, equal to one year of full-time employment. Benefits vest evenly over five years of service. Participants become eligible to retire with unreduced benefits at age 60, 10 years of service and with 3 years of plan participation. The amount of monthly benefits to be provided for each participant at their normal retirement date is equal to one percent of the participant's average annual compensation multiplied by the participant's total number of years of service. The Plan also provides benefits in the event of death or disability.

Contributions. Employees make no contributions to the plan. The County is required to contribute the remaining amounts necessary to fund the plan in compliance with the minimum funding standards of the Public Retirement Systems Law. The Board of Commissioners provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy. The County's contributions were $113,588 for the year ended June 30, 2016.

Net Pension Liability. At June 30, 2016, the County reported a net pension liability of $571,312. The net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016. For the fiscal year ended June 30, 2016, the County recognized pension expense of $130,228.

Actuarial Assumptions. The total pension liability in the January 1, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

1.	Investment Return	7.50% per year
2.	Future Salary Increases	3.5% to 6.0% per year based on age
3.	Mortality	RP-2000 projected with scale AA
4.	Termination	An experienced based, age and service based set of rates
5	Disability	Male rates (used for both sexes) derived from a 1977 Social Security Administration study
6.	Retirement	Normal retirement attained at age 65 and 5years of service. Early retirement attained at 60, 10 years of service and 3 years of plan participation.
7.	Administrative Expenses	Set by contract between ACCG and GEBCorp
8.	Actuarial Value of Assets	Smoothed market value with a 5-year smoothing period
9.	Actuarial Cost Method	Entry age normal
10.	Beneficiary	All participants are assumed to have a beneficiary of the same age as the participant
11.	Participants on Sick Leave	Participant on sick leave are considered employees of County
12.	Cost of Living Adjustment	N/A
13.	Changes Since Prior Valuation	There have been no substantive changes since the last valuation.

NOTE 4 - OTHER INFORMATION (Continued)

The best arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2015 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	30%	25% - 35%
Equities:		
Large Cap	30%	25% - 35%
Mid Cap	5%	2.5% - 10%
Small Cap	5%	2.5% - 10%
REIT	5%	2.5% - 10%
International	15%	10% - 20%
Mulit Cap	5%	2.5% - 10%
Global Allocation	5%	2.5% - 10%
	100%	

Discount Rate. The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be able to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability (Asset)

	Total Pension Liability (Asset) (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 12/31/14	$ 1,672,307	$ 1,194,165	$ 478,142
Changes for the year:			
Service cost	47,918	-	47,918
Interest	125,423	-	125,423
Differences between expected and actual experience	(58,237)	-	(58,237)
Change of assumptions	66,954	-	66,954
Change of benefits	-	-	-
Contributions - employer	-	113,588	(113,588)
Contributions - employee	-	-	-
Net investment income	-	6,403	(6,403)
Benefit payments, including refunds of employee contributions	(46,035)	(44,371)	(1,664)
Administrative expense	-	(9,072)	9,072
Other changes	-	(23,695)	23,695
Net changes	136,023	42,853	93,170
Balances at 12/31/15	$ 1,808,330	$ 1,237,018	$ 571,312

NOTE 4 - OTHER INFORMATION (Continued)

Sensitivity of the Net Pension Asset/Liability to Changes in the Discount Rate. The following presents what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.5 percent) or one percentage-point higher (8.8 percent) than the current rate:

	Discount Rate	Net Pension Liability
1% decrease	6.50%	$ 829,077
Current discount rate	7.50%	$ 571,312
1% increase	8.50%	$ 356,898

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Association County Commissioners of Georgia Benefit System financial report.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2016, the County recognized pension expense of $130,288. As of June 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ 79,812	$ -
Difference between expected and actual experience		(47,249)
Change in assumption	54,321	-
Total	$ 134,133	$ (47,249)

There were no county contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Amount
2017	$ (12,633)
2018	(12,633)
2019	(12,633)
2020	(12,633)
2021	(3,789)

NOTE 4 - OTHER INFORMATION (Continued)

OTHER PLANS

In addition to the plan above, various County employees are covered under the following plans: Georgia Firefighters' Pension Fund, Georgia State Employees' Retirement System (ERS), Magistrates' Retirement Fund of Georgia, Probate Judges' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports.

Bacon County Board of Health Retirement Plan

Eligible employees of the Bacon County Board of Health participate in the Georgia State Employees' Retirement System (ERS), a statewide multiple-employer public employee retirement system. During the fiscal year ended June 30, 2016, the Board contributed $33,662. As of June 30, 2016, the Board reported a liability in the amount of $292,268 for its proportionate share of the net pension liability. The Board recognized pension expense of $39,148 for the fiscal year ended June 30, 2016. Further information regarding the plan can be obtained from the Board's annual audit report by contacting Southeast Health District Finance Director, 1101 Church Street, Waycross, GA 31501.

Defined Contribution Plan

Bacon County adopted the ACCG 401(a) Defined Contribution and the ACCG 457 Deferred Compensation Programs on May 27, 2008. The plan is administered by the Association County Commissioners of Georgia (ACCG). To be eligible, an employee must work a minimum of 32 hours per week and must have a minimum of 6 months continuous employment with the County. The County will match employee contributions to the plan equal to 50% of the amount the participant is contributing to a section 457(b) eligible deferred compensation plan but in no event will matching contributions made on behalf of a participant exceed 3% of the participant's includable compensation. Employer matching contributions are 100% vested after a participant has been employed as an eligible employee for 5 years. Matching contributions remain 0% vested until the participant satisfies the full vesting period. The total amount contributed by the County for the year ended June 30, 2016 to the 401(a) defined contribution plan was $39,865. The employees contributed $85,301 to their 457(b) deferred compensation plan. The County has the sole authority of amending and changing the plan.

4-E. Agreement

On April 15, 1996, financing for the Bacon County Department of Family and Children Services (DFACS) project, which consisted of purchase of land and construction of a building, was provided through an annually renewable installment purchase agreement. Bacon County is financially responsible under the installment purchase agreement for payments due during each one year term of the agreement. The County enters into an annual rental agreement with the Georgia Department of Human Resources which provides the funds to the County to pay the installment purchase agreement payments.

If the State of Georgia fails to appropriate funding with which to make payments under the lease purchase agreement, Bacon County has the option of not renewing the installment purchase agreement for the next one year term. Bacon County has no financial obligation under the installment purchase agreement following termination except for any unpaid amounts due for the one year term in effect at the time of termination.

No asset or liability has been recorded in the County's financial statements as a result of this agreement.

NOTE 4 - OTHER INFORMATION (Continued)

4-F. Changes in Fund Classification

Ambulance and Rescue Service Fund - This fund was established for the control of the operating revenue and expense of the County's ambulance and rescue service. Previously reported as an enterprise fund in prior years, the County determined the fund should now be reported as a governmental fund due to a change in its operations. This change in reporting does not affect the primary government total net position. The effect of the change eliminates the business-type activities previously reported on the statement of net position and the statement of activities. The previous business-type activities net position of $642,501 at June 30, 2015 was combined with the governmental activities net position at June 30, 2015 of $38,742,254 resulting in a restated beginning net position for governmental activities of $39,384,755. Governmental fund beginning balances increased $392,353 to $2,598,130 as result of the change.

REQUIRED SUPPLEMENTARY INFORMATION

Bacon County, Georgia
Schedule of Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios
For the Fiscal Year Ended June 30, 2016

	June 30, 2015	June 30, 2016
Total Pension Liability		
Service cost	$ 54,913	$ 47,918
Interest	116,159	125,423
Differences between expected and actual experiences	-	(58,237)
Changes of assumptions	-	66,954
Changes of benefit terms	-	-
Benefit payments, including refunds of employee payments	(47,547)	(46,035)
Net change in total pension liability	123,525	136,023
Total pension liability - beginning	1,548,782	1,672,307
Total pension liability - ending (a)	$ 1,672,307	$ 1,808,330
Plan Fiduciary Net Position		
Contributions- employer	$ 129,201	$ 113,588
Contributions- employee	-	-
Net investment income	74,135	6,403
Benefit payments, including refunds of employee payments	(45,828)	(44,371)
Administrative expense	(10,197)	(9,072)
Other	(13,530)	(23,695)
Net change in fiduciary net position	133,781	42,853
Plan fiduciary net position - beginning	1,060,384	1,194,165
Plan fiduciary net position - ending (b)	$ 1,194,165	$ 1,237,018
Net pension liability - ending (a) - (b)	$ 478,142	$ 571,312
Plan fiduciary net position as a percentage of the total pension liability	71.41%	68.41%
Covered-employee payroll	$ 1,557,479	$ 1,557,479
Net pension liability as a percentage of covered employee payroll	30.70%	36.68%

Notes to Schedule:

2015 was the first fiscal year that data has been measured in accordance with GASB Statement 68. This schedule will present 10 years of information once it is accumulated.

Bacon County, Georgia
Schedule of Required Supplementary Information
Schedule of Contributions
For the Fiscal Year Ended June 30, 2016

	June 30, 2015	June 30, 2016
Actuarially determined contribution	$ 121,749	$ 111,285
Contributions in relation to the actuarially determined contributions	129,201	(113,588)
Contribution deficiency (excess)	$ (7,452)	$ 224,873
Covered-employee payroll	$ 1,557,479	$ 1,255,641
Contributions as a percentage of covered-employee payroll	106.1%	-102.1%

Notes to Schedule:
Valuation date:

December 31, 2015 with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported in the fiscal year ending June 30, 2016.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Closed level dollar for remaining unfunded liability
Remaining amortization period	Remaining amortization period varies for the bases, with an effective amortization period of 15 years.
Asset valuation method	Smoothed market value with a 5-year smoothing period.
Assumed rate of return on investments	7.50%
Projected salary increases	3.5% to 6.0% per year based on age.
Cost of living adjustments	N/A
Retirement age	Normal retirement attained at age 65 and 5years of service. Early retirement attained at 60, 10 years of service and 3 years of plan participation.
Mortality	RP-2000 projected with scale AA

Benefit Changes:
There have been no substantive changes since the last actuarial valuation.

Changes of Assumptions:
There have been no substantive changes since the last actuarial valuation.

2015 was the first fiscal year that data has been measured in accordance with GASB Statement 68. This schedule will present 10 years of information once it is accumulated.

Bacon County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes				
General property tax	$ 3,597,727	$ 3,597,727	$ 3,692,484	$ 94,757
Recording intangible tax	25,000	25,000	20,465	(4,535)
Railroad equipment tax	3,000	3,000	6,277	3,277
Insurance premium tax	365,000	365,000	400,135	35,135
Local option sales tax	790,000	790,000	731,276	(58,724)
Alcoholic beverage tax	50,400	50,400	56,920	6,520
Financial institutions tax	20,000	20,000	20,515	515
Penalties and interest of delinquent taxes	50,000	50,000	78,221	28,221
Total Taxes	4,901,127	4,901,127	5,006,293	105,166
Licenses and Permits				
Alcoholic beverage licenses	7,000	7,000	7,500	500
Late tag penalties	8,500	8,500	10,981	2,481
Total Licenses and Permits	15,500	15,500	18,481	143,403
Intergovernmental				
Contract dispatch	85,000	85,000	76,641	(8,359)
Contract tax collections	12,000	12,000	12,000	-
State RCD grant	-	-	33,461	33,461
Total Intergovernmental	97,000	97,000	122,102	25,102
Charges for Services				
Probate court	42,000	42,000	44,440	2,440
Clerk of superior court	50,000	50,000	13,047	(36,953)
Magistrate court	22,000	22,000	25,091	3,091
Superior court	3,000	3,000	3,634	634
State court	3,500	3,500	1,319	(2,181)
Tax commissioner	110,000	110,000	130,332	20,332
Sheriff	88,000	88,000	67,390	(20,610)
Assessor	3,500	3,500	3,870	370
Solid waste	438,000	438,000	445,058	7,058
GCIC & NCIC	10,000	10,000	9,405	(595)
Airport	200,000	200,000	118,372	(81,628)
Shared charges	285,000	285,000	236,526	(48,474)
Other	3,500	3,500	9,422	5,922
Total Charges for Services	1,258,500	1,258,500	1,107,906	(150,594)
Fines and Forfeitures				
Superior court	32,000	32,000	56,791	24,791
State court	50,000	50,000	54,236	4,236
Juvenile court	-	-	15	15
Penalty assessments	22,000	22,000	18,320	(3,680)
Total Fines and Forfeitures	104,000	104,000	129,362	25,362
Miscellaneous				
Rents	98,600	98,600	97,288	(1,312)
Other	72,250	72,250	42,937	(29,313)
Total Miscellaneous	170,850	170,850	140,225	(30,625)
Total Revenues	6,546,977	6,546,977	6,524,369	117,814
Other Financing Sources				
Inception of capital leases	-	311,444	311,444	-
Transfers	150,000	150,000	150,000	-
Total Other Financing Sources	150,000	461,444	461,444	117,814
Total Revenues and Other Financing Sources	$ 6,696,977	$ 7,008,421	$ 6,985,813	$ 235,628

Bacon County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
General government:				
Executive	$ 166,250	$ 178,000	$ 177,464	$ 536
Elections	111,345	106,000	105,623	377
General Administration	193,750	171,000	170,399	601
Tax Commissioner	182,980	178,000	177,941	59
Tax Assessor	236,250	207,000	206,949	51
Public buildings				-
Public buildings	114,300	121,500	121,167	333
Old School	6,300	4,500	4,353	147
Courthouse annex	80,700	98,500	98,383	117
Public safety complex	66,500	72,000	71,765	235
Agriculture building	19,550	23,000	22,695	306
Total general government	1,177,925	1,159,500	1,156,739	2,761
Judicial:				
Superior Court	130,080	193,500	193,120	380
Clerk of Superior Court	159,450	150,500	150,304	196
State Court	94,476	94,000	93,667	333
Probate/Magistrate Court	211,575	216,500	216,112	388
Juvenile Court	12,750	21,500	21,497	3
Grand Jury	4,500	-	-	-
Total judicial	612,831	676,000	674,700	1,300
Public safety:				
Sheriff	766,400	865,800	865,627	173
Jail	590,550	657,500	657,076	424
Inmate medical	112,100	202,500	202,351	149
Georgia Forestry Commission	14,500	27,000	26,894	106
Fire Fighting	893,800	1,191,192	1,190,973	219
Taylor Rural Fire Department	6,030	15,300	15,264	36
New Lacy Rural Fire Department	9,225	9,500	9,431	69
Bennett Still Rural Fire Department	15,475	5,200	5,019	181
Sessoms Rural Fire Department	7,625	6,700	6,669	31
Warnock Rural Fire Department	7,475	8,600	8,595	5
Ware Rural Fire Department	6,400	4,800	4,752	48
EOC - Training center building	16,350	14,600	14,523	77
Dispatchers	243,650	250,500	250,392	108
Coroner	13,400	17,300	17,246	54
GCIC/NCIC	2,000	2,600	2,572	28
Civil defense	5,000	5,000	4,993	7
Total public safety	2,709,980	3,284,092	3,282,378	1,714
Public works:				
Road department	935,550	1,122,452	1,121,495	957
Maintenance and county shop	87,400	102,500	102,308	192
Solid waste administration	344,030	355,000	354,811	189
Solid waste disposal	7,500	5,700	5,653	48
Total public works	1,374,480	1,585,652	1,584,267	1,385
Totals carried forward	5,875,216	6,705,244	6,698,084	7,160

Bacon County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
Totals brought forward	$ 5,875,216	$ 6,705,244	$ 6,698,084	$ 7,160
Health and welfare:				
Mental health	1,431	1,500	1,431	69
M/R Center	2,500	3,400	3,321	79
Vital statistics	400	200	190	10
Health department	57,500	54,500	56,418	(1,918)
Department of Family and Children Services	46,500	37,100	37,018	82
Senior citizens program	96,905	98,000	97,672	328
Transportation services	2,750	2,200	2,159	41
Drug education and prevention	5,000	3,000	2,932	68
Total health and welfare	212,986	199,900	201,141	(1,241)
Culture and recreation:				
Recreation department	188,375	205,000	204,914	86
Parks	3,500	3,800	3,750	50
Library	38,930	42,300	42,263	37
Historical Society	3,000	8,400	8,331	69
Total culture and recreation	233,805	259,500	259,258	242
Housing and development:				
County Extension Service	89,850	98,200	98,150	50
Southern Georgia Regional Commission	7,500	1,000	750	250
Development Authority	124,770	72,200	72,107	93
Airport	122,950	109,500	109,051	449
Blueberry operation	29,900	29,300	29,268	32
Total housing and development	374,970	310,200	309,326	874
Total Expenditures	6,696,977	7,474,844	7,467,808	7,036
Other Financing Uses				
Transfers out	-	-	12	(12)
Total Expenditures and Other Financing Uses	$ 6,696,977	$ 7,474,844	$ 7,467,820	$ 7,024

Bacon County, Georgia
Ambulance Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	$ -	$ -	$ 10,541	$ 10,541
Charges for services	506,700	506,700	504,782	(1,918)
Total Revenues	506,700	506,700	515,323	8,623
Expenditures				
Current:				
Public safety:				
EMS tech support	4,200	4,200	5,628	(1,428)
State licensing	12,100	12,100	10,900	1,200
Repairs	7,000	7,000	5,509	1,491
Supplies	85,000	85,000	103,282	(18,282)
Communication	27,500	27,500	16,664	10,836
Postage and shipping	2,600	2,600	1,676	924
Fuel	17,500	17,500	16,931	569
Miscellaneous	2,500	2,500	221	2,279
Reimbursements	4,000	4,000	3,239	761
Training	28,000	28,000	18,563	9,437
Uniforms	6,700	6,700	3,936	2,764
Meals out of town	3,500	3,500	2,717	783
Insurance	2,500	2,500	-	2,500
Equipment repairs	3,600	3,600	2,664	936
Debt service:				
Principal	162,000	162,000	134,153	27,847
Interest	18,000	18,000	11,414	6,586
Total Expenditures	386,700	386,700	337,497	49,203
Excess (Deficiency) of Revenues Over (Under) Expenditures	120,000	120,000	177,826	57,826
Other Financing Sources (Uses)				
Interfund transfers	(120,000)	(150,000)	(150,000)	-
Total Other Financing Sources (Uses)	(120,000)	(150,000)	(150,000)	-
Net Change in Fund Balances	$ -	(30,000)	27,826	$ 57,826
Fund Balances - Beginning, restated		392,353	392,353	
Fund Balances - Ending		$ 362,353	$ 420,179	

Budgetary Information

Budgets for the general fund and the ambulance service funds are adopted on a basis that is consistent with accounting principles generally accepted in the United States as applied to governments.

Excess of Expenditures over Appropriations in Individual Departments and Budgetary Compliance

General Fund:
The health department had an excess of expenditures over appropriations in the current year of $1,918.

Emergency Management Agency Fund:
The public safety department had an excess of expenditures over appropriations in the current year of $2,481.

E-911 Fund:
The public safety department had an excess of expenditures over appropriations in the current year of $18,824.

SUPPLEMENTARY INFORMATION

Bacon County, Georgia
2012 SPLOST Fund
Project Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2016

	Project Length Budget	Current Period	Prior Years	Actual Amounts	Variance with Budget
Revenues:					
Intergovernmental	$ 6,000,000	$ 1,169,069	$ 4,037,714	$ 5,206,783	$ (793,217)
Total Revenues	6,000,000	1,169,069	4,037,714	5,206,783	(793,217)
Expenditures:					
Capital outlays					
Jail Camera System & sheriff vehicles	300,000	4,400	151,107	155,507	(144,493)
Tax Commissioner's office-					
computer system, server, & equipment	50,000	760	7,430	8,190	(41,810)
E911 computer system	25,000	-	-	-	(25,000)
Tax Assessor's office-new aerial					
mapping, computer, printers, & equip	75,000	5,468	23,045	28,513	(46,487)
Bacon Co Clerk of Court-shelves & equip	50,000	9,149	29,474	38,623	(11,377)
Bacon Co Courthouse-courtroom equipment	50,000	-	-	-	(50,000)
Bacon Co Public offices-computer equip	50,000	4,003	13,914	17,917	(32,083)
Roads, streets, bridges and equipment	1,340,000	292,859	580,100	872,959	(467,041)
Joint projects					
Alma/Bacon Co Nursing Home	1,000,000	-	1,000,000	1,000,000	-
Alma/Bacon Co Senior Center	100,000	-	61,502	61,502	(38,498)
Water and Waste Treatment Plant	1,000,000	-	1,000,000	1,000,000	-
Alma/Bacon Co Recreation Center	175,000	76,970	39,452	116,422	(58,578)
Public Buildings	500,000	58,414	152,903	211,317	(288,683)
Computers and Equipment for Dispatch	100,000	-	32,710	32,710	(67,290)
Alma/Bacon Co Fire Department	180,000	18,084	177,912	195,996	15,996
Alma/Bacon Co Library	20,000	-	13,420	13,420	(6,580)
Voting Machines	25,000	17,022	8,780	25,802	802
Intergovernmental transfers					
City of Alma	960,000	246,644	316,580	563,224	(396,776)
Total Expenditures	6,000,000	733,773	3,608,329	4,342,102	(1,657,898)
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	435,296	429,385	$ 864,681	$ 864,681
Fund Balances - Beginning		429,385	-		
Fund Balances - Ending		$ 864,681	$ 429,385		

Bacon County, Georgia
Multiple Grant Fund
Project Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2016

	Project Length Budget	Actual Current Period	Actual Prior Years	Actual Total	Variance With Budget
Revenues:					
Intergovernmental	$ 1,608,669	$ 502,703	$ 1,066,049	$ 1,568,752	$ (39,917)
Total Revenues	1,608,669	502,703	1,066,049	1,568,752	(39,917)
Expenditures					
Current:					
Public safety	34,001	33,884	-	33,884	(117)
Health and welfare	39,961	39,961	-	39,961	-
Housing and development	10,445	10,445	-	10,445	-
Capital Outlay	1,524,262	589,479	428,382	1,017,861	(506,401)
Total Expenditures	1,608,669	673,769	$ 428,382	$ 1,102,151	$ (506,518)
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	(171,066)			
Fund Balances, Beginning of Year		606,805			
Fund Balances, End of Year		$ 435,739			

Bacon County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
June 30, 2016

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total
Assets			
Cash and cash equivalents	$ 445,974	$ 93,577	$ 539,551
Accounts receivable	4,745	-	4,745
Interfund Receivable	161,759	500	162,259
Total Assets	$ 612,478	$ 94,077	$ 706,555
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	$ 23,572	$ -	$ 23,572
Total Liabilities	23,572	-	23,572
Fund Balances:			
Restricted for:			
Capital projects	$ -	$ 94,077	$ 94,077
Housing and Development	253,768	-	253,768
Judicial	49,312	-	49,312
Public safety	285,826	-	285,826
Total Fund Balances	588,906	94,077	682,983
Total Liabilities and Fund Balances	$ 612,478	$ 94,077	$ 706,555

Bacon County, Georgia
Combining Statement of Revenues, Expenditures and Changes In Fund Balances
Nonmajor Governmental Funds - By Fund Type
For the Year Ended June 30, 2016

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total
Revenues			
Fines and Forfeitures	$ 10,950	$ -	$ 10,950
Charges for services	275,787	-	275,787
Interest Income	43	-	43
Intergovernmental	19,974	25,740	45,714
Total Revenues	306,754	25,740	332,494
Expenditures			
Current:			
Judicial	3,785	-	3,785
Public safety	287,042	-	287,042
Capital outlay	-	25,740	25,740
Total Expenditures	290,827	25,740	316,567
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,927	-	15,927
Other Financing Sources (Uses):			
Transfer in	-	12	12
Proceeds from the disposition of capital assets	121,920	-	121,920
Total Other Financing Sources (Uses)	121,920	12	121,932
Net Change in Fund Balances	137,847	12	137,859
Fund Balances - Beginning	451,059	94,065	545,124
Fund Balances - Ending	$ 588,906	$ 94,077	$ 682,983

Bacon County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2016

	Juvenile Court	Jail Commissary	Law Library	Confiscated Assets	Community Development Block Grant 03m-y-003 -1-2877	Emergency Management Agency	E-911	Fire Department	Sheriff Fingerprint	Development Authority	Total
Assets											
Cash and cash equivalents	$ 1,166	$ 47,172	$ 48,146	$ 60,963	$ 1,073	$ 785	$ 28,080	$ 396	$ 5,498	$ 252,695	$ 445,974
Accounts receivable	-		-	-	-	-	4,745	-	-	-	4,745
Interfund Receivable	-	-	-	-	-	-	161,759	-	-	-	161,759
Total Assets	$ 1,166	$ 47,172	$ 48,146	$ 60,963	$ 1,073	$ 785	$ 194,584	$ 396	$ 5,498	$ 252,695	$ 612,478
Liabilities and Fund Balances											
Liabilities											
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,572	$ -	$ -	$ -	$ 23,572
Total Liabilities	-	-	-	-	-	-	23,572	-	-	-	23,572
Fund Balances:											
Restricted for:											
Housing & development	-	-	-	-	1,073	-	-	-	-	252,695	253,768
Judicial	1,166	-	48,146	-	-	-	-	-	-	-	49,312
Public safety	-	47,172	-	60,963	-	785	171,012	396	5,498	-	285,826
Total Fund Balances	1,166	47,172	48,146	60,963	1,073	785	171,012	396	5,498	252,695	588,906
Total Liabilities and Fund Balances	$ 1,166	$ 47,172	$ 48,146	$ 60,963	$ 1,073	$ 785	$ 194,584	$ 396	$ 5,498	$ 252,695	$ 612,478

Bacon County, Georgia
Combining Statement of Revenues, Expenditures and Changes In Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2016

	Juvenile Court	Jail Commissary	Law Library	Confiscated Assets	Community Development Block Grant 03m-y-003 -1-2877	Emergency Management Agency	E-911	Fire Department	Sheriff Fingerprint	Development Authority	Total
Revenues											
Fines and Forfeitures	$ 15	$ -	$ 7,190	$ 3,745	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,950
Charges for services	-	104,635	-	-	-	-	150,640	17,667	2,738	107	275,787
Interest Income	-	-	-	-	-	-	-	-	-	43	43
Intergovernmental	-	-	-	-	-	19,974	-	-	-	-	19,974
Total Revenues	15	104,635	7,190	3,745	-	19,974	150,640	17,667	2,738	150	306,754
Expenditures											
Current:											
Judicial	15	-	3,770	-	-	-	-	-	-	-	3,785
Public safety	-	71,587	-	8,992	-	19,189	164,414	20,558	2,302	-	287,042
Total Expenditures	15	71,587	3,770	8,992	-	19,189	164,414	20,558	2,302	-	290,827
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	33,048	3,420	(5,247)	-	785	(13,774)	(2,891)	436	150	15,927
Other Financing Sources (Uses):											
Proceeds from the disposition of capital assets	-	-	-	-	-	-	-	-	-	121,920	121,920
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	121,920	121,920
Net Change in Fund Balances	-	33,048	3,420	(5,247)	-	785	(13,774)	(2,891)	436	122,070	137,847
Fund Balances - Beginning	1,166	14,124	44,726	66,210	1,073	-	184,786	3,287	5,062	130,625	451,059
Fund Balances - Ending	$ 1,166	$ 47,172	$ 48,146	$ 60,963	$ 1,073	$ 785	$ 171,012	$ 396	$ 5,498	$ 252,695	$588,906

Bacon County, Georgia
Juvenile Court Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budgeted Amounts			Variance With	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and forfeitures	$ 100	$ 100	$ 15	$ (85)	$ -
Interest	-	-	-	-	5
Total Revenues	100	100	15	(85)	5
Expenditures:					
Current:					
Judiciary	100	100	15	(85)	-
Total Expenditures	100	100	15	(85)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	-	$ -	5
Fund Balance, Beginning			1,166		1,161
Fund Balance, Ending			$ 1,166		$ 1,166

Bacon County, Georgia
Jail Commissary Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016 Actual	2015 Actual
Revenues:		
Charges for services	$ 104,635	$ 75,375
Total Revenues	104,635	75,375
Expenditures:		
Current:		
Public safety	71,587	72,934
Total Expenditures	71,587	72,934
Excess (Deficiency) of Revenues Over (Under) Expenditures	33,048	2,441
Fund Balance, Beginning	14,124	11,683
Fund Balance, Ending	$ 47,172	$ 14,124

Bacon County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budgeted Amounts			Variance With	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and forfeitures	$ 4,500	$ 4,500	$ 7,190	$ 2,690	$ 6,985
Total Revenues	4,500	4,500	7,190	2,690	6,985
Expenditures:					
Current:					
Judiciary	4,500	4,500	3,770	(730)	2,529
Total Expenditures	4,500	4,500	3,770	(730)	2,529
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	3,420	$ 3,420	4,456
Fund Balances - Beginning of Year			44,726		40,270
Fund Balances - End of Year			$ 48,146		$ 44,726

Bacon County, Georgia
Confiscated Assets Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016 Actual	2015 Actual
Revenues:		
Fines and forfeitures	$ 3,745	$ 2,800
Total Revenues	3,745	2,800
Expenditures:		
Current:		
Public safety	8,992	21,020
Total Expenditures	8,992	21,020
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,247)	(18,220)
Fund Balance, Beginning	66,210	84,430
Fund Balance, Ending	$ 60,963	$ 66,210

Bacon County, Georgia
Community Development Block Grant 03m-y003-1-2877 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budgeted Amounts			Variance With	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Intergovernmental	$ 5,290	$ 5,290	$ -	$ (5,290)	$ -
Interest income	-	-	-	-	40
Total Revenues	5,290	5,290	-	(5,290)	40
Expenditures:					
Current:					
Housing and development:					
Reconstruction of private properties	6,363	6,363	-	(6,363)	-
Total Expenditures	6,363	6,363	-	(6,363)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,073)	(1,073)	-	1,073	40
Fund Balances - Beginning of Year	1,073	1,073	1,073	-	1,033
Fund Balances - End of Year	$ -	$ -	$ 1,073	$ 1,073	$ 1,073

Bacon County, Georgia
Emergency Management Agency Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budgeted Amounts			Variance With	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Intergovernmental	$ 16,708	$ 16,708	$ 19,974	$ 3,266	$ 14,974
Total Revenues	16,708	16,708	19,974	3,266	14,974
Expenditures:					
Current:					
Public safety	16,708	16,708	19,189	2,481	14,975
Total Expenditures	16,708	16,708	19,189	2,481	14,975
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	785	$ 785	(1)
Fund Balances - Beginning of Year			-		1
Fund Balances - End of Year			$ 785		$ -

Bacon County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budgeted Amounts			Variance With	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Charges for services	$ 170,000	$ 170,000	$ 150,640	$ (19,360)	$ 157,221
Total Revenues	170,000	170,000	150,640	(19,360)	157,221
Expenditures:					
Current:					
Public safety	145,590	145,590	164,414	18,824	157,975
Total Expenditures	145,590	145,590	164,414	18,824	157,975
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 24,410	$ 24,410	(13,774)	$ (38,184)	(754)
Fund Balances - Beginning of Year			184,786		185,540
Fund Balances - End of Year			$ 171,012		$ 184,786

Bacon County, Georgia
Fire Department Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016 Actual	2015 Actual
Revenues:		
Charges for services	$ 17,667	$ 3,539
Total Revenues	17,667	3,539
Expenditures:		
Current:		
Public safety	20,558	3,042
Total Expenditures	20,558	3,042
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,891)	497
Fund Balances - Beginning of Year	3,287	2,790
Fund Balances - End of Year	$ 396	$ 3,287

Bacon County, Georgia
Sheriff Fingerprint Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016 Actual	2015 Actual
Revenues:		
Charges for services	$ 2,738	$ 3,553
Total Revenues	2,738	3,553
Expenditures:		
Current:		
Public safety	2,302	3,246
Total Expenditures	2,302	3,246
Excess (Deficiency) of Revenues Over (Under) Expenditures	436	307
Fund Balances - Beginning of Year	5,062	4,755
Fund Balances - End of Year	$ 5,498	$ 5,062

Bacon County, Georgia
Development Authority
Schedule of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016 Actual	2015 Actual
Revenues:		
Intergovernmental	$ -	$ 10,000
Rent income	-	500
Other income	107	-
Interest Income	43	59
Total Revenues	150	10,559
Expenditures:		
Current:		
Housing and Development	-	12,257
Total Expenditures	-	12,257
Excess (Deficiency) of Revenues Over (Under) Expenditures	150	(1,698)
Other Financing Sources (Uses):		
Proceeds from the disposition of capital assets	121,920	64,302
Total Other Financing Sources (Uses)	121,920	64,302
Net Change in Fund Balances	122,070	62,604
Fund Balances - Beginning of Year	130,625	68,021
Fund Balances - End of Year	$ 252,695	$ 130,625

Bacon County, Georgia
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2016

	CDBG 2015 Fund	2005 SPLOST Fund	Total
Assets			
Cash and cash equivalents	$ 12	$ 93,565	$ 93,577
Interfund Receivable	-	500	500
Total Assets	$ 12	$ 94,065	$ 94,077
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	$ -	$ -	$ -
Total Liabilities	-	-	-
Fund Balances			
Restricted for Capital projects	12	94,065	94,077
Total Fund Balances	12	94,065	94,077
Total Liabilities and Fund Balances	$ 12	$ 94,065	$ 94,077

Bacon County, Georgia
Combining Statement of Revenues, Expenditures and Changes In Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2016

	CDBG 2015 Fund	2005 SPLOST Fund	Total
Revenues			
Intergovernmental	$ 25,740	$ -	$ 25,740
Total Revenues	25,740	-	25,740
Expenditures			
Capital outlay	25,740	-	25,740
Total Expenditures	25,740	-	25,740
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfer in	12	-	12
Fund Balances - Beginning	-	94,065	94,065
Fund Balances - Ending	$ 12	$ 94,065	$ 94,077

Bacon County, Georgia
CDBG 2015 Fund
Project Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2016

	Project Length Budget	Current Year	Prior Years	Actual Amounts	Variance with Budget
Revenues:					
Intergovernmental	$ 451,440	$ 25,740	$ -	$ 25,740	$ (425,700)
Total Revenues	451,440	25,740	-	25,740	(425,700)
Expenditures:					
Capital outlays					
Roads, streets, bridges and equipment	451,440	25,740	-	25,740	(425,700)
Total Expenditures	451,440	25,740	-	25,740	(425,700)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses):					
Transfers in	-	12	-	12	12
Total Other Financing Sources (Uses)	-	12	-	12	12
Net Changes in Fund Balances	$ -	12	-	$ 12	$ 12
Fund Balances - Beginning		-	-		
Fund Balances - Ending		$ 12	$ -		

Bacon County, Georgia
2005 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2016

	Project Length Budget	Current Year	Prior Years	Actual Amounts	Variance with Budget
Revenues:					
Intergovernmental	$ 6,000,000	$ -	$ 7,598,464	$ 7,598,464	$ 1,598,464
Investment income	-	-	29,006	29,006	29,006
Total Revenues	6,000,000	-	7,627,470	7,627,470	1,627,470
Expenditures:					
Capital outlays					
Rural fire dept. trucks and facilities	450,000	-	460,078	460,078	10,078
E911 upgrades	87,000	-	86,946	86,946	(54)
County 4-H van	40,000	-	42,725	42,725	2,725
Reroof jail, courthouse HVAC and sheriff vehicles	350,000	-	318,145	318,145	(31,855)
Roads, streets, bridges and equipment	828,000	-	1,470,666	1,470,666	642,666
Intergovernmental transfers					
Hospital	1,000,000	-	1,000,000	1,000,000	-
Recreation	200,000	-	204,075	204,075	4,075
City of Alma	1,995,000	-	2,689,477	2,689,477	694,477
Development Authority	200,000	-	100,000	100,000	(100,000)
Debt service					
Principal - Satilla REMC	850,000	-	858,301	858,301	8,301
Roads, streets, bridges and equipment:					
Capital Lease Principal	-	-	242,593	242,593	242,593
Capital Lease Interest	-	-	60,399	60,399	60,399
Total Expenditures	6,000,000	-	7,533,405	7,533,405	1,533,405
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	-	94,065	$ 94,065	$ 94,065
Fund Balances - Beginning		94,065	-		
Fund Balances - Ending		$ 94,065	$ 94,065		

Bacon County, Georgia
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2016

Tax Commissioner	Balance June 30, 2015	Additions	Deductions	Eliminations	Balance June 30, 2016
Assets					
Cash	$ 127,858	$ 8,218,237	$ 8,035,470	$ 30,242	$ 280,383
Total Assets	$ 127,858	$ 8,218,237	$ 8,035,470	$ 30,242	$ 280,383
Liabilities					
Interfund payable	$ -	$ 3,755,253	$ 3,725,011	$ 30,242	$ -
Due to others	127,858	4,462,984	4,310,459	-	280,383
Total Liabilities	$ 127,858	$ 8,218,237	$ 8,035,470	$ 30,242	$ 280,383

Clerk of Superior Court	Balance June 30, 2015	Additions	Deductions	Eliminations	Balance June 30, 2016
Assets					
Cash	$ 94,407	$ 494,572	$ 498,279	$ 8,796	$ 81,904
Total Assets	$ 94,407	$ 494,572	$ 498,279	$ 8,796	$ 81,904
Liabilities					
Interfund payable	$ -	$ 100,798	$ 92,002	$ 8,796	$ -
Due to others	94,407	393,774	406,277	-	81,904
Total Liabilities	$ 94,407	$ 494,572	$ 498,279	$ 8,796	$ 81,904

Sheriff	Balance June 30, 2015	Additions	Deductions	Eliminations	Balance June 30, 2016
Assets					
Cash	$ 51	$ 5,954	$ 4,220	$ 1,704	$ 81
Total Assets	$ 51	$ 5,954	$ 4,220	$ 1,704	$ 81
Liabilities					
Interfund payable	$ -	$ 5,924	$ 4,220	$ 1,704	$ -
Due to others	51	30	-	-	81
Total Liabilities	$ 51	$ 5,954	$ 4,220	$ 1,704	$ 81

Magistrate Court	Balance June 30, 2015	Additions	Deductions	Eliminations	Balance June 30, 2016
Assets					
Cash	$ 29,555	$ 270,401	$ 280,173	$ 4,595	$ 15,188
Total Assets	$ 29,555	$ 270,401	$ 280,173	$ 4,595	$ 15,188
Liabilities					
Interfund payable	$ -	$ 23,777	$ 19,182	$ 4,595	$ -
Due to others	29,555	246,624	260,991	-	15,188
Total Liabilities	$ 29,555	$ 270,401	$ 280,173	$ 4,595	$ 15,188

(continued)

Bacon County, Georgia
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2016

(continued)

Probate Court	Balance June 30, 2015	Additions	Deductions	Eliminations	Balance June 30, 2016
Assets					
Cash	$ 4,763	$ 55,900	$ 53,666	$ 4,393	$ 2,604
Total Assets	$ 4,763	$ 55,900	$ 53,666	$ 4,393	$ 2,604
Liabilities					
Interfund payable	$ -	$ 45,227	$ 40,834	$ 4,393	$ -
Due to others	4,763	10,673	12,832	-	$ 2,604
Total Liabilities	$ 4,763	$ 55,900	$ 53,666	$ 4,393	$ 2,604

Combining Totals	Balance June 30, 2015	Additions	Deductions	Eliminations	Balance June 30, 2016
Assets					
Cash	$ 256,634	$ 9,045,064	$ 8,871,808	$ 49,730	$ 380,160
Total Assets	$ 256,634	$ 9,045,064	$ 8,871,808	$ 49,730	$ 380,160
Liabilities					
Interfund payable	$ -	$ 3,930,979	$ 3,881,249	$ 49,730	$ -
Due to others	256,634	5,114,085	4,990,559	-	380,160
Total Liabilities	$ 256,634	$ 9,045,064	$ 8,871,808	$ 49,730	$ 380,160

Bacon County, Georgia
Schedule of Expenditures of
Special Purpose Local Option Sales Tax Proceeds
Year Ended June 30, 2016

Project	Original Estimated Cost	Current Estimated Cost	Expenditures		
			Prior Years	Current Period	Total To Date
2005 SPLOST:					
County Projects:					
Recreation Facilities and Equipment	$ 200,000	$ 200,000	$ 204,075	$ -	$ 204,075
Hospital Authority of Bacon County	1,000,000	1,000,000	1,000,000	-	1,000,000
Bacon County Rural Fire Department	450,000	450,000	460,078	-	460,078
Acquire Satilla REMC Property	850,000	850,000	858,301	-	858,301
E911 Upgrades	87,000	87,000	86,946		86,946
Alma-Bacon Co. Development Authority	200,000	200,000	100,000	-	100,000
County 4-H Van	40,000	40,000	42,725	-	42,725
Reroof Jail, HVAC Renovation and Sheriff Department Vehicles	350,000	253,208	221,353	-	221,353
Reroof Jail	-	63,318	63,318	-	63,318
Sheriff Department Vehicles	-	33,474	33,474	-	33,474
Roads, Streets, Bridges and Equipment	828,000	828,000	1,773,658	-	1,773,658
Total County projects	4,005,000	4,005,000	4,843,928	-	4,843,928
City of Alma Projects	1,995,000	1,995,000	2,689,477	-	2,689,477
Total	$ 6,000,000	$ 6,000,000	$ 7,533,405	$ -	$ 7,533,405
2012 SPLOST:					
County Projects:					
Jail Camera System & Sheriff Vehicles	$ 300,000	$ 300,000	$ 151,107	$ 4,400	$ 155,507
Tax Commissioner's office - Computer system, Server, & Equipment	50,000	50,000	7,430	760	8,190
E-911 Computer System	25,000	25,000	-	-	-
Tax Assessor's Office - New Aerial Mapping, Computer, Printers, & Equip	75,000	75,000	23,045	5,468	28,513
Bacon Co Clerk of Court-Shelves & Equip	50,000	50,000	29,474	9,149	38,623
Bacon Co Courthouse-Courtroom Equip	50,000	50,000	-	-	-
Bacon Co Public Offices-Computer Equip	50,000	50,000	13,914	4,003	17,917
Roads, Streets, Bridges and Equipment	1,340,000	1,340,000	580,100	292,859	872,959
Joint Projects:					
Alma/Bacon Co Nursing Home	1,000,000	1,000,000	1,000,000	-	1,000,000
Alma/Bacon Co Senior Center	100,000	100,000	61,502	-	61,502
Water & Waste Treatment Plant	1,000,000	1,000,000	1,000,000	-	1,000,000
Alma/Bacon Co Recreation Center	175,000	175,000	39,452	76,970	116,422
Public Buildings	500,000	500,000	152,903	58,414	211,317
Computer and Equipment for Dispatch	100,000	100,000	32,710	-	32,710
Alma/Bacon Co Fire Department	180,000	180,000	177,912	18,084	195,996
Alma/Bacon Co Library	20,000	20,000	13,420	-	13,420
Voting Machines	25,000	25,000	8,780	17,022	25,802
City of Alma Projects	960,000	960,000	316,580	246,644	563,224
Total	$ 6,000,000	$ 6,000,000	$ 3,608,329	$ 733,773	$ 4,342,102

Bacon County, Georgia
Community Development Block Grant Program
Source and Application of Funds Schedule
Grant # 15p-y-003-1-5762
For the Period September 11, 2015 through June 30, 2016

I.	Total Fiscal Year 2015 CDBG Funds Awarded to Recipient	$ 451,440
II.	Total Amount Drawn Down by Recipient from CDBG	$ 25,740
III.	Less: CDBG Funds Expended by Recipient	25,740
IV.	Amount of Fiscal Year 2015 CDBG Funds Held by Recipient	$ -

Bacon County, Georgia
Community Development Block Grant Program
Project Cost Schedule
Grant # 15p-y-003-1-5762
For the Period September 11, 2015 through June 30, 2016

Program Activity	Activity Code	Latest Approved Budget	Accumulative Expenditures To Date	Accumulative Expenditures To Date Other Funds	Grand Total of Expenditures To Date	Questioned Costs
Acquisition of Property (Public)	P-001-01	$ 28,725	$ 4,886	$ -	$ 4,886	$ -
Contingencies - Unprogrammed Funds	C-022-00	45,500	-	-	-	-
Engineering - Street Improvements/Flood & Drainage	Y-03K-00	37,512	11,822	-	11,822	-
Street Improvements	P-03K-01	283,619	-	-	-	-
Flood and Drainage Facilities	P-03K-02	28,984	-	-	-	-
Administration	A-21A-00	27,100	9,032	-	9,032	-
		$ 451,440	$ 25,740	$ -	$ 25,740	$ -

COMPLIANCE SECTION

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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*

Board of Commissioners
Bacon County, Georgia

I have audited, in accordance with the auditing standards general accepted in the United State 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, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Bacon County, Georgia (the "County"), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued my report thereon dated December 2, 2016. My report includes a reference to other auditors who audited the financial statements of the County's sole component unit, the Bacon County Board of Health, as described in my report on the County's financial statements. This report does not include the results of the other auditors' testing on internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weakness may exist that have not been identified. I consider the deficiency described in the accompanying schedule of findings and responses as item 2016-1 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of finding and questioned costs as items 2016-2, 2016-3 and 2016-4.

Bacon County, Georgia's Responses to Findings

Bacon County Georgia's responses to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. The County's responses was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my 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.

Robert W Goodman CPA

Alma, Georgia
December 2, 2016

Findings noted on the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters on an Audit of Financial Statements Performed in Accordance with *Governmental Auditing Standards*:

2016-1 Segregation of Duties

Criteria – Duties should be segregated between employees so that the responsibility for authorizing transaction, recording transactions, and maintaining custody of assets are assigned to different personnel in order to prevent and/or detect unauthorized use of assets.

Condition – Bacon County, Georgia's Agencies (Sheriff and Ambulance Service) have a limited number of employees and resources; therefore, it is sometimes necessary for certain employees to perform duties that are conflicting from an internal control perspective. Overlapping of duties exists primarily in areas of cash receipts/disbursements, recording and reconciliation functions. This overlapping of duties presents a situation where unauthorized use of assets could occur and not be detected in the normal course of business.

Cause of Condition – The lack of segregation of duties is due to the limited number of employees in these offices that are trained to work of financial records.

Effect of Condition – Failure to properly segregate between recording, receipt/distribution, and reconciliation of accounts can result in intentional or unintentional errors that could occur without being promptly detected.

Recommendation – To the extent possible, given the availability of personnel, steps should be taken to separate employee duties so that no one individual has access to both physical assets and related accounting records, or to all phases of the transaction.

Response/Corrective Action Plan – The County agrees with this condition and the recommendation. Because of the costs associated with hiring additional staff, this condition may continue to some extent until there is sufficient revenue available to increase the budget for the departments or until some of the functions can be placed within other departments. In the meantime, the officials will work to segregate duties as much as possible.

COMPLIANCE FINDINGS

2016-2 Violation of Georgia Law – 2005 SPLOST Fund

Criteria – The Official Code of Georgia (OCGA) Section 48-8-12(a)(1) requires that SPLOST proceeds cannot in any manner be commingled with other County funds prior to their expenditure. State law also prohibits the expenditure of SPLOST monies for any purposes that were not approved in the SPLOST referendum.

Condition – The County used $500 of 2005 SPLOST funds to pay for equipment that should have been paid for from the General Fund. The 2005 SPLOST Fund has a receivable from the General Fund.

Cause of Condition – County personnel were not aware that SPLOST funds cannot be loaned to other funds to pay for other County obligations, even if the funds are paid back.

Effect – The County is in violation of OCGA Section 48-8-121(a)(1).

Recommendation – The County should implement procedures to ensure restricted SPLOST proceeds cannot in any manner be commingled with other County funds prior to their expenditure and to prohibit the expenditure of SPLOST monies for any purposes that were not approved in the SPLOST referendum.

Response/Corrective Action Plan – The County agrees with this finding. The County is now aware of the specific regulations of SPLOST expenditures and will adhere to these going forward.

2016-3 Violation of Georgia Law – 2012 SPLOST Fund

Criteria – The Official Code of Georgia (OCGA) Section 48-8-12(a)(1) requires that SPLOST proceeds cannot in any manner be commingled with other County funds prior to their expenditure. State law also prohibits the expenditure of SPLOST monies for any purposes that were not approved in the SPLOST referendum.

Condition – The County paid qualifying 2012 SPLOST projects amounting to $37,880 from the General Fund, with the intention of repaying the General Fund from the SPLOST 2012 Fund. The expenditure was recorded in the 2012 SPLOST Fund. The 2012 SPLOST Fund has a payable to the General Fund in the amount of $37,880.

Cause of Condition – County personnel were not aware that funds cannot be borrowed from other funds to pay for SPLOST obligations, even if the funds are paid back.

Effect – The County is in violation of OCGA Section 48-8-121(a)(1).

Recommendation – The County should implement procedures to ensure restricted SPLOST proceeds cannot in any manner be commingled with other County funds prior to their expenditure and to prohibit the expenditure of SPLOST monies for any purposes that were not approved in the SPLOST referendum.

Response/Corrective Action Plan – The County agrees with this finding. The County is now aware of the specific regulations of SPLOST expenditures and will adhere to these going forward.

2016-4 Budgetary Controls – Expenditures Exceeding Appropriations – (OCGA 36-81-3)

Criteria – To comply with applicable legal requirements regarding budgets, Procedures must exist to properly monitor compliance with state law. The Official Code of Georgia (OCGA) Section 36-81-3(b), requires an annual balanced budget for the general fund, each special revenue fund, and each debt service fund. Any increase in appropriation at the legal level of control requires the approval of the governing authority.

Condition – The County did not approve a supplemental budget adjustment to cover the expenditures that exceeded appropriations in the General Fund and the Ambulance Service Fund. In addition, the County did not adopt annual budgets for the following Special Revenue Funds: Jail Commissary, Confiscated Assets, Fire Department, Sheriff Fingerprint, and Development Authority.

Context – In the General fund, Health Department expenditures exceeded appropriations by $1,918. Emergency Management Agency Fund expenditures exceeded appropriations by $2,481. E-911 Fund expenditures exceeded appropriations by $18,824. Jail Commissary Fund expenditures exceeded appropriations by $71,587. Confiscated Assets Fund expenditures exceeded appropriations by $8,992. Fire Department Fund expenditures exceeded appropriations by $20,558. Sheriff Fingerprint Fund expenditures exceeded appropriations by $2,302. There were no expenditures in the Development Authority Fund.

Effect – The County has not complied with budget requirements established by restrictions of policy, regulation, laws and contracts. The Official Code of Georgia (OCGA) Section 36-81-3(b), requires an annual balanced budget for the general fund, each special revenue fund, and each debt service fund.

Cause of Condition – This condition is the result of a breakdown in internal controls regarding compliance with laws and regulations and the County not being sufficiently aware of the budget requirements.

Recommendation – The County should take a proactive role in monitoring the compliance with laws and regulations. The County needs to adopt future budgets as required by state law for all special revenue funds.

Response/Corrective Action Plan – The County agrees with this finding. In the future, the budget will be amended to prevent any expenditure from exceeding budgeted amount. For future years, the County will adopt an annual budget for each special revenue fund.

2008-4 Segregation of Duties (Repeat Finding)

Condition – There is not an appropriate segregation of duties between recording, distribution, reconciliation of cash accounts and other operations within various County departments.

Update – Unresolved. See current year finding 2016-1.

2010-2 Annual Budgets not Adopted

Condition – The County did not adopt annual budgets for the following Special Revenue Funds: Jail Commissary, Confiscated Assets, Fire Department, Sheriff Fingerprint, and Development Authority.

Update – Unresolved. See current year finding 2016-4.