BLECKLEY COUNTY, GEORGIA
FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2015
AND
INDEPENDENT AUDITOR'S REPORT

BLECKLEY COUNTY, GEORGIA
Financial Statements
For the Fiscal Year Ended December 31, 2015

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Financial Section

INDEPENDENT AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT

To the County Commissioner
Bleckley County, Georgia

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Bleckley County, Georgia (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of Bleckley County Public Health Center, which is a discretely presented component unit and 100.00 percent, respectively of the assets, net position, and revenues of the discretely presented component units.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Bleckley County Public Health Center, which represent 100.00 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Bleckley County Public Health Center, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Bleckley County, Georgia, as of December 31, 2015, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

The County has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bleckley County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, the schedule of special purpose local option sales tax expenditures, and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, the schedule of special purpose local option sales tax expenditures, and other supplementary information 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 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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements and schedules, the schedule of special purpose local option sales tax expenditures, and other supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

OTHER REPORTING REQUIRED BY *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated August 29, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bleckley County, Georgia's internal control over financial reporting and compliance.

H. M. Vickers & Associates, P.C.

August 29, 2016

BLECKLEY COUNTY, GEORGIA
Statement of Net Position
December 31, 2015

	Primary Government	Component Unit
	Total Governmental Activities	Bleckley County Public Health Center
ASSETS:		
Cash	$ 4,363,616	$ 467,547
Receivables, net of allowance for uncollectibles:		
Taxes	515,069	-
Intergovernmental	248,396	20,875
Accounts	100,554	-
Employee Cash	10,145	-
Prepaid expenses	60,553	-
Inventory, at cost	28,830	-
Capital assets:		
Capital assets not being depreciated	437,142	-
Capital assets being depreciated, net of accumulated depreciation	9,108,290	4,804
Total Assets	14,872,595	493,226
DEFERRED OUTFLOWS OF RESOURCES-		
Pensions	225,179	52,438
LIABILITIES:		
Accounts payable	362,368	-
Salaries and benefits payable	27,517	-
Due to other governments	58,327	11,385
Accrued interest payable	52,118	-
Landfill post-closure care costs due in one year	43,863	-
Landfill post-closure care costs due after one year	602,744	-
Compensated absences due within one year	50,532	4,684
Compensated absences due after one year	59,256	18,736
Capital leases due within one year	341,510	-
Capital leases due after one year	5,158,894	-
Net pension liability	600,243	236,551
Unearned revenue	102,417	-
Total Liabilities	7,459,789	271,356
DEFERRED INFLOWS OF RESOURCES-		
Pensions	8,819	57,735
NET POSITION:		
Net Investment in capital assets	4,045,028	4,804
Restricted for capital improvements	1,192,673	-
Restricted for prior year program income	-	4,773
Unrestricted	2,391,465	206,996
Total Net Position	$ 7,629,166	$ 216,573

The accompanying notes to the financial statements are an integral part of this statement.

BLECKLEY COUNTY, GEORGIA
Statement of Activities
For the Fiscal Year Ended December 31, 2015

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expenses) Revenue and Changes in Net Position: Primary Government: Total	Component Unit: Bleckley County Public Health Center
PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES:							
General government	$ 1,415,619	$ 84,449	$ 31,321	$ -	$ (1,299,849)	$ (1,299,849)	$ -
Public safety	2,942,249	280,311	129,061	-	(2,532,877)	(2,532,877)	-
Court system	659,166	292,286	-	-	(366,880)	(366,880)	-
Highways and streets	1,188,904	-	381,174	-	(807,730)	(807,730)	-
Public health and welfare	770,129	79,385	73,770	63,117	(553,857)	(553,857)	-
Culture and recreation	170,068	-	-	-	(170,068)	(170,068)	-
County agent	83,657	-	-	-	(83,657)	(83,657)	-
Natural resources	30,853	-	-	-	(30,853)	(30,853)	-
Interest	161,613	-	-	-	(161,613)	(161,613)	-
Total Governmental Activities	7,422,258	736,431	615,326	63,117	(6,007,384)	(6,007,384)	-
TOTAL PRIMARY GOVERNMENT	$ 7,422,258	$ 736,431	$ 615,326	$ 63,117	(6,007,384)	(6,007,384)	-
COMPONENT UNIT-							
Bleckley County Public Health Center	430,597	180,402	221,348	-	-	-	(28,847)
Total Component Unit	$ 430,597	$ 180,402	$ 221,348	$ -	-	-	(28,847)
General revenues:							
Property taxes					3,563,482	3,563,482	-
Alcoholic beverage taxes					45,314	45,314	-
Vehicle taxes					609,817	609,817	-
Sales taxes					1,806,692	1,806,692	-
Other taxes					425,873	425,873	-
Unrestricted interest earnings					74,885	74,885	-
Miscellaneous					189,111	189,111	7,121
Total general revenues					6,715,174	6,715,174	7,121
Change in net position					707,790	707,790	(21,726)
Net position - beginning of year, as restated					6,921,376	6,921,376	238,299
Net position, end of year					$ 7,629,166	$ 7,629,166	$ 216,573

The accompanying notes to the financial statements are an integral part of this statement.

BLECKLEY COUNTY, GEORGIA
Balance Sheet
Governmental Funds
December 31, 2015

	General Fund	Capital Projects SPLOST-2013	Special Revenue T-SPLOST	Other Governmental Funds	Total Governmental Funds
ASSETS:					
Cash	$ 3,094,443	$ 1,129,450	$ 17,563	$ 122,160	$ 4,363,616
Receivables, net of allowance for uncollectible:					
Taxes	515,069	-	-	-	515,069
Intergovernmental	136,558	91,843	19,995	-	248,396
Accounts	79,043	-	-	21,511	100,554
Due from other funds	37,558	29,707	-	-	67,265
Employee cash	10,145	-	-	-	10,145
Prepaid expenses	60,553	-	-	-	60,553
Inventory, at cost	28,830	-	-	-	28,830
Total Assets	$ 3,962,199	$ 1,251,000	$ 37,558	$ 143,671	$ 5,394,428
LIABILITIES:					
Accounts payable	$ 330,232	$ -	$ -	$ 32,136	$ 362,368
Salaries and benefits payable	27,517	-	-	-	27,517
Due to other funds	-	-	37,558	29,707	67,265
Due to other governments	-	58,327	-	-	58,327
Unearned revenue	102,417	-	-	-	102,417
Total Liabilities	460,166	58,327	37,558	61,843	617,894
DEFERRED INFLOWS OF RESOURCES -					
Unavailable revenue- property taxes	201,031	-	-	-	201,031
FUND BALANCES:					
Nonspendable:					
Prepaid items	60,553	-	-	-	60,553
Inventory	28,830	-	-	-	28,830
Restricted for:					
Public safety	-	-	-	10,114	10,114
Law library	-	-	-	71,714	71,714
Capital projects	-	1,192,673	-	-	1,192,673
Unassigned-					
General fund	3,211,619	-	-	-	3,211,619
Total Fund Balances	3,301,002	1,192,673	-	81,828	4,575,503
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALACES	$ 3,962,199	$ 1,251,000	$ 37,558	$ 143,671	$ 5,394,428

The accompanying notes to the financial statements are an integral part of this statement.

BLECKLEY COUNTY, GEORGIA
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2015

Difference in amounts reported for governmental activities in the statement of net position:		
Fund balances, total governmental funds	$	4,575,503
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds		9,545,432
Some governmental revenues will not be collected for several months after the year end and are deferred in the governmental funds		201,031
Deferred outflows and inflows of resources related to pensions are applicable to future reporting periods and, therefore, are not reported in the governmental funds:		
Deferred outflows		225,179
Deferred inflows		(8,819)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		(6,909,160)
Net position of governmental activities	$	7,629,166

The accompanying notes to the financial statements are an integral part of this statement.

BLECKLEY COUNTY, GEORGIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended December 31, 2015

	General Fund	Capital Projects SPLOST-2013	Special Revenue T-SPLOST	Other Governmental Funds	Total Governmental Funds
REVENUES:					
Taxes	$ 5,266,528	$ 1,037,009	$ 220,243	$ -	$ 6,523,780
Licenses and permits	33,232	-	-	-	33,232
Fines and forfeitures	219,933	-	-	17,597	237,530
Charges for services	196,261	-	-	195,909	392,170
Intergovernmental	778,672	-	-	-	778,672
Interest earnings	74,488	-	-	397	74,885
Miscellaneous	108,425	-	-	-	108,425
Total Revenues	6,677,539	1,037,009	220,243	213,903	8,148,694
EXPENDITURES:					
Current:					
General government	1,399,606	-	-	-	1,399,606
Public safety	2,478,003	-	-	224,201	2,702,204
Court system	644,834	-	-	12,168	657,002
Highways and streets	804,578	-	264,902	-	1,069,480
Public health and welfare	620,115	-	-	-	620,115
Culture and recreation	105,938	-	-	-	105,938
County agent	87,654	-	-	-	87,654
Natural resources	30,853	-	-	-	30,853
Intergovernmental	-	345,635	-	-	345,635
Capital Outlay	-	139,254	-	37,172	176,426
Debt Service:					
Principal	157,259	294,737	-	-	451,996
Interest	5,384	159,052	-	-	164,436
Total Expenditures	6,334,224	938,678	264,902	273,541	7,811,345
Excess of Revenues Over (Under) Expenditures	343,315	98,331	(44,659)	(59,638)	337,349
OTHER FINANCING SOURCES (USES)-					
Issuance of capital leases	52,426	-	-	-	52,426
Total Other Financing Sources (Uses)	52,426	-	-	-	52,426
NET CHANGE IN FUND BALANCES	395,741	98,331	(44,659)	(59,638)	389,775
FUND BALANCE, BEGINNING OF YEAR	2,905,261	1,094,342	44,659	141,466	4,185,728
FUND BALANCE, END OF YEAR	$ 3,301,002	$ 1,192,673	$ -	$ 81,828	$ 4,575,503

The accompanying notes to the financial statements are an integral part of this statement.

BLECKLEY COUNTY, GEORGIA

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2015

Difference in amounts reported for governmental activities in the statement of activities:		
Net change in fund balances - total governmental funds	$	389,775
Capital outlay, reported as expenditures in governmental funds, are reported as capital assets in the statement of net position		441,190
Depreciation expense on governmental capital assets is included in the governmental statement of activities. The cost of the assets is allocated to expense over the estimated useful lives of the assets		(515,031)
Proceeds from the issuance of long-term debt, recorded as other financing sources in govenmental funds, are included as an increase in long-term liabilities in the statement of net position		(52,426)
The decrease in liability for landfill post-closure care cost is reported as an expenditure in governmental funds, but as a reduction of long-term liabilities in the statement of net position		23,792
Expenses for compensated absences are reported for governmental activites but do not require the use of current financial resources and therefore are not reported as expenditures for governmental funds		2,680
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 pension liability is measured prior to the County's report date. Pension expense, which is the change in net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the statement of activities		(18,364)
Repayments of long-term debt principal is reported as an expenditure in governmental funds, but as a reduction of long-term liabilities in the statement of net position		451,996
Expenses for accrued interest on long-term debt are reported for governmental activites but do not require the use of current financial resources and therefore are not reported as expenditures for governmental funds:		
Accrued interest balance at current fiscal year end		(52,118)
Accrued interest balance at prior fiscal year end		54,942
Some governmental revenues will not be collected for several months after the year end and are deferred inflows of resources in the governmental funds:		
Unavailable revenue balance at current fiscal year end		201,031
Unavailable revenue balance at prior fiscal year end		(219,677)
Changes in net position of governmental activities in the statement of activities	$	707,790

The accompanying notes to the financial statements are an integral part of this statement.

BLECKLEY COUNTY, GEORGIA
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2015

	Agency Funds
ASSETS -	
Cash	$ 1,745,617
Total assets	$ 1,745,617
LIABILITIES -	
Accounts payable	$ 1,745,617
Total liabilities	$ 1,745,617

The accompanying notes to the financial statements are an integral part of this statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General Statement

The financial statements of Bleckley County, Georgia, (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governments. The Governmental Accounting Standards Board (the "GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. Reporting Entity

Primary Government

Bleckley County, Georgia, the 145th county formed in Georgia, was created in 1912. The County operates under a sole commissioner form of government. The County provides various services, levies taxes, and issues licenses as provided by the Charter. These services include public safety, highways and streets, health and social services, emergency medical services, cultural and recreational programs and administrative services.

These financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

Currently, the County has no blended component units. However, the Bleckley County Board of Health DBA Bleckley County Public Health Center is presented herein as a discretely presented component unit.

The County is responsible for appointing some of the members of the boards of other organizations, but the County's accountability for these organizations do not extend beyond making the appointments. These related organizations include the following:

Bleckley County Board of Family and Children Services
Bleckley-Cochran Industrial Development Authority
Cochran-Bleckley Recreation Authority
Bleckley County Hospital Authority

Disbursements to these organizations based on contractual agreements have been budgeted and expended as part of the regular operations of the County.

Discretely Presented Component Unit

Bleckley County Public Health Center - The Bleckley County Public Health Center (the Center) provides various health services for citizens in Bleckley County under a contract with the Georgia Department of Human Resources (DHR). Under this contractual agreement DHR provides certain administrative and other services to the Center in addition to the grant-in-aid funding. These services are funded through other governmental entities or directly by DHR. Based on the contract with DHR, fixed assets cannot be disposed of without approval of DHR. In the event the Center was to dissolve, all fixed assets would return to DHR or to the donating agency. Substantially all of the Center's capital assets are titled to DHR.

It is the goal of the Bleckley County Public Health Center (Center) to provide health services for the citizens of Bleckley County within the guidelines established by the Bleckley County Board of Public Health, the South Central Health District and the Georgia Department of Human Resources. The Center is responsible for health programs designed for prevention, early detection, treatment and referral.

The amounts included in these financial statements in the component unit columns are as of and for the fiscal year ended June 30, 2015.

The complete audited financial statements of the Bleckley County Public Health Center may be obtained from the office of the Bleckley County Commissioner.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County (the primary government) and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County does not currently have business-type activities.

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

Separate financial statements are provided for governmental activities and, when applicable, for business-type activities.

Fund Financial Statements

The accounts of the County’s reporting entity are organized on the basis of separate funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. Governmental Funds are accounted for on a flow of current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets.

The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The County's governmental funds include the general fund, capital projects funds, and special revenue funds.

Fiduciary Funds
Agency Funds- Agency Funds are used to account for assets held by the County in a trustee capacity for the County or as an agent for other governmental units or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are accounted for on the accrual basis.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current period, with the exception of intergovernmental revenues, which are considered available if collected within 180 days after the year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and certain compensated absences and claims and judgments are recorded when due.

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

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

The County reports the following major governmental funds:

The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Special Purpose Local Option Sales Tax (SPLOST-2013) Capital Projects Fund** accounts for capital outlay and other transactions related to the additional one-percent local option sales tax currently in effect.

The **Transportation Special District Local Option Sales Tax (T-SPLOST) Special Revenue Fund** accounts for the collection of proceeds and expenditures for transportation projects.

The government-wide financial statements are prepared using the accrual basis of accounting and the economic resources measurement focus. Government-wide financial statements do not provide information by fund or account group, but distinguish between the County's governmental activities

and business type activities. Significantly, the statement of net position will include noncurrent assets which were previously reported in the General Fixed Asset Account Group and long-term liabilities previously reported in the General Long-Term Debt Account Group. In addition, the government-wide statement of activities reflects depreciation expenses on the County's capital assets.

Major individual governmental funds and major individual proprietary funds, when applicable, are reported as separate columns in the fund financial statements.

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

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

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

D. Use of Estimates

Preparation of the County's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

E. Advertising Costs

Advertising costs are recorded as expenditures or expenses, as appropriate, in the period incurred. No advertising costs are capitalized.

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are reported in order to reserve that portion of applicable appropriations, is not employed by the County because it is considered impractical and not necessary to insure effective budgetary and cash planning and control.

G. Deposits and Investments

The County's cash is considered to be cash on hand, demand and interest-bearing deposits held in banks. Any bank deposit in excess of FDIC insured amounts must be secured by an equivalent amount of State of Georgia or U.S. Obligations.

H. Inventory

Inventories are valued at cost, which approximates market, using the first-in, first-out (FIFO) method. The consumption method is used to account for inventories. Under the consumption method,

inventory items are recognized as expenditures when used.

I. Prepaid Items

Prepaid items are recorded as expenditures in the governmental funds during the period benefitted.

J. Capital Assets

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

Prior to July 1, 2003, governmental funds' infrastructure assets were not capitalized. Infrastructure assets acquired prior to July 1, 2003, are not reported in the basic financial statements. No infrastructure assets were added in the current year. General infrastructure assets will include all roads and bridges and other infrastructure assets acquired subsequent to July 1, 2003.

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

Major outlays for capital and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed. Property, plant, and equipment of the primary government is depreciated using the straight line method over the assets' estimated useful lives as follows:

Primary Government:

Asset Class	Estimated Useful Lives In Years	Capitalization Threshold
Buildings	50	$ 15,000
Building Improvements	20-30	$ 5,000
Machinery and equipment	5-10	$ 1,000
Vehicles	5-10	$ 5,000
Office equipment	5-10	$ 1,000
Computer equipment	3-10	$ 1,000
Infrastructure	30-40	$ 10,000

Component Unit:

Capital assets include equipment and various furniture and fixtures purchased during the performance of the Center's programs. Depreciation of capital assets is computed using the straight-line method. Equipment, furniture and fixtures with cost in excess of $1,000 are depreciated over a five-year life.

K. Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefits

Accumulated unpaid vacation, sick pay, and other employee benefits are not accrued by the county government when incurred in the funds.

L. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts, when applicable, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, except any portion related to prepaid insurance costs, are recorded as an expense in the period incurred.

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

M. Fund Equity

1. Government-wide Statements

Equity is classified as net position and displayed in three components:

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

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

c. Unrestricted net position - All other net position items that do not meet the definition of “net investment in capital assets” or “restricted net position”.

2. Fund Statements

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

- **Nonspendable-**Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.
- **Restricted-**Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County 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 Commissioner through the approval of a motion. Only the County Commissioner may modify or rescind the commitment.

- **Assigned-**Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the County Commissioner can authorize a designee to assign fund balances.
- **Unassigned-**Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criteria. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

N. Interfund Transactions

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

All other interfund transactions are reported as transfers.

O. Allowance for Uncollectible Accounts

Allowances for uncollectible accounts are maintained for all types of receivables which historically experience uncollectible accounts.

P. Post-employment health care benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County provides healthcare benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured for the actual month covered. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the County under this program.

Q. Concentrations of Credit Risk

The County's solid waste transfer station serves customers within Bleckley County. The balance of receivables is composed mostly of residential and smaller commercial accounts. The County does not expect to incur significant losses as a result of these receivables. Management believes that the allowance for uncollectable is adequate to cover all anticipated future losses on these receivables.

R. Deferred Outflows and Inflows of Resources

The County has implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities.* These new standards establish accounting and financial reporting for deferred outflows and inflows of resources and the concept of net position as the residual of all other elements presented in the statement of net position.

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 periods and, as such, will be recognized as an outflow of resources (expenditure or expense, as applicable) in the future. The County has only one type of item that qualifies for reporting in this category. Under the accrual basis of accounting, pension related items are reported on the government-wide statement of net position for governmental activities and the discretely presented component unit, the Bleckley

County Board of Health. These amounts are deferred and recognized as outflows of resources in the period that the amounts become applicable.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and, as such, will be recognized as an inflow of resources (revenue) in the future. The County has several types of items that qualify for reporting in this category. Under the modified accrual basis of accounting, *unavailable revenue* from property taxes is reported only in the governmental funds balance sheet. Under the accrual basis of accounting, pension related items are reported on the government-wide statement of net position for governmental activities and the discretely presented component unit, the Bleckley County Board of Health. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

S. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Association County Commissioners of Georgia Restated Pension Plan for Bleckley County Employees (Plan) and additions to / deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

2. DEPOSITS AND INVESTMENTS

Primary Government

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County does not have a deposit policy for custodial credit risk. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized at 110% by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of December 31, 2015, the County had deposits of $6,184,808 and the carrying amount of these deposits was $6,119,378. As of December 31, 2015, $5,057,009 of the County's bank balance of $6,184,808 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	$ -
Uninsured and collateralized with securities held in the pledging financial institution's trust department not in the County's name	5,057,009
Total	$ 5,057,009

Component Unit

State statutes requires all deposits and investments (other than federal or state governmental instruments) to be collateralized at 110% by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities.

At June 30, 2015, the carrying amount of the Center's bank deposits was $467,497 and the bank balance was $488,651. The Center also had an imprest petty cash fund of $50. As of June 30, 2015, the Center did not have any balances exposed to custodial credit risk as uninsured and uncollateralized.

Reporting Entity

Georgia law authorizes local governments to invest in the following types of obligations:

- Obligations of the State of Georgia or any other state;
- Obligations issued by the United States;
- Obligations fully insured or guaranteed by the United States Government or governmental agency;
- Obligations of any corporation of the United States Government;
- Prime bankers' acceptances;
- The State of Georgia Local Government Investment Pool;
- Repurchase agreements; and
- Obligations of other political subdivisions of the State of Georgia.

The County maintains only checking and interest-bearing savings accounts in Georgia financial institutions as permitted by O.C.G.A. 36-83-4.

The carrying amount of the County's deposits is reconciled to the financial statements as follows:

Governmental Activities:	
Cash in banks	$ 4,362,989
Cash on hand	627
Subtotal	4,363,616
Employee cash	10,145
Fiduciary Funds -	
Agency Funds	1,745,617
Total Primary Government	6,119,378
Component Unit –Health Department	
Cash in banks	467,497
Cash on hand	50
Total Component Unit	467,547
Total Reporting Entity	$ 6,586,925

3. PROPERTY TAXES

The County levies property taxes on September 1st of each year. The due date for these taxes is December 20th and the lien date is the following April 1st. Taxes are collected throughout the year. Property taxes for the year ended December 31, 2015, were assessed at the rate of 15.071 mills on the dollar on a total assessed valuation of $252,030,700, compared to a total assessed valuation of $253,278,485 at a rate of 15.065 mills on the dollar in 2014.

In the governmental fund financial statements, property taxes are recorded as receivables and deferred inflows of resources unavailable at the time the tax levy is billed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible within sixty days following the close of the year are therefore susceptible to accrual in accordance with GAAP and have been recognized as revenue.

In the government-wide financial statements, property taxes receivable and related revenue include all amounts due the County regardless of when cash is received. Over time, substantially all property taxes are collected.

4. RECEIVABLES

Primary Government

Receivables at December 31, 2015, for the County's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

	General Fund	Capital Projects SPLOST 2013	Special Revenue T-SPLOST	Other Governmental Funds	Totals
Taxes	$ 702,224	$ -	$ -	$ -	$ 702,224
Intergovernmental	136,558	91,843	19,995	-	248,396
Accounts	175,425	-	-	21,511	196,936
Gross receivables	1,014,207	91,843	19,995	21,511	1,147,556
Less allowance for uncollectibles	(283,537)	-	-	-	(283,537)
Net receivables	$ 730,670	$ 91,843	$ 19,995	$ 21,511	$ 864,019

Intergovernmental receivables are as follows:

State of Georgia	$ 108,777	$ 91,843	$ 19,995	$ -	$ 220,615
City of Cochran	27,781	-	-	-	27,781
Total	$ 136,558	$ 91,843	$ 19,995	$ -	$ 248,396

5. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2015, was as follows:

Description	Balance Beginning	Additions	Transfers/ Retirements	Balance Ending
Primary Goverment				
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 323,527	$ -	$ -	$ 323,527
Construction in progress	11,422	155,887	53,694	113,615
Total capital assets not being depreciated	334,949	155,887	53,694	437,142
Capital assets being depreciated:				
Infrastructure	1,450,525	-	-	1,450,525
Buildings and improvements	9,488,913	34,664	(53,694)	9,577,271
Machinery and equipment	5,262,735	254,669	75,182	5,442,222
Total capital assets being depreciated	16,202,173	289,333	21,488	16,470,018
Less accumulated depreciation for:				
Infrastructure	373,515	48,350	-	421,865
Buildings and improvements	2,248,821	208,522	-	2,457,343
Machinery and equipment	4,295,512	258,159	71,151	4,482,520
Total accumulated depreciation	6,917,848	515,031	71,151	7,361,728
Governmental activities capital assets, net of accumulated depreciation:				
Capital assets not being depreciated:				
Land	323,527	-	-	323,527
Construction in progress	11,422	155,887	53,694	113,615
Total capital assets not being depreciated	334,949	155,887	53,694	437,142
Capital assets being depreciated, net of accumulated depreciation:				
Infrastructure	1,077,010	(48,350)	-	1,028,660
Buildings and improvements	7,240,092	(173,858)	(53,694)	7,119,928
Machinery and equipment	967,223	(3,490)	4,031	959,702
Total capital assets being depreciated, net of accumulated depreciation	9,284,325	(225,698)	(49,663)	9,108,290
Total governmental activities capital assets, net of accumulated depreciation	$ 9,619,274	$ (69,811)	$ 4,031	$ 9,545,432

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 91,885
Public safety	318,074
Court system	2,438
Highways and streets	91,364
Public health and welfare	9,734
Culture and recreation	533
County agent	1,003
Total depreciation expense-governmental activities	$ 515,031

Description	Balance Beginning	Additions	Retirements	Balance Ending
Component Unit				
Bleckley County Public Health Center:				
Capital assets not being depreciated-				
Land	$ -	$ -	$ -	$ -
Capital assets being depreciated-				
Machinery and equipment	31,166	4,726	16,069	19,823
Total capital assets being depreciated	31,166	4,726	16,069	19,823
Less accumulated depreciation for-				
Machinery and equipment	29,123	1,965	16,069	15,019
Total accumulated depreciation	29,123	1,965	16,069	15,019
Public Health Center capital assets, net of accumulated depreciation:				
Capital assets not being depreciated-				
Land	-	-	-	-
Capital assets being depreciated, net of accumulated depreciation-				
Machinery and equipment	2,043	2,761	-	4,804
Total capital assets being depreciated, net of accumulated depreciation	2,043	2,761	-	4,804
Total public health center capital assets, net of accumulated depreciation	$ 2,043	$ 2,761	$ -	$ 4,804

6. JOINT VENTURES

Primary Government

Heart of Georgia Altamaha Regional Commission

The Heart of Georgia Altamaha Regional Commission "HOGARC" is one of the 12 regional commissions in Georgia established under H.B. 1216 (O.C.G.A. 50-8) in July, 2009. The HOGARC serves a 17 county region in south central and southeast Georgia, the same as its predecessor agency the Heart of Georgia Altamaha Regional Development Center (Est. 1996). The region is a large, rural region of Georgia encompassing 17 counties, 63 cities, and approximately 6,904 square miles. The members of the commission are required to pay annual dues to the commission. The Official Code of Georgia Section 50-8-34 provides for the organizational structure of the RCs. The HOGARC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The County board members and municipal board members from the same county elect one Member of the Board who is a resident (but not an elected or appointed official or employee of the County or municipality) to serve as a nonpublic member and a minority member who must be an elected official to serve as board members from a County.

O.C.G.A. 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements for the HOGARC are available from: Heart of Georgia Altamaha Regional Commission, 5405 Oak Street, Eastman, GA 31023.

7. COMPLIANCE WITH LEGAL PROVISIONS

The County is in compliance with all significant finance-related legal and contractual provisions.

Deficit Fund Balance-

The County had no individual funds with deficit fund balances at December 31, 2015.

Excess of expenditures over appropriations in individual departments-

The County had no individual funds with expenditures in excess of appropriations for the current year.

8. LONG-TERM LIABILITIES

The following is a summary of long-term debt transactions of the County for the current year:

	Balance Beginning	Additions	Retirements	Balance Ending	Amounts Due Within One Year	Interest Paid
Governmental Activities:						
Capital Leases	$ 5,899,974	$ 52,426	$ 451,996	$ 5,500,404	$ 341,510	$ 161,613
Landfill post-closure	670,399	-	23,792	646,607	43,863	-
Compensated absences	112,468	-	2,680	109,788	50,532	-
Total Long-Term Debt	$ 6,682,841	$ 52,426	$ 478,468	$ 6,256,799	$ 435,905	$ 161,613

Total interest paid on long-term debt during the current year is summarized as follows:

Governmental Activities		
Total Interest	Less Direct Interest	Net Interest
$ 161,613	$ -	$ 161,613

The County leases machinery, equipment and vehicles under outstanding capital leases as of the end of the current year with a total original cost and accumulated depreciation of $6,837,750 and $906,099 respectively. Depreciation expense on assets recorded under capital leases totaled $142,499. These assets collateralize the leases payable as of the end of the current year. There are no special restrictions on assets collateralizing capital leases.

Of the total debt service principal and interest liquidated during the current year, the general fund paid a total of $157,259 and the special purpose local option sales tax fund (SPLOST Fund 2013) paid a total of $294,737. The general fund liquidated a total of $23,792 in landfill post-closure costs in the current year. For governmental activities, compensated absences are liquidated by the general fund.

The County had no earnings on unexpended debt proceeds and, accordingly, federal arbitrage regulations do not currently apply.

The annual requirements to service principal and interest on all County long-term debt to maturity is as follows:

Year Ending	Capital Leases Payable			Governmental Activities Total		
December 31,	Principal	Interest	Total	Principal	Interest	Total
2016	$ 341,510	$ 154,616	$ 496,126	$ 341,510	$ 154,616	$ 496,126
2017	333,394	143,362	476,756	333,394	143,362	476,756
2018	423,045	131,498	554,543	423,045	131,498	554,543
2019	435,276	119,267	554,543	435,276	119,267	554,543
2020	447,858	106,683	554,541	447,858	106,683	554,541
2021-2025	2,441,181	331,534	2,772,715	2,441,181	331,534	2,772,715
2026-2030	1,078,140	30,946	1,109,086	1,078,140	30,946	1,109,086
Totals	$ 5,500,404	$ 1,017,906	$ 6,518,310	$ 5,500,404	$ 1,017,906	$ 6,518,310

The county has several annually renewable operating leases on buildings and office equipment with no contingent payments included therein. Rentals under operating leases for the current year totaled $16,265.

Details of long-term debt are as follows:

	Balance Beginning	Additions	Retirements	Balance Ending	Amounts Due Within One Year	Interest Paid
Primary Government						
Capital Leases:						
6.50% Capital lease payable, original amount of $30,228, with annual payments of $10,716, including interest, made on June 4, 2014, with the final payment due on June 4, 2017, incurred to purchase Sheriff's department vehicle	$ 19,511	$ -	$ 9,449	$ 10,062	$ 10,062	$ 1,268
6.50% Capital lease payable, original amount of $15,752, with annual payments of $9,676 and $9,180, respectively , including interest, made on November 7, 2014 with the final payment due on November 7, 2016, incurred to purchase Sheriff's department vehicle	15,752	-	7,628	8,124	8,124	1,024
6.50% Capital lease payable, original amount of $31,011 with annual payments of $10,994 including interest, made on July 23, 2015, with the final payment due on July 23, 2017, incurred to purchase Sheriff's department vehicle	-	31,011	10,994	20,017	9,694	-
6.50% Capital lease payable, original amount of $21,415 with annual payments of $11,763 including interest, made on September 28, 2015, with the final payment due on September 28, 2017 incurred to purchase Sheriff's department vehicle	-	21,415	-	21,415	10,371	-
5.00% Capital lease payable, original amount of $168,345 with monthly payments of $1,338, including interest, made on May 12, 2010, with the final payment of $126,472 made on May 15, 2015, incurred to purchase fire truck	129,188	-	129,188	-	-	3,092
2.85% Capital lease payable, original amount of $6,023,860 with annual payments of increasing amounts from $454,000 to $554,543, including interest, made on September 5, 2013, with the final payment due on March 1, 2027, incurred to construct a new county jail	5,735,523	-	294,737	5,440,786	303,259	156,229
Total Capital Leases	5,899,974	52,426	451,996	5,500,404	341,510	161,613
Landfill post-closure care costs	670,399	-	23,792	646,607	43,863	-
Compensated absences	112,468	-	2,680	109,788	50,532	-
Total	$ 6,682,841	$ 52,426	$ 478,468	$ 6,256,799	$ 435,905	$ 161,613

There was no short term debt activity of the County for the current year. The total interest paid on all County debt during the year was $161,613.

Component Unit	Balance Beginning	Additions	Retirements	Balance Ending	Amounts Due Within One Year	Interest Paid
Accrued leave	$ 20,016	$ 3,404	$ -	$ 23,420	$ 4,684	$ -
Total	$ 20,016	$ 3,404	$ -	$ 23,420	$ 4,684	$ -

9. RESTRICTED ASSETS - CASH

As of December 31, 2015, the County did not have restricted cash balances.

10. GRANTS AND COMMITMENTS

In the normal course of operations, the County receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

Bleckley County entered into an agreement on May 26, 2010, with the Hospital Authority of Bleckley County to levy an ad valorem tax up to the legally permissible millage rate to pay for certain indigent care obligations and to pay principal and interest on debt of the Authority borrowed to finance improvements and repairs to the hospital facility roof in the principal amount of $226,000, in order to permit future operations of the Authority. The County signed a consent agreement with the lender, that if the borrower (Authority) is in default under the financing agreement, then upon receipt by County of written notice from lender that borrower was in default and the lender elects to exercise its rights under the contract in accordance with the terms of the agreement, that all payments and revenues owing or assigned to borrower under the contract shall thereafter be paid to lender unconditionally and without defense or offset by the County. The County paid a total of $21,377 ($15,066 was applied to principal and $6,311 to interest) on this loan for the year ended December 31, 2015. While the Hospital Authority is not in default on the note, it is expected that the County will continue to make payments on the loan until it is paid in full. The unpaid principal balance of the loan as of the end of the current year is $150,667.

11. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the County. Settled claims have not exceeded this commercial coverage in any of the past five fiscal years. The County paid $88 in premiums for various commercial coverage during 2015. There have been no reductions in insurance coverage from the prior year.

The County is a member of the Association County Commissioners Self Insurance Workers Compensation Fund pursuant to Title 34, Chapter 9, Article 5 of the Official Code of Georgia Annotated. The Fund represents a self-insurance pool, whereby members agree to pay the workers compensation claims of other members of the fund. The County paid $76,756 to the fund during the year ended December 31, 2015. There were no assessments made against the County for additional losses incurred by the fund.

The liability of the fund to the employees of any employer is specifically limited to such obligations as are imposed by applicable state laws against the employer for workers' compensation and/or employer's liability. The fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the purview of the Worker's Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding of compensation therefore, although such suits, other proceedings, allegations or demands be wholly groundless, false or fraudulent. The Fund is to pay all costs 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 also become a member of the Association County Commissioners of Georgia - Interlocal Risk Management Agency for liability, motor vehicle and property damage risk self insurance. The County paid $88,733 to the fund during 2015. There were no assessments made against the County for additional losses incurred by the fund.

Chapter 85 of Title 36 of the Official Code of Georgia Annotated authorizes Georgia municipalities to form interlocal risk management agencies. The Georgia Interlocal Risk Management Agency (GIRMA) is a municipal interlocal risk management agency operating as an unincorporated nonprofit instrumentality of its member municipalities - GIRMA establishes and administers one or more group self insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of municipal government. GIRMA is to defend and protect in accordance with the member government contract and related coverage descriptions any member of GIRMA against liability or loss. The County, among other requirements, must: pay all contributions, assessments or other sums due to GIRMA as such times and in such amounts as shall be established by GIRMA; select a person to serve as a member representative; allow GIRMA and its agents reasonable access to all facilities and all records of the County which relate to the purposes of GIRMA; allow attorneys appointed by the agency 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 Fund; assist and cooperate in the defense and settlement of claims against the County; furnish full cooperation to GIRMA's attorneys, claims adjusters, Service Company, and any agent, employee, officer or independent contractor of GIRMA relating to the purposes of GIRMA; follow loss reduction and prevention procedures established by the agency; furnish to GIRMA such budget, operating and underwriting information as may be requested; and report promptly as possible, and in accordance with any Coverage Descriptions issued, all incidents which could result in claims against the fund.

12. CONTINGENCIES

Grant Funds

The County participates in numerous grant programs on the federal and state level. 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 Government expects such amounts, if any, to be immaterial.

Litigation

During the course of normal operations of the County, various claims and lawsuits arise. The County's legal counsel has been notified subsequent to December 31, 2015, of two claims against the County. The ultimate liability of the County, if any, is not currently determinable.

13. PENSION PLAN

Primary Government

Plan Description

The County sponsors the Association County Commissioners of Georgia Restated Pension Plan for Bleckley County Employees (The Plan), which is a defined benefit pension plan.

The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Commissioner. The Plan, through execution of an adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan administered by GEBCorp. The ACCG Plan is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of The ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document. The ACCG issues a publicly available financial report for the Plan. That report may be obtained at the County Commissioner's office in Cochran, Georgia or by writing to GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339. An outline of plan provisions follows:

Benefits – The Plan provides benefits upon retirement, death, disablement, and termination of employment to Plan participants and beneficiaries, if certain eligibility requirements are met. All full-time County employees are eligible to participate in the Plan after completing three years of service. Benefits vest after five years of service. Participants become eligible to retire at age 65 with five years of service and three years of participation in the Plan. An employee may elect early retirement at age 55 with twenty five years of service or at age 60 with twenty years of service to receive full benefits. An employee may elect early retirement at age 60 with ten years of service to receive reduced benefits. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of .5% of average annual compensation up to $6,600 plus 1.00% of average annual compensation in excess of $6,600 plus $36 multiplied by years of service. Compensation is averaged using the highest average of five consecutive plan years during the ten plan years preceding the participant's date of retirement or other termination.

Plan Membership - Participant counts as of January 1, 2015 (the most recent actuarial valuation date) and covered compensation for active participants (based on covered earnings for the preceding year) are shown below:

Retirees, beneficiaries and disabled receiving benefits	27
Terminated plan participants entitled to but not yet receiving benefits	34
Active employees participating in the Plan	46
Total number of Plan Participants	107
Covered compensation for active participants	$ 1,547,542

Contributions - The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local governmental pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement.

The Georgia Constitution enables the governing authority of the County, the County Commissioner, to establish, and amend from time-to-time the contribution rates for the County and its plan participants.

County employees are not required or permitted to contribute to the Plan. The County contributes to the entire cost of the Plan, using the basis determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia Statute 47-20. The annual County contribution meets or exceeds the minimum funding requirements of Georgia Statute 47-20. The required and actual contribution for the 2015 plan year was $143,902. This amount represents 9.3% of covered payroll.

Net Pension Liability

Effective January 1, 2015, the County implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, which significantly changed the County's accounting for pension amounts. The information disclosed below is presented in accordance with these new standards.

Actuarial assumptions – The County's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial evaluation as of January 1, 2015 with update procedures performed by the actuary to roll forward to the total pension liability measured as of December 31, 2015. The total pension liability in the January 1, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.00% per year with an aged based scale
Investment rate of return	7.50%

Mortality rates were based on the RP-2000 Combined Healthy Mortality Table with sex-distinct rates for healthy participants and the RP-2000 Disabled Retiree Mortality Table for disabled participants, set forward two years for males and one year for females.

The actuarial assumptions used in the January 1, 2015 valuation were based on the results of an actuarial experience study for the period of January 1, 2014 through December 31, 2014.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Average 20 Year Return	Weighted 20 Year Return	Average 30 Year Return	Weighted 30 Year Return
Fixed Income	30%	5.75%	1.73%	7.80%	2.34%
Equities:					
Large Cap	30%	8.80%	2.64%	10.74%	3.22%
Mid Cap	5%	11.83%	0.59%	13.21%	0.66%
Small Cap	5%	8.96%	0.45%	9.37%	0.47%
REIT	5%	9.91%	0.50%	11.35%	0.57%
International	15%	5.44%	0.82%	9.51%	1.43%
Multi Cap	5%	8.89%	0.44%	10.58%	0.53%
Global Allocation	5%	5.48%	0.27%	5.48%	0.27%
Weighted Return			7.44%		9.49%

Discount rate - The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made based on the average County contribution made to the Plan over the prior five years. Based on this assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate - The following presents the net pension liability of the County, calculated using the discount rate of 7.50%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net pension liability	$937,451	$600,243	$314,609

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued ACCG financial report which is publicly available at www.gebcorp.com.

Changes in the Net Pension Liability – The changes in the components of the net pension liability of the County for the year ended December 31, 2015, were as follows:

	Schedule of Changes in Net Pension Liability Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance, December 31, 2014	$ 2,871,816	$ 2,489,307	$ 382,509
Changes for the year:			
Service cost	59,031	-	59,031
Interest .	209,981	-	209,981
Liability experience (gain) / loss	(11,860)	-	(11,860)
Assumption change	94,585	-	94,585
Employer contributions	-	143,902	(143,902)
Net investment income	-	19,723	(19,723)
Benefit payments	(144,152)	(144,152)	-
Administrative expense	-	(10,861)	10,861
Other changes	-	(18,761)	18,761
Net changes	207,585	(10,149)	217,734
Balance, December 31, 2015	$ 3,079,401	$ 2,479,158	$ 600,243

Changes of assumptions – There have been no substantive changes since the last actuarial valuation.

Pension expense –

Service Cost	$ 59,031
Interest on TPL	209,981
Amortization of:	
Liability experience (gain) / loss	(3,041)
Change in assumption	24,253
Asset (gain) / loss	39,773
Projected earnings on plan investments	(186,003)
Administration expense	10,861
Other change in FNP	7,412
Total pension expense	$ 162,267

Deferred outflows of resources and deferred inflows of resources related to pensions – At December 31, 2015, 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
Differences between expected and actual experience	$ -	$ (8,819)
Changes of assumptions	70,333	-
Net difference between projected and actual earnings	-	-
on pension plan investments	154,846	-
Total	$ 225,179	$ (8,819)

Projected recognition of deferred outflows of resources and deferred inflows of resources related to pensions – 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	Deferred Outflows of Resources	Deferred Inflows of Resources
2016	$ 64,026	$ (3,041)
2017	64,026	(3,041)
2018	57,354	(2,737)
2019	39,773	-
Total projected recognition of deferred outflows and inflows of resources	225,179	(8,819)

Other Retirement Benefits

The County makes contributions to the following pension and retirement plans which are not under the direct control of the County:

A. Probate Judges' Retirement Fund of Georgia

The Probate Judge is covered under a pension plan which requires that certain sums from marriage licenses and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

B. Clerk of Superior Court Retirement Fund

The Clerk of Superior Court is covered under a pension plan which requires that certain sums from fees and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

C. Sheriff's Retirement Fund/Peace Officers' Annuity and Benefit Fund

The Sheriff and sheriff deputies are covered under separate pension plans which require that certain sums from fines or bond forfeitures be remitted by the Probate Judge or Clerk of Superior Court to the pension plans before the payment of any costs or other claims. Contributions to the plans are not based on payroll, but rather on certain receipts.

D. Magistrates Retirement Fund of Georgia

The Magistrate Judge is covered under a pension plan which requires that certain sums from fees and fines collected in each civil matter or proceeding filed in the magistrate courts be remitted to the pension plan before the payment of any costs or other claims.

Discretely Presented Component Unit

BLECKLEY COUNTY BOARD OF HEALTH:

Plan Description - The Employees' Retirement System (ERS) is a cost- sharing multiple-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by a Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov/formspubs/formspubs.

Benefits provided - The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the Old Plan started membership prior to July 1, 1982, and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982, but prior to January 1, 2009, are New Plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009; also have the option to irrevocably change their membership to GSEPS.

Under the Old Plan, the New Plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

Contributions - Member contributions under the Old Plan are 4% of annual compensation, up to $4,200, plus 6% of annual compensation in excess of $4,200. Under the Old Plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the Old Plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the New Plan and GSEPS are 1.25% of annual compensation. The Center's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2015, was 21.96% of annual covered payroll for Old and New Plan members and 18.87% for GSEPS members. The Center's contributions to ERS totaled $35,656 for the year ended June 30, 2015 and $26,214 for the measurement period ended June 30, 2014. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2015, the Center reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2013. An expected total pension liability as of June 30, 2014 was determined using standard roll-forward techniques. The Center's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2014. At June 30, 2014, the Employer's proportion was 0.006307%, which was an increase (decrease) of 0.000562% from its proportion measured as of June 30, 2013.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate on inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return
Fixed income	30.00 %	3.00 %
Domestic large equities	39.70	6.50
Domestic mid equities	3.70	10.00
Domestic small equities	1.60	13.00
International developed market equities	18.90	6.50
International emerging market equities	6.10	11.00
Total	100.00 %	

* Rates shown are net of the 3.00% assumed rate of inflation

Discount rate - The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Agency's proportionate share of the net pension liability to changes in the discount rate - The following presents the Agency's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the Agency's proportionate share of the net pension liability would be if it were calculated using a discount rate that 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Employer's proportionate share of the net pension liability	$344,939	$236,551	$144,288

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued ERS financial report which is publicly available at www.ers.ga.gov/formspubs/formspubs.

14. LANDFILL POST-CLOSURE CARE COSTS

State and federal laws and regulations require that a final cover be placed on the landfill when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site after closure. The County's landfill stopped accepting waste on April 8, 1994. The closure certificate (Permit No. 012-004D(SL)) contains conditions requiring the County to conduct post-closure care for a period of

five years from December 5, 1996, the date of the closure certificate. The certificate provided that the five-year period may be extended by the Director of the Environmental Protection Division if deemed necessary to adequately protect human health and the environment.

On July 27, 2008, the County was notified by Georgia Department of Natural Resources - Environmental Protection Division that they had reviewed the Assessment of Corrective Measures (ACM), Site Characterization and Evaluation of Corrective Measures report for Bleckley County, Georgia. In July 2006, the EPD approved the County's corrective action plan. Estimates indicate that the post-closure period would be extended an additional twenty-two years from 2005.

The estimated remaining cost of $646,607 to monitor the landfill during the remaining post-closure period is reflected as a liability in the statement of net position at December 31, 2015. The estimates are based on the latest opinion of probable post-closure care costs prepared by professional engineers for the County. The estimates are based on average or typical costs with provisions for potential changes due to inflation or deflation, technology, or applicable laws or regulations. However, actual costs may be higher.

15. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund receivables, payables and transfers as of December 31, 2015, is as follows:

Fund	Due To Other Funds	Due From Other Funds
Capital Projects-SPLOST-2007		
Due to-		
Capital Projects-SPLOST 2013 Fund	$ 29,707	$ -
Special Revenue-T-SPLOST		
Due to-		
General Fund	37,558	-
Capital Projects-SPLOST-2013		
Due from-		
Capital Projects-SPLOST 2007 Fund	-	29,707
General Fund		
Due from-		
Special Revenue-T-SPLOST Fund	-	37,558
Total	$ 67,265	$ 67,265

The composition of the interfund receivables and payables is the result of expenditures from the SPLOST-2013 Fund for projects that had remaining funds available in the SPLOST-2007 Fund and General Fund road department expenditures reimbursed by the T-SPLOST Fund. The result is an increase in the SPLOST-2007 Fund and T-SPLOST Fund expenditures and a reduction in the SPLOST-2013 Fund and General Fund expenditures, respectively, for the current year.

There were no interfund transfers in the current year.

16. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

The following table provides detail regarding the deferred outflows and inflows of resources on the government-wide Statement of Net Position for governmental activities and the discretely presented component unit, Bleckley County Board of Health:

	Primary Government Government-Wide Governmental Activities	Discretely Presented Component Unit Bleckley County Board of Health
Deferrred Outflows		
Pensions:		
Employer contributions subsequent to measurement date	$ -	$ 35,656
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	16,782
Differences between expected and actual experience	-	
Changes in assumptions	70,333	-
Net differences between projected and actual earnings on pension plan investments	154,846	-
Total deferred outflows	$ 225,179	$ 52,438
Deferred Inflows		
Pensions:		
Differences between expected and actual experience	$ 8,819	$ 57,735
Net difference between projected and actual earnings on pension plan investments	-	-
Total deferred inflows	$ 8,819	$ 57,735

17. RESTRICTED NET POSITION

All of the restricted net position of $1,192,673 included in the Statement of Net Position is restricted by enabling legislation.

18. RESTATEMENT FOR NEW ACCOUNTING STANDARD

Net position (deficit) of the government-wide Governmental Activities and the discretely presented component unit, Bleckley County Board of Health, was restated for the reporting of the net pension liability and deferred outflows of resources - employer contributions in accordance with GASB Statement No. 68 *Accounting and Financial Reporting for Pensions*.

	Primary Government	Discretely Presented
	Government-Wide	Component Unit
	Governmental Activities	Bleckley County Board of Health
Net Position - beginning of year	$ 7,269,690	$ 490,870
Prior period adjustments:		
Deferred outflows of resources - employer contributions	-	26,214
Deferred outflows of resources - net difference between projected and actual earnings on pension plan investments	16,990	-
Net pension obligation	17,205	-
Net pension liability	(382,509)	(278,785)
Total prior period adjustments	(348,314)	(252,571)
Net Position - beginning of year, as restated	$ 6,921,376	$ 238,299

BLECKLEY COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget (GAAP Basis) and Actual
General Fund
For the Fiscal Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budet
REVENUES:				
Taxes:				
Property taxes	$ 4,155,000	$ 3,812,000	$ 4,256,944	$ 444,944
Alcoholic beverage tax	50,500	46,500	45,314	(1,186)
Insurance premium tax	370,000	412,000	414,831	2,831
Local option sales tax	500,000	547,000	549,439	2,439
Total Taxes	5,075,500	4,817,500	5,266,528	449,028
Licenses and Permits:				
Beer and wine licenses	4,500	4,500	6,750	2,250
Other licenses, permits and fees	16,000	25,000	26,482	1,482
Total Licenses and Permits	20,500	29,500	33,232	3,732
Fines and Forfeitures:				
Probate Court	150,000	140,000	138,195	(1,805)
Superior Court	43,000	45,500	47,052	1,552
Drug surcharges, etc.	24,000	34,000	34,686	686
Total Fines and Forfeitures	217,000	219,500	219,933	433
Charges for Services:				
Magistrate	15,000	12,000	10,265	(1,735)
Superior Court	58,000	56,000	54,650	(1,350)
Sheriff	48,000	43,000	41,050	(1,950)
Solid Waste fees	51,000	77,000	79,385	2,385
Tax Assessors	500	500	59	(441)
Transit fares	10,000	10,000	10,852	852
Total Charges for Services	182,500	198,500	196,261	(2,239)
Intergovernmental:				
Federal grants	50,000	69,000	69,790	790
State grants	348,500	570,500	469,474	(101,026)
Other intergovernmental	110,000	238,000	239,408	1,408
Total Intergovernmental	508,500	877,500	778,672	(98,828)
Interest Earnings	50,000	74,000	74,488	488
Miscellaneous:				
Nutrition program	16,000	72,000	73,771	1,771
Other	55,000	35,000	34,654	(346)
Total Miscellaneous	71,000	107,000	108,425	1,425
Total Revenues	6,125,000	6,323,500	6,677,539	354,039

The accompanying notes to required supplementary information are an integral part of this schedule.

BLECKLEY COUNTY, GEORGIA

Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget (GAAP Basis) and Actual
General Fund
For the Fiscal Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budet
EXPENDITURES:				
Current:				
General Government:				
Administration	195,000	204,000	202,594	1,406
Courthouse	315,000	348,000	346,997	1,003
Tax commissioner	216,500	214,500	212,800	1,700
Voter registrars	40,000	56,000	54,981	1,019
Tax assessor	200,000	204,000	202,939	1,061
Building inspector	33,000	41,000	39,329	1,671
Non-departmental	475,000	341,000	339,966	1,034
Total General Government	1,474,500	1,408,500	1,399,606	8,894
Public safety:				
Sheriff	834,000	838,000	836,628	1,372
Jail	741,000	795,000	793,435	1,565
Communication center and E-911	209,400	245,400	244,050	1,350
Fire department	75,000	113,000	111,609	1,391
Emergency management	100,000	61,000	59,573	1,427
Ambulance	390,000	377,000	375,404	1,596
Coroner	27,000	31,000	29,096	1,904
Animal control	27,700	29,700	28,208	1,492
Total Public Safety	2,404,100	2,490,100	2,478,003	12,097
Court System:				
Clerk of Superior Court	220,000	220,000	219,556	444
Superior Court	120,400	126,900	125,511	1,389
Probate Court	175,000	179,000	177,361	1,639
Magistrate Court	123,000	123,000	122,406	594
Juvenile Court	5,000	-	-	-
Total Court System	643,400	648,900	644,834	4,066
Highways and Streets	762,000	807,000	804,578	2,422
Public Health and Welfare:				
Public health and welfare appropriations	123,000	123,000	122,045	955
Sanitation	240,000	235,500	234,008	1,492
Senior center	70,000	60,000	57,035	2,965
Transit system	130,000	208,500	207,027	1,473
Total Public Health and Welfare	563,000	627,000	620,115	6,885
Culture and Recreation	98,000	107,000	105,938	1,062
County Agent	86,000	88,500	87,654	846

The accompanying notes to required supplementary information are an integral part of this schedule.

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget (GAAP Basis) and Actual
General Fund
For the Fiscal Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budet
EXPENDITURES-continued:				
Natural Resources	30,000	31,500	30,853	647
Debt Service:				
Principal	50,000	158,000	157,259	741
Interest	14,000	7,000	5,384	1,616
Total Debt Service	64,000	165,000	162,643	2,357
Total Expenditures	6,125,000	6,373,500	6,334,224	39,276
Excess of Revenues Over (Under) Expenditures	-	(50,000)	343,315	393,315
OTHER FINANCING SOURCES-				
Issuance of capital leases	-	50,000	52,426	2,426
Total Other Financing Sources	-	50,000	52,426	2,426
Net Change in Fund Balance	-	-	395,741	395,741
FUND BALANCE, BEGINNING OF YEAR	2,905,261	2,905,261	2,905,261	-
FUND BALANCE, END OF YEAR	$ 2,905,261	$ 2,905,261	$ 3,301,002	$ 395,741

The accompanying notes to required supplementary information are an integral part of this schedule.

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget (GAAP Basis) and Actual
Special Revenue – T-SPLOST Fund
For the Fiscal Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budet
REVENUES -				
Taxes	$ 210,650	$ 266,000	$ 220,243	$ (45,757)
Total Revenues	210,650	266,000	220,243	(45,757)
EXPENDITURES -				
Current-				
Highways and streets	210,650	266,000	264,902	1,098
Total Expenditures	210,650	266,000	264,902	1,098
NET CHANGE IN FUND BALANCE	-	-	(44,659)	(44,659)
FUND BALANCE, BEGINNING OF YEAR	44,659	44,659	44,659	-
FUND BALANCE, END OF YEAR	$ 44,659	$ 44,659	$ -	$ (44,659)

The accompanying notes to required supplementary information are an integral part of this schedule.

BLECKLEY COUNTY, GEORGIA

Schedule of Changes in the County's Net Pension Liability and Related Ratios -

ACCG Restated Pension Plan for Bleckley County Employees

	2015	2014
Total pension liability		
Service Cost	$ 59,031	$ 57,602
Interest on total pension liability	215,386	200,266
Differences between expected and actual experience	(11,860)	-
Changes of assumptions	94,585	-
Benefit payments, including refunds of employee contributions	(149,557)	(112,547)
Other changes	-	-
Net change in total pension liability	207,585	145,321
Total pension liability - beginning	2,871,816	2,726,495
Total pension liability - ending	$3,079,401	$2,871,816
Plan fiduciary net position		
Contributions - employer	$ 143,902	$ 142,661
Net investment income	19,723	164,947
Benefit payments, including refunds of employee contributions	(144,152)	(112,547)
Administrative expense	(10,861)	(11,181)
Other expenses	(18,761)	(17,789)
Net change in fiduciary net position	(10,149)	166,091
Plan fiduciary net position - beginning	2,489,307	2,323,216
Plan fiduciary net position - ending	$2,479,158	$2,489,307
Net pension liability - ending	$ 600,243	$ 382,509
Plan's fiduciary net position as a percentage of the total pension liability	80.51%	86.68%
Covered employee payroll	$1,547,542	$1,669,186
Net pension liability as a percentage of covered employee payroll	38.79%	22.92%

Note: The above information should include 10 years, if available, per GASB Statement No. 68; however, during the transition period, information should be presented for as many years as are available. The year ended December 31, 2014 is the first year that data has been measured in accordance with GASB Statement No. 68.

The accompanying notes to required supplementary information are an integral part of this schedule.

BLECKLEY COUNTY, GEORGIA
Schedule of County Contributions
ACCG Restated Pension Plan for Bleckley County Employees

	2015	2014
Actuarily determined contribution	$ 143,902	$ 142,661
Contributions in relation to the actuarily determined contribution	143,902	142,661
Contribution deficiency (excess)	$ -	$ -
Covered employee payroll	$ 1,547,542	$ 1,669,186
Contributions as a percentage of covered employee payroll	9.30%	8.55%

Note: The above information should include 10 years, if available, per GASB Statement No. 68; however, during the transition period, information should be presented for as many years as are available. The year ended December 31, 2014 is the first year that data has been measured in accordance with GASB Statement No. 68.

The accompanying notes to required supplementary information are an integral part of this schedule.

Budgets and Budgetary Control

Each fund's appropriated budget is prepared on a departmental basis. Revenues are budgeted by source. Expenditures are budgeted by department and class. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. All budget revisions at this level are subject to final review by the County Commissioner.

The County follows these procedures in establishing the budgetary data reflected in required supplementary information:

1. The Sole Commissioner, with input from other elected officials, prepares an operating budget for the calendar year commencing on January 1. The operating budget includes proposed expenditures and the means by which those expenditures are to be financed.

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

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

4. Formal budgetary integration is not employed as a management control during the year for the general fund. The budget for the general fund is adopted on a basis consistent with generally accepted accounting principles (GAAP).

5. Budgeted amounts are as originally adopted, and as amended by the Commissioner.

6. Legally adopted budgets are required and adopted for the general fund and special revenue funds. Project-length budgets are adopted for the capital projects funds.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are reported in order to reserve that portion of applicable appropriations, is not employed by the County because it is considered impractical and not necessary to insure effective budgetary and cash planning and control.

Excess of Expenditures over Appropriations in Individual Departments

No major funds/departments had an excess of expenditures over appropriations for the current year.

BLECKLEY COUNTY, GEORGIA

Notes to Schedule of Changes in the Net Pension Liability
ACCG Restated Pension Plan for Bleckley County Employees

Valuation Date: Actuarially determined contribution rate was determined as of January 1, 2015, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending December 31, 2015.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Asset valuation method	Smoothed market value with a 5-year smoothing period
Net investment rate of return	7.50%
Projected salary increases	3.00% per year with an age based scale
Cost of living adjustments	0.00%
Retirement age	Age 65 with 5 years of service
Mortality	RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set forward two years for males and one year for females RP-2000 Disabled Retiree Mortality Table with sex distinct rates

See Note 13 for changes in assumptions and benefit changes.

Note: The above information should include 10 years, if available, per GASB Statement No. 68; however, during the transition period, information should be presented for as many years as are available. The year ended December 31, 2014 is the first year that data has been measured in accordance with GASB Statement No. 68.

COMPONENT UNIT – BLECKLEY COUNTY BOARD OF HEALTH

Schedule of Proportionate Share of the Net Pension Liability -
Employees' Retirement System

		2015
Employer's proportion of the net pension liability		0.006307%
Employer's proportionate share of the net pension liability	$	236,551
Employer's covered - employee payroll during the measurement period	$	144,475
Employer's proportionate share of the net pension liability as a percentage of its covered - employee payroll		163.73%
Plan fiduciary net position as a percentage of the total pension liability		77.99%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

COMPONENT UNIT – BLECKLEY COUNTY BOARD OF HEALTH

Schedule of Contributions -
Employees' Retirement System

	2015	2014
Contractually required contribution	$ 35,656	$ 26,214
Contributions in relation to the contractually required contribution	35,656	26,214
Contribution deficiency (excess)	$ -	$ -
Center's covered - employee payroll	$ 163,910	$ 144,475
Contributions as a percentage of covered - employee payroll	21.75%	18.14%

Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

COMPONENT UNIT – BLECKLEY COUNTY BOARD OF HEALTH

Notes to Schedule of Changes in the Net Pension Liability -
Employees' Retirement System

Changes of assumptions:

There were no changes in assumptions or benefits that affect the measurement of the total pension liability since the prior measurement date.

Method and assumptions used in calculations of actuarially determined contributions:

The actuarially determined contribution rates in the schedule of contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The following actuarial methods and assumptions were used to determine the contractually required contributions for year ended June 30, 2015 reported in that schedule:

Valuation date	June 30, 2012
Actuarial cost method	Entry age
Amortization method	Level dollar, open
Remaining amortization period	30 years
Asset valuation method	Seven-year smoothed market
Inflation rate	3.00%
Salary increases	2.725% - 4.625% for FY 2012-2013 5.45% - 9.25% for FY 2014+
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

BLECKLEY COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
For the Fiscal Year Ended December 31, 2015

	Law Library Fund	E-911 Fund	Confiscated Assets Fund	Commissary Fund	Splost 2007 Fund	Total Nonmajor Governmental Funds
ASSETS:						
Cash	$ 71,714	$ -	$ 3,970	$ 16,769	$ 29,707	$ 122,160
Receivables, net of allowance for uncollectibles-						
Accounts	-	21,511	-	-	-	21,511
Total Assets	$ 71,714	$ 21,511	$ 3,970	$ 16,769	$ 29,707	$ 143,671
LIABILITIES:						
Accounts payable	$ -	$ 21,511	$ 1,811	$ 8,814	$ -	$ 32,136
Due to other funds	-	-	-	-	29,707	29,707
Total Liabilities	-	21,511	1,811	8,814	29,707	61,843
FUND BALANCES-						
Restricted for:						
Public safety	-	-	2,159	7,955	-	10,114
Law library	71,714	-	-	-	-	71,714
Total Fund Balances	71,714	-	2,159	7,955	-	81,828
Total Liabilities and Fund Balances	$ 71,714	$ 21,511	$ 3,970	$ 16,769	$ 29,707	$ 143,671

BLECKLEY COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended December 31, 2015

	Law Library Fund	E-911 Fund	Confiscated Assets Fund	Commissary Fund	Splost 2007 Fund	Total Nonmajor Governmental Funds
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	7,438	-	10,159	-	-	17,597
Charges for services	-	145,123	-	50,786	-	195,909
Interest earnings	397	-	-	-	-	397
Total Revenues	7,835	145,123	10,159	50,786	-	213,903
EXPENDITURES:						
Current:						
Public safety	-	145,123	10,510	68,568	-	224,201
Court system	12,168	-	-	-	-	12,168
Capital outlay	-	-	-	-	37,172	37,172
Total Expenditures	12,168	145,123	10,510	68,568	37,172	273,541
NET CHANGE IN FUND BALANCES	(4,333)	-	(351)	(17,782)	(37,172)	(59,638)
FUND BALANCE, BEGINNING OF YEAR	76,047	-	2,510	25,737	37,172	141,466
FUND BALANCE, END OF YEAR	$ 71,714	$ -	$ 2,159	$ 7,955	$ -	$ 81,828

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
Nonmajor Special Revenue – Law Library Fund
For the Fiscal Year Ended December 31, 2015

	Final Budget	Actual	Variance With Final Budet
REVENUES:			
Fines and Forfeitures	$ 13,000	$ 7,438	$ (5,562)
Interest Earnings	-	397	397
Total Revenues	13,000	7,835	(5,165)
EXPENDITURES-			
Current-			
Court System	13,000	12,168	832
Total Expenditures	13,000	12,168	832
NET CHANGE IN FUND BALANCE	-	(4,333)	(4,333)
FUND BALANCE, BEGINNING OF YEAR	76,047	76,047	-
FUND BALANCE, END OF YEAR	$ 76,047	$ 71,714	$ (4,333)

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
Nonmajor Special Revenue – E-911 Fund
For the Fiscal Year Ended December 31, 2015

	Final Budget	Actual	Variance With Final Budet
REVENUES -			
Charges for Services	$ 147,500	$ 145,123	$ (2,377)
Total Revenues	147,500	145,123	(2,377)
EXPENDITURES -			
Current-			
Public safety	147,500	145,123	2,377
Total Expenditures	147,500	145,123	2,377
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ -	$ -

BLECKLEY COUNTY, GEORGIA
Schedule of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
Nonmajor Special Revenue – Confiscated Assets Fund
For the Fiscal Year Ended December 31, 2015

	Final Budget	Actual	Variance With Final Budet
REVENUES -			
Fines and Forfeitures	$ 15,000	$ 10,159	$ (4,841)
Total Revenues	15,000	10,159	(4,841)
EXPENDITURES -			
Current-			
Public safety	15,000	10,510	4,490
Total Expenditures	15,000	10,510	4,490
NET CHANGE IN FUND BALANCE	-	(351)	(351)
FUND BALANCE, BEGINNING OF YEAR	2,510	2,510	-
FUND BALANCE, END OF YEAR	$ 2,510	$ 2,159	$ (351)

BLECKLEY COUNTY, GEORGIA

Schedule of Revenues, Expenditures and Changes in Fund Balances-
Budget (GAAP Basis) and Actual
Nonmajor Special Revenue – Commissary Fund
For the Fiscal Year Ended December 31, 2015

	Final Budget	Actual	Variance With Final Budet
REVENUES -			
Charges for Services	$ 70,000	$ 50,786	$ (19,214)
Total Revenues	70,000	50,786	(19,214)
EXPENDITURES -			
Current-			
Public safety	70,000	68,568	1,432
Total Expenditures	70,000	68,568	1,432
NET CHANGE IN FUND BALANCE	-	(17,782)	(17,782)
FUND BALANCE, BEGINNING OF YEAR	25,737	25,737	-
FUND BALANCE, END OF YEAR	$ 25,737	$ 7,955	$ (17,782)

BLECKLEY COUNTY, GEORGIA
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2015

	Superior Court	Probate Court	Tax Commissioner	Magistrate	Sheriff	Tax Assessor	Building Department	Totals
ASSETS -								
Cash	$ 308,807	$ 16,728	$ 1,412,255	$ 2,461	$ 5,366	$ -	$ -	$ 1,745,617
Total assets	$ 308,807	$ 16,728	$ 1,412,255	$ 2,461	$ 5,366	$ -	$ -	$ 1,745,617
LIABILITIES -								
Accounts payable	$ 308,807	$ 16,728	$ 1,412,255	$ 2,461	$ 5,366	$ -	$ -	$ 1,745,617
Total liabilities	$ 308,807	$ 16,728	$ 1,412,255	$ 2,461	$ 5,366	$ -	$ -	$ 1,745,617

BLECKLEY COUNTY, GEORGIA
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2015

	Balance Beginning	Increase	Decrease	Balance Ending
ALL AGENCY FUNDS:				
Assets:				
Cash	$ 1,539,738	$ 10,334,534	$ 10,134,276	$ 1,739,996
Total Assets	$ 1,539,738	$ 10,334,534	$ 10,134,276	$ 1,739,996
Liabilities:				
Accounts payable	$ 1,539,738	$ 10,334,534	$ 10,134,276	$ 1,739,996
Total Liabilities	$ 1,539,738	$ 10,334,534	$ 10,134,276	$ 1,739,996
SUPERIOR COURT:				
Assets:				
Cash	$ 49,914	$ 565,905	$ 307,012	$ 308,807
Total Assets	$ 49,914	$ 565,905	$ 307,012	$ 308,807
Liabilities:				
Accounts payable	$ 49,914	$ 565,905	$ 307,012	$ 308,807
Total Liabilities	$ 49,914	$ 565,905	$ 307,012	$ 308,807
PROBATE COURT:				
Assets:				
Cash	$ 18,383	$ 228,448	$ 230,103	$ 16,728
Total Assets	$ 18,383	$ 228,448	$ 230,103	$ 16,728
Liabilities:				
Accounts payable	$ 18,383	$ 228,448	$ 230,103	$ 16,728
Total Liabilities	$ 18,383	$ 228,448	$ 230,103	$ 16,728
TAX COMMISSIONER:				
Assets:				
Cash	$ 1,469,235	$ 9,540,181	$ 9,597,161	$ 1,412,255
Total Assets	$ 1,469,235	$ 9,540,181	$ 9,597,161	$ 1,412,255
Liabilities:				
Accounts payable	$ 1,469,235	$ 9,540,181	$ 9,597,161	$ 1,412,255
Total Liabilities	$ 1,469,235	$ 9,540,181	$ 9,597,161	$ 1,412,255

BLECKLEY COUNTY, GEORGIA
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2015

	Balance Beginning	Increase	Decrease	Balance Ending
MAGISTRATE COURT:				
Assets:				
Cash	$ 1,451	$ 104,302	$ 103,292	$ 2,461
Total Assets	$ 1,451	$ 104,302	$ 103,292	$ 2,461
Liabilities:				
Accounts payable	$ 1,451	$ 104,302	$ 103,292	$ 2,461
Total Liabilities	$ 1,451	$ 104,302	$ 103,292	$ 2,461
SHERIFF:				
Assets:				
Cash	$ 755	$ 68,156	$ 63,545	$ 5,366
Total Assets	$ 755	$ 68,156	$ 63,545	$ 5,366
Liabilities:				
Accounts payable	$ 755	$ 68,156	$ 63,545	$ 5,366
Total Liabilities	$ 755	$ 68,156	$ 63,545	$ 5,366
TAX ASSESSORS:				
Assets:				
Cash	$ -	$ 1,033	$ 1,033	$ -
Total Assets	$ -	$ 1,033	$ 1,033	$ -
Liabilities:				
Accounts payable	$ -	$ 1,033	$ 1,033	$ -
Total Liabilities	$ -	$ 1,033	$ 1,033	$ -
BUILDING DEPARTMENT:				
Assets:				
Cash	$ -	$ 26,667	$ 26,667	$ -
Total Assets	$ -	$ 26,667	$ 26,667	$ -
Liabilities:				
Accounts payable	$ -	$ 26,667	$ 26,667	$ -
Total Liabilities	$ -	$ 26,667	$ 26,667	$ -

BLECKLEY COUNTY, GEORGIA
Schedule of Expenditures of
Special Purpose Local Option Sales Tax Proceeds
For the Fiscal Year Ended December 31, 2015

Project	Original Estimated Cost	Current Estimated Cost	Expenditues Prior Years	Expenditues Current Year	Expenditues Total
Beginning 2007:					
County:					
Jail, capital projects	$ 2,345,000	$ 2,345,000	$ 2,525,633	$ -	$ 2,525,633
Recreation department, capital projects	180,000	180,000	193,866	-	193,866
Public library, capital projects	15,000	15,000	10,600	5,555	16,155
Emergency management agency,capital projects	25,000	25,000	26,926	-	26,926
Fire department, capital projects	150,000	150,000	161,938	-	161,938
Courthouse, capital projects	200,000	200,000	198,018	28,766	226,784
Roads and bridges, capital projects	880,000	880,000	944,934	2,851	947,785
Total County	3,795,000	3,795,000	4,061,915	37,172	4,099,087
City of Cochran:					
Recreation department; emergency management agency: streets, library, fire department, police department, sewage department and water department, capital outlay projects	2,205,000	2,205,000	2,375,359	-	2,375,359
Total	$ 6,000,000	$ 6,000,000	$ 6,437,274	$ 37,172	$ 6,474,446

BLECKLEY COUNTY, GEORGIA
Schedule of Expenditures of
Special Purpose Local Option Sales Tax Proceeds
For the Fiscal Year Ended December 31, 2015

Project	Original Estimated Cost	Current Estimated Cost	Expenditues Prior Years	Expenditues Current Year	Expenditues Total
Beginning 2013:					
County:					
Jail, capital projects	$ 2,724,600	$ 2,724,600	$ 149,769	$ 453,789	$ 603,558
Recreation department, capital projects	175,200	175,200	9,732	20,724	30,456
Public library, capital projects	15,000	15,000	-	4,445	4,445
Emergency management agency,capital projects	24,120	24,120	2,160	1,857	4,017
Fire department, capital projects	24,120	24,120	5,966	3,995	9,961
Courthouse, capital projects	84,960	84,960	-	5,899	5,899
Roads and bridges, capital projects	952,200	952,200	4,750	102,334	107,084
Total County	4,000,200	4,000,200	172,377	593,043	765,420
City of Cochran:					
Recreation department; emergency management agency: streets, library, fire department, police department, sewage department and water department, capital outlay projects	1,999,800	1,999,800	633,264	345,635	978,899
Total	$ 6,000,000	$ 6,000,000	$ 805,641	$ 938,678	$ 1,744,319

Compliance Section

D. M. Vickers & Assoc., P.C.

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

To the County Commissioner
Bleckley County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit - Bleckley County Public Health Center, each major fund, and the aggregate remaining fund information of Bleckley County, Georgia, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Bleckley County, Georgia's basic financial statements and have issued our report thereon dated August 29, 2016. Our report includes a reference to other auditors who audited the financial statements of the Bleckley County Public Health Center, as described in our report on Bleckley County, Georgia's financial statements. This report does not include the results of the other auditor's testing of 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 our audit of the financial statements, we considered Bleckley County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bleckley County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Bleckley County, Georgia's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bleckley County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Bleckley County, Georgia's Response to Findings

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

Purpose of this Report

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

H. M. Vickers & Associates, P.C.

August 29, 2016

FINDINGS - FINANCIAL STATEMENT AUDIT

2007-1 Cash: General Government Operations

Condition: Due to the limited number of personnel, overlapping of duties exists in the County's operations, primarily in the areas of cash receipts and disbursements. This overlapping of duties presents a situation where unauthorized use of assets could occur and not be detected within a timely period.

Criteria: Internal controls should be in place that provide reasonable assurance that an individual cannot misappropriate funds without being detected during the normal course of business.

Effect: Failure to properly segregate duties between recording, processing and reconciliation of accounts can lead to misappropriation of funds that are not detected during the normal course of business.

Recommendation: That management continually exercise alert supervision of employees in order to protect the assets of the County. We further recommend that the County implement an internal audit review to be performed on a quarterly basis. This internal audit would serve to further mitigate the lack of segregation of duties.

Response: The Commissioner concurs with the recommendation. The Commissioner realizes that with limited personnel adequate segregation of duties is not possible. Therefore, to mitigate this, the Commissioner will exercise alert supervision over all employees. The Commissioner will consider the feasibility of performing quarterly internal audits in the future.