IRWIN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
August 31, 2016

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

IRWIN COUNTY, GEORGIA
Annual Financial Report
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TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements	
Balance Sheet - Governmental Funds	7
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	9
Statement of Net Position - Proprietary Funds	10
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	11
Statement of Cash Flows - Proprietary Funds	12
Statement of Fiduciary Assets and Liabilities - Fiduciary Funds	13
Notes to the Financial Statements	14
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	31
Drug Task Force Special Revenue Fund - Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	33
Notes to the Required Supplementary Information	34
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES	
Major Governmental Funds	
General Fund	
Balance Sheet	37
Statement of Revenues, Expenditures and Changes in Fund Balances	38
Drug Task Force Special Revenue Fund	
Balance Sheet	39
Statement of Revenues, Expenditures and Changes in Fund Balances	40
SPLOST #4 Capital Projects Fund	
Balance Sheet	41
Statement of Revenues, Expenditures and Changes in Fund Balances	42
Nonmajor Governmental Funds	
Combining Balance Sheet	44
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	46
Sheriff's Drug Enforcement Special Revenue Fund	
Balance Sheet	48
Statement of Revenues, Expenditures and Changes in Fund Balances	49
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	50

IRWIN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended August 31, 2016

TABLE OF CONTENTS

	Page
E-911 Special Revenue Fund	
Balance Sheet	51
Statement of Revenues, Expenditures and Changes in Fund Balances	52
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	53
Drug Abuse Treatment & Education Special Revenue Fund	
Balance Sheet	54
Statement of Revenues, Expenditures and Changes in Fund Balances	55
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	56
Jail Improvement Special Revenue Fund	
Balance Sheet	57
Statement of Revenues, Expenditures and Changes in Fund Balances	58
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	59
Juvenile Services Special Revenue Fund	
Balance Sheet	60
SPLOST Debt Debt Service Fund	
Statement of Revenues, Expenditures and Changes in Fund Balances	61
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	62
Major Proprietary Funds	
Mystic Water Enterprise Fund	
Statement of Net Position	64
Statement of Revenues, Expenses and Changes in Net Position	65
Statement of Cash Flows	66
Fiduciary Funds	
Combining Statement of Fiduciary Assets and Liabilities	68
SUPPLEMENTAL SCHEDULES	
Schedule of Revenues - General Fund	70
Schedule of Expenditures - General Fund	71
Schedule of Projects Constructed with Special Sales Tax Proceeds	76
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*	77
Schedule of Findings and Responses	79

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Irwin County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Irwin County, Georgia as of and for the year ended August 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Irwin County Board of Health or the Hospital Authority of Irwin County, which represent 94.7 percent, 88.8 percent, and 98.4 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Irwin County Board of Health and the Hospital Authority of Irwin County is based solely on the reports 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 reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Irwin County, Georgia, as of August 31, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Management 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 Irwin County, Georgia's basic financial statements. The combining and individual fund financial statements and schedules and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2017, on our consideration of Irwin County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Irwin County, Georgia's internal control over financial reporting and compliance.

MEEKS CPA, LLP

Ocilla, Georgia
August 31, 2017

BASIC FINANCIAL STATEMENTS

IRWIN COUNTY, GEORGIA
Statement of Net Position
August 31, 2016

	Primary Government			Component Units		
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Hospital Authority	Development Authority
ASSETS						
Cash and Cash Equivalents	$ 289,555	$ 12,955	$ 302,510	$ 217,055	$ 370,811	$ 134,648
Receivables (Net of Allowance for Uncollectibles)	323,248	3,916	327,164	15,291	2,369,280	155,173
Inventories	--	--	--	--	264,878	--
Property Held for Resale	--	--	--	--	--	87,171
Prepaid Items	63,307	--	63,307	--	--	--
Estimated Third-Party Settlements	--	--	--	--	10,307	--
Other Current Assets	--	--	--	--	573,966	--
Restricted Assets						
Cash and Cash Equivalents	159,738	--	159,738	--	8,770	141,276
Notes Receivable	--	--	--	--	--	20,520
Capital Assets Not Being Depreciated	--	5,600	5,600	--	182,812	--
Capital Assets Net of Accumulated Depreciation	8,089,540	614,758	8,704,298	406	5,567,227	--
Other Assets	--	--	--	--	90,000	--
Total Assets	8,925,388	637,229	9,562,617	232,752	9,438,051	538,788
DEFERRED OUTFLOWS OF RESOURCES						
Pension	--	--	--	20,176	--	--
Total Deferred Outflows of Resources	--	--	--	20,176	--	--
LIABILITIES						
Cash Overdraft	21,459	--	21,459	--	--	--
Accounts Payable	295,464	1,054	296,518	--	2,209,370	9,529
Accrued Liabilities	97,476	--	97,476	--	--	--
Accrued Expenses	--	--	--	--	869,216	--
Intergovernmental Payable	440,111	--	440,111	--	--	--
Accrued Interest Payable	25,296	--	25,296	--	--	--
Short-Term Notes Payable	2,600,000	--	2,600,000	--	204,441	--
Other Current Liabilities	--	--	--	--	4,216	--
Customer Deposits	--	5,550	5,550	--	--	--
Noncurrent Liabilities						
Due within One Year	293,542	--	293,542	13,342	871,768	8,628
Due in more than One Year	1,333,555	--	1,333,555	392,724	1,534,977	79,833
Total Liabilities	5,106,903	6,604	5,113,507	406,066	5,693,988	97,990
DEFERRED INFLOWS OF RESOURCES						
Pension	--	--	--	78,646	--	--
Total Deferred Inflows of Resources	--	--	--	78,646	--	--
NET POSITION						
Net Investment in Capital Assets	6,704,803	620,358	7,325,161	406	5,750,039	--
Restricted for						
E-911	18,095	--	18,095	--	--	--
Debt Service	--	--	--	--	4,554	--
Economic Development	--	--	--	--	--	161,796
Prior Year Program Income	--	--	--	107,567	--	--
Unrestricted	(2,904,413)	10,267	(2,894,146)	(339,757)	(2,010,530)	279,002
Total Net Position	$ 3,818,485	$ 630,625	$ 4,449,110	$ (231,784)	$ 3,744,063	$ 440,798

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

IRWIN COUNTY, GEORGIA
Statement of Activities
For the Year Ended August 31, 2016

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Board of Health	Component Units: Hospital Authority	Component Units: Development Authority
Primary Government										
Governmental Activities										
General Government	$ 977,256	$ 303,564	$ --	$ --	$ (673,692)	$ --	$ (673,692)			
Judicial	630,622	198,742	--	--	(431,880)	--	(431,880)			
Public Safety	2,868,509	740,268	237,004	--	(1,891,237)	--	(1,891,237)			
Public Works	2,458,588	9,421	--	387,292	(2,061,875)	--	(2,061,875)			
Health and Welfare	129,408	--	--	--	(129,408)	--	(129,408)			
Culture and Recreation	152,316	10,242	20,000	--	(122,074)	--	(122,074)			
Housing and Development	95,718	--	--	--	(95,718)	--	(95,718)			
Interest on Long-Term Debt	37,119	--	--	--	(37,119)	--	(37,119)			
Total Governmental Activities	7,349,536	1,262,237	257,004	387,292	(5,443,003)	--	(5,443,003)			
Business-Type Activities										
Mystic Water	43,472	25,611	--	--	--	(17,861)	(17,861)			
Total Business-Type Activities	43,472	25,611	--	--	--	(17,861)	(17,861)			
Total Primary Government	$ 7,393,008	$ 1,287,848	$ 257,004	$ 387,292	(5,443,003)	(17,861)	(5,460,864)			
Component Units										
Board of Health	$ 321,764	$ 107,567	$ 318,244	$ --				$ 104,047	$ --	$ --
Hospital Authority	17,498,239	14,830,720	--	--				--	(2,667,519)	--
Development Authority	593,741	--	--	--				--	--	(593,741)
Total Component Units	$ 18,413,744	$ 14,938,287	$ 318,244	$ --				104,047	(2,667,519)	(593,741)
General Revenues										
Taxes										
General Property					2,944,318	--	2,944,318	--	--	235,922
General Sales and Use					983,806	--	983,806	--	--	--
Selective Sales and Use					14,797	--	14,797	--	--	--
Business					335,992	--	335,992	--	--	--
Penalties and Interest on Delinquent Taxes					54,670	--	54,670	--	--	--
Investment Income					4	3	7	--	17,970	3,436
Miscellaneous					45,773	--	45,773	--	--	9,000
Gain on Disposition of Capital Assets					10,704	--	10,704	--	--	--
Total General Revenues					4,390,064	3	4,390,067	--	17,970	248,358
Change in Net Position					(1,052,939)	(17,858)	(1,070,797)	104,047	(2,649,549)	(345,383)
Net Position - Beginning					4,871,424	648,483	5,519,907	(335,831)	6,393,612	786,181
Net Position - Ending					$ 3,818,485	$ 630,625	$ 4,449,110	$ (231,784)	$ 3,744,063	$ 440,798

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

IRWIN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
August 31, 2016

	General	Drug Task Force	SPLOST #4	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 194,862	$ 65,651	$ --	$ 29,042	$ 289,555
Restricted Assets					
Cash and Cash Equivalents	--	--	159,738	--	159,738
Receivables (Net of Allowance for Uncollectibles)	237,601	23,486	50,068	12,093	323,248
Due from Other Funds	109,809	--	--	--	109,809
Total Assets	$ 542,272	$ 89,137	$ 209,806	$ 41,135	$ 882,350
LIABILITIES					
Cash Overdraft	$ --	$ --	$ 21,459	$ --	$ 21,459
Accounts Payable	191,135	3,246	100,328	755	295,464
Accrued Liabilities	88,828	3,444	--	5,204	97,476
Intergovernmental Payable	428,595	--	11,516	--	440,111
Due to Other Funds	--	79,345	30,464	--	109,809
Accrued Interest Payable	22,024	--	--	--	22,024
Short-Term Notes Payable	2,600,000	--	--	--	2,600,000
Total Liabilities	3,330,582	86,035	163,767	5,959	3,586,343
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	7,041	--	--	--	7,041
Ambulance Fees	128,026	--	--	--	128,026
Total Deferred Inflows of Resources	135,067	--	--	--	135,067
FUND BALANCES					
Restricted	--	--	159,738	23,788	183,526
Assigned	--	3,102	--	11,388	14,490
Unassigned	(2,923,377)	--	(113,699)	--	(3,037,076)
Total Fund Balances	(2,923,377)	3,102	46,039	35,176	(2,839,060)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 542,272	$ 89,137	$ 209,806	$ 41,135	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					8,089,540
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					135,067
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					63,307
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Capital Leases				$ (994,850)	
Notes Payable				(200,352)	
General Obligation Bonds				(189,535)	
Accrued Interest Payable				(3,272)	
Compensated Absences				(78,403)	
Closure and Post-Closure Care Costs				(163,957)	
Total Long-Term liabilities					(1,630,369)
Net Position of Governmental Activities					$ 3,818,485

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

IRWIN COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended August 31, 2016

	General	Drug Task Force	SPLOST #4	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 3,732,161	$ --	$ 473,939	$ 133,349	$ 4,339,449
Licenses and Permits	21,054	--	--	--	21,054
Intergovernmental	33,399	223,604	387,293	--	644,296
Charges for Services	851,320	--	--	134,205	985,525
Fines and Forfeitures	182,423	18,164	--	16,319	216,906
Investment Income	--	3	--	1	4
Miscellaneous	51,574	3,573	--	440	55,587
Total Revenues	4,871,931	245,344	861,232	284,314	6,262,821
EXPENDITURES					
Current					
General Government	903,007	--	--	--	903,007
Judicial	577,602	--	--	--	577,602
Public Safety	2,247,682	257,139	--	310,430	2,815,251
Public Works	1,178,424	--	--	--	1,178,424
Health and Welfare	97,462	--	--	--	97,462
Culture and Recreation	144,224	--	--	--	144,224
Housing and Development	78,726	--	--	--	78,726
Capital Outlay	--	35,798	615,189	9,580	660,567
Debt Service	38,671	12,344	270,993	--	322,008
Intergovernmental	--	--	309,394	--	309,394
Total Expenditures	5,265,798	305,281	1,195,576	320,010	7,086,665
Excess (Deficiency) of Revenues Over (Under) Expenditures	(393,867)	(59,937)	(334,344)	(35,696)	(823,844)
OTHER FINANCING SOURCES (USES)					
Transfers In	--	23,101	133,349	161,218	317,668
Transfers Out	(184,319)	--	--	(133,349)	(317,668)
Proceeds of Capital Asset Dispositions	3,210	--	--	--	3,210
Notes Payable	--	35,798	--	--	35,798
Capital Leases	124,116	--	--	--	124,116
Total Other Financing Sources (Uses)	(56,993)	58,899	133,349	27,869	163,124
Net Change in Fund Balances	(450,860)	(1,038)	(200,995)	(7,827)	(660,720)
Fund Balances - Beginning	(2,472,517)	4,140	247,034	43,003	(2,178,340)
Fund Balances - Ending	$ (2,923,377)	$ 3,102	$ 46,039	$ 35,176	$ (2,839,060)

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

IRWIN COUNTY, GEORGIA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended August 31, 2016

Amounts reported for governmental activities in the *Statement of Activities* are different because:

Net Change in Fund balances - Total Governmental Funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds*	$ (660,720)
Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay	244,012
Depreciation Expense	(666,411)
	(422,399)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net position.	
Cost of Capital Assets Sold/Disposed	(42,023)
Accumulated Depreciation	41,017
Trade-Ins	8,500
	7,494
Revenues in the *Statement of Activities* that do not provide current financial resources are not reported as revenues in the funds while revenues reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as revenue of the previous period in the *Statement of Activities* and included in beginning net position.	
Taxes	(5,866)
Charges for Services	28,938
	23,072
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	
Debt Issued or Incurred	
Capital Lease Financing	(124,116)
Issuance of Notes Payable	(35,798)
Principal Repayments	
Capital Leases	75,065
Notes Payable	49,647
General Obligation Bonds	119,445
	84,243
Expenses reported in the *Statement of Activities* that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as expenses of the previous period in the *Statement of Activities* and included in beginning net position.	
Interest	2,061
Compensated Absences	(6,811)
Landfill Closure and Post-Closure Care Costs	18,218
Prepaid Items	(98,097)
	(84,629)
Change in Net Position of Governmental Activities reported in the *Statement of Activities*	$ (1,052,939)

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

IRWIN COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
August 31, 2016

	Business-type Activities - Enterprise Funds	
	Mystic Water	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 12,955	$ 12,955
Receivables (Net of Allowance for Uncollectibles)	3,916	3,916
Total Current Assets	16,871	16,871
Noncurrent Assets		
Capital Assets Not Being Depreciated	5,600	5,600
Capital Assets Net of Accumulated Depreciation	614,758	614,758
Total Noncurrent Assets	620,358	620,358
Total Assets	637,229	637,229
LIABILITIES		
Current Liabilities		
Accounts Payable	1,054	1,054
Customer Deposits	5,550	5,550
Total Current Liabilities	6,604	6,604
Total Liabilities	6,604	6,604
NET POSITION		
Investment in Capital Assets	620,358	620,358
Unrestricted	10,267	10,267
Total Net Position	$ 630,625	$ 630,625

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

IRWIN COUNTY, GEORGIA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended August 31, 2016

	Business-type Activities - Enterprise Funds	
	Mystic Water	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 25,611	$ 25,611
Total Operating Revenues	25,611	25,611
OPERATING EXPENSES		
Purchased/Contracted Services	15,754	15,754
Supplies	7,579	7,579
Depreciation	20,139	20,139
Total Operating Expenses	43,472	43,472
Operating Income (Loss)	(17,861)	(17,861)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	3	3
Total Nonoperating Revenues (Expenses)	3	3
Changes in Net Position	(17,858)	(17,858)
Net Position - Beginning	648,483	648,483
Net Position - Ending	$ 630,625	$ 630,625

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

IRWIN COUNTY, GEORGIA
Statement of Cash Flows
Proprietary Funds
For the Year Ended August 31, 2016

	Business-type Activities - Enterprise Funds	
	Mystic Water	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 24,894	$ 24,894
Payments to Suppliers	(22,947)	(22,947)
Net Cash Provided (Used) by Operating Activities	1,947	1,947
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Due to Other Funds	(47)	(47)
Net Cash Provided (Used) by Noncapital Financing Activities	(47)	(47)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	3	3
Net Cash Provided (Used) by Investing Activities	3	3
Net Increase (Decrease) in Cash and Cash Equivalents	1,903	1,903
Cash and Cash Equivalents - Beginning of Year	11,052	11,052
Cash and Cash Equivalents - End of Year	$ 12,955	$ 12,955
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (17,861)	$ (17,861)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	20,139	20,139
(Increase) Decrease in Accounts Receivable	(917)	(917)
Increase (Decrease) in Accounts Payable	386	386
Increase (Decrease) in Customer Deposits	200	200
Net Cash Provided (Used) by Operating Activities	$ 1,947	$ 1,947

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

IRWIN COUNTY, GEORGIA
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
August 31, 2016

	Agency Funds
ASSETS	
Cash	$ 238,049
Total Assets	$ 238,049
LIABILITIES	
Due to Others	$ 238,049
Total Liabilities	$ 238,049

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Irwin County, Georgia was organized under act of December 1818. The County operates under a five member Board of Commissioners form of government. Commissioners serve concurrent terms of four years and are elected at large. Electorate chooses chairman. The chairman is a full-time position. The County provides the following services: public safety, roads and bridges, sanitation, health and social services, emergency medical services, library and recreation programs jointly with the City of Ocilla.

The accompanying financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County.

Discretely Presented Component Units

The Irwin County Board of Health (Board) provides healthcare services for the citizens of the County. The County Commissioners appoint a voting majority to the Board. The component unit column in the combined financial statements includes the financial data of the Board, as reflected in their most recent audited financial statements. The fiscal year end of the Board is June 30. Complete financial statements for the component unit may be obtained at the entity's administrative offices.

The Hospital Authority of Irwin County owns and operates an acute care hospital and a hospital based nursing home. The Hospital Authority has a nine-member board consisting of all five of the county commissioners and four other members appointed by the county commissioners. The component unit column in the combined financial statements includes the financial data of the Board, as reflected in their audited financial statements. The fiscal year end of the Board is November 30. Complete financial statements for the component unit may be obtained at the entity's administrative offices.

The Ocilla-Irwin County Industrial Development Authority (Authority) was created to enhance the economic development of the area by pursuing and assisting new industries in locating in the City of Ocilla and Irwin County. Irwin County is financially accountable for the Authority. Separate financial statements are not issued for the Authority.

B. 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 primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the County's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial

statements. The discretely presented component units are shown in separate columns in the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category — governmental, proprietary, and fiduciary — are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

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 *Drug Task Force Fund* accounts for the transactions of the Multi-County Drug Task Force which is partially fund by a United States Department of Justice grant.

The *SPLOST #4 Fund* accounts for the collection and disbursement of a six-year special one percent sales tax. Effective July 1, 2012 through June 30, 2018, the special sales tax is to be used for the purpose of capital outlay projects related to roads, streets and bridges in the County; retirement of indebtedness on current capital outlay projects related to the remodeling and restoration of the Irwin County Courthouse, the Irwin County EMS building and the Irwin County Courthouse Annex tax building; street and sanitation projects within the City of Ocilla; maintenance of the Ocilla-Irwin County Sanitary Landfill; and construction of a fire department station.

The County reports the following major proprietary funds:

The *Mystic Water Fund* accounts for the activities of the Mystic water system.

Additionally, the County reports the following fund types:

Agency Funds account for taxes, fees, fines, and bonds collected on behalf of other governments, agencies, officials, and individuals.

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources or economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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 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.

The 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 County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

State statutes authorize the County to invest in obligations of the State of Georgia or other states, obligations issued by the U.S. Government, obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States, obligations of any corporation of the U.S. Government, prime bankers' acceptances, the local government investment pool, repurchase agreements, and obligations of other political subdivisions of Georgia.

Investments for the County are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales

price at current exchange rates, and investments that do not have an established market are reported at estimated fair value.

3. Inventories and Prepaid Items

The costs of inventories are recorded as expenditures when purchased in all funds. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in the governmental funds and as prepaid items in both the government-wide and proprietary fund financial statements.

4. Restricted Assets

Certain items are classified as restricted in the SPLOST #4 Fund because their use has been restricted by applicable bond covenants.

5. 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 business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and an estimated useful life in excess of two years. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County has capitalized items acquired or constructed after August 31, 2003. As the County constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation. Land and construction in progress are not depreciated. The property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

Assets	Capitalization Thresholds	Estimated Service Life
Buildings	$ 10,000	25-50
Machinery and Equipment	$ 5,000	5-15
Improvements	$ 5,000	10-20
Public Domain Infrastructure	$ 25,000	15-40
Water System	$ 5,000	15-50

6. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Premiums and discounts are deferred and amortized over the life of the debt using the effective interest method. Debt issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued 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.

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial 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 a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial 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 a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and ambulance fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

8. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

9. Fund Balance Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. Fund Balances Policies

Fund balance of governmental funds is reported in various classifications based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The fund balance classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance includes amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority.

Assigned fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned fund balance is the residual classification for the General Fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Board of County Commissioners is the highest level of decision-making authority for the County that can, by board approval, commit fund balance. Once approved, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of County Commissioners may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes were levied on July 23, 2015, payable December 20, 2015, and attached as an enforceable lien on property as of January 1, 2015. The billings are considered past due after December 20, 2015, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from County service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

Accumulated sick leave lapses when employees leave the employ of the County and, upon separation from service, no monetary obligation exists. Therefore no liability for such leave is reported.

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the capital projects funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year-end.

All agencies of the County submit requests for appropriations to the County's manager so that a budget may be prepared. The proposed budget is presented to the Board of County Commissioners for review. The Board of County Commissioners holds public hearings and a final budget must be prepared and adopted no later than August 31. The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board of County Commissioners. The legal level of budgetary control is the department level.

B. Excess of Expenditures Over Appropriations

Excess of expenditures over appropriations at the department level (the legal level of control) is presented below:

	Budget	Actual	Excess
General Fund			
Commissioners Office	$ 243,610	$ 267,714	$ (24,104)
Elections	29,530	60,916	(31,386)
Registrar	30,825	43,967	(13,142)
Tax Commissioner	132,776	135,078	(2,302)
Tax Assessor	122,615	139,028	(16,413)
Government Buildings	117,310	197,109	(79,799)
Superior Court	85,950	125,767	(39,817)
Clerk of Superior Court	119,150	122,395	(3,245)
District Attorney	45,000	54,469	(9,469)
Magistrate Court	100,354	102,116	(1,762)
Probate Court	94,436	98,222	(3,786)
Juvenile Court	13,500	23,549	(10,049)
Sheriff	850,261	957,308	(107,047)
Jail Operations	45,000	57,395	(12,395)
Fire	--	275	(275)
Wray Fire Department	4,450	33,902	(29,452)
Emergency Medical Services	763,268	935,387	(172,119)
Coroner/Medical Examiner	9,600	11,350	(1,750)
Highways and Streets	639,911	700,938	(61,027)
Solid Waste Collection	210,225	234,753	(24,528)
Other Public Works	--	140,382	(140,382)
Intergovernmental Welfare	7,000	7,081	(81)
Parks	34,273	34,425	(152)
Libraries	60,000	61,766	(1,766)
Agricultural Resources	39,941	46,140	(6,199)
Planning and Zoning	11,200	18,799	(7,599)
Other	482,960	510,417	(27,457)
Drug Task Force Special Revenue Fund	230,000	305,281	(75,281)
Sheriff's Drug Enforcement Special Revenue Fund	280	520	(240)
E-911 Special Revenue Fund	296,000	306,250	(10,250)
Jail Improvement Special Revenue Fund	9,500	10,764	(1,264)
SPLOST Debt Debt Service Fund			
Transfers Out	133,242	133,349	(107)

C. Deficit Fund Equity

The following funds had deficit fund equity at August 31, 2016:

General Fund	$ 2,923,377

D. Special Purpose Local Option Sales Tax

The Official Code of Georgia Annotated section 48-8-1 requires special purpose local option sales tax (splost) proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. During the fiscal year ended August 31, 2016, non-splost revenues were deposited into and expended from the splost bank accounts.

E. Short-Term Loans

In accordance with Article 9, Section 5, Paragraph 5 of the Georgia Constitution, the governing authority of any county or municipality may incur debt by obtaining temporary loans in each year to pay expenses. The aggregate amount of all such loans shall not exceed 75 percent of the total gross income from taxes collected in the previous year, and each loan shall be payable on or before December 31 of the calendar year when the loan is obtained. No such loan may be obtained when there exists an unpaid loan obtained in a prior year. During the fiscal year ended August 31, 2016, the aggregate amount of the County's temporary loans exceeded 75 percent of the total gross income from taxes collected and temporary loans were obtained when loans obtained in the previous year were unpaid. The County also obtained a loan which was payable after December 31.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

The County does not have a formal policy for interest rate, credit, concentration of credit, or custodial credit risks.

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of August 31, 2016, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

B. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is the detail of receivables for the major funds and the nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts:

	General	Drug Task Force	SPLOST #4	Nonmajor Governmental Funds	Mystic Water	Total
Taxes	$ 8,557	$ --	$ --	$ --	$ --	$ 8,557
Accounts	567,446	23,486	--	12,093	8,634	611,659
Intergovernmental	46,617	--	50,068	--	--	96,685
Gross Receivables	622,620	23,486	50,068	12,093	8,634	716,901
Less: Allowance for Uncollectibles	(385,019)	--	--	--	(4,718)	(389,737)
	$ 237,601	$ 23,486	$ 50,068	$ 12,093	$ 3,916	$ 327,164

The Ocilla-Irwin County Industrial Development Authority has issued notes receivable to various businesses to assist them in obtaining financing to locate or relocate in the City of Ocilla and Irwin County or for other economic development purposes. The balance on these notes receivable at August 31, 2016 was $170,868 which included $20,520 in restricted notes receivable.

C. Capital Assets

Capital asset activity for the year ended August 31, 2016, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Construction In Progress	$ 10,370	$ 22,549	$ (32,919)	$ --
Total Capital Assets, Not Being Depreciated	10,370	22,549	(32,919)	--
Capital Assets, Being Depreciated:				
Buildings	4,830,757	32,919	--	4,863,676
Infrastructure	4,534,103	--	--	4,534,103
Improvements Other Than Buildings	62,133	--	--	62,133
Machinery and Equipment	3,513,544	229,963	(42,023)	3,701,484
Total Capital Assets, Being Depreciated	12,940,537	262,882	(42,023)	13,161,396
Less Accumulated Depreciation For:				
Buildings	(1,853,025)	(135,155)	--	(1,988,180)
Infrastructure	(897,119)	(123,431)	--	(1,020,550)
Improvements Other Than Buildings	(34,915)	(4,316)	--	(39,231)
Machinery and Equipment	(1,661,403)	(403,509)	41,017	(2,023,895)
Total Accumulated Depreciation	(4,446,462)	(666,411)	41,017	(5,071,856)
Total Capital Assets, Being Depreciated, Net	8,494,075	(403,529)	(1,006)	8,089,540
Governmental Activities Capital Assets, Net	$ 8,504,445	$ (380,980)	$ (33,925)	$ 8,089,540

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital Assets, Not Being Depreciated:				
Land	$ 5,600	$ --	$ --	$ 5,600
Total Capital Assets, Not Being Depreciated	5,600	--	--	5,600
Capital Assets, Being Depreciated:				
Buildings and System	846,763	--	--	846,763
Total Capital Assets, Being Depreciated	846,763	--	--	846,763
Less Accumulated Depreciation For:				
Buildings and System	(211,866)	(20,139)	--	(232,005)
Total Accumulated Depreciation	(211,866)	(20,139)	--	(232,005)
Total Capital Assets, Being Depreciated, Net	634,897	(20,139)	--	614,758
Business-Type Activities Capital Assets, Net	$ 640,497	$ (20,139)	$ --	$ 620,358

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

Governmental Activities	
General Government	$ 37,323
Judicial	50,321
Public Safety	154,029
Public Works	382,446
Health and Welfare	31,946
Culture and Recreation	6,000
Housing and Development	4,346
Total Depreciation Expense	$ 666,411
Business-type Activities	
Water and Sewer	$ 20,139
Total Depreciation Expense	$ 20,139

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of August 31, 2016 was as follows:

Due From / To Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	Drug Task Force Special Revenue Fund	$ 79,345
General Fund	SPLOST #4 Capital Projects Fund	30,464
		$ 109,809

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

The composition of interfund transfers for the year ended August 31, 2016 was as follows:

Interfund Transfers:

Transfer In	Transfer Out	Amount
Drug Task Force Special Revenue Fund	General Fund	$ 23,101
SPLOST #4 Capital Projects Fund	Nonmajor Governmental Funds	133,349
Nonmajor Governmental Funds	General Fund	161,218
		$ 317,668

The SPLOST Debt Service Fund transferred $133,349 in sales tax proceeds to the SPLOST #4 Fund to finance debt service payments. The General Fund transferred $161,218 to a Nonmajor Governmental Fund to finance E-911 expenditures. The General Fund transferred $23,101 to the Drug Task Force Fund to finance expenditures.

E. Short-Term Debt

In 2015 the County entered into loan agreements with Ameris Bank and Irwin County State Bank for operating purposes and construction of fire stations. The County was unable to repay all of the loans by December 31, 2015. On January 4, 2016, the County entered into a loan agreement with Irwin County State Bank for a $2,600,000 loan with

an interest rate of 1.8%. During the first week of January 2016, $1,350,000 was drawn on the new loan. As of August 31, 2016, the County owed $2,600,000 on this loan.

Short-term liability activity for the year ended August 31, 2016, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Notes Payable	$ 2,510,000	$ 2,689,206	$ (2,599,206)	$ 2,600,000
	$ 2,510,000	$ 2,689,206	$ (2,599,206)	$ 2,600,000

F. Lease Obligations

The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Amortization for the period is included in depreciation. Capital assets subject to lease obligations at August 31, 2016 were as follows:

	Governmental Activities
Machinery and Equipment	$ 1,201,836
Less: Accumulated Depreciation	(419,047)
Total	$ 782,789

The future minimum lease obligations and the net present value of these minimum lease payments as of August 31, 2016, were as follows:

Year Ending August 31	Governmental Activities
2017	$ 112,784
2018	155,595
2019	104,384
2020	646,085
2021	49,017
Total Minimum Lease Payments	1,067,865
Less: Amounts Representing Interest	(73,015)
Present Value of Minimum Lease Payments	$ 994,850

G. Long-Term Debt

Notes Payable

The County refinanced a note with Ameris Bank on September 22, 2015 for the purchase and renovation of County buildings. The note, due September 22, 2016 at 2.25%, was refinanced again and has been classified as a long-term note payable. At August 31, 2016, the outstanding balance was $167,224.

The County purchased two vehicles for the Drug Task Force and financed them at Ally Bank for five years. The Drug Task Force is making the monthly payments of $289 and $383. The balance on these notes at August 31, 2016 was $33,128.

On June 18, 2015, the Ocilla-Irwin Industrial Development Authority entered into a loan agreement with the City of Ocilla for $100,000 to assist a local industry, Forest River, Inc. The interest rate is 1.8% and the note will be repaid in monthly amounts of $911. The outstanding balance on this note at August 31, 2016 was $88,461.

Annual debt service requirements to maturity for the notes payable are as follows:

Year Ending	Governmental Activities			Development Authority		
August 31	Principal	Interest	Total	Principal	Interest	Total
2017	$ 59,628	$ 4,635	$ 64,263	$ 8,628	$ 1,395	$ 10,023
2018	61,149	3,114	64,263	9,576	1,358	10,934
2019	62,713	1,550	64,263	9,750	1,185	10,935
2020	12,235	426	12,661	9,927	1,008	10,935
2021	4,627	74	4,701	10,107	827	10,934
2022 - 2026	--	--	--	40,473	1,443	41,916
Total	$ 200,352	$ 9,799	$ 210,151	$ 88,461	$ 7,216	$ 95,677

General Obligation Bonds

On April 11, 2001 the County issued Irwin County, Georgia General Obligation Bonds in the amount of $1,426,000 to pay costs of renovating the Courthouse. The purchaser of the bonds is the United States Department of Agriculture – Rural Development. The bonds bear interest, payable annually beginning April 11, 2001 through April 11, 2004 and monthly thereafter at a rate not to exceed 4.5% per annum. Principal payments began in 2003 and continue until 2018. The total amount of bonds payable by the County at August 31, 2016 was $189,535.

Annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ending	Governmental Activities		
August 31	Principal	Interest	Total
2017	$ 124,932	$ 8,529	$ 133,461
2018	64,603	2,907	67,510
Total	$ 189,535	$ 11,436	$ 200,971

H. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended August 31, 2016, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 71,592	$ 52,796	$ (45,985)	$ 78,403	$ --
Capital Leases	945,799	124,116	(75,065)	994,850	91,482
Notes Payable	214,201	35,798	(49,647)	200,352	59,628
General Obligation Bonds	308,980	--	(119,445)	189,535	124,932
Closure and Post-Closure Care Costs	182,175	--	(18,218)	163,957	17,500
	$ 1,722,747	$ 212,710	$ (308,360)	$ 1,627,097	$ 293,542

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Development Authority Notes Payable	$ 118,675	$ --	$ (30,214)	$ 88,461	$ 8,628
	$ 118,675	$ --	$ (30,214)	$ 88,461	$ 8,628

For governmental activities, claims and judgments, compensated absences, and pension liabilities are generally liquidated by the General Fund.

I. Pensions

The County adopted a resolution to create the Irwin County IRS 457 Deferred Compensation Plan, in accordance with Internal Revenue Code Section 457, on December 4, 1989. The defined contribution plan, administered by GEBCORP, covers participating full time employees with at least three months (90 days) of service and permits independent contractors to participate in the plan. Effective August 1, 2009 the County adopted a restated plan. The plan contains a contribution formula, which requires employees to defer a minimum of 1% of compensation or $20. The County is permitted to make non-elective contributions at its sole discretion, which was 3% for the year ended August 31, 2016. All contributions and other requirements are established by County resolution. The County contributed $47,792 to the plan and employee deferrals were $20,489 for the year ended August 31, 2016.

J. Landfill Post-Closure Care Cost

State and federal laws and regulations require that the County perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The City of Ocilla and Irwin County co-own the landfill and share costs accordingly. The landfill no longer accepts waste. In 2015, the consulting engineers revised the estimated post-closure care costs for the landfill to be $364,350. This estimate is based on the cost of compliance monitoring through the year 2025 and post-closure remedial action costs through the year 2015. This total was reduced by one year for 2016 to $327,615. The County is responsible for $163,957 of these costs. These costs are recognized as expenditures in the year incurred. Expenditures for the current year were $15,472. The County's landfill was closed prior to April 1994 and the estimated liability for post-closure care cost is based on 100% of landfill capacity used to date. Actual costs may be higher due to inflation, deflation, revisions to laws or regulations, or changes in technology.

K. Restricted Assets

The balances of the restricted asset accounts were as follows:

	Governmental Activities	Development Authority
Courthouse Reserve Account	$ 159,738	$ --
Revolving Loan Account	--	141,276
Notes Receivable Account	--	20,520
	$ 159,738	$ 161,796

L. Fund Balances

The classifications of fund balances of governmental funds at August 31, 2016 were as follows:

	General	Drug Task Force	SPLOST #4	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Safety	$ --	$ --	$ --	$ 23,788	$ 23,788
Debt Service	--	--	159,738	--	159,738
	--	--	159,738	23,788	183,526
Assigned					
Judicial	--	--	--	839	839
Public Safety	--	3,102	--	10,549	13,651
	--	3,102	--	11,388	14,490
Unassigned, Reported in					
General Fund	(2,923,377)	--	--	--	(2,923,377)
Capital Projects Funds	--	--	(113,699)	--	(113,699)
	(2,923,377)	--	(113,699)	--	(3,037,076)
Total Fund Balances	$(2,923,377)	$ 3,102	$ 46,039	$ 35,176	$ (2,839,060)

M. 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 for which the County carries commercial insurance purchased either directly or indirectly form independent third parties. Settled claims from these risks have not exceeded insurance coverage for the past three years. The County's deductibles for coverage range from $1,000 to $2,500 with various limits of liability ranging from $1,000 to $9,598,199.

For its workers compensation coverage, the County is a member of the Association County Commissioners of Georgia-Group Self-Insurance Workers' Compensation Fund (ACCG-GSIWCF). The ACCG-GSIWCF operates under the authority of O.C.G.A 34-9-150 et Seq. The County pays into the fund its share of the fund's projected obligation for workers' compensation liability, administrative expenses, and other costs incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set forth in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A.

N. Contingencies

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Amounts received or receivable from grantor agencies, federal and state, are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. In the opinion of County management, such disallowances, if any, will not be significant to the County’s financial statements.

O. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the South Georgia area, is a member of the Southern Georgia Regional Commission and is required to pay annual dues thereto. During its year ended August 31, 2016, the County paid $6,900 in such dues. Membership in a regional commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the regional commissions in Georgia. Regional commission board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that member governments are liable for any debts or obligations of a regional commission. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
327 West Savannah Avenue
Valdosta, Georgia 31601

The County participates equally with three area governments in the Ben Hill-Irwin Area Joint Development Authority. The Authority is a special-purpose corporation organized “to create and foster an economic climate in Ben Hill and Irwin counties conducive to the growth and development of trade, commerce, industry, and employment opportunities.” The County does not appoint the voting majority of the Authority’s Board of Directors. The County is financially obligated for its twenty five percent share of the debt of the Joint Development Authority which amounted to $144,614 at August 31, 2016. The Authority has completed its building phase and is currently seeking tenants. Separate financial statements may be obtained from:

Fitzgerald-Ben Hill County Chamber of Commerce
805 South Grant Street
Fitzgerald, Georgia 31750

REQUIRED SUPPLEMENTARY INFORMATION

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended August 31, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 3,946,931	$ 3,946,931	$ 3,732,161	$ (214,770)
Licenses and Permits	25,200	25,200	21,054	(4,146)
Intergovernmental	--	--	33,399	33,399
Charges for Services	493,072	493,072	851,320	358,248
Fines and Forfeitures	175,309	175,309	182,423	7,114
Miscellaneous	40,935	40,935	51,574	10,639
Total Revenues	4,681,447	4,681,447	4,871,931	190,484
EXPENDITURES				
Commissioners Office	243,610	243,610	267,714	(24,104)
Elections	29,530	29,530	60,916	(31,386)
Registrar	30,825	30,825	43,967	(13,142)
Tax Commissioner	132,776	132,776	135,078	(2,302)
Tax Assessor	122,615	122,615	139,028	(16,413)
Government Buildings	117,310	117,310	197,109	(79,799)
Superior Court	85,950	85,950	125,767	(39,817)
Clerk of Superior Court	119,150	119,150	122,395	(3,245)
District Attorney	45,000	45,000	54,469	(9,469)
Magistrate Court	100,354	100,354	102,116	(1,762)
Probate Court	94,436	94,436	98,222	(3,786)
Juvenile Court	13,500	13,500	23,549	(10,049)
Sheriff	850,261	850,261	957,308	(107,047)
Jail Operations	45,000	45,000	57,395	(12,395)
Fire	--	--	275	(275)
Riverbend Fire Department	4,875	4,875	1,258	3,617
Waterloo Fire Department	4,750	4,750	1,323	3,427
Irwinville Fire Department	4,750	4,750	939	3,811
Holt Fire Department	4,750	4,750	699	4,051
Tucker Fire Department	4,450	4,450	521	3,929
Lands Crossing Fire Department	4,450	4,450	--	4,450
Old Whitley Fire Department	4,063	4,063	47	4,016
Wray Fire Department	4,450	4,450	33,902	(29,452)
Emergency Medical Services	763,268	763,268	935,387	(172,119)
Coroner/Medical Examiner	9,600	9,600	11,350	(1,750)
Highways and Streets	639,911	639,911	700,938	(61,027)
Solid Waste Collection	210,225	210,225	234,753	(24,528)
Other Public Works	--	--	140,382	(140,382)
Public Health Administration	77,200	77,200	77,191	9
Intergovernmental Welfare	7,000	7,000	7,081	(81)
Senior Assistance	9,000	9,000	1,561	7,439
Community Services	14,775	14,775	11,629	3,146
Recreation	42,279	42,279	37,032	5,247
Parks	34,273	34,273	34,425	(152)
Libraries	60,000	60,000	61,766	(1,766)
Agricultural Resources	39,941	39,941	46,140	(6,199)
Forest Resources	13,925	13,925	12,950	975
Planning and Zoning	11,200	11,200	18,799	(7,599)
Other	482,960	482,960	510,417	(27,457)
Total Expenditures	4,482,412	4,482,412	5,265,798	(783,386)
Excess (Deficiency) of Revenues Over (Under) Expenditures	199,035	199,035	(393,867)	(592,902)

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended August 31, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
OTHER FINANCING SOURCES (USES)				
Transfers In				
E-911 Special Revenue Fund	--	--	--	--
Transfers Out				
E-911 Special Revenue Fund	(175,934)	(175,934)	(161,218)	14,716
Drug Task Force Special Revenue Fund	(23,101)	(23,101)	(23,101)	--
Proceeds of Capital Asset Dispositions	--	--	3,210	3,210
Capital Leases	--	--	124,116	124,116
Total Other Financing Sources (Uses)	(199,035)	(199,035)	(56,993)	142,042
Net Change in Fund Balances	--	--	(450,860)	(450,860)
Fund Balances - Beginning	(2,472,517)	(2,472,517)	(2,472,517)	--
Fund Balances - Ending	$ (2,472,517)	$ (2,472,517)	$ (2,923,377)	$ (450,860)

IRWIN COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended August 31, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	230,000	230,000	223,604	(6,396)
Fines and Forfeitures	--	--	18,164	18,164
Investment Income	--	--	3	3
Miscellaneous	--	--	3,573	3,573
Total Revenues	230,000	230,000	245,344	15,344
EXPENDITURES				
Current				
Public Safety	230,000	230,000	257,139	(27,139)
Capital Outlay	--	--	35,798	(35,798)
Debt Service	--	--	12,344	(12,344)
Total Expenditures	230,000	230,000	305,281	(75,281)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	(59,937)	(59,937)
OTHER FINANCING SOURCES (USES)				
Transfers In				
General Fund	--	--	23,101	23,101
Notes Payable	--	--	35,798	35,798
Total Other Financing Sources (Uses)	--	--	58,899	58,899
Net Change in Fund Balances	--	--	(1,038)	(1,038)
Fund Balances - Beginning	4,140	4,140	4,140	--
Fund Balances - Ending	$ 4,140	$ 4,140	$ 3,102	$ (1,038)

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The presentation of expenditures reported in the General Fund *Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* differs from the *Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds* due to the functional classification of certain expenditures. The following schedule presents a reconciliation of those amounts.

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
Commissioners Office	$ 267,714	$ (4,646)	$ 263,068
Elections	60,916	700	61,616
Registrar	43,967	6,866	50,833
Tax Commissioner	135,078	23,158	158,236
Tax Assessor	139,028	20,731	159,759
Government Buildings	197,109	12,386	209,495
	843,812	59,195	903,007
Judicial			
Superior Court	125,767	--	125,767
Clerk of Superior Court	122,395	18,602	140,997
District Attorney	54,469	--	54,469
Magistrate Court	102,116	16,689	118,805
Probate Court	98,222	15,793	114,015
Juvenile Court	23,549	--	23,549
	526,518	51,084	577,602
Public Safety			
Sheriff	957,308	150,149	1,107,457
Jail Operations	57,395	--	57,395
Fire	275	--	275
Riverbend Fire Department	1,258	--	1,258
Waterloo Fire Department	1,323	--	1,323
Irwinville Fire Department	939	--	939
Holt Fire Department	699	--	699
Tucker Fire Department	521	--	521
Old Whitley Fire Department	47	--	47
Wray Fire Department	33,902	--	33,902
Emergency Medical Services	935,387	97,129	1,032,516
Coroner/Medical Examiner	11,350	--	11,350
	2,000,404	247,278	2,247,682
Public Works			
Highways and Streets	700,938	92,224	793,162
Solid Waste Collection	234,753	10,127	244,880
Other Public Works	140,382	--	140,382
	1,076,073	102,351	1,178,424
Health and Welfare	97,462	--	97,462
Culture and Recreation			
Recreation	37,032	5,823	42,855
Parks	34,425	5,178	39,603
Libraries	61,766	--	61,766
	133,223	11,001	144,224
Housing and Development	77,889	837	78,726
Debt Service	--	38,671	38,671
Other	510,417	(510,417)	--
Total Expenditures	5,265,798	--	5,265,798
OTHER FINANCING SOURCES (USES)			
Transfers Out	184,319	--	184,319
Total	$ 5,450,117	$ --	$ 5,450,117

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Major Governmental Funds

General Fund

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

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Drug Task Force Fund - This fund is used to account for transactions of the Multi-County Drug Task Force which is partially funded by a United States Department of Justice grant.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

SPLOST #4 Fund - This fund accounts for the collection and disbursement of a six-year special one percent sales tax. Effective July 1, 2012 through June 30, 2018, the special sales tax is to be used for the purpose of capital outlay projects related to roads, streets and bridges in the County; retirement of indebtedness on current capital outlay projects related to the remodeling and restoration of the Irwin County Courthouse, the Irwin County EMS building and the Irwin County Courthouse Annex tax building; street and sanitation projects within the City of Ocilla; maintenance of the Ocilla-Irwin County Sanitary Landfill; and construction of a fire department station.

IRWIN COUNTY, GEORGIA
General Fund
Balance Sheet
August 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 194,862	$ 277,627
Receivables (Net of Allowance for Uncollectibles)		
Taxes	7,616	15,460
Accounts	183,368	187,540
Intergovernmental	46,617	54,312
Due from Other Funds		
Mystic Water Enterprise Fund	--	47
Drug Task Force Special Revenue Fund	79,345	59,265
SPLOST #4 Capital Projects Fund	30,464	147,093
Total Assets	$ 542,272	$ 741,344
LIABILITIES		
Accounts Payable	$ 191,135	$ 187,416
Accrued Liabilities	88,828	112,848
Intergovernmental Payable	428,595	202,643
Due to Other Funds		
E-911 Special Revenue Fund	--	221
Accrued Interest Payable	22,024	19,799
Unearned Revenue	--	68,939
Short-Term Notes Payable	2,600,000	2,510,000
Total Liabilities	3,330,582	3,101,866
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	7,041	12,907
Ambulance Fees	128,026	99,088
Total Deferred Inflows of Resources	135,067	111,995
FUND BALANCES		
Unassigned	(2,923,377)	(2,472,517)
Total Fund Balances	(2,923,377)	(2,472,517)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 542,272	$ 741,344

IRWIN COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 3,732,161	$ 3,732,480
Licenses and Permits	21,054	25,229
Intergovernmental	33,399	75,397
Charges for Services	851,320	766,566
Fines and Forfeitures	182,423	182,148
Miscellaneous	51,574	24,682
Total Revenues	4,871,931	4,806,502
EXPENDITURES		
Current		
General Government	903,007	1,132,286
Judicial	577,602	630,916
Public Safety	2,247,682	2,090,395
Public Works	1,178,424	1,126,759
Health and Welfare	97,462	101,723
Culture and Recreation	144,224	156,242
Housing and Development	78,726	65,080
Debt Service	38,671	34,358
Total Expenditures	5,265,798	5,337,759
Excess (Deficiency) of Revenues Over (Under) Expenditures	(393,867)	(531,257)
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Improvement Special Revenue Fund	--	36,458
Mystic Water Enterprise Fund	--	15,000
Transfers Out		
E-911 Special Revenue Fund	(161,218)	(239,258)
Drug Task Force Special Revenue Fund	(23,101)	(9,626)
Proceeds of Capital Asset Dispositions	3,210	12,770
Capital Leases	124,116	--
Total Other Financing Sources (Uses)	(56,993)	(184,656)
Net Change in Fund Balances	(450,860)	(715,913)
Fund Balances - Beginning	(2,472,517)	(1,756,604)
Fund Balances - Ending	$ (2,923,377)	$ (2,472,517)

IRWIN COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Balance Sheet
August 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 65,651	$ 38,726
Receivables		
Accounts	23,486	27,911
Total Assets	$ 89,137	$ 66,637
LIABILITIES		
Accounts Payable	$ 3,246	$ 834
Accrued Liabilities	3,444	2,398
Due to Other Funds		
General Fund	79,345	59,265
Total Liabilities	86,035	62,497
FUND BALANCES		
Assigned	3,102	4,140
Total Fund Balances	3,102	4,140
Total Liabilities and Fund Balances	$ 89,137	$ 66,637

IRWIN COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2016 and 2015

	2016	2015
REVENUES		
Intergovernmental	$ 223,604	$ 227,858
Fines and Forfeitures	18,164	3,968
Interest Revenue	3	3
Miscellaneous	3,573	--
Total Revenues	245,344	231,829
EXPENDITURES		
Current		
Public Safety	257,139	242,204
Capital Outlay	35,798	--
Debt Service	12,344	8,920
Total Expenditures	305,281	251,124
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,937)	(19,295)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	23,101	9,626
Notes Payable	35,798	--
Total Other Financing Sources (Uses)	58,899	9,626
Net Change in Fund Balances	(1,038)	(9,669)
Fund Balances - Beginning	4,140	13,809
Fund Balances - Ending	$ 3,102	$ 4,140

IRWIN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Balance Sheet
August 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ --	$ 167,362
Restricted Assets		
Cash and Cash Equivalents	159,738	159,738
Receivables		
Intergovernmental	50,068	93,885
Total Assets	$ 209,806	$ 420,985
LIABILITIES		
Cash Overdraft	$ 21,459	$ --
Accounts Payable	100,328	26,858
Intergovernmental Payable	11,516	--
Due to Other Funds		
General Fund	30,464	147,093
Total Liabilities	163,767	173,951
FUND BALANCES		
Restricted	159,738	247,034
Unassigned	(113,699)	--
Total Fund Balances	46,039	247,034
Total Liabilities and Fund Balances	$ 209,806	$ 420,985

IRWIN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 473,939	$ 468,195
Intergovernmental	387,293	--
Interest Revenue	--	638
Total Revenues	861,232	468,833
EXPENDITURES		
Capital Outlay	615,189	1,636,478
Debt Service	270,993	192,053
Intergovernmental	309,394	37,241
Total Expenditures	1,195,576	1,865,772
Excess (Deficiency) of Revenues Over (Under) Expenditures	(334,344)	(1,396,939)
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST Debt Service Fund	133,349	133,242
Capital Leases	--	873,366
Total Other Financing Sources (Uses)	133,349	1,006,608
Net Change in Fund Balances	(200,995)	(390,331)
Fund Balances - Beginning	247,034	637,365
Fund Balances - Ending	$ 46,039	$ 247,034

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Sheriff's Drug Enforcement Fund - This fund is used to account for collection and disbursement of federally forfeited funds which are to be used solely for local drug enforcement.

E-911 Fund - This fund is used to account for collection and disbursement of telephone charges to operate an Emergency 911 system.

Drug Abuse Treatment & Education Fund - This fund is used to account for collection and disbursement of monies used exclusively for drug abuse treatment and education programs relating to controlled substances and marijuana.

Jail Improvement Fund - This fund is used to account for an additional 10% on all fines collected for the purpose of jail additions and improvements.

Juvenile Services Fund - This fund is used to account for collection and disbursement of monies to be used in providing supplemental community based services to juvenile offenders.

Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

SPLOST Debt - This fund is used to account for SPLOST taxes to retire debt incurred to finance SPLOST – approved projects.

IRWIN COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
August 31, 2016

	Special Revenue Funds		
	Sheriff's Drug Enforcement	E-911	Drug Abuse Treatment & Education
ASSETS			
Cash and Cash Equivalents	$ 1,229	$ 17,654	$ 6,693
Receivables	--	12,093	--
Total Assets	$ 1,229	$ 29,747	$ 6,693
LIABILITIES			
Accounts Payable	$ --	$ 755	$ --
Accrued Liabilities	--	5,204	--
Total Liabilities	--	5,959	--
FUND BALANCES			
Restricted	--	23,788	--
Assigned	1,229	--	6,693
Total Fund Balances	1,229	23,788	6,693
Total Liabilities and Fund Balances	$ 1,229	$ 29,747	$ 6,693

Jail Improvement	Juvenile Services	Total	Debt Service Funds SPLOST Debt	Total Nonmajor Governmental Funds
$ 2,627	$ 839	$ 29,042	$ --	$ 29,042
--	--	12,093	--	12,093
$ 2,627	$ 839	$ 41,135	$ --	$ 41,135
$ --	$ --	$ 755	$ --	$ 755
--	--	5,204	--	5,204
--	--	5,959	--	5,959
--	--	23,788	--	23,788
2,627	839	11,388	--	11,388
2,627	839	35,176	--	35,176
$ 2,627	$ 839	$ 41,135	$ --	$ 41,135

IRWIN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
August 31, 2016

	Special Revenue Funds		
	Sheriff's Drug Enforcement	E-911	Drug Abuse Treatment & Education
REVENUES			
Taxes	$ --	$ --	$ --
Charges for Services	--	134,205	--
Fines and Forfeitures	--	--	7,417
Interest Revenue	1	--	--
Miscellaneous	440	--	--
Total Revenues	441	134,205	7,417
EXPENDITURES			
Current			
Public Safety	520	306,250	2,476
Capital Outlay	--	--	--
Total Expenditures	520	306,250	2,476
Excess (Deficiency) of Revenues Over (Under) Expenditures	(79)	(172,045)	4,941
OTHER FINANCING SOURCES (USES)			
Transfers In	--	161,218	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	161,218	--
Net Change in Fund Balances	(79)	(10,827)	4,941
Fund Balances - Beginning	1,308	34,615	1,752
Fund Balances - Ending	$ 1,229	$ 23,788	$ 6,693

s			Debt Service Funds	
Jail Improvement	Juvenile Services	Total	SPLOST Debt	Total Nonmajor Governmental Funds
$ --	$ --	$ --	$ 133,349	$ 133,349
--	--	134,205	--	134,205
8,902	--	16,319	--	16,319
--	--	1	--	1
--	--	440	--	440
8,902	--	150,965	133,349	284,314
1,184	--	310,430	--	310,430
9,580	--	9,580	--	9,580
10,764	--	320,010	--	320,010
(1,862)	--	(169,045)	133,349	(35,696)
--	--	161,218	--	161,218
--	--	--	(133,349)	(133,349)
--	--	161,218	(133,349)	27,869
(1,862)	--	(7,827)	--	(7,827)
4,489	839	43,003	--	43,003
$ 2,627	$ 839	$ 35,176	$ --	$ 35,176

IRWIN COUNTY, GEORGIA
Sheriff's Drug Enforcement Special Revenue Fund
Balance Sheet
August 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 1,229	$ 1,308
Total Assets	$ 1,229	$ 1,308
FUND BALANCES		
Assigned	$ 1,229	$ 1,308
Total Fund Balances	$ 1,229	$ 1,308

IRWIN COUNTY, GEORGIA
Sheriff's Drug Enforcement Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2016 and 2015

	2016	2015
REVENUES		
Interest Revenue	$ 1	$ 2
Miscellaneous	440	279
Total Revenues	441	281
EXPENDITURES		
Current		
Public Safety	520	5
Total Expenditures	520	5
Excess (Deficiency) of Revenues Over (Under) Expenditures	(79)	276
Net Change in Fund Balances	(79)	276
Fund Balances - Beginning	1,308	1,032
Fund Balances - Ending	$ 1,229	$ 1,308

IRWIN COUNTY, GEORGIA
Sheriff's Drug Enforcement Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended August 31, 2016

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ --	$ 1	$ 1
Miscellaneous	280	440	160
Total Revenues	280	441	161
EXPENDITURES			
Current			
Public Safety	280	520	(240)
Total Expenditures	280	520	(240)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(79)	(79)
Net Change in Fund Balances	--	(79)	(79)
Fund Balances - Beginning	1,308	1,308	--
Fund Balances - Ending	$ 1,308	$ 1,229	$ (79)

IRWIN COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
August 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 17,654	$ 35,869
Receivables		
Accounts	12,093	1,660
Due from Other Funds		
General Fund	--	221
Total Assets	$ 29,747	$ 37,750
LIABILITIES		
Accounts Payable	$ 755	$ --
Accrued Liabilities	5,204	3,135
Total Liabilities	5,959	3,135
FUND BALANCES		
Restricted	23,788	34,615
Total Fund Balances	23,788	34,615
Total Liabilities and Fund Balances	$ 29,747	$ 37,750

IRWIN COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2016 and 2015

	2016	2015
REVENUES		
Charges for Services	$ 134,205	$ 110,893
Total Revenues	134,205	110,893
EXPENDITURES		
Current		
Public Safety	306,250	296,197
Total Expenditures	306,250	296,197
Excess (Deficiency) of Revenues Over (Under) Expenditures	(172,045)	(185,304)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	161,218	239,258
Total Other Financing Sources (Uses)	161,218	239,258
Net Change in Fund Balances	(10,827)	53,954
Fund Balances - Beginning	34,615	(19,339)
Fund Balances - Ending	$ 23,788	$ 34,615

IRWIN COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended August 31, 2016

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 110,000	$ 134,205	$ 24,205
Total Revenues	110,000	134,205	24,205
EXPENDITURES			
Current			
Public Safety	296,000	306,250	(10,250)
Total Expenditures	296,000	306,250	(10,250)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(186,000)	(172,045)	13,955
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	186,000	161,218	(24,782)
Total Other Financing Sources (Uses)	186,000	161,218	(24,782)
Net Change in Fund Balances	--	(10,827)	(10,827)
Fund Balances - Beginning	34,615	34,615	--
Fund Balances - Ending	$ 34,615	$ 23,788	$ (10,827)

IRWIN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Balance Sheet
August 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 6,693	$ 24,452
Total Assets	$ 6,693	$ 24,452
LIABILITIES		
Accounts Payable	$ --	$ 22,700
Total Liabilities	--	22,700
FUND BALANCES		
Assigned	6,693	1,752
Total Fund Balances	6,693	1,752
Total Liabilities and Fund Balances	$ 6,693	$ 24,452

IRWIN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 7,417	$ 6,041
Total Revenues	7,417	6,041
EXPENDITURES		
Current		
Public Safety	2,476	4,000
Capital Outlay	--	22,700
Total Expenditures	2,476	26,700
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,941	(20,659)
Net Change in Fund Balances	4,941	(20,659)
Fund Balances - Beginning	1,752	22,411
Fund Balances - Ending	$ 6,693	$ 1,752

IRWIN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended August 31, 2016

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 6,000	$ 7,417	$ 1,417
Total Revenues	6,000	7,417	1,417
EXPENDITURES			
Current			
Public Safety	6,000	2,476	3,524
Total Expenditures	6,000	2,476	3,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	4,941	4,941
Net Change in Fund Balances	--	4,941	4,941
Fund Balances - Beginning	1,752	1,752	--
Fund Balances - Ending	$ 1,752	$ 6,693	$ 4,941

IRWIN COUNTY, GEORGIA
Jail Improvement Special Revenue Fund
Balance Sheet
August 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 2,627	$ 27,189
Total Assets	$ 2,627	$ 27,189
LIABILITIES		
Accounts Payable	$ --	$ 22,700
Total Liabilities	--	22,700
FUND BALANCES		
Assigned	2,627	4,489
Total Fund Balances	2,627	4,489
Total Liabilities and Fund Balances	$ 2,627	$ 27,189

IRWIN COUNTY, GEORGIA
Jail Improvement Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 8,902	$ 9,488
Total Revenues	8,902	9,488
EXPENDITURES		
Current		
Public Safety	1,184	174
Capital Outlay	9,580	22,700
Total Expenditures	10,764	22,874
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,862)	(13,386)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(36,458)
Total Other Financing Sources (Uses)	--	(36,458)
Net Change in Fund Balances	(1,862)	(49,844)
Fund Balances - Beginning	4,489	54,333
Fund Balances - Ending	$ 2,627	$ 4,489

IRWIN COUNTY, GEORGIA
Jail Improvement Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended August 31, 2016

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 9,500	$ 8,902	$ (598)
Total Revenues	9,500	8,902	(598)
EXPENDITURES			
Current			
Public Safety	--	1,184	(1,184)
Capital Outlay	9,500	9,580	(80)
Total Expenditures	9,500	10,764	(1,264)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(1,862)	(1,862)
Net Change in Fund Balances	--	(1,862)	(1,862)
Fund Balances - Beginning	4,489	4,489	--
Fund Balances - Ending	$ 4,489	$ 2,627	$ (1,862)

IRWIN COUNTY, GEORGIA
Juvenile Services Special Revenue Fund
Balance Sheet
August 31, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 839	$ 839
Total Assets	$ 839	$ 839
FUND BALANCES		
Assigned	$ 839	$ 839
Total Fund Balances	$ 839	$ 839

IRWIN COUNTY, GEORGIA
SPLOST Debt Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 133,349	$ 133,242
Total Revenues	133,349	133,242
Excess (Deficiency) of Revenues Over (Under) Expenditures	133,349	133,242
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST #4 Capital Projects Fund	(133,349)	(133,242)
Total Other Financing Sources (Uses)	(133,349)	(133,242)
Net Change in Fund Balances	--	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

IRWIN COUNTY, GEORGIA
SPLOST Debt Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended August 31, 2016

	Budget	Actual	Variance
REVENUES			
Taxes	$ 133,242	$ 133,349	$ 107
Total Revenues	133,242	133,349	107
Excess (Deficiency) of Revenues Over (Under) Expenditures	133,242	133,349	107
OTHER FINANCING SOURCES (USES)			
Transfers Out			
SPLOST #4 Capital Projects Fund	(133,242)	(133,349)	(107)
Total Other Financing Sources (Uses)	(133,242)	(133,349)	(107)
Fund Balances - Beginning	--	--	--
Fund Balances - Ending	$ --	$ --	$ --

Major Proprietary Funds

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the County Commission is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County Commission has decided that periodic determination of net income is appropriate for accountability purposes.

Mystic Water Fund - This fund is used to account for Mystic water activities.

IRWIN COUNTY, GEORGIA
Mystic Water Enterprise Fund
Statement of Net Position
August 31, 2016 and 2015

	2016	2015
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 12,955	$ 11,052
Receivables (Net of Allowance for Uncollectibles)		
Accounts	3,916	2,999
Total Current Assets	16,871	14,051
Noncurrent Assets		
Capital Assets Not Being Depreciated		
Land	5,600	5,600
Capital Assets Net of Accumulated Depreciation		
Buildings and System	846,763	846,763
Accumulated Depreciation	(232,005)	(211,866)
Total Capital Assets Net of Accumulated Depreciation	620,358	640,497
Total Noncurrent Assets	620,358	640,497
Total Assets	637,229	654,548
LIABILITIES		
Current Liabilities		
Accounts Payable	1,054	668
Due to Other Funds		
General Fund	--	47
Customer Deposits	5,550	5,350
Total Current Liabilities	6,604	6,065
Total Liabilities	6,604	6,065
NET POSITION		
Investment in Capital Assets	620,358	640,497
Unrestricted	10,267	7,986
Total Net Position	$ 630,625	$ 648,483

IRWIN COUNTY, GEORGIA
Mystic Water Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended August 31, 2016 and 2015

	2016	2015
OPERATING REVENUES		
Charges for Services	$ 25,611	$ 24,082
Total Operating Revenues	25,611	24,082
OPERATING EXPENSES		
Purchased/Contracted Services	15,754	12,787
Supplies	7,579	5,716
Depreciation	20,139	20,152
Total Operating Expenses	43,472	38,655
Operating Income (Loss)	(17,861)	(14,573)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	3	--
Total Nonoperating Revenues (Expenses)	3	--
Income (Loss) Before Contributions and Transfers	(17,858)	(14,573)
Transfers Out		
General Fund	--	(15,000)
Changes in Net Position	(17,858)	(29,573)
Net Position - Beginning	648,483	678,056
Net Position - Ending	$ 630,625	$ 648,483

IRWIN COUNTY, GEORGIA
Mystic Water Enterprise Fund
Statement of Cash Flows
For the Years Ended August 31, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 24,894	$ 24,432
Payments to Suppliers	(22,947)	(18,698)
Net Cash Provided (Used) by Operating Activities	1,947	5,734
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds		
General Fund	--	(15,000)
Due to Other Funds	(47)	--
Net Cash Provided (Used) by Noncapital Financing Activities	(47)	(15,000)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	3	--
Net Cash Provided (Used) by Investing Activities	3	--
Net Increase (Decrease) in Cash and Cash Equivalents	1,903	(9,266)
Cash and Cash Equivalents - Beginning of Year	11,052	20,318
Cash and Cash Equivalents - End of Year	$ 12,955	$ 11,052
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (17,861)	$ (14,573)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	20,139	20,152
(Increase) Decrease in Accounts Receivable	(917)	900
Increase (Decrease) in Accounts Payable	386	(195)
Increase (Decrease) in Customer Deposits	200	(550)
Net Cash Provided (Used) by Operating Activities	$ 1,947	$ 5,734

Fiduciary Funds

Agency Funds

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Clerk of Superior Court Fund - This fund is used to account for collection of various fees and other amounts which are disbursed to other parties.

Probate Court Fund - This fund is used to account for collection of various fees to be disbursed to other parties.

Sheriff Fund - This fund is used to account for collection of various cash bonds, fees, etc. to be disbursed to other parties.

Tax Commissioner Fund - This fund is used to account for collection of property taxes, motor vehicle tax and title fees, fees for recording of intangibles, etc. which are disbursed to various taxing units.

Magistrate Court Fund - This fund is used to account for collection of various warrants to be disbursed to other parties.

IRWIN COUNTY, GEORGIA
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
August 31, 2016

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 136,522	$ 46,973	$ 8,753	$ 44,266	$ 1,535	$ 238,049
Total Assets	$ 136,522	$ 46,973	$ 8,753	$ 44,266	$ 1,535	$ 238,049
LIABILITIES						
Due to Others	$ 136,522	$ 46,973	$ 8,753	$ 44,266	$ 1,535	$ 238,049
Total Liabilities	$ 136,522	$ 46,973	$ 8,753	$ 44,266	$ 1,535	$ 238,049

SUPPLEMENTAL SCHEDULES

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended August 31, 2016 and 2015

	2016	2015
REVENUES		
Taxes		
Real Property	$ 2,507,618	$ 2,497,122
Personal Property	434,841	468,390
Real Estate Transfer (Intangible)	5,091	6,409
Franchise	2,634	2,150
General Sales and Use	376,518	372,891
Selective Sales and Use	14,797	15,979
Business		
Insurance Premium	322,040	300,734
Financial Institution	13,952	13,741
Penalties and Interest on Delinquent Taxes	54,670	55,064
	3,732,161	3,732,480
Licenses and Permits		
Business	800	400
Non-Business	20,254	24,829
	21,054	25,229
Intergovernmental	33,399	75,397
Charges for Services		
General Government	282,510	228,580
Public Safety	548,066	514,490
Street and Public Improvements	9,389	12,921
Public Works	32	--
Culture and Recreation	10,242	10,359
Other Charges for Services	1,081	216
	851,320	766,566
Fines and Forfeitures	182,423	182,148
Miscellaneous	51,574	24,682
Total Revenues	$ 4,871,931	$ 4,806,502

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended August 31, 2016 and 2015

	2016	2015
EXPENDITURES		
Current		
General Government		
Commissioners Office		
Personal Services and Employee Benefits	$ 202,206	$ 212,065
Purchased/Contracted Services	49,236	63,095
Supplies	11,526	14,719
Other Costs	100	814
Total Commissioners Office	263,068	290,693
Elections		
Personal Services and Employee Benefits	38,771	58,668
Purchased/Contracted Services	6,835	8,890
Supplies	16,010	5,346
Total Elections	61,616	72,904
Registrar		
Personal Services and Employee Benefits	45,088	31,530
Purchased/Contracted Services	4,145	12,656
Supplies	1,600	74
Total Registrar	50,833	44,260
Tax Commissioner		
Personal Services and Employee Benefits	125,876	134,770
Purchased/Contracted Services	23,677	51,758
Supplies	8,683	6,291
Total Tax Commissioner	158,236	192,819
Tax Assessor		
Personal Services and Employee Benefits	129,155	131,637
Purchased/Contracted Services	17,274	19,762
Supplies	11,794	4,584
Capital Outlay	1,536	--
Total Tax Assessor	159,759	155,983
Government Buildings		
Personal Services and Employee Benefits	42,324	72,447
Purchased/Contracted Services	60,538	98,514
Supplies	106,633	129,183
Capital Outlay	--	75,483
Total Government Buildings	209,495	375,627
Total General Government	903,007	1,132,286
Judicial		
Superior Court		
Personal Services and Employee Benefits	682	576
Purchased/Contracted Services	124,595	102,315
Supplies	490	240
Total Superior Court	125,767	103,131

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended August 31, 2016 and 2015

	2016	2015
Clerk of Superior Court		
Personal Services and Employee Benefits	115,203	122,984
Purchased/Contracted Services	21,911	29,012
Supplies	3,883	5,212
Total Clerk of Superior Court	140,997	157,208
District Attorney		
Purchased/Contracted Services	54,469	61,421
Total District Attorney	54,469	61,421
Magistrate Court		
Personal Services and Employee Benefits	106,173	115,019
Purchased/Contracted Services	8,543	17,483
Supplies	4,089	2,987
Total Magistrate Court	118,805	135,489
Probate Court		
Personal Services and Employee Benefits	100,013	107,022
Purchased/Contracted Services	9,778	17,607
Supplies	4,224	2,060
Other Costs	--	70
Total Probate Court	114,015	126,759
Juvenile Court		
Personal Services and Employee Benefits	--	20,451
Purchased/Contracted Services	23,549	26,457
Total Juvenile Court	23,549	46,908
Total Judicial	577,602	630,916
Public Safety		
Sheriff		
Personal Services and Employee Benefits	920,755	862,507
Purchased/Contracted Services	96,517	76,742
Supplies	64,345	80,054
Capital Outlay	25,840	21,045
Total Sheriff	1,107,457	1,040,348
Jail Operations		
Purchased/Contracted Services	57,381	76,879
Supplies	14	--
Total Jail Operations	57,395	76,879
Fire		
Purchased/Contracted Services	275	81
Supplies	--	1,614
Capital Outlay	--	17,239
Total Fire	275	18,934

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended August 31, 2016 and 2015

	2016	2015
Riverbend Fire Department		
Purchased/Contracted Services	315	730
Supplies	943	986
Total Riverbend Fire Department	1,258	1,716
Waterloo Fire Department		
Purchased/Contracted Services	150	182
Supplies	1,173	1,340
Capital Outlay	--	12,152
Total Waterloo Fire Department	1,323	13,674
Irwinville Fire Department		
Purchased/Contracted Services	225	1,175
Supplies	714	1,371
Capital Outlay	--	12,252
Total Irwinville Fire Department	939	14,798
Holt Fire Department		
Supplies	699	1,265
Total Holt Fire Department	699	1,265
Tucker Fire Department		
Supplies	521	358
Total Tucker Fire Department	521	358
Lands Crossing Fire Department		
Purchased/Contracted Services	--	4,220
Supplies	--	2,664
Capital Outlay	--	11,000
Total Lands Crossing Fire Department	--	17,884
Old Whitley Fire Department		
Purchased/Contracted Services	--	2,195
Supplies	47	675
Capital Outlay	--	11,000
Total Old Whitley Fire Department	47	13,870
Wray Fire Department		
Supplies	--	21
Capital Outlay	33,902	35,370
Total Wray Fire Department	33,902	35,391
Emergency Medical Services		
Personal Services and Employee Benefits	747,885	711,151
Purchased/Contracted Services	69,718	68,394
Supplies	77,007	47,795
Capital Outlay	137,906	14,766
Total Emergency Medical Services	1,032,516	842,106

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended August 31, 2016 and 2015

	2016	2015
Coroner/Medical Examiner		
Personal Services and Employee Benefits	7,678	8,255
Purchased/Contracted Services	3,326	4,682
Supplies	346	235
Total Coroner/Medical Examiner	11,350	13,172
Total Public Safety	2,247,682	2,090,395
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	549,211	490,021
Purchased/Contracted Services	87,963	57,360
Supplies	155,988	167,438
Capital Outlay	--	102,242
Other Costs	--	3,662
Total Highways and Streets	793,162	820,723
Solid Waste Collection		
Personal Services and Employee Benefits	80,896	64,188
Purchased/Contracted Services	163,984	163,798
Total Solid Waste Collection	244,880	227,986
Other Public Works		
Purchased/Contracted Services	--	5,350
Supplies	140,382	72,700
Total Other Public Works	140,382	78,050
Total Public Works	1,178,424	1,126,759
Health and Welfare		
Public Health Administration		
Other Costs	77,191	77,191
Total Public Health Administration	77,191	77,191
Intergovernmental Welfare		
Other Costs	7,081	4,253
Total Intergovernmental Welfare	7,081	4,253
Senior Assistance		
Purchased/Contracted Services	66	592
Supplies	1,495	243
Total Senior Assistance	1,561	835
Community Services		
Personal Services and Employee Benefits	9,595	9,273
Purchased/Contracted Services	641	551
Supplies	1,393	9,620
Total Community Services	11,629	19,444
Total Health and Welfare	97,462	101,723

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended August 31, 2016 and 2015

	2016	2015
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	35,998	31,405
Purchased/Contracted Services	4,146	12,835
Supplies	2,111	4,195
Other Costs	600	500
Total Recreation	42,855	48,935
Parks		
Personal Services and Employee Benefits	32,286	28,176
Purchased/Contracted Services	2,168	12,974
Supplies	5,149	5,947
Total Parks	39,603	47,097
Libraries		
Purchased/Contracted Services	--	210
Supplies	331	--
Capital Outlay	1,435	--
Other Costs	60,000	60,000
Total Libraries	61,766	60,210
Total Culture and Recreation	144,224	156,242
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	26,008	25,751
Purchased/Contracted Services	11,980	12,021
Supplies	7,532	4,856
Other Costs	800	300
Total Agricultural Resources	46,320	42,928
Forest Resources		
Personal Services and Employee Benefits	1,882	1,882
Purchased/Contracted Services	90	--
Supplies	--	86
Other Costs	10,978	10,978
Total Forest Resources	12,950	12,946
Planning and Zoning		
Purchased/Contracted Services	18,761	8,863
Supplies	695	343
Total Planning and Zoning	19,456	9,206
Total Housing and Development	78,726	65,080
Debt Service	38,671	34,358
Total Expenditures	$ 5,265,798	$ 5,337,759

IRWIN COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended August 31, 2016

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 7/1/2012 - 6/30/2018						
County Projects	$ 3,465,000	$ 3,465,000				64%
Roads, Streets & Bridges			$ 1,081,897	$ 297,850	$ 1,379,747	
Courthouse, EMS Building & Courthouse Annex Debt Retirement			575,034	185,566	760,600	
Landfill			46,524	15,473	61,997	
County & City of Ocilla Joint Projects	1,035,000	1,035,000				61%
Street & Sanitation			288,441	282,406	570,847	
Landfill			38,382	15,472	53,854	
Fire Department Station			--	--	--	
City of Ocilla			--	11,516	11,516	
	$ 4,500,000	$ 4,500,000	$ 2,030,278	$ 808,283	$ 2,838,561	
SPLOST #4 Capital Projects Fund						
Total Expenditures				$ 1,195,576		
Local Maintenance & Improvement Grant				(364,341)		
Local Government Grant				(22,952)		
				$ 808,283		

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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 Board of County Commissioners
Irwin 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Irwin County, Georgia, as of and for the year ended August 31, 2016, and the related notes to the financial statements, which collectively comprise Irwin County, Georgia's basic financial statements and have issued our report thereon dated August 31, 2017. Our report includes a reference to other auditors who audited the financial statements of the Irwin County Board of Health and the Hospital Authority of Irwin County, as described in our report on Irwin County, Georgia's financial statements. This report does not include the results of the other auditors' 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 Irwin 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 Irwin County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Irwin 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. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Irwin 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2016-1 and 2016-4.

Irwin County, Georgia's Response to Findings

Irwin County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Irwin 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.

MEEKS CPA, LLP

Ocilla, Georgia
August 31, 2017

2016-1

Condition

The Official Code of Georgia Annotated section 48-8-1 requires special purpose local option sales tax (splost) proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. During the fiscal year ended August 31, 2016, non-splost revenues were deposited into and expended from the splost bank accounts.

Recommendation

The County should establish and utilize separate bank accounts for non-splost sources of funding and prohibit commingling of splost with non-splost funds.

Views of Responsible Officials and Planned Corrective Action

The County will keep the proceeds from splost in separate accounts from other County resources and not commingle splost with non-splost funds prior to expenditure.

2016-2

Condition

The Georgia Constitution, Article 9, Section 5, Paragraph 5 requires the aggregate amount of temporary loans in each year not exceed 75 percent of the total gross income from taxes collected in the previous year. The aggregate amount of the County's temporary loans exceeded 75 percent of the total gross income from taxes collected.

Recommendation

The County should raise revenues or reduce expenses enough to avoid exceeding the lega limit.

Views of Responsible Officials and Planned Corrective Action

The County Commissioners are taking measures to correct this problem, including raising taxes.

2016-3

Condition

The Georgia Constitution, Article 9, Section 5, Paragraph 5 requires all temporary loans in each year to be payable on or before December 31 of the calendar year in which such loan is made and no such loan may be obtained when there is a loan then unpaid obtained in any prior year. The County obtained temporary loans when loans obtained in the previous year were unpaid.

Recommendation

The County should raise revenues or reduce expenses enough to repay temporary loans by December 31.

Views of Responsible Officials and Planned Corrective Action

The County Commissioners are taking measures to correct this problem, including raising taxes.

2016-4

Condition

The Georgia Constitution, Article 9, Section 5, Paragraph 5 requires all temporary loans in each year to be payable on or before December 31 of the calendar year in which such loan is made. The County obtained a loan which was payable after December 31.

Recommendation

The County should not make any temporary loans that are payable after December 31.

Views of Responsible Officials and Planned Corrective Action

The County has corrected this problem by restructuring one loan and transferring the other loans to another governmental entity which was sharing in the program.