IRWIN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
August 31, 2017

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

IRWIN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended August 31, 2017

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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, 2017, 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 94.3 percent, 88.2 percent, and 98.7 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, 2017, 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 March 30, 2018, 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
March 30, 2018

BASIC FINANCIAL STATEMENTS

IRWIN COUNTY, GEORGIA
Statement of Net Position
August 31, 2017

	Primary Government			Component Units		
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Hospital Authority	Development Authority
ASSETS						
Cash and Cash Equivalents	$ 617,753	$ 21,061	$ 638,814	$ 151,425	$ 151,677	$ 314,005
Receivables (Net of Allowance for	258,203	3,344	261,547	86,491	1,767,789	4,825
Inventories	--	--	--	--	243,099	--
Property Held for Resale	--	--	--	--	--	56,946
Prepaid Items	61,659	--	61,659	--	--	--
Other Current Assets	--	--	--	--	658,658	--
Restricted Assets						
Cash and Cash Equivalents	64,603	--	64,603	--	13,158	97,611
Notes Receivable	--	--	--	--	--	64,398
Capital Assets Not Being Depreciated	--	5,600	5,600	--	193,901	--
Capital Assets Net of Accumulated Depreciation	7,374,263	594,656	7,968,919	102	5,376,659	--
Other Assets	--	--	--	--	182,990	--
Total Assets	8,376,481	624,661	9,001,142	238,018	8,587,931	537,785
DEFERRED OUTFLOWS OF RESOURCES						
Pension	--	--	--	48,888	--	--
Total Deferred Outflows of Resources	--	--	--	48,888	--	--
LIABILITIES						
Accounts Payable	530,895	1,002	531,897	--	2,211,881	10,172
Accrued Liabilities	101,020	--	101,020	--	--	--
Accrued Expenses	--	--	--	--	880,831	--
Estimated Third-Party Settlements	--	--	--	--	71,276	--
Intergovernmental Payable	201,952	--	201,952	16,633	--	--
Accrued Interest Payable	26,984	--	26,984	--	--	--
Short-Term Notes Payable	1,925,000	--	1,925,000	--	151,465	--
Other Current Liabilities	--	--	--	--	8,604	--
Customer Deposits	--	5,650	5,650	--	--	--
Noncurrent Liabilities						
Due within One Year	253,440	--	253,440	11,805	812,940	9,576
Due in more than One Year	1,076,962	--	1,076,962	348,318	948,972	70,257
Total Liabilities	4,116,253	6,652	4,122,905	376,756	5,085,969	90,005
DEFERRED INFLOWS OF RESOURCES						
Pension	--	--	--	70,749	--	--
Total Deferred Inflows of Resources	--	--	--	70,749	--	--
NET POSITION						
Net Investment in Capital Assets	6,281,854	600,256	6,882,110	102	5,430,128	--
Restricted for						
E-911	41,304	--	41,304	--	--	--
Capital Outlay	461,803	--	461,803	--	--	--
Debt Service	--	--	--	--	4,554	--
Economic Development	--	--	--	--	--	162,009
Prior Year Program Income	--	--	--	96,478	--	--
Unrestricted	(2,524,733)	17,753	(2,506,980)	(257,179)	(1,932,720)	285,771
Total Net Position	$ 4,260,228	$ 618,009	$ 4,878,237	$ (160,599)	$ 3,501,962	$ 447,780

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, 2017

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	$ 954,607	$ 271,637	$ 1,277	$ --	$ (681,693)	$ --	$ (681,693)			
Judicial	631,117	203,432	--	--	(427,685)	--	(427,685)			
Public Safety	2,552,382	1,125,109	104,889	6,029	(1,316,355)	--	(1,316,355)			
Public Works	1,848,180	10,621	--	568,261	(1,269,298)	--	(1,269,298)			
Health and Welfare	112,661	--	--	--	(112,661)	--	(112,661)			
Culture and Recreation	137,203	9,588	16,666	--	(110,949)	--	(110,949)			
Housing and Development	90,065	--	--	--	(90,065)	--	(90,065)			
Interest on Long-Term Debt	32,329	--	--	--	(32,329)	--	(32,329)			
Total Governmental Activities	6,358,544	1,620,387	122,832	574,290	(4,041,035)	--	(4,041,035)			
Business-Type Activities										
Mystic Water	38,015	25,398	--	--	--	(12,617)	(12,617)			
Total Business-Type Activities	38,015	25,398	--	--	--	(12,617)	(12,617)			
Total Primary Government	$ 6,396,559	$ 1,645,785	$ 122,832	$ 574,290	(4,041,035)	(12,617)	(4,053,652)			
Component Units										
Board of Health	$ 294,897	$ 96,478	$ 269,604	$ --				$ 71,185	$ --	$ --
Hospital Authority	15,362,143	15,069,731	--	--				--	(292,412)	--
Development Authority	192,079	--	--	--				--	--	(192,079)
Total Component Units	$ 15,849,119	$ 15,166,209	$ 269,604	$ --				71,185	(292,412)	(192,079)
General Revenues										
Taxes										
General Property					3,002,659	--	3,002,659	--	--	198,768
General Sales and Use					1,025,428	--	1,025,428	--	--	--
Selective Sales and Use					14,514	--	14,514	--	--	--
Business					358,056	--	358,056	--	--	--
Penalties and Interest on Delinquent Taxes					35,850	--	35,850	--	--	--
Investment Income					3	1	4	--	7,253	293
Miscellaneous					40,321	--	40,321	--	36,058	--
Gain on Disposition of Capital Assets					5,947	--	5,947	--	7,000	--
Total General Revenues					4,482,778	1	4,482,779	--	50,311	199,061
Change in Net Position					441,743	(12,616)	429,127	71,185	(242,101)	6,982
Net Position - Beginning					3,818,485	630,625	4,449,110	(231,784)	3,744,063	440,798
Net Position - Ending					$ 4,260,228	$ 618,009	$ 4,878,237	$ (160,599)	$ 3,501,962	$ 447,780

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

IRWIN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
August 31, 2017

	General	SPLOST #4	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 94,506	$ 456,127	$ 67,120	$ 617,753
Restricted Assets				
Cash and Cash Equivalents	--	64,603	--	64,603
Receivables (Net of Allowance for Uncollectibles)	144,847	51,727	61,629	258,203
Due from Other Funds	30,464	--	--	30,464
Total Assets	$ 269,817	$ 572,457	$ 128,749	$ 971,023
LIABILITIES				
Accounts Payable	$ 473,782	$ 3,690	$ 53,423	$ 530,895
Accrued Liabilities	95,520	--	5,500	101,020
Intergovernmental Payable	190,055	11,897	--	201,952
Due to Other Funds	--	30,464	--	30,464
Accrued Interest Payable	25,868	--	--	25,868
Short-Term Notes Payable	1,925,000	--	--	1,925,000
Total Liabilities	2,710,225	46,051	58,923	2,815,199
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue				
Property Taxes	7,230	--	--	7,230
Ambulance Fees	33,833	--	--	33,833
Total Deferred Inflows of Resources	41,063	--	--	41,063
FUND BALANCES				
Restricted	--	526,406	43,371	569,777
Assigned	--	--	26,455	26,455
Unassigned	(2,481,471)	--	--	(2,481,471)
Total Fund Balances	(2,481,471)	526,406	69,826	(1,885,239)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 269,817	$ 572,457	$ 128,749	
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.				7,374,263
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.				41,063
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.				61,659
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:				
Capital Leases			$ (903,368)	
Notes Payable			(124,438)	
General Obligation Bonds			(64,603)	
Accrued Interest Payable			(1,116)	
Compensated Absences			(71,609)	
Closure and Post-Closure Care Costs			(166,384)	
Total Long-Term liabilities				(1,331,518)
Net Position of Governmental Activities				$ 4,260,228

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, 2017

	General	SPLOST #4	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 3,803,337	$ 499,520	$ 133,461	$ 4,436,318
Licenses and Permits	25,262	--	--	25,262
Intergovernmental	26,225	475,794	193,104	695,123
Charges for Services	1,341,876	--	134,516	1,476,392
Fines and Forfeitures	186,760	--	20,211	206,971
Interest Revenue	--	722	3	725
Contributions and Donations	1,277	--	--	1,277
Miscellaneous	43,781	--	32,162	75,943
Total Revenues	5,428,518	976,036	513,457	6,918,011
EXPENDITURES				
Current				
General Government	881,925	--	--	881,925
Judicial	581,068	--	--	581,068
Public Safety	1,918,202	--	454,116	2,372,318
Public Works	1,015,931	--	--	1,015,931
Health and Welfare	80,715	--	--	80,715
Culture and Recreation	131,036	--	--	131,036
Housing and Development	85,724	--	--	85,724
Capital Outlay	--	215,742	128,250	343,992
Debt Service	69,220	266,061	3,013	338,294
Intergovernmental	--	147,327	--	147,327
Total Expenditures	4,763,821	629,130	585,379	5,978,330
Excess (Deficiency) of Revenues Over (Under) Expenditures	664,697	346,906	(71,922)	939,681
OTHER FINANCING SOURCES (USES)				
Transfers In	--	133,461	236,931	370,392
Transfers Out	(236,931)	--	(133,461)	(370,392)
Proceeds of Capital Asset Dispositions	14,140	--	--	14,140
Total Other Financing Sources (Uses)	(222,791)	133,461	103,470	14,140
Net Change in Fund Balances	441,906	480,367	31,548	953,821
Fund Balances - Beginning	(2,923,377)	46,039	38,278	(2,839,060)
Fund Balances - Ending	$ (2,481,471)	$ 526,406	$ 69,826	$ (1,885,239)

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, 2017

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*	$	953,821
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		9,432
Depreciation Expense		(659,441)
		(650,009)
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		(222,237)
Accumulated Depreciation		156,969
		(65,268)
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		189
Charges for Services		(94,193)
		(94,004)
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.		
Principal Repayments		
Capital Leases		91,482
Notes Payable		75,914
General Obligation Bonds		124,932
		292,328
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		2,156
Compensated Absences		6,794
Landfill Closure and Post-Closure Care Costs		(2,427)
Prepaid Items		(1,648)
		4,875
Change in Net Position of Governmental Activities reported in the *Statement of Activities*	$	441,743

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

IRWIN COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
August 31, 2017

	Business-type Activities - Enterprise Funds	
	Mystic Water	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 21,061	$ 21,061
Receivables (Net of Allowance for Uncollectibles)	3,344	3,344
Total Current Assets	24,405	24,405
Noncurrent Assets		
Capital Assets Not Being Depreciated	5,600	5,600
Capital Assets Net of Accumulated Depreciation	594,656	594,656
Total Noncurrent Assets	600,256	600,256
Total Assets	624,661	624,661
LIABILITIES		
Current Liabilities		
Accounts Payable	1,002	1,002
Customer Deposits	5,650	5,650
Total Current Liabilities	6,652	6,652
Total Liabilities	6,652	6,652
NET POSITION		
Investment in Capital Assets	600,256	600,256
Unrestricted	17,753	17,753
Total Net Position	$ 618,009	$ 618,009

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, 2017

	Business-type Activities - Enterprise Funds	
	Mystic Water	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 25,398	$ 25,398
Total Operating Revenues	25,398	25,398
OPERATING EXPENSES		
Purchased/Contracted Services	12,951	12,951
Supplies	4,901	4,901
Other	61	61
Depreciation	20,102	20,102
Total Operating Expenses	38,015	38,015
Operating Income (Loss)	(12,617)	(12,617)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	1	1
Total Nonoperating Revenues (Expenses)	1	1
Changes in Net Position	(12,616)	(12,616)
Net Position - Beginning	630,625	630,625
Net Position - Ending	$ 618,009	$ 618,009

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, 2017

	Business-type Activities - Enterprise Funds	
	Mystic Water	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 26,070	$ 26,070
Payments to Suppliers	(17,965)	(17,965)
Net Cash Provided (Used) by Operating Activities	8,105	8,105
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1	1
Net Cash Provided (Used) by Investing Activities	1	1
Net Increase (Decrease) in Cash and Cash Equivalents	8,106	8,106
Cash and Cash Equivalents - Beginning of Year	12,955	12,955
Cash and Cash Equivalents - End of Year	$ 21,061	$ 21,061
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (12,617)	$ (12,617)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	20,102	20,102
(Increase) Decrease in Accounts Receivable	572	572
Increase (Decrease) in Accounts Payable	(52)	(52)
Increase (Decrease) in Customer Deposits	100	100
Net Cash Provided (Used) by Operating Activities	$ 8,105	$ 8,105

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, 2017

	Agency Funds
ASSETS	
Cash	$ 130,876
Total Assets	$ 130,876
LIABILITIES	
Due to Others	$ 130,876
Total Liabilities	$ 130,876

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 *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 September 1, 2016, payable December 20, 2016, and attached as an enforceable lien on property as of January 1, 2016. The billings are considered past due after December 20, 2016, 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	$ 243,609	$ 302,714	$ (59,105)
Elections	59,605	99,789	(40,184)
Registrar	--	622	(622)
Tax Commissioner	132,776	145,745	(12,969)
Tax Assessor	122,615	135,306	(12,691)
Government Buildings	117,309	165,001	(47,692)
Superior Court	85,950	113,286	(27,336)
Clerk of Superior Court	119,150	122,125	(2,975)
District Attorney	45,000	64,525	(19,525)
Magistrate Court	100,354	103,697	(3,343)
Probate Court	94,436	98,847	(4,411)
Juvenile Court	13,500	31,460	(17,960)
Sheriff	850,261	921,559	(71,298)
Fire	--	526	(526)
Coroner/Medical Examiner	9,599	12,714	(3,115)
Solid Waste Collection	210,225	210,504	(279)
Other Public Works	--	102,279	(102,279)
Intergovernmental Welfare	7,000	7,624	(624)
Parks	34,222	36,060	(1,838)
Agricultural Resources	39,941	46,869	(6,928)
Planning and Zoning	11,200	24,980	(13,780)
Transfers Out	199,034	223,053	(24,019)
SPLOST Debt Debt Service Fund			
Transfers Out	133,450	133,461	(11)

C. Deficit Fund Equity

The following funds had deficit fund equity at August 31, 2017:

General Fund	$ 2,481,471

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, 2017, 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, 2017, temporary loans were obtained when loans obtained in the previous year were unpaid.

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, 2017, 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	SPLOST #4	Nonmajor Governmental Funds	Mystic Water	Total
Taxes	$ 8,892	$ --	$ --	$ --	$ 8,892
Accounts	206,248	--	11,441	8,049	225,738
Intergovernmental	32,294	51,727	50,188	--	134,209
Gross Receivables	247,434	51,727	61,629	8,049	368,839
Less: Allowance for Uncollectibles	(102,587)	--	--	(4,705)	(107,292)
	$ 144,847	$ 51,727	$ 61,629	$ 3,344	$ 261,547

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, 2017 was $64,398 which included $64,398 in restricted notes receivable.

C. Capital Assets

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

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Being Depreciated:				
Buildings	$ 4,863,676	$ 9,432	$ --	$ 4,873,108
Infrastructure	4,534,103	--	--	4,534,103
Improvements Other Than Buildings	62,133	--	--	62,133
Machinery and Equipment	3,701,484	--	(222,237)	3,479,247
Total Capital Assets, Being Depreciated	13,161,396	9,432	(222,237)	12,948,591
Less Accumulated Depreciation For:				
Buildings	(1,988,180)	(135,987)	--	(2,124,167)
Infrastructure	(1,020,550)	(123,431)	--	(1,143,981)
Improvements Other Than Buildings	(39,231)	(4,315)	--	(43,546)
Machinery and Equipment	(2,023,895)	(395,708)	156,969	(2,262,634)
Total Accumulated Depreciation	(5,071,856)	(659,441)	156,969	(5,574,328)
Total Capital Assets, Being Depreciated, Net	8,089,540	(650,009)	(65,268)	7,374,263
Governmental Activities Capital Assets, Net	$ 8,089,540	$ (650,009)	$ (65,268)	$ 7,374,263

	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	(232,005)	(20,102)	--	(252,107)
Total Accumulated Depreciation	(232,005)	(20,102)	--	(252,107)
Total Capital Assets, Being Depreciated, Net	614,758	(20,102)	--	594,656
Business-Type Activities Capital Assets, Net	$ 620,358	$ (20,102)	$ --	$ 600,256

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

Governmental Activities	
General Government	$ 37,742
Judicial	50,321
Public Safety	149,803
Public Works	379,283
Health and Welfare	31,946
Culture and Recreation	6,000
Housing and Development	4,346
Total Depreciation Expense	$ 659,441
Business-type Activities	
Water and Sewer	$ 20,102
Total Depreciation Expense	$ 20,102

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of August 31, 2017 was as follows:

Due From / To Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	SPLOST #4 Capital Projects Fund	$ 30,464
		$ 30,464

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, 2017 was as follows:

Interfund Transfers:

Transfer In	Transfer Out	Amount
SPLOST #4 Capital Projects Fund	Nonmajor Governmental Funds	$ 133,461
Nonmajor Governmental Funds	General Fund	236,931
		$ 370,392

The SPLOST Debt Service Fund transferred $133,461 in sales tax proceeds to the SPLOST #4 Fund to finance debt service payments. The General Fund transferred $184,555 to a Nonmajor Governmental Fund to finance E-911 expenditures. The General Fund transferred $52,376 to the Drug Task Force Fund to finance expenditures.

E. Short-Term Debt

The County entered into loan agreements with Irwin County State Bank for operating purposes and construction of fire stations. On January 3, 2017, the County borrowed $1,750,000 at an interest rate of 2.5% with a due date of December 31, 2017. $1,286,217 of this loan was drawn in the first week of January, 2017. On July 27, 2017, the County borrowed another $250,000 at an interest rate of 2.5% with a due date of December 31, 2017. At August 31,

2017, the amount drawn on this note was $175,000. As of August 31, 2017, the County owed $1,925,000 on the loans.

Short-term liability activity for the year ended August 31, 2017, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Notes Payable	$ 2,600,000	$ 1,925,000	$ (2,600,000)	$ 1,925,000
	$ 2,600,000	$ 1,925,000	$ (2,600,000)	$ 1,925,000

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, 2017 were as follows:

	Governmental Activities
Machinery and Equipment	$ 1,201,836
Less: Accumulated Depreciation	(651,664)
Total	$ 550,172

The future minimum lease obligations and the net present value of these minimum lease payments as of August 31, 2017, were as follows:

Year Ending August 31	Governmental Activities
2018	$ 155,595
2019	104,384
2020	646,085
2021	49,017
Total Minimum Lease Payments	955,081
Less: Amounts Representing Interest	(51,713)
Present Value of Minimum Lease Payments	$ 903,368

G. Long-Term Debt

Notes Payable

On August 9, 2012 the County entered into a note with Ameris Bank to finance the purchase and renovation of County buildings. The note has been renewed each subsequent year and classified as a long-term debt. On January 12, 2017 the County refinanced the note with Ameris Bank. The note is due December 31, 2017 at 2.24% interest and has been classified as a long-term note payable. At August 31, 2017, the outstanding balance was $124,438.

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, 2017 was $79,833.

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
2018	$ 124,438	$ 2,787	$ 127,225	$ 9,576	$ 1,358	$ 10,934
2019	--	--	--	9,750	1,185	10,935
2020	--	--	--	9,927	1,008	10,935
2021	--	--	--	10,107	827	10,934
2022	--	--	--	10,291	644	10,935
2023 - 2027	--	--	--	30,182	1,443	31,625
Total	$ 124,438	$ 2,787	$ 127,225	$ 79,833	$ 6,465	$ 86,298

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, 2017 was $64,603.

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

Year Ending	Governmental Activities		
August 31	Principal	Interest	Total
2018	$ 64,603	$ 2,907	$ 67,510
Total	$ 64,603	$ 2,907	$ 67,510

H. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended August 31, 2017, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 78,403	$ 58,936	$ (65,730)	$ 71,609	$ --
Capital Leases	994,850	--	(91,482)	903,368	136,282
Notes Payable	200,352	--	(75,914)	124,438	52,555
General Obligation Bonds	189,535	--	(124,932)	64,603	64,603
Closure and Post-Closure Care Costs	163,957	2,427	--	166,384	--
	$ 1,627,097	$ 61,363	$ (358,058)	$ 1,330,402	$ 253,440

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Development Authority					
Notes Payable	$ 88,461	$ --	$ (8,628)	$ 79,833	$ 9,576
	$ 88,461	$ --	$ (8,628)	$ 79,833	$ 9,576

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 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, 2017. All contributions and other requirements are established by County resolution. The County contributed $53,444 to the plan and employee deferrals were $17,319 for the year ended August 31, 2017.

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 2017, the consulting engineers revised the estimated post-closure care costs for the landfill to be $332,770. This estimate is based on the cost of compliance monitoring through the year 2025. The County is responsible for $166,384 of these costs. These costs are recognized as expenditures in the year incurred. Expenditures for the current year were $21,778. 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	$ 64,603	$ --
Revolving Loan Account	--	97,611
Notes Receivable Account	--	64,398
	$ 64,603	$ 162,009

L. Fund Balances

The classifications of fund balances of governmental funds at August 31, 2017 were as follows:

	General	SPLOST #4	Other Governmental Funds	Total Governmental Funds
Restricted				
Public Safety	$ --	$ --	$ 43,371	$ 43,371
Capital Outlay	--	461,803	--	461,803
Debt Service	--	64,603	--	64,603
	--	526,406	43,371	569,777
Assigned				
Judicial	--	--	839	839
Public Safety	--	--	25,616	25,616
	--	--	26,455	26,455
Unassigned, Reported in				
General Fund	(2,481,471)	--	--	(2,481,471)
	(2,481,471)	--	--	(2,481,471)
Total Fund Balances	$(2,481,471)	$ 526,406	$ 69,826	$ (1,885,239)

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 $9,480,910.

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, 2017, the County paid $7,013 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, 2017. 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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 3,824,045	$ 3,824,045	$ 3,803,337	$ (20,708)
Licenses and Permits	31,390	31,390	25,262	(6,128)
Intergovernmental	23,000	23,000	26,225	3,225
Charges for Services	546,650	546,650	1,341,876	795,226
Fines and Forfeitures	171,211	171,211	186,760	15,549
Contributions and Donations	--	--	1,277	1,277
Miscellaneous	53,050	53,050	43,781	(9,269)
Total Revenues	4,649,346	4,649,346	5,428,518	779,172
EXPENDITURES				
Commissioners Office	243,609	243,609	302,714	(59,105)
Elections	59,605	59,605	99,789	(40,184)
Registrar	--	--	622	(622)
Tax Commissioner	132,776	132,776	145,745	(12,969)
Tax Assessor	122,615	122,615	135,306	(12,691)
Government Buildings	117,309	117,309	165,001	(47,692)
Superior Court	85,950	85,950	113,286	(27,336)
Clerk of Superior Court	119,150	119,150	122,125	(2,975)
District Attorney	45,000	45,000	64,525	(19,525)
Magistrate Court	100,354	100,354	103,697	(3,343)
Probate Court	94,436	94,436	98,847	(4,411)
Juvenile Court	13,500	13,500	31,460	(17,960)
Sheriff	850,261	850,261	921,559	(71,298)
Jail Operations	45,000	45,000	29,515	15,485
Fire	--	--	526	(526)
Riverbend Fire Department	4,875	4,875	902	3,973
Waterloo Fire Department	4,875	4,875	2,051	2,824
Irwinville Fire Department	4,875	4,875	497	4,378
Holt Fire Department	4,875	4,875	574	4,301
Tucker Fire Department	4,875	4,875	447	4,428
Lands Crossing Fire Department	4,875	4,875	1,900	2,975
Old Whitley Fire Department	4,875	4,875	--	4,875
Wray Fire Department	4,875	4,875	381	4,494
Emergency Medical Services	763,257	763,257	739,667	23,590
Coroner/Medical Examiner	9,599	9,599	12,714	(3,115)
Highways and Streets	627,591	627,591	624,550	3,041
Solid Waste Collection	210,225	210,225	210,504	(279)
Other Public Works	--	--	102,279	(102,279)
Public Health Administration	61,333	61,333	60,000	1,333
Intergovernmental Welfare	7,000	7,000	7,624	(624)
Senior Assistance	6,958	6,958	1,156	5,802
Community Services	12,175	12,175	11,935	240
Recreation	44,278	44,278	37,070	7,208
Parks	34,222	34,222	36,060	(1,838)
Libraries	57,083	57,083	47,917	9,166
Agricultural Resources	39,941	39,941	46,869	(6,928)
Forest Resources	13,925	13,925	12,860	1,065
Planning and Zoning	11,200	11,200	24,980	(13,780)
Other	482,960	482,960	460,045	22,915
Total Expenditures	4,450,312	4,450,312	4,777,699	(327,387)
Excess (Deficiency) of Revenues Over (Under) Expenditures	199,034	199,034	650,819	451,785

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended August 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
OTHER FINANCING SOURCES (USES)				
Transfers Out				
E-911 Special Revenue Fund	(175,933)	(175,933)	(153,784)	22,149
Drug Task Force Special Revenue Fund	(23,101)	(23,101)	(69,269)	(46,168)
Proceeds of Capital Asset Dispositions	--	--	14,140	14,140
Total Other Financing Sources (Uses)	(199,034)	(199,034)	(208,913)	(9,879)
Net Change in Fund Balances	--	--	441,906	441,906
Fund Balances - Beginning	(2,923,377)	(2,923,377)	(2,923,377)	--
Fund Balances - Ending	$ (2,923,377)	$ (2,923,377)	$ (2,481,471)	$ 441,906

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	$ 302,714	$ (8,938)	$ 293,776
Elections	99,789	1,187	100,976
Registrar	622	204	826
Tax Commissioner	145,745	18,325	164,070
Tax Assessor	135,306	18,759	154,065
Government Buildings	165,001	3,211	168,212
	849,177	32,748	881,925
Judicial			
Superior Court	113,286	--	113,286
Clerk of Superior Court	122,125	16,699	138,824
District Attorney	64,525	--	64,525
Magistrate Court	103,697	15,726	119,423
Probate Court	98,847	14,703	113,550
Juvenile Court	31,460	--	31,460
	533,940	47,128	581,068
Public Safety			
Sheriff	921,559	135,210	1,056,769
Drug Task Force	--	16,893	16,893
Jail Operations	29,515	--	29,515
Fire	526	--	526
Riverbend Fire Department	902	--	902
Waterloo Fire Department	2,051	--	2,051
Irwinville Fire Department	497	--	497
Holt Fire Department	574	--	574
Tucker Fire Department	447	--	447
Lands Crossing Fire Department	1,900	--	1,900
Wray Fire Department	381	--	381
Emergency Medical Services	739,667	55,366	795,033
Coroner/Medical Examiner	12,714	--	12,714
	1,710,733	207,469	1,918,202
Public Works			
Highways and Streets	624,550	73,033	697,583
Solid Waste Collection	210,504	5,565	216,069
Other Public Works	102,279	--	102,279
	937,333	78,598	1,015,931
Health and Welfare	80,715	--	80,715
Culture and Recreation			
Recreation	37,070	5,346	42,416
Parks	36,060	4,643	40,703
Libraries	47,917	--	47,917
	121,047	9,989	131,036
Housing and Development	84,709	1,015	85,724
Debt Service	--	69,220	69,220
Other	460,045	(460,045)	--
Total Expenditures	4,777,699	(13,878)	4,763,821
OTHER FINANCING SOURCES (USES)			
Transfers Out	223,053	13,878	236,931
Total	$ 5,000,752	$ --	$ 5,000,752

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.

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, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 94,506	$ 194,862
Receivables (Net of Allowance for Uncollectibles)		
Taxes	7,804	7,616
Accounts	104,749	183,368
Intergovernmental	32,294	46,617
Due from Other Funds		
Drug Task Force Special Revenue Fund	--	79,345
SPLOST #4 Capital Projects Fund	30,464	30,464
Total Assets	$ 269,817	$ 542,272
LIABILITIES		
Accounts Payable	$ 473,782	$ 191,135
Accrued Liabilities	95,520	88,828
Intergovernmental Payable	190,055	428,595
Accrued Interest Payable	25,868	22,024
Short-Term Notes Payable	1,925,000	2,600,000
Total Liabilities	2,710,225	3,330,582
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	7,230	7,041
Ambulance Fees	33,833	128,026
Total Deferred Inflows of Resources	41,063	135,067
FUND BALANCES		
Unassigned	(2,481,471)	(2,923,377)
Total Fund Balances	(2,481,471)	(2,923,377)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 269,817	$ 542,272

IRWIN COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes	$ 3,803,337	$ 3,732,161
Licenses and Permits	25,262	21,054
Intergovernmental	26,225	33,399
Charges for Services	1,341,876	851,320
Fines and Forfeitures	186,760	182,423
Contributions and Donations	1,277	--
Miscellaneous	43,781	51,574
Total Revenues	5,428,518	4,871,931
EXPENDITURES		
Current		
General Government	881,925	903,007
Judicial	581,068	577,602
Public Safety	1,918,202	2,247,682
Public Works	1,015,931	1,178,424
Health and Welfare	80,715	97,462
Culture and Recreation	131,036	144,224
Housing and Development	85,724	78,726
Debt Service	69,220	38,671
Total Expenditures	4,763,821	5,265,798
Excess (Deficiency) of Revenues Over (Under) Expenditures	664,697	(393,867)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
E-911 Special Revenue Fund	(184,555)	(161,218)
Drug Task Force Special Revenue Fund	(52,376)	(23,101)
Proceeds of Capital Asset Dispositions	14,140	3,210
Capital Leases	--	124,116
Total Other Financing Sources (Uses)	(222,791)	(56,993)
Net Change in Fund Balances	441,906	(450,860)
Fund Balances - Beginning	(2,923,377)	(2,472,517)
Fund Balances - Ending	$ (2,481,471)	$ (2,923,377)

IRWIN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Balance Sheet
August 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 456,127	$ --
Restricted Assets		
Cash and Cash Equivalents	64,603	159,738
Receivables		
Intergovernmental	51,727	50,068
Total Assets	$ 572,457	$ 209,806
LIABILITIES		
Cash Overdraft	$ --	$ 21,459
Accounts Payable	3,690	100,328
Intergovernmental Payable	11,897	11,516
Due to Other Funds		
General Fund	30,464	30,464
Total Liabilities	46,051	163,767
FUND BALANCES		
Restricted	526,406	159,738
Unassigned	--	(113,699)
Total Fund Balances	526,406	46,039
Total Liabilities and Fund Balances	$ 572,457	$ 209,806

IRWIN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes	$ 499,520	$ 473,939
Intergovernmental	475,794	387,293
Interest Revenue	722	--
Total Revenues	976,036	861,232
EXPENDITURES		
Capital Outlay	215,742	615,189
Debt Service	266,061	270,993
Intergovernmental	147,327	309,394
Total Expenditures	629,130	1,195,576
Excess (Deficiency) of Revenues Over (Under) Expenditures	346,906	(334,344)
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST Debt Service Fund	133,461	133,349
Total Other Financing Sources (Uses)	133,461	133,349
Net Change in Fund Balances	480,367	(200,995)
Fund Balances - Beginning	46,039	247,034
Fund Balances - Ending	$ 526,406	$ 46,039

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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.

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.

CDBG 2015 Fund - This fund is used to account for a $500,000 Community Development Block Grant for street, flood, and drainage improvements on Jackson Street, Pauline Street, Paulk Avenue, Gay Avenue, and Howard Street.

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, 2017

	Special Revenue Funds		
	Sheriff's Drug Enforcement	E-911	Drug Abuse Treatment & Education
ASSETS			
Cash and Cash Equivalents	$ 2,730	$ 40,665	$ 9,508
Receivables	--	11,441	--
Total Assets	$ 2,730	$ 52,106	$ 9,508
LIABILITIES			
Accounts Payable	$ --	$ 3,235	$ --
Accrued Liabilities	--	5,500	--
Total Liabilities	--	8,735	--
FUND BALANCES			
Restricted	--	43,371	--
Assigned	2,730	--	9,508
Total Fund Balances	2,730	43,371	9,508
Total Liabilities and Fund Balances	$ 2,730	$ 52,106	$ 9,508

Jail Improvement	Juvenile Services	Drug Task Force	Total	Capital Projects Funds: CDBG 2015	Capital Projects Funds: Total	Debt Service Funds: SPLOST Debt	Total Nonmajor Governmental Funds
$ 13,378	$ 839	$ --	$ 67,120	$ --	$ --	$ --	$ 67,120
--	--	--	11,441	50,188	50,188	--	61,629
$ 13,378	$ 839	$ --	$ 78,561	$ 50,188	$ 50,188	$ --	$ 128,749
$ --	$ --	$ --	$ 3,235	$ 50,188	$ 50,188	$ --	$ 53,423
--	--	--	5,500	--	--	--	5,500
--	--	--	8,735	50,188	50,188	--	58,923
--	--	--	43,371	--	--	--	43,371
13,378	839	--	26,455	--	--	--	26,455
13,378	839	--	69,826	--	--	--	69,826
$ 13,378	$ 839	$ --	$ 78,561	$ 50,188	$ 50,188	$ --	$ 128,749

IRWIN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
August 31, 2017

	Special Revenue Funds		
	Sheriff's Drug Enforcement	E-911	Drug Abuse Treatment & Education
REVENUES			
Taxes	$ --	$ --	$ --
Intergovernmental	--	--	--
Charges for Services	--	134,516	--
Fines and Forfeitures	890	--	4,881
Interest Revenue	2	--	--
Miscellaneous	1,004	1,491	--
Total Revenues	1,896	136,007	4,881
EXPENDITURES			
Current			
Public Safety	395	300,979	2,066
Capital Outlay	--	--	--
Debt Service	--	--	--
Total Expenditures	395	300,979	2,066
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,501	(164,972)	2,815
OTHER FINANCING SOURCES (USES)			
Transfers In	--	184,555	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	184,555	--
Net Change in Fund Balances	1,501	19,583	2,815
Fund Balances - Beginning	1,229	23,788	6,693
Fund Balances - Ending	$ 2,730	$ 43,371	$ 9,508

Jail Improvement	Juvenile Services	Drug Task Force	Total	Capital Projects Funds: CDBG 2015	Capital Projects Funds: Total	Debt Service Funds: SPLOST Debt	Total Nonmajor Governmental Funds
$ --	$ --	$ --	$ --	$ --	$ --	$ 133,461	$ 133,461
--	--	101,358	101,358	91,746	91,746	--	193,104
--	--	--	134,516	--	--	--	134,516
10,901	--	3,539	20,211	--	--	--	20,211
--	--	1	3	--	--	--	3
--	--	29,667	32,162	--	--	--	32,162
10,901	--	134,565	288,250	91,746	91,746	133,461	513,457
150	--	150,526	454,116	--	--	--	454,116
--	--	36,504	36,504	91,746	91,746	--	128,250
--	--	3,013	3,013	--	--	--	3,013
150	--	190,043	493,633	91,746	91,746	--	585,379
10,751	--	(55,478)	(205,383)	--	--	133,461	(71,922)
--	--	52,376	236,931	--	--	--	236,931
--	--	--	--	--	--	(133,461)	(133,461)
--	--	52,376	236,931	--	--	(133,461)	103,470
10,751	--	(3,102)	31,548	--	--	--	31,548
2,627	839	3,102	38,278	--	--	--	38,278
$ 13,378	$ 839	$ --	$ 69,826	$ --	$ --	$ --	$ 69,826

IRWIN COUNTY, GEORGIA
Sheriff's Drug Enforcement Special Revenue Fund
Balance Sheet
August 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 2,730	$ 1,229
Total Assets	$ 2,730	$ 1,229
FUND BALANCES		
Assigned	$ 2,730	$ 1,229
Total Fund Balances	$ 2,730	$ 1,229

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, 2017 and 2016

	2017	2016
REVENUES		
Fines and Forfeitures	$ 890	$ --
Interest Revenue	2	1
Miscellaneous	1,004	440
Total Revenues	1,896	441
EXPENDITURES		
Current		
Public Safety	395	520
Total Expenditures	395	520
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,501	(79)
Net Change in Fund Balances	1,501	(79)
Fund Balances - Beginning	1,229	1,308
Fund Balances - Ending	$ 2,730	$ 1,229

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, 2017

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ --	$ 890	$ 890
Interest Revenue	--	2	2
Miscellaneous	450	1,004	554
Total Revenues	450	1,896	1,446
EXPENDITURES			
Current			
Public Safety	450	395	55
Total Expenditures	450	395	55
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	1,501	1,501
Net Change in Fund Balances	--	1,501	1,501
Fund Balances - Beginning	1,229	1,229	--
Fund Balances - Ending	$ 1,229	$ 2,730	$ 1,501

IRWIN COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
August 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 40,665	$ 17,654
Receivables		
Accounts	11,441	12,093
Total Assets	$ 52,106	$ 29,747
LIABILITIES		
Accounts Payable	$ 3,235	$ 755
Accrued Liabilities	5,500	5,204
Total Liabilities	8,735	5,959
FUND BALANCES		
Restricted	43,371	23,788
Total Fund Balances	43,371	23,788
Total Liabilities and Fund Balances	$ 52,106	$ 29,747

IRWIN COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2017 and 2016

	2017	2016
REVENUES		
Charges for Services	$ 134,516	$ 134,205
Miscellaneous	1,491	--
Total Revenues	136,007	134,205
EXPENDITURES		
Current		
Public Safety	300,979	306,250
Total Expenditures	300,979	306,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	(164,972)	(172,045)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	184,555	161,218
Total Other Financing Sources (Uses)	184,555	161,218
Net Change in Fund Balances	19,583	(10,827)
Fund Balances - Beginning	23,788	34,615
Fund Balances - Ending	$ 43,371	$ 23,788

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, 2017

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 134,200	$ 134,516	$ 316
Miscellaneous	--	1,491	1,491
Total Revenues	134,200	136,007	1,807
EXPENDITURES			
Current			
Public Safety	307,000	300,979	6,021
Total Expenditures	307,000	300,979	6,021
Excess (Deficiency) of Revenues Over (Under) Expenditures	(172,800)	(164,972)	7,828
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	172,800	184,555	11,755
Total Other Financing Sources (Uses)	172,800	184,555	11,755
Net Change in Fund Balances	--	19,583	19,583
Fund Balances - Beginning	23,788	23,788	--
Fund Balances - Ending	$ 23,788	$ 43,371	$ 19,583

IRWIN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Balance Sheet
August 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 9,508	$ 6,693
Total Assets	$ 9,508	$ 6,693
FUND BALANCES		
Assigned	$ 9,508	$ 6,693
Total Fund Balances	$ 9,508	$ 6,693

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, 2017 and 2016

	2017	2016
REVENUES		
Fines and Forfeitures	$ 4,881	$ 7,417
Total Revenues	4,881	7,417
EXPENDITURES		
Current		
Public Safety	2,066	2,476
Total Expenditures	2,066	2,476
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,815	4,941
Net Change in Fund Balances	2,815	4,941
Fund Balances - Beginning	6,693	1,752
Fund Balances - Ending	$ 9,508	$ 6,693

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, 2017

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 7,400	$ 4,881	$ (2,519)
Total Revenues	7,400	4,881	(2,519)
EXPENDITURES			
Current			
Public Safety	7,400	2,066	5,334
Total Expenditures	7,400	2,066	5,334
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	2,815	2,815
Net Change in Fund Balances	--	2,815	2,815
Fund Balances - Beginning	6,693	6,693	--
Fund Balances - Ending	$ 6,693	$ 9,508	$ 2,815

IRWIN COUNTY, GEORGIA
Jail Improvement Special Revenue Fund
Balance Sheet
August 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 13,378	$ 2,627
Total Assets	$ 13,378	$ 2,627
FUND BALANCES		
Assigned	$ 13,378	$ 2,627
Total Fund Balances	$ 13,378	$ 2,627

IRWIN COUNTY, GEORGIA
Jail Improvement Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2017 and 2016

	2017	2016
REVENUES		
Fines and Forfeitures	$ 10,901	$ 8,902
Total Revenues	10,901	8,902
EXPENDITURES		
Current		
Public Safety	150	1,184
Capital Outlay	--	9,580
Total Expenditures	150	10,764
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,751	(1,862)
Net Change in Fund Balances	10,751	(1,862)
Fund Balances - Beginning	2,627	4,489
Fund Balances - Ending	$ 13,378	$ 2,627

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, 2017

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 8,900	$ 10,901	$ 2,001
Total Revenues	8,900	10,901	2,001
EXPENDITURES			
Current			
Public Safety	8,900	150	8,750
Total Expenditures	8,900	150	8,750
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	10,751	10,751
Net Change in Fund Balances	--	10,751	10,751
Fund Balances - Beginning	2,627	2,627	--
Fund Balances - Ending	$ 2,627	$ 13,378	$ 10,751

IRWIN COUNTY, GEORGIA
Juvenile Services Special Revenue Fund
Balance Sheet
August 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ 839	$ 839
Total Assets	$ 839	$ 839
FUND BALANCES		
Assigned	$ 839	$ 839
Total Fund Balances	$ 839	$ 839

IRWIN COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Balance Sheet
August 31, 2017 and 2016

	2017	2016
ASSETS		
Cash and Cash Equivalents	$ --	$ 65,651
Receivables		
Accounts	--	23,486
Total Assets	$ --	$ 89,137
LIABILITIES		
Accounts Payable	$ --	$ 3,246
Accrued Liabilities	--	3,444
Due to Other Funds		
General Fund	--	79,345
Total Liabilities	--	86,035
FUND BALANCES		
Assigned	--	3,102
Total Fund Balances	--	3,102
Total Liabilities and Fund Balances	$ --	$ 89,137

IRWIN COUNTY, GEORGIA
Drug Task Force Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2017 and 2016

	2017	2016
REVENUES		
Intergovernmental	$ 101,358	$ 223,604
Fines and Forfeitures	3,539	18,164
Interest Revenue	1	3
Miscellaneous	29,667	3,573
Total Revenues	134,565	245,344
EXPENDITURES		
Current		
Public Safety	150,526	257,139
Capital Outlay	36,504	35,798
Debt Service	3,013	12,344
Total Expenditures	190,043	305,281
Excess (Deficiency) of Revenues Over (Under) Expenditures	(55,478)	(59,937)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	52,376	23,101
Notes Payable	--	35,798
Total Other Financing Sources (Uses)	52,376	58,899
Net Change in Fund Balances	(3,102)	(1,038)
Fund Balances - Beginning	3,102	4,140
Fund Balances - Ending	$ --	$ 3,102

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, 2017

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 240,000	$ 101,358	$ (138,642)
Fines and Forfeitures	--	3,539	3,539
Interest Revenue	--	1	1
Miscellaneous	--	29,667	29,667
Total Revenues	240,000	134,565	(105,435)
EXPENDITURES			
Current			
Public Safety	240,000	150,526	89,474
Capital Outlay	--	36,504	(36,504)
Debt Service	--	3,013	(3,013)
Total Expenditures	240,000	190,043	49,957
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(55,478)	(55,478)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	52,376	52,376
Total Other Financing Sources (Uses)	--	52,376	52,376
Net Change in Fund Balances	--	(3,102)	(3,102)
Fund Balances - Beginning	3,102	3,102	--
Fund Balances - Ending	$ 3,102	$ --	$ (3,102)

IRWIN COUNTY, GEORGIA
CDBG 2015 Capital Projects Fund
Balance Sheet
August 31, 2017 and 2016

	2017	2016
ASSETS		
Receivables		
Intergovernmental	$ 50,188	$ --
Total Assets	$ 50,188	$ --
LIABILITIES		
Accounts Payable	$ 50,188	$ --
Total Liabilities	50,188	--
FUND BALANCES		
Total Fund Balances	--	--
Total Fund Balances	$ 50,188	$ --

IRWIN COUNTY, GEORGIA
CDBG 2015 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2017 and 2016

	2017	2016
REVENUES		
Intergovernmental	$ 91,746	$ --
Total Revenues	91,746	--
EXPENDITURES		
Capital Outlay		
Flood and Drainage	91,746	--
Total Expenditures	91,746	--
Net Change in Fund Balances	--	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

IRWIN COUNTY, GEORGIA
CDBG 2015 Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended August 31, 2017

	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
Intergovernmental	$ 500,000	$ --	$ 91,746	$ 91,746
Total Revenues	500,000	--	91,746	91,746
EXPENDITURES				
Capital Outlay				
Streets	325,369	--	--	--
Flood and Drainage	174,631	--	91,746	91,746
Total Expenditures	500,000	--	91,746	91,746
Net Change in Fund Balances	$ --	$ --	--	$ --
Fund Balances - Beginning			--	
Fund Balances - Ending			$ --	

IRWIN COUNTY, GEORGIA
SPLOST Debt Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended August 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes	$ 133,461	$ 133,349
Total Revenues	133,461	133,349
Excess (Deficiency) of Revenues Over (Under) Expenditures	133,461	133,349
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST #4 Capital Projects Fund	(133,461)	(133,349)
Total Other Financing Sources (Uses)	(133,461)	(133,349)
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, 2017

	Budget	Actual	Variance
REVENUES			
Taxes	$ 133,450	$ 133,461	$ 11
Total Revenues	133,450	133,461	11
Excess (Deficiency) of Revenues Over (Under) Expenditures	133,450	133,461	11
OTHER FINANCING SOURCES (USES)			
Transfers Out			
SPLOST #4 Capital Projects Fund	(133,450)	(133,461)	(11)
Total Other Financing Sources (Uses)	(133,450)	(133,461)	(11)
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, 2017 and 2016

	2017	2016
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 21,061	$ 12,955
Receivables (Net of Allowance for Uncollectibles)		
Accounts	3,344	3,916
Total Current Assets	24,405	16,871
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	(252,107)	(232,005)
Total Capital Assets Net of Accumulated Depreciation	600,256	620,358
Total Noncurrent Assets	600,256	620,358
Total Assets	624,661	637,229
LIABILITIES		
Current Liabilities		
Accounts Payable	1,002	1,054
Customer Deposits	5,650	5,550
Total Current Liabilities	6,652	6,604
Total Liabilities	6,652	6,604
NET POSITION		
Investment in Capital Assets	600,256	620,358
Unrestricted	17,753	10,267
Total Net Position	$ 618,009	$ 630,625

IRWIN COUNTY, GEORGIA
Mystic Water Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended August 31, 2017 and 2016

	2017	2016
OPERATING REVENUES		
Charges for Services	$ 25,398	$ 25,611
Total Operating Revenues	25,398	25,611
OPERATING EXPENSES		
Purchased/Contracted Services	12,951	15,754
Supplies	4,901	7,579
Depreciation	20,102	20,139
Other	61	--
Total Operating Expenses	38,015	43,472
Operating Income (Loss)	(12,617)	(17,861)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	1	3
Total Nonoperating Revenues (Expenses)	1	3
Changes in Net Position	(12,616)	(17,858)
Net Position - Beginning	630,625	648,483
Net Position - Ending	$ 618,009	$ 630,625

IRWIN COUNTY, GEORGIA
Mystic Water Enterprise Fund
Statement of Cash Flows
For the Years Ended August 31, 2017 and 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 26,070	$ 24,894
Payments to Suppliers	(17,965)	(22,947)
Net Cash Provided (Used) by Operating Activities	8,105	1,947
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Due to Other Funds	--	(47)
Net Cash Provided (Used) by Noncapital Financing Activities	--	(47)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1	3
Net Cash Provided (Used) by Investing Activities	1	3
Net Increase (Decrease) in Cash and Cash Equivalents	8,106	1,903
Cash and Cash Equivalents - Beginning of Year	12,955	11,052
Cash and Cash Equivalents - End of Year	$ 21,061	$ 12,955
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (12,617)	$ (17,861)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	20,102	20,139
(Increase) Decrease in Accounts Receivable	572	(917)
Increase (Decrease) in Accounts Payable	(52)	386
Increase (Decrease) in Customer Deposits	100	200
Net Cash Provided (Used) by Operating Activities	$ 8,105	$ 1,947

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, 2017

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 49,354	$ 47,334	$ 9,753	$ 20,349	$ 4,086	$ 130,876
Total Assets	$ 49,354	$ 47,334	$ 9,753	$ 20,349	$ 4,086	$ 130,876
LIABILITIES						
Due to Others	$ 49,354	$ 47,334	$ 9,753	$ 20,349	$ 4,086	$ 130,876
Total Liabilities	$ 49,354	$ 47,334	$ 9,753	$ 20,349	$ 4,086	$ 130,876

SUPPLEMENTAL SCHEDULES

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended August 31, 2017 and 2016

	2017	2016
REVENUES		
Taxes		
Real Property	$ 2,535,208	$ 2,507,618
Personal Property	458,753	434,841
Real Estate Transfer (Intangible)	6,079	5,091
Franchise	2,430	2,634
General Sales and Use	392,447	376,518
Selective Sales and Use	14,514	14,797
Business		
Insurance Premium	342,702	322,040
Financial Institution	15,354	13,952
Penalties and Interest on Delinquent Taxes	35,850	54,670
	3,803,337	3,732,161
Licenses and Permits		
Business	775	800
Non-Business	24,487	20,254
	25,262	21,054
Intergovernmental	26,225	33,399
Charges for Services		
General Government	246,375	282,510
Public Safety	1,056,325	548,066
Street and Public Improvements	10,621	9,389
Public Works	--	32
Culture and Recreation	9,588	10,242
Other Charges for Services	18,967	1,081
	1,341,876	851,320
Fines and Forfeitures	186,760	182,423
Miscellaneous	43,781	51,574
Total Revenues	$ 5,428,518	$ 4,871,931

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended August 31, 2017 and 2016

	2017	2016
EXPENDITURES		
Current		
General Government		
Commissioners Office		
Personal Services and Employee Benefits	$ 190,140	$ 202,206
Purchased/Contracted Services	56,701	49,236
Supplies	9,785	11,526
Other Costs	37,150	100
Total Commissioners Office	293,776	263,068
Elections		
Personal Services and Employee Benefits	76,589	38,771
Purchased/Contracted Services	10,401	6,835
Supplies	13,986	16,010
Total Elections	100,976	61,616
Registrar		
Personal Services and Employee Benefits	808	45,088
Purchased/Contracted Services	18	4,145
Supplies	--	1,600
Total Registrar	826	50,833
Tax Commissioner		
Personal Services and Employee Benefits	125,953	125,876
Purchased/Contracted Services	29,822	23,677
Supplies	8,295	8,683
Total Tax Commissioner	164,070	158,236
Tax Assessor		
Personal Services and Employee Benefits	129,341	129,155
Purchased/Contracted Services	22,729	17,274
Supplies	1,995	11,794
Capital Outlay	--	1,536
Total Tax Assessor	154,065	159,759
Government Buildings		
Personal Services and Employee Benefits	27,845	42,324
Purchased/Contracted Services	42,752	60,538
Supplies	88,183	106,633
Capital Outlay	9,432	--
Total Government Buildings	168,212	209,495
Total General Government	881,925	903,007
Judicial		
Superior Court		
Personal Services and Employee Benefits	616	682
Purchased/Contracted Services	111,860	124,595
Supplies	810	490
Total Superior Court	113,286	125,767

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended August 31, 2017 and 2016

	2017	2016
Clerk of Superior Court		
Personal Services and Employee Benefits	112,649	115,203
Purchased/Contracted Services	21,168	21,911
Supplies	5,007	3,883
Total Clerk of Superior Court	138,824	140,997
District Attorney		
Purchased/Contracted Services	64,525	54,469
Total District Attorney	64,525	54,469
Magistrate Court		
Personal Services and Employee Benefits	111,271	106,173
Purchased/Contracted Services	7,434	8,543
Supplies	718	4,089
Total Magistrate Court	119,423	118,805
Probate Court		
Personal Services and Employee Benefits	102,533	100,013
Purchased/Contracted Services	8,064	9,778
Supplies	2,953	4,224
Total Probate Court	113,550	114,015
Juvenile Court		
Purchased/Contracted Services	31,460	23,549
Total Juvenile Court	31,460	23,549
Total Judicial	581,068	577,602
Public Safety		
Sheriff		
Personal Services and Employee Benefits	905,873	920,755
Purchased/Contracted Services	87,798	96,517
Supplies	63,098	64,345
Capital Outlay	--	25,840
Total Sheriff	1,056,769	1,107,457
Drug Task Force		
Other Costs	16,893	--
Total Drug Task Force	16,893	--
Jail Operations		
Purchased/Contracted Services	29,071	57,381
Supplies	444	14
Total Jail Operations	29,515	57,395

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended August 31, 2017 and 2016

	2017	2016
Fire		
Purchased/Contracted Services	--	275
Supplies	526	--
Total Fire	526	275
Riverbend Fire Department		
Purchased/Contracted Services	100	315
Supplies	802	943
Total Riverbend Fire Department	902	1,258
Waterloo Fire Department		
Purchased/Contracted Services	88	150
Supplies	1,963	1,173
Total Waterloo Fire Department	2,051	1,323
Irwinville Fire Department		
Purchased/Contracted Services	--	225
Supplies	497	714
Total Irwinville Fire Department	497	939
Holt Fire Department		
Supplies	574	699
Total Holt Fire Department	574	699
Tucker Fire Department		
Supplies	447	521
Total Tucker Fire Department	447	521
Lands Crossing Fire Department		
Purchased/Contracted Services	1,450	--
Supplies	450	--
Total Lands Crossing Fire Department	1,900	--
Old Whitley Fire Department		
Supplies	--	47
Total Old Whitley Fire Department	--	47
Wray Fire Department		
Supplies	381	--
Capital Outlay	--	33,902
Total Wray Fire Department	381	33,902

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended August 31, 2017 and 2016

	2017	2016
Emergency Medical Services		
Personal Services and Employee Benefits	689,334	747,885
Purchased/Contracted Services	69,163	69,718
Supplies	36,536	77,007
Capital Outlay	--	137,906
Total Emergency Medical Services	795,033	1,032,516
Coroner/Medical Examiner		
Personal Services and Employee Benefits	7,560	7,678
Purchased/Contracted Services	3,239	3,326
Supplies	1,915	346
Total Coroner/Medical Examiner	12,714	11,350
Total Public Safety	1,918,202	2,247,682
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	490,813	549,211
Purchased/Contracted Services	69,607	87,963
Supplies	136,300	155,988
Capital Outlay	863	--
Total Highways and Streets	697,583	793,162
Solid Waste Collection		
Personal Services and Employee Benefits	47,391	80,896
Purchased/Contracted Services	168,323	163,984
Supplies	355	--
Total Solid Waste Collection	216,069	244,880
Other Public Works		
Supplies	102,279	140,382
Total Other Public Works	102,279	140,382
Total Public Works	1,015,931	1,178,424
Health and Welfare		
Public Health Administration		
Other Costs	60,000	77,191
Total Public Health Administration	60,000	77,191
Intergovernmental Welfare		
Other Costs	7,624	7,081
Total Intergovernmental Welfare	7,624	7,081
Senior Assistance		
Purchased/Contracted Services	92	66
Supplies	1,064	1,495
Total Senior Assistance	1,156	1,561

IRWIN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended August 31, 2017 and 2016

	2017	2016
Community Services		
Personal Services and Employee Benefits	9,157	9,595
Purchased/Contracted Services	1,097	641
Supplies	1,681	1,393
Total Community Services	11,935	11,629
Total Health and Welfare	80,715	97,462
Culture and Recreation		
Recreation		
Personal Services and Employee Benefits	37,467	35,998
Purchased/Contracted Services	3,013	4,146
Supplies	1,936	2,111
Other Costs	--	600
Total Recreation	42,416	42,855
Parks		
Personal Services and Employee Benefits	37,760	32,286
Purchased/Contracted Services	1,877	2,168
Supplies	1,066	5,149
Total Parks	40,703	39,603
Libraries		
Supplies	--	331
Capital Outlay	--	1,435
Other Costs	47,917	60,000
Total Libraries	47,917	61,766
Total Culture and Recreation	131,036	144,224
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	26,140	26,008
Purchased/Contracted Services	15,901	11,980
Supplies	4,900	7,532
Other Costs	500	800
Total Agricultural Resources	47,441	46,320
Forest Resources		
Personal Services and Employee Benefits	1,882	1,882
Purchased/Contracted Services	--	90
Other Costs	10,978	10,978
Total Forest Resources	12,860	12,950
Planning and Zoning		
Purchased/Contracted Services	24,404	18,761
Supplies	1,019	695
Total Planning and Zoning	25,423	19,456
Total Housing and Development	85,724	78,726
Debt Service	69,220	38,671
Total Expenditures	$ 4,763,821	$ 5,265,798

IRWIN COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended August 31, 2017

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				75%
Roads, Streets & Bridges			$ 1,379,747	$ 187,332	$ 1,567,079	
Courthouse, EMS Building & Courthouse Annex Debt Retirement			760,600	180,293	940,893	
Landfill			61,997	21,778	83,775	
County & City of Ocilla Joint Projects	1,035,000	1,035,000				76%
Street & Sanitation			570,847	147,327	718,174	
Landfill			53,854	--	53,854	
Fire Department Station			--	--	--	
City of Ocilla			11,516	--	11,516	
	$ 4,500,000	$ 4,500,000	$ 2,838,561	$ 536,730	$ 3,375,291	
SPLOST #4 Capital Projects Fund						
Total Expenditures				$ 629,130		
Local Maintenance & Improvement Grant				(92,400)		
				$ 536,730		

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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, 2017, 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 March 30, 2018. 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 2017-1 and 2016-2.

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
March 30, 2018

IRWIN COUNTY, GEORGIA
Schedule of Findings and Responses
For the Year Ended August 31, 2017

2017-1

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, 2017, 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.

2017-2

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.