RANDOLPH COUNTY, GEORGIA

Financial Statements and Supplemental Information
For the Fiscal Year Ended December 31, 2016

and

Auditors' Report

GARLAND, WILLIAMS & ASSOCIATES
Certified Public Accountants
P.O. Box 70427
Albany, Georgia 31708

RANDOLPH COUNTY, GEORGIA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

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RANDOLPH COUNTY, GEORGIA
FINANCIAL REPORT
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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Randolph County, Georgia
Cuthbert, Georgia

Gentlemen:

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We 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 of 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 judgement, 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.

MEMBERS:
THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

GREGORY R. GARLAND, C.P.A. GGARLAND@GARLANDWILLIAMS.COM
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THE GEORGIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Opinions

In our opinion, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Randolph County, Georgia as of December 31, 2016, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund and Major Special Revenue Funds, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted *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.

The GASB 68-Accounting and Financial Reporting for Pensions Required Supplementary Information is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. Accounting principles generally accepted in the United States of America require that The GASB 68-Accounting and Financial Reporting for Pensions Required Supplementary Information be presented to supplement the basic financial statements. This information, although not a part of the basic financial statements, is required by accounting principles generally accepted in the United States of America, 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 the auditor's inquiries, the basic financial statements, and other knowledge the auditor obtained during the audit of the basic financial statements. However, we do not express an opinion or provide any assurance on the information because the limited procedures do not provide the auditor with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Randolph County, Georgia's basic financial statements. The combining and individual fund financial statements and the Schedules of Projects Constructed with Special Sales Tax Proceeds 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 the Schedules of Projects Constructed with Special Sales Tax Proceeds are the responsibility of management and was derived from and relates 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 procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 21, 2017 on our consideration of Randolph County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Randolph County, Georgia's internal control over financial reporting and compliance.

Respectfully submitted,

Garland, Williams & Associates

GARLAND, WILLIAMS & ASSOCIATES
ALBANY, GEORGIA

June 21, 2017

RANDOLPH COUNTY, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Randolph County Board of Health
ASSETS				
Cash	$ 5,674,724.	$ 9,463.	$ 5,684,187.	$ 84,860.
Taxes Receivable	904,391.	-	904,391.	-
Accounts Receivable	13,739.	2,263.	16,002.	-
Internal Balances	-	-	-	-
Restricted Assets:				
Cash	-	-	-	-
Due from Federal Government	-	-	-	-
Due from State Government	-	-	-	16,637.
Capital Assets:				
Capital Assets Not Being Depreciated	208,492.	-	208,492.	-
Capital Assets Being Depreciated, net of Depreciation	13,613,290.	78,777.	13,692,067.	-
Total Assets	20,414,636.	90,503.	20,505,139.	101,497.
DEFERRED OUTFLOWS				
Deferred Outflows	-	-	-	62,502.
LIABILITIES				
Accounts Payable	123,198.	-	123,198.	11,819.
Deposits Payable	-	1,500.	1,500.	-
Employee Withholdings Payable	-	-	-	-
Compensated Absences Payable	-	-	-	13,033.
Notes and GO Bonds Payable - Due in One Year	585,748.	5,000.	590,748.	-
Landfill Closure/ Due in One Year	57,700.	-	57,700.	-
Notes and GO Bonds Payable - Due After One Year	8,012,050.	19,950.	8,032,000.	-
Landfill Closure/Postclosure				
Net Pension Liability	447,175.	-	447,175.	232,145.
Total Liabilities	9,225,871.	26,450.	9,252,321.	256,997.
DEFERRED INFLOWS				
Deferred Inflows	-	-	-	18,605.
NET POSITION				
Net Investment in Capital Assets	5,223,984.	53,827.	5,277,811.	-
Restricted:				
Restricted for Special Purpose Sales Tax Projects	1,310,989.	-	1,310,989.	-
Restricted for Special Revenue Projects	1,109,541.	-	1,109,541.	-
Restricted for Health and Welfare	-	-	-	41,990.
Unrestricted	3,544,251.	10,226.	3,554,477.	(153,593.)
Total Net Position	$11,188,765.	$ 64,053.	$ 11,252,818.	$ (111,603.)

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

Function/Programs	Expenses	Program Revenues: Fees, Fines Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	$ 2,174,128.	$ 92,292.	$ 28,654.	$ 3,528.
Public Safety	2,090,412.	542,522.	-	-
Court System	496,023.	195,485.	-	-
Roads and Bridges	1,238,019.	24,295.	466,074.	-
Health and Welfare	1,164,572.	495,899.	146,969.	-
Recreation	14,134.	-	-	-
Interest on Long-Term Debt	413,567.	-	-	-
Total Governmental Activities	7,590,855.	1,350,493.	641,697.	3,528.
Business-Type Activities:				
Water Fund	32,852.	39,172.	-	-
Total Business-Type Activities	32,852.	39,172.	-	-
Total Primary Government	7,623,707.	1,389,665.	641,697.	3,528.
Component Units:				
Randolph County Board of Health	300,828.	136,327.	172,079.	-
Total Component Units	300,828.	136,327.	172,079.	-

General Revenues:
Property Tax
Insurance Premium Tax
Beer, Wine, and Liquor Tax
Financial Institution Tax
Real Estate Transfer Tax
Local Option Sales Tax
Special Purpose Sales Tax
TSPLOST Tax
Cable Franchise Tax
Hotel/Motel Tax
Railroad Equipment Tax
Intangible Recording Tax
Other Taxes
Interest Income
Gain on Disposition pf Capital Assets
Miscellaneous
Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning (Restated)

Net Position - Ending

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

Net (Expense) Revenue and Changes in Position			
Governmental Activities	Business-Type Activities	Total	Component Unit Randolph County Board of Health
$ (2,049,654.)	$ -	$ (2,049,654.)	
(1,547,890.)	-	(1,547,890.)	
(300,538.)	-	(300,538.)	
(747,650.)	-	(747,650.)	
(521,704.)	-	(521,704.)	
(14,134.)	-	(14,134.)	
(413,567.)	-	(413,567.)	
(5,595,137.)	-	(5,595,137.)	
-	6,320.	6,320.	
-	6,320.	6,320.	
(5,595,137.)	6,320.	(5,588,817.)	
			7,578.
			7,578.
3,819,544.	-	3,819,544.	
154,316.	-	154,316.	
21,675.	-	21,675.	
9,805.	-	9,805.	
5,887.	-	5,887.	
197,593.	-	197,593.	
603,155.	-	603,155.	
542,156.	-	542,156.	
2,786.	-	2,786.	
11,266.	-	11,266.	
25,540.	-	25,540.	
14,975.	-	14,975.	
288,483.	-	288,483.	
19,441.	40.	19,481.	547.
63,364.	-	63,364.	
53,192.	-	53,192.	
-	-	-	
5,833,178.	40.	5,833,218.	547.
238,041.	6,360.	244,401.	8,125.
10,950,724.	57,693.	11,008,417.	(119,728.)
$11,188,765.	$ 64,053.	$11,252,818.	$ (111,603.)

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

RANDOLPH COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	General Fund	TSPLOST Fund	2012-2017 Special Purpose Sales Tax Fund	Other Governmental Fund	Total Governmental Funds
ASSETS					
Cash	$ 3,371,334.	$ 818,479.	$ 1,260,128.	$ 224,783.	$ 5,674,724.
Taxes Receivable	800,173.	51,071.	50,861.	2,286.	904,391.
Accounts Receivable	-	-	-	12,922.	12,922.
Due from Other Agencies and Individuals	817.	-	-	-	817.
Due from Federal Government	-	-	-	-	-
Due from State Government	-	-	-	-	-
Total Assets	4,172,324.	869,550.	1,310,989.	239,991.	6,592,854.
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts Payable	123,198.	-	-	-	123,198.
Due to Other Funds	-	-	-	-	-
Total Liabilities	123,198.	-	-	-	123,198.
Deferred Inflows of Resources:					
Property Taxes Uncollected	667,893.	-	-	-	667,893.
Total Deferred Inflows of Resources	667,893.	-	-	-	667,893.
Fund Balances:					
Restricted:					
Drug Court Purposes	-	-	-	116,155.	116,155.
Hotel/Motel Tax Purposes	-	-	-	22,467.	22,467.
E-911 Purposes	-	-	-	24,114.	24,114.
Jail Fund Purposes	-	-	-	13,891.	13,891.
TSPLOST Purposes	-	869,550.	-	-	869,550.
Drug Surcharge Purposes	-	-	-	17,986.	17,986.
Special Projects	-	-	-	45,378.	45,378.
CDBG Purposes	-	-	-	-	-
Special Purpose Sales Tax Projects	-	-	1,310,989.	-	1,310,989.
Unassigned	3,381,233.	-	-	-	3,381,233.
Total Fund Balances	3,381,233.	869,550.	1,310,989.	239,991.	5,801,763.
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 4,172,324.	$ 869,550.	$ 1,310,989.	$ 239,991.	$ 6,592,854.

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

RANDOLPH COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
DECEMBER 31, 2016

Total Fund Equity per Balance Sheet of Governmental Funds	$ 5,801,763.
Amounts reported for governmental activities in the Statement of Net Position differ from amounts reported in the Balance Sheet of Governmental Funds due to the following:	
Capital Assets:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Cost of the assets	20,975,188.
Accumulated depreciation	(7,153,406.)
Revenues:	
Some of the government's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.	667,893.
Long-term Liabilities:	
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities both current and long-term are reported in the Statement of Net Position. Long-term liabilities at year-end consist of the following:	
Notes and General Obligation Bonds Payable	(8,475,433.)
Landfill Postclosure Costs	(504,875.)
Unamortized Bond Premium	(182,867.)
Unamortized Bond Discount	60,502.
Total Adjustments	5,387,002.
Net Position of Governmental Activities	$ 11,188,765.

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	General Fund	TSPLOST Fund	2012-2017 Special Purpose Sales Tax Fund	Other Governmental Fund	Total Governmental Funds
Taxes	$ 4,291,304.	$ 542,156.	$ 603,155.	$ 11,266.	$ 5,447,881.
Licenses and Permits	15,476.	-	-	-	15,476.
Fines and Forfeitures	135,578.	-	-	25,535.	161,113.
Charges for Services	986,169.	-	-	112,550.	1,098,719.
Federal Government	-	-	-	-	-
State Government	477,589.	-	-	146,969.	624,558.
Miscellaneous	159,135.	4,735.	3,528.	1,087.	168,485.
Total Revenues	6,065,251.	546,891.	606,683.	297,407.	7,516,232.
EXPENDITURES					
Current:					
General Government	1,860,470.	9,583.	-	6,400.	1,876,453.
Public Safety	1,785,912.	-	-	14,343.	1,800,255.
Court System	496,023.	-	-	-	496,023.
. Roads and Bridges	927,002.	127,037.	15.	-	1,054,054.
Health and Welfare	705,800.	-	-	338,440.	1,044,240.
Recreation	14,134.	-	-	-	14,134.
Capital Outlay:					
Capital Expenditures	127,814.	218,040.	-	-	345,854.
Debt Service:					
Principal	301,188.	48,474.	155,534.	50,000.	555,196.
Interest	76,458.	26,865.	310,345.	-	413,668.
Intergovernmental:					
City of Cuthbert	-	-	104,013.	-	104,013.
City of Shellman	-	-	32,102.	-	32,102.
Total Expenditures	6,294,801.	429,999.	602,009.	409,183.	7,735,992.
Excess (Deficiency) of Revenues Over Expenditures	(229,550.)	116,892.	4,674.	(111,776.)	(219,760.)
OTHER FINANCING SOURCES (USES)					
Sale of Capital Assets	74,600.	-	-	-	74,600.
Proceeds from Long Term Financing	-	-	-	-	-
Transfers In	-	-	-	60,327.	60,327.
Transfers Out	(45,327.)	-	-	(15,000.)	(60,327.)
Net Other Financing Sources (Uses)	29,273.	-	-	45,327.	74,600.
Net Changes in Fund Balance	(200,277.)	116,892.	4,674.	(66,449.)	(145,160.)
FUND BALANCE - BEGINNING	3,581,510.	752,658.	1,306,315.	306,440.	5,946,923.
FUND BALANCE - ENDING	$ 3,381,233.	$ 869,550.	$ 1,310,989.	$ 239,991.	$ 5,801,763.

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

RANDOLPH COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	$ (145,160.)
Amounts reported for governmental activities in the Statement of Activities differ from amounts reported in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances due to the following:	
Capital assets:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense. In addition, in the Statement of Activities, only the gain or loss on the sale of capital assets is reported. However, in governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets sold.	
Total capital outlays	345,854.
Total depreciation	(813,714.)
Net effect of capital assets sold:	
Costs of Assets	(170,826.)
Accumulated Depreciation	159,590.
Long-term debt:	
The issuance of bonds and similar long-term debt provides current financial resources to governmental funds and thus contributes to the change in fund balance. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the Statement Of Activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Position. The amounts of the items that make up these differences in the treatment of long-term debt and related items are as follows:	
Debt issued or incurred	-
Principal paid by governmental funds	555,196.
Amortization of Bond Premium	13,545.
Amortization of Bond Discount	(13,444.)
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. The adjustment for these items are as follows:	
Landfill post-closure costs	57,700.
Revenues:	
Because some revenues will not be collected for several months after the government's fiscal year end, they are not considered available revenues and are deferred in the governmental funds. Deferred revenues increased (decreased) by this amount during the fiscal year.	249,300.
Total Adjustments	383,201.
Change in Net Position of Governmental Activities	$ 238,041.

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES -BUDGET AND ACTUAL -
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	General Fund			
	Budgeted Amounts			
	Original	Final	Actual	Variance
REVENUES				
Taxes	$ 4,673,189.	$ 4,673,189.	$ 4,291,304.	$ (381,885.)
Licenses and Permits	14,200.	14,200.	15,476.	1,276.
Fines and Forfeitures	165,850.	165,850.	135,578.	(30,272.)
Charges for Services	917,650.	917,650.	986,169.	68,519.
State Government	318,931.	318,931.	477,589.	158,658.
Federal Government	-	-	-	-
Miscellaneous	241,000.	241,000.	159,135.	(81,865.)
Total Revenues	6,330,820.	6,330,820.	6,065,251.	(265,569.)
EXPENDITURES				
General Government	1,937,900.	1,909,630.	1,883,560.	26,070.
Public Safety	1,725,450.	1,844,830.	1,843,612.	1,218.
Court System	543,770.	496,045.	496,023.	22.
Roads and Bridges	883,400.	927,005.	927,002.	3.
Health and Welfare	777,100.	752,875.	752,824.	51.
Recreation	6,500.	14,135.	14,134.	1.
Debt Service	448,050.	377,650.	377,646.	4.
Total Expenditures	6,322,170.	6,322,170.	6,294,801.	27,369.
Excess (Deficiency) of Revenues Over Expenditures	8,650.	8,650.	(229,550.)	(238,200)
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	5,000.	5,000.	74,600.	69,600.
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(13,650.)	(13,650.)	(45,327.)	(31,677.)
Net Other Financing Sources (Uses)	(8,650.)	(8,650.)	29,273.	37,923.
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	(200,277.)	(200,277.)
FUND BALANCE-BEGINNING	3,581,510.	3,581,510.	3,581,510.	-
FUND BALANCE-ENDING	$ 3,581,510.	$ 3,581,510.	$ 3,381,233.	$ (200,277.)

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

TSPLOST Special Revenue Fund		
Original And Final Budget	Actual	Variance
$ 545,000.	$ 542,156.	$ (2,844.)
-	-	-
-	-	-
-	-	-
-	-	-
-	4,735.	4,735.
545,000.	546,891.	1,891.
115,000.	111,648.	3,352.
-	-	-
-	-	-
350,000.	243,012.	106,988.
-	-	-
-	-	-
80,000.	75,339.	4,661.
545,000.	429,999.	115,001.
-	116,892.	116,892.
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	116,892.	116,892.
752,658.	752,658.	-
$ 752,658.	$ 869,550.	$ 116,892.

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2016

	Business-Type Activities - Enterprise Funds	
	Water System	Totals
ASSETS		
Current Assets:		
Cash in Bank	$ 9,463.	$ 9,463.
Accounts Receivable	2,263.	2,263.
Total Current Assets	11,726.	11,726.
Noncurrent Assets:		
Property, Plant and Equipment:		
Land	-	-
Water System	181,050.	181,050.
	181,050.	181,050.
Less Accumulated Depreciation	(102,273.)	(102,273.)
Total Noncurrent Assets	78,777.	78,777.
Total Assets	90,503.	90,503.
DEFERRED OUTFLOWS		
Deferred Outflows	-	-
LIABILITIES		
Current Liabilities:		
Accounts Payable	-	-
Current Portion Notes Payable	5,000.	5,000.
Payable from Restricted Assets:		
Customer Deposits	1,500.	1,500.
Total Current Liabilities	6,500.	6,500.
Noncurrent Liabilities:		
Notes Payable, Long-Term Portion	19,950.	19,950.
Total Noncurrent Liabilities	19,950.	19,950.
Total Liabilities	26,450.	26,450.
DEFERRED INFLOWS		
Deferred Inflows	-	-
NET POSITION		
Net Investment in Capital Assets	53,827.	53,827.
Unrestricted	10,226.	10,226.
Total Net Position	$ 64,053.	$ 64,053.

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	Business-Type Activities - Enterprise Funds	
	Water System	Totals
OPERATING REVENUES		
Water Billings	$ 39,172.	$ 39,172.
Total Operating Revenues	39,172.	39,172.
OPERATING EXPENSES		
Salaries	11,230.	11,230.
Telephone	1,771.	1,771.
Postage and Office Supplies	1,174.	1,174.
Repairs, Maintenance and Supplies	3,847.	3,847.
Electricity	3,028.	3,028.
Depreciation	7,737.	7,737.
Miscellaneous	820.	820.
Total Operating Expenses	29,607.	29,607.
Operating Income (Loss)	9,565.	9,565.
NONOPERATING REVENUES (EXPENSES)		
Interest Income	40.	40.
Interest Expense	(3,245.)	(3,245.)
Total Nonoperating Revenues (Expenses)	(3,205.)	(3,205.)
Net Increase (Decrease) in Net Position	6,360.	6,360.
NET POSITION - BEGINNING OF YEAR	57,693.	57,693.
NET POSITION - END OF YEAR	$ 64,053.	$ 64,053.

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
DECEMBER 31, 2016

	Business-Type Activities - Enterprise Funds	
	Water System	Totals
Cash Flows from Operating Activities:		
Receipts from Customers	$ 38,841.	$ 38,841.
Payments to Employees	(11,230.)	(11,230.)
Payments to Suppliers	(10,640.)	(10,640.)
Net Cash Provided (Uses) by Operating Activities	16,971.	16,971.
Cash Flows from Noncapital Financing Activities:		
Transfers from (to) Other Funds	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	-	-
Cash Flows from Capital and Related Financing Activities:		
Principal Paid on Long-Term Debt	(10,000.)	(10,000.)
Interest Paid on Long-Term Debt	(3,245.)	(3,245.)
Acquisition of Capital Assets	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(13,245.)	(13,245.)
Cash Flows from Investing Activities:		
Interest Income	40.	40.
Net Cash Provided (Used) by Investing Activities	40.	40.
Net Increase (Decrease) in Cash and Cash Equivalents	3,766.	3,766.
Cash and Cash Equivalents, January 1	5,697.	5,697.
Cash and Cash Equivalents, December 31	9,463.	9,463.
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Operating Income	9,565.	9,565.
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	7,737.	7,737.
(Increase) Decrease in Accounts Receivable	(281.)	(281.)
Increase (Decrease) in Accounts Payable	-	-
Increase (Decrease) in Customer Deposits	(50.)	(50.)
Total Adjustments	7,406.	7,406.
Net Cash Provided (Used) by Operating Activities	$ 16,971.	$ 16,971.

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2016

	Agency Funds
ASSETS	
Cash on Hand and in Banks	$ 238,415.
Other Assets	1,531,058.
Total Assets	1,769,473.
LIABILITIES	
Liabilities:	
Retirement Funds Payable	-
Due to Other Agencies and Officials	817.
Due to State of Georgia	-
Due to School System	-
Due to Other Municipalities	-
Garnishments Payable	501.
Other Liabilities	1,768,155.
Total Liabilities	$ 1,769,473.

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

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting Entity

Randolph County operates under a County Commissioner form of government and provides the following services as authorized by state law; public safety (police and fire), highway and streets, health and social services, recreation, public improvements, planning and zoning, and general administrative services.

The financial statements of the reporting entity include those of Randolph County, Georgia (the primary government) and its component unit. A component unit is a legally separate organization for which elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The component unit discussed below is included in the County's reporting entity because of the significance of the operational and financial relationships with the County. In conformity with generally accepted accounting principles, as set forth in Statement of Governmental Accounting Standards No. 14, *The Financial Reporting Entity*, the financial statements of the component unit has been included as a discretely presented component unit. The component unit column in the basic financial statements include the financial data for the County's component unit, as reflected in their most recent audited financial statements. This is reported in columns separate from the County's financial information to emphasize that they are legally separate from the County.

Randolph County Board of Health - The County Board of Health provides health services to the citizenry of Randolph County, Georgia. The County Board of Health is a legally separate entity. The Board of Commissioners of Randolph County appoint a voting majority of the Board of Health. The County has the ability to impose its will on the Board of Health in accordance with Georgia Laws O.C.G.A. 31-3-14. Complete financial statements of the Randolph County Board of Health may be obtained at the offices in Randolph County, Georgia.

Joint Ventures

In addition, Randolph County, Georgia, in conjunction with other cities and counties are members of the River Valley Regional Commission. Membership is a regional commission is automatic for each municipality and county in the state. The official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the regional commissions. Each county and municipality in the state is required by law to pay minimum annual dues to the regional commission. Randolph County, Georgia paid annual dues in the amount of $ 2,667. to the regional commission for the fiscal year ended December 31, 2016. The regional commission board membership includes the chairman of each county (or his/her designee), a municipal representative from each county, three appointees named by the governor, and one each by the lieutenant governor and speaker of the House of Representatives. Complete financial statements of the River Valley Regional Commission may be obtained at the offices in Columbus, Georgia.

The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines RDCs as "public agencies and instrumentalities of their members." Georgia laws also provide that the member governments are liable for any debts or obligations of an RDC beyond its resources. (O.C.G.A. 50-8-39.1).

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1-B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government (the County) and its component units. These statements include financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, including it fiduciary funds. 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.

Operating income reported in proprietary fund financial statements include revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

The County reports the following major governmental funds:

General Fund - This 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.

TSPLOST Special Revenue Fund - This fund accounts for the county's proceeds for the Transportation Special Purpose Local Option Sales Tax.

2012-2017 Special Purpose Sales Tax Fund - This fund accounts for the county's proceeds for the Special Purpose Sales Tax.

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1-B. Basis of Presentation, Basis of Accounting, continued

Basis of Presentation, continued

The county reports the following major enterprise fund:

Water System - This fund accounts for the operation and maintenance of the water system.

The County reports the following fund types:

Agency Funds - These funds account for monies received and disbursed by various elected and appointed officials.

Measurement Focus, Basis of Accounting

Government-wide, Proprietary, and Fiduciary Fund Financial Statements. The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1-B. Basis of Presentation, Basis of Accounting, continued

Measurement Focus, Basis of Accounting, continued

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgements, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs followed by categorical block grants, and then by general revenues.

All business-type activities and enterprise funds of the County follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

Randolph County, Georgia has adopted GASB Statement No. 54 beginning with the fiscal year ended March 31, 2012. GASB Statement No. 54 redefined how net positions and fund balances of governmental funds are presented in financial statements. Net positions and fund balances are classified as follows:

Nonspendable - Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors.

Committed - Amounts that can be used only for specific purposes determined by majority by vote of the county commission.

Assigned - Amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes designated by majority vote of the county commission.

Unassigned - All amounts not included in other spendable classifications.

Randolph County, Georgia will typically use restricted net positions and fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1-C. Assets, Liabilities, and Equity

Deposits and Investments

The cash and investment balances consist entirely of cash on hand, demand deposits, and money market accounts.

Cash and Cash Equivalents

The County considers cash and cash equivalents in proprietary funds to be cash on hand, demand deposits, money market accounts, and certificates of deposit with maturities of less than three months.

Receivable and Payables

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

Property Tax Calendar

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. Property taxes are levied on the date the millage rate is set (August 14, 2016) and are due and payable between October 20th and December 20th (typically. The lien date for property is January 1st (typically).

Inventories and Prepaid Items

The county maintains no significant inventories or prepaid items.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

As a Phase 3 government the County can elect to capitalize infrastructure from the date of inception forward. The County has elected to do so.

Capital assets are depreciated using the straight-line method over the following useful lives:

Asset Class	Estimated Useful Lives
Infrastructure	40
Buildings and Improvements	25-50
Vehicles and Equipment	3-20

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1-C. Assets, Liabilities, and Equity

Compensated Absences

Costs of vacation pay is not recorded until such benefits are paid. GASB Standards require that vacation pay be accrued when:

(1) The employer's obligation to employees' right to receive compensation for future benefits is attributable to employees' service already rendered.
(2) The obligation related to rights that vest or accumulate.
(3) Payment of compensation is probable, and
(4) the amount can be reasonably estimated.

Accumulated sick pay benefits have not been recorded as a liability because these benefits are paid only upon the illness of an employee and the amount of such payments cannot be reasonably estimated.

NOTE 2 - DEPOSITS AND INVESTMENTS

PRIMARY GOVERNMENT

The following is a summary of the County's deposit and investment balances at December 31, 2016:

	Government-wide Statement Of Net Position	Fiduciary Funds Statement of Assets and Liabilities	Total
Cash	$ 5,684,187.	$ 238,415.	$ 5,922,602.
Total	$ 5,684,187.	$ 238,415.	$ 5,922,602.

The cash and investment balances consist entirely of cash on hand, demand deposits, and money market accounts. At December 31, 2016, the carrying amount of the County's cash balances was $5,922,602 and the bank balance was $ 7,966,065. Of the bank balance, $ 1,404,559 was covered by federal depository insurance and $ 6,561,506 was covered by collateral held by the pledging bank's agent in the County's name.

Randolph County did not maintain any investments during the year ended December 31, 2015. When applicable, investing is performed in accordance with investment policies complying with State Statutes. According to State Statutes, funds may be invested in (1) obligations of this state or of other states, (2) obligations issued by the United States Government, (3) obligations fully insured or guaranteed by the United States Government or by a government agency of the United States, (4) obligations of any corporation of the United States government, (5) prime bankers acceptances, (6) the Local Government Investment Pool established by the Georgia Code, (7) repurchase agreements, and (8) obligations of other political subdivisions of this State.

It is the policy of Randolph County to deposit any available excess funds into interest-bearing money market accounts or certificates of deposit.

COMPONENT UNIT

At June 30, 2016 (the fiscal year end of the component unit), the carrying amount of the Randolph County Health Department's deposits was $84,860 and the bank balances were $91,221. All of the bank deposits were covered by federal depository insurance.

NOTE 3 - CAPITAL ASSETS

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

	Balance 01/01/16	Additions	Deletions	Balance 12/31/16
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	$ 130,585.	$ -	$ -	$ 130,585.
Construction in Progress	1,884,230.	125,155.	1,931,478.	77,907.
Total Capital Assets Not Being Depreciated	2,014,815.	125,155.	1,931,478.	208,492.
Capital Assets Being Depreciated:				
Infrastructure	1,383,723.	-	-	1,383,723.
Building and Improvements	12,030,850.	1,931,478.	-	13,962,328.
Equipment, Furniture and Vehicles	5,370,772.	220,699.	170,826.	5,420,645.
Total Capital Assets Being Depreciated	18,785,345.	2,152,177.	170,826.	20,766,696.
Less Accumulated Depreciation For*:*				
Infrastructure	164,205.	59,187.	-	223,392.
Building and Improvements	2,194,733.	387,809.	-	2,582,542.
Equipment, Furniture and Vehicles	4,140,344.	366,718.	159,590.	4,347,472.
Total Accumulated Depreciation	6,499,282.	813,714.	159,590.	7,153,406.
Governmental Activity Assets, Net	$ 14,300,878.	$ 1,463,618.	$1,942,714.	$ 13,821,782.

NOTE 3 - CAPITAL ASSETS, continued

	Balance 01/01/16	Additions	Deletions	Balance 12/31/16
Business-type Activities:				
Capital Assets Not Being Depreciated:				
Land	$ -	$ -	$ -	$ -
Total Capital Assets Not Being Depreciated	-	-	-	-
Capital Assets Being Depreciated:				
Infrastructure	181,050.	-	-	181,050.
Building and Improvements	-	-	-	-
Equipment, Furniture and Vehicles	-	-	-	-
Total Capital Assets Being Depreciated	181,050.	-	-	181,050.
Less Accumulated Depreciation For*:*				
Infrastructure	94,536.	7,737.	-	102,273.
Building and Improvements	-	-	-	-
Equipment, Furniture and Vehicles	-	-	-	-
Total Accumulated Depreciation	94,536.	7,737.	-	102,273.
Business-type Activity Assets, Net	86,514.	(7,737.)	-	78,777.
Total Governmental and Business-Type, Net	$ 14,387,392.	$ 1,455,881.	$ 1,942,714.	$ 13,900,559.

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General Government	$ 161,560.
Public Safety	290,157.
Roads and Bridges	183,965.
Health and Welfare	178,032.
Total Governmental Activities Depreciation	$ 813,714.
Business-Type Activities:	
Water and Sewer System	7,737.
Total Business-Type Activities Depreciation	$ 7,737.

NOTE 3 - CAPITAL ASSETS, continued

COMPONENT UNIT

Capital asset activity for the year ended June 30, 2016 was as follows:

	Balance 07/01/15	Additions	Deletions	Balance 06/30/16
Governmental Activities:				
Capital Assets Being Depreciated:				
Building and Improvements	$ -	$ -	$ -	$ -
Equipment, Furniture and Vehicles	-	-	-	-
Total Capital Assets Being Depreciated	-	-	-	-
Less Accumulated Depreciation For*:*				
Building and Improvements	-	-	-	-
Equipment, Furniture and Vehicles	-	-	-	-
Total Accumulated Depreciation	-	-	-	-
Component Unit Assets, Net	$ -	$ -	$ -	$ -

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Randolph County, Georgia did not have any interfund receivables and payables as of December 31, 2016.

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS, continued

A reconciliation of transfers is as follows:

	Transfer From	Transfer To
General Fund:		
E-911 Special Revenue Fund	$ -	$ 45,327.
Total General Fund	-	45,327.
Pataula Circuit Drug Court Special Revenue Fund:		
Drug Surcharge Special Revenue Fund	15,000.	-
Total Pataula Drug Court Special Revenue Fund	15,000.	-
E-911 Special Revenue Fund:		
General Fund	45,327.	-
Total E-911 Special Revenue Fund	45,327.	-
Drug Surcharge Special Revenue Fund:		
Pataula circuit Drug Court Special Revenue Fund	-	15,000.
Total Drug Surcharge Special Revenue Fund	-	15,000.
Totals	$ 60,327.	$ 60,327.

Transfers to and from other funds were for operating expenditures.

NOTE 5 - SHORT-TERM DEBT

Randolph County, Georgia did not have short-term debt for Randolph County, Georgia for the fiscal year ended December 31, 2016.

NOTE 6 - LONG-TERM OBLIGATIONS

PRIMARY GOVERNMENT

Governmental Activities:

The following is a summary of the notes payable, general obligation bonds, and liabilities for landfill postclosure costs for Randolph County, Georgia for the fiscal year ended December 31, 2016:

Notes Payable:	Payable at January 1, 2016	Additions	Deletions	Payable at December 31, 2016	Portion Due Within One Year
(1) BB & T Governmental Finance for backhoe loaders, Due in monthly installments of $ 1,375. each through November, 2019 and 1 balloon payment of $ 82,932. in November 2019 at 1.88% interest, (Original Amount $ 154,280.)	$ 138,010.	$ -	$ 14,021.	$ 123,989.	$ 14,287.
(2) Regions Equipment Finance Corporation for 5 sheriff vehicles, Due in monthly installments of $ 3,083. each through October, 2018at 1.74% interest, (Original Amount $ 177,046.)	102,212.	-	35,501.	66,711.	36,124.
(3) Caterpillar Financial Services Corporation for Cat 924K Wheel Loader, Due in monthly installments of $ 506. each through October, 2019 and 1 balloon payment of $ 77,900. in October, 2019 at 2.20% interest, (Original Amount $ 98,500.)	93,226.	-	4,058.	89,168.	4,148.
(4) BB & T Governmental Finance for Mobile Camera System, Due in monthly installments of $ 560. each through June, 2018 at 1.60% interest, (Original Amount $ 19,658.)	$ 16,447.	$ -	$ 6,500.	$ 9,947.	$ 6,605.

NOTE 6 - LONG-TERM OBLIGATIONS, continued

PRIMARY GOVERNMENT, continued

	Payable at January 1, 2016	Additions	Deletions	Payable at December 31, 2016	Portion Due Within One Year
Notes Payable:					
(5) BB & T Governmental Finance for (2) Trucks, Due in monthly installments of $ 1,416. each through June, 2018 at 1.41% interest, (Original Amount $ 49,867.)	$ 41,702.	$ -	$ 16,505.	$ 25,197.	$ 16,739.
(6) BB & T Governmental Finance for (2) Motorgraders, Due in monthly installments of $ 7,207. each through December, 2020 at 1.63% interest, (Original Amount $ 408,000.)	381,687.	-	74,075.	307,612.	82,080.
(7) BB & T Governmental Finance for Welcome Center Construction, Due in monthly installments of $ 9,745. each through December, 2020 at 1.41% interest, (Original Amount $ 565,000.)	467,345.	-	99,536.	367,809.	110,664.
Total Notes Payable	1,240,629.	-	250,196.	990,433.	270,647.
General Obligation Bonds:					
(1) Series 2012 A Bonds, for jail construction, 4.5% to 5.0% maturing April, 2030 (Original Amount $ 6,595,000)	6,340,000.	-	90,000.	6,250,000.	90,000.
(2) Series 2012 B Bonds, for operating purposes, 4.5% maturing April, 2021 (Original Amount $ 2,200,000)	1,450,000.	-	215,000.	1,235,000.	225,000.
Subtotal	7,790,000.	-	305,000.	7,485,000.	315,000.
Series 2012 A Bond Premiums Amortized	196,412.	-	13,545.	182,867.	13,545.
Series 2012 B Bonds Discounts Amortized	(73,946.)	-	(13,444.)	(60,502.)	(13,444.)
Total General Obligation Bonds	7,912,466.	-	305,101.	7,607,365.	315,101.
Landfill Postclosure Costs	562,575.	-	57,700.	504,875.	57,700.
Totals	$ 9,715,670.	$ -	$ 612,997.	$ 9,102,673.	$ 643,448.

NOTE 6 - LONG-TERM OBLIGATIONS, continued

PRIMARY GOVERNMENT, continued

Governmental Activities, continued:

The annual requirements to amortize the note payable and landfill postclosure obligations as of December 31, 2016 is as follows:

	Landfill Postclosure Care	Notes Payable Principal	Notes Payable Interest	Totals
12/31/2017	$ 57,700.	$ 270,647.	$ 16,045.	$ 344,392.
12/31/2018	57,700.	257,489.	11,186.	326,375.
12/31/2019	57,700.	375,853.	6,200.	439,753.
12/31/2020	57,700.	86,444.	447.	144,591.
12/31/2021	57,700.	-	-	57,700.
12/31/2022 to 12/31/2025	216,375.	-	-	216,375.
Totals	$ 504,875.	$ 990,433.	$ 33,878.	$ 1,529,186.

The annual requirements to amortize the general obligation bond obligations as of December 31, 2016 is as follows:

	General Obligation Bonds Principal	General Obligation Bonds Interest	Totals
12/31/2017	$ 315,000.	$ 358,800.	$ 673,800.
12/31/2018	385,000.	342,675.	727,675.
12/31/2019	620,000.	318,975.	938,975.
12/31/2020	655,000.	288,700.	943,700.
12/31/2021	685,000.	256,750.	941,750.
12/31/2022 to 12/31/2026	2,420,000.	880,875.	3,300,875.
12/31/2027 to 12/31/2030	2,405,000.	234,688.	2,639,688.
Totals	$ 7,485,000.	$ 2,681,463.	$ 10,166,463.
Unamortized Premiums	182,867.		
Unamortized Discounts	(60,502.)		
	$ 7,607,365.		

NOTE 6 - LONG-TERM OBLIGATIONS, continued

PRIMARY GOVERNMENT, continued

Business - Type Activities:

The following is a summary of the notes payable for the Proprietary Fund of Randolph County, Georgia for the nine months ended December 31, 2016:

Notes Payable:	Payable at January 1, 2016	Additions	Deletions	Payable at December 31, 2015	Portion Due Within One Year
(1) Berkadia for water line construction, Due in annual installments ranging from $ 5,900 to $ 7,150 through December, 2022 at 5.00% interest, (Original Amount $ 104,000.)	34,950.	-	10,000.	24,950.	5,000.
Total Notes Payable	$ 34,950.	$ -	$ 10,000.	$ 24,950.	$ 5,000.

The annual requirements to amortize the note payable obligations as of December 31, 2016 is as follows:

	Notes Payable		
	Principal	Interest	Totals
12/31/2016	$ 5,000.	$ 1,247.	$ 6,247.
12/31/2017	5,000.	998.	5,998.
12/31/2018	6,000.	748.	6,748.
12/31/2019	6,000.	448.	6,448.
12/31/2021	2,950.	147.	3,097.
Totals	$ 24,950.	$ 3,588.	$ 28,538.

COMPONENT UNIT

The following is a summary of the liabilities for compensated absences of the Randolph County Board of Health for the year ended December 31, 2016:

	Payable at July 1, 2015	Additions	Deletions	Payable at June 30, 2016
Notes Payable	$ -	$ -	$ -	$ -
Compensated Absences	15,649.	-	2,616.	13,033.
Totals	$ 15,649.	$ -	$ 2,616.	$ 13,033.

The annual requirements to amortize the compensated absences as of June 30, 2016 is as follows:

	Compensated Absences	Notes Payable		
		Principal	Interest	Totals
6/30/2017	$ 13,033.	$ -	$ -	$ 13,033.
Thereafter	-	-	-	-
Totals	$ 13,033.	$ -	$ -	$ 13,033.

NOTE 7 - CONTRIBUTIONS TO PENSION PLAN

PRIMARY GOVERNMENT

A. DEFINED CONTRIBUTION PLAN

By authority of a resolution passed by the Board of Commissioners and state statute, the County has elected to participate in a retirement plan administered by the Association County Commissioners of Georgia. The plan is a defined contribution plan in which contributions made by an individual participant are credited to that individual participant's account.

Under the plan, the County allows employees the option of contributing up to 25% of their earnings to the plan. In addition to the employees contribution, the County contributes one half of what the employee contributes (up to 3% of annual salary and subject to annual review during budgetary planning).

Benefits depend upon the sum of the employee's contributions to the plan with investment earnings and the County financed contribution to the plan with investment earnings. Upon retirement or employment termination, employees are entitled to either a lump sum distribution of the employee and employer contributions with investments earnings or the option of receiving monthly, semi-annual or annual payments based on an amount equal to the amount of the employee contributions with investment earnings. Employees are vested immediately in the County financed contributions to the plan.

The County's total payroll was $ 2,126,874. and the County's contributions were based on a payroll of $ 2,056,454. for the fiscal year ending December 31, 2015. Employee contributions to the plan amounted to $ 51,875., or 2.52% of the total covered payroll. Employer contributions to the plan amounted to $ 15,971. to the plan, or 0.78% of the total covered payroll. A total of 45 employees participated in the plan for the fiscal year ended December 31, 2015. The County made its required contributions to the plan amounting to $ 15,971. to the plan for the fiscal year ending December 31, 2015. There were no related party transactions.

NOTE 7 - CONTRIBUTIONS TO PENSION PLAN, continued

PRIMARY GOVERNMENT, continued

B. COST SHARING, MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS

Public safety personnel and certain elected county officials participate in various cost sharing, multiple employer defined benefit pension plans as defined in Governmental Accounting Standards Board (GASB) Statements No. 67 and 68. These plans include the Peace Officers' Annuity and Benefit Fund, Sheriff's Retirement Fund, Superior Court Clerks' Retirement Fund, Judges of the Probate Courts Retirement Fund, and the Magistrate Judges Retirement Fund. The county has omitted all disclosures and pension expense amounts for these plans as they are immaterial to the government's financial statements.

COMPONENT UNIT

A - Randolph County Board of Health

Plan Description

The Employees' Retirement System (ERS) was established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. It is a cost-sharing, multiple-employer defined benefit pension plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans.* ERS is directed by the Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature.

Benefits Provided

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

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

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

NOTE 7 - CONTRIBUTIONS TO PENSION PLAN, continued

COMPONENT UNIT, continued

A - Randolph County Board of Health, continued

Contributions

Member contributions under the old plan are 4% of annual compensation, up to $ 4,200, plus 6% of annual compensation in excess of $ 4,200. Under the old plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Health Department's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2016 was 24.28% of annual covered payroll for old and new plan members.

The employees of the Randolph County Health Department are covered by the Employees' Retirement System of the State of Georgia. Total retirement contributions for the year ended June 30, 2016 were $ 33,409 based on qualifying salaries of $ 137,597.

GASB 68 Implementation

Effective July 1, 2014, Randolph County Health Department implemented the provisions of GASB 68, as required by the Governmental Accounting Standards Board. In conjunction with the implementation of Governmental Accounting Standards Board (GASB) No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27, as well as Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date- an amendment of GASB No. 68,* the health department is required to change its accounting treatment of pensions. The new standard established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures.

The following schedules reflect the implementation of GASB Statement No. 68 and information concerning this implementation**:**

Contributions made during the measurement period (fiscal Year ended June 30, 2015):	$ 28,772

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

Employer's proportionate share of net pension liability	232,145
Employer's proportion of net pension liability	0.005730%
Increase/(decrease) from proportion measured as June 30, 2013	0.000664%
Employer's recognized pension expense	42,059

NOTE 7 - CONTRIBUTIONS TO PENSION PLAN, continued

COMPONENT UNIT, continued

A - Randolph County Board of Health, continued

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual Experience	0	1,855
Changes of assumptions	0	0
Net difference between projected and actual earnings ib pension plan investments	0	16,750
Changes in proportion and differences between employer contributions and proportionate share of contributions	29,093	0
Employer contributions subsequent to the measurement date	33,409	0
Total	62,502	18,605

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2017	$ 14,195
2018	(1,888)
2019	(7,466)
2020	5,647
2021	0
Thereafter	0

Actuarial Assumptions

The collective total pension liability was determined by an actuarial valuation as of June 30, 2015, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	3.25% - 7.00%, including inflation
Investment Rate of Return	7.50%, net of pension plan investment expenses, including inflation

Mortality rates were based on the RP-2000 Combined Mortality Table for the period after service retirement, for dependent beneficiaries, and for deaths in active service, and the RP-2000 Disabled Mortality Table set back eleven years for males for the period after disability retirement.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2004 - June 30, 2009.

NOTE 7 - CONTRIBUTIONS TO PENSION PLAN, continued

COMPONENT UNIT, continued

A - Randolph County Board of Health, continued

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

Discount Rate

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

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate:

	1% Decrease (6.5%)	Current discount rate (7.5%)	1% Increase (8.5%)
Employer's proportionate share Of the net pension liability	$ 329,074	$ 232,145	$ 149,509

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement Systems of Georgia Financial Report which is publically available at www.ersga.com.

NOTE 8 - CHANGES IN RESTRICTIONS OF FUND BALANCE

The nature, purpose, and changes in amounts reported as restricted fund balances are as follows:

PRIMARY GOVERNMENT

Fund	Purpose	Balance 01/01/16	Increase (Decrease)	Balance 12/31/16
Special Revenue Funds:				
Pataula Circuit Drug Court	Restricted for Drug Court Purposes	$ 143,006.	$ (26,851.)	$ 116,155.
Hotel/Motel Tax	Restricted for Hotel/Motel Tax Purposes	17,601.	4,866.	22,467.
E-911 Fund	Restricted for E-911 Purposes	10,963.	13,151.	24,114.
Jail Fund	Restricted for Jail Fund Purposes	64,649.	(50,758.)	13,891.
TSPLOST Fund	Restricted for TSPLOST Purposes	752,658.	116,892.	869,550.
Drug Surcharge Fund	Restricted for Drug Surcharge Purposes	25,137.	(7,151.)	17,986.
Other Special Projects	Restricted for Other Special Projects	45,084.	294.	45,378.
Federal Grants	Restricted for Federal Grant Purposes	-	-	-
Capital Projects Fund:				
Special Purpose Sales Tax	Restricted for Special Purpose Sales Tax Projects	1,306,315.	4,674.	1,310,989.
Totals		$ 2,365,413.	$ 55,117.	$ 2,420,530.

COMPONENT UNIT

Fund	Purpose	Balance 07/01/15	Increase (Decrease)	Balance 06/30/16
Ranolph County Board of Health	Restricted for Health Department Purposes	$ 33,357.	$ 8,633.	$ 41,990.
Totals		$ 33,357.	$ 8,633.	$ 41,990.

Note 9 - BUDGETARY DATA AND BUDGETARY CONTROL

1. Prior to the start of the new fiscal year, the Chairman submits to the Commission a proposed operating budget. The operating budget includes proposed expenditures and the means of financing them.
2. The Commission holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Randolph County.
3. The budget is then revised and adopted or amended by the Commission.
4. The budget so adopted may be revised during the year only by formal action of the Commission in a regular meeting and no increase shall be made therein without provision also being made for financing same.
5. Formal budgetary integration has not been employed. The budget for the General Fund and Special Revenue Funds is adopted on a basis consistent with generally accepted accounting principles (GAAP).
6. Budgeted amounts are as originally adopted, or as amended by the Commission. Individual amendments were not material in relation to the original appropriations which were amended.

Each fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by sources. Expenditures are budgeted by department and class as follows: personal services, other services and charges, supplies, capital outlay, transfers, and debt service. The legal level of control is by department. Expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the County Commission. Within these control levels, management may transfer appropriations without commission approval.

NOTE 10 - ENCUMBRANCES

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is not utilized by the County. Encumbrance accounting is normally an extension of formal budgetary integration. The County has not reserved any fund balances for encumbrances of financial resources.

NOTE 11 - CAPITALIZED INTEREST

The county has not incurred any interest costs during construction of fixed assets. Therefore interest costs have not been capitalized.

NOTE 12 - HOTEL/MOTEL TAX

Randolph County, Georgia levies and collects a hotel/motel tax in accordance with the provisions of OCGA 48-13-51. The proceeds from this tax are to be expended for the purpose of promoting tourism, conventions, and trade shows. A schedule pertaining to the expenditure of this tax is as follows:

Balance Held January 1, 2016	$ 17,601.
Hotel/Motel Tax Collected FYE 12/31/16	11,266.
Amount of Tax Expended in Accordance with the Provisions of OCGA 48-13-51	(6,400.)
Balance Held December 31, 2016	$ 22,467.

NOTE 13 - MATERIAL VIOLATIONS OF LEGAL AND CONTRACTUAL PROVISIONS

The county is in compliance with all finance related legal and contractual provisions.

NOTE 14 - DEFICIT FUND BALANCES

None of the funds operated by Randolph County, Georgia had deficit fund balances.

NOTE 15 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

None of the funds operated by Randolph County, Georgia had an excess of expenditures over appropriations.

NOTE 16 - GRANTS RECEIVABLE

At December 31, 2016, Randolph County, Georgia did not have any grants receivable.

NOTE 17 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

Randolph County, Georgia has closed its landfill and placed a final cover on the landfill in accordance with state and federal laws and regulations. In addition, state and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the site for thirty years after closure. These maintenance and monitoring functions are estimated to cost $ 57,700. per year.

Although the postclosure costs will be paid when the services are performed, the County reports a total liability of $ 504,875. as landfill postclosure care liability at December 31, 2016. This amount represents the cumulative amount of landfill postclosure costs based on the 100 percent of the capacity of the landfill. The County has no assets restricted for payment of postclosure care costs. Actual costs may change due to inflation, changes in technology, or changes in regulations.

NOTE 18 - LITIGATION

In the opinion of the Commissioners and legal counsel, there are no legal actions pending which would have a material effect on the County's financial position.

NOTE 19 - CONTINGENCIES

The county did not receive any grants from the Federal Government for the year ended December 31, 2016. Therefore the county is not required to comply with the provisions of the Single Audit Act Amendments of 1996.

NOTE 20 - 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; injuries to employees; and natural disasters. The County maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Pursuant to provisions of the Official Code of Georgia Annotated, Randolph County, Georgia became a member of the ACCG-GSIWCF (a Workers' Compensation Self Insurance Fund). The liability of the fund to the employees of any employer (Randolph County, Georgia) is specifically limited to such obligations as are imposed by the applicable state laws against the employer for workers' compensation and/or employers' liability.

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

NOTE 20 - RISK MANAGEMENT, continued

The fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the preview of the Workers' Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding of compensation therefor, although such suits, other proceedings, allegations or demands be wholly groundless, false, or fraudulent. The fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgement, and all expenses incurred for investigation, negotiation, or defense.

Settled claims in the past three years have not exceeded the coverage.

NOTE 21 - SUBSEQUENT EVENTS

There are no other subsequent events which would materially affect the financial statements and require disclosure.

REQUIRED SUPPLEMENTARY INFORMATION - PENSION PLAN

RANDOLPH COUNTY, GEORGIA
DEFINED BENEFIT PENSION TRUSTS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
RANDOLPH COUNTY BOARD OF HEALTH - COMPONENT UNIT
DECEMBER 31, 2016

	2016	2015
Employer's proportion of the net pension liability	.005730	.005066
Employer's proportionate share of the net pension liability	$ 232,145	$ 190,006
Employer's covered-employee payroll during the measurement period	$ 137,597	$ 140,267
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	168.71%	135.46%
Plan fiduciary net position as a percentage of the total pension liability	76.20%	77.99%

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

RANDOLPH COUNTY, GEORGIA
DEFINED BENEFIT PENSION TRUSTS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS FOR LAST 10 FISCAL YEARS
RANDOLPH COUNTY BOARD OF HEALTH - COMPONENT UNIT
DECEMBER 31, 2016

	Fiscal Year End									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Actuarially determined contributions	$33,409	$29,536	*	*	*	*	*	*	*	*
Contributions in relation to the actuarially determined contribution	33,409	29,536	*	*	*	*	*	*	*	*
Contribution deficiency (excess)	0	0	*	*	*	*	*	*	*	*
Covered-employee payroll	137,597	140,267	*	*	*	*	*	*	*	*
Contributions as a percentage of covered-employee payroll	24.28%	21.06%	*	*	*	*	*	*	*	*

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

RANDOLPH COUNTY, GEORGIA
DEFINED BENEFIT PENSION TRUSTS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
RANDOLPH COUNTY BOARD OF HEALTH - COMPONENT UNIT
DECEMBER 31, 2016

Notes to Schedule of Contributions

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

Valuation Date	June 30, 2015,

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method:	Entry age
Amortization Method	Level dollar, closed
Remaining Amortization Period	19.4 years
Asset Valuation Method	Five year smoothed market
Actuarial Assumptions:	
Net Investment Rate of Return	7.50%, net of pension plan investment expense, including inflation
Projected Salary Increases	3.25% - 7.00%
Investment Rate of Return	7.50%, net of pension plan investment expense, including inflation

Changes of assumptions:

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

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NONMAJOR GOVERNMENTAL FUNDS

RANDOLPH COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	Special		
	Pataula Circuit Drug Court	Hotel/Motel Tax	E-911 Fund
ASSETS			
Cash	$ 116,155.	$ 20,181.	$ 11,192.
Hotel/Motel Tax Receivable	-	2,286.	-
TSPLOST Receivable	-	-	-
Accounts Receivable	-	-	12,922.
Due from Federal Government	-	-	-
Due from State Government	-	-	-
Total Assets	116,155.	22,467.	24,114.
LIABILITIES AND FUND BALANCES			
Due to General Fund	-	-	-
Accounts Payable	-	-	-
Total Liabilities	-	-	-
Fund Balance:			
Restricted for Drug Court Purposes	116,155.	-	-
Restricted for Hotel/Motel Tax Purposes	-	22,467.	-
Restricted for E-911 Projects	-	-	24,114.
Restricted for Jail Fund Purposes	-	-	-
Restricted for TSPLOST Purposes	-	-	-
Restricted for Drug Surcharge Purposes	-	-	-
Restricted for Special Projects	-	-	-
Restricted for CDBG Purposes	-	-	-
Total Fund Balance	116,155.	22,467.	24,114.
Total Liabilities and Fund Balance	$ 116,155.	$ 22,467.	$ 24,114.

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

RANDOLPH COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016

Revenue Funds				Total
Jail Fund	Drug Surcharge Fund	Other Special Projects	Federal Grants	Nonmajor Governmental Funds
$ 13,891.	$ 17,986.	$ 45,378.	$ -	$ 224,783.
-	-	-	-	2,286.
-	-	-	-	-
-	-	-	-	12,922.
-	-	-	-	-
-	-	-	-	-
13,891.	17,986.	45,378.	-	239,991.
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	116,155.
-	-	-	-	22,467.
-	-	-	-	24,114.
13,891.	-	-	-	13,891.
-	-	-	-	-
-	17,986.	-	-	17,986.
-	-	45,378.	-	45,378.
-	-	-	-	-
13,891.	17,986.	45,378.	-	239,991.
$ 13,891.	$ 17,986.	$ 45,378.	$ -	$ 239,991.

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

RANDOLPH COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	Special		
	Pataula Circuit Drug Court	Hotel/Motel Tax	E-911 Fund
REVENUES			
Taxes	$ -	$ 11,266.	$ -
Fines and Forfeitures	4,101.	-	-
Charges for Services	-	-	112,550.
Federal Government	-	-	-
State Government	146,969.	-	-
Miscellaneous	793.	-	-
Total Revenues	151,863.	11,266.	112,550.
EXPENDITURES			
General Government	-	6,400.	-
Public Safety	-	-	-
Court System	-	-	-
Roads and Bridges	-	-	-
Health and Welfare	193,714.	-	144,726.
Debt Service	-	-	-
Total Expenditures	193,714.	6,400.	144,726.
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(41,851.)	4,866.	(32,176.)
OTHER FINANCING SOURCES (USES)			
Transfer In from General Fund	-	-	45,327.
Transfer In from Drug Surcharge Special Revenue Fund	15,000.	-	-
Transfer Out to Pataula Drug Court Special Revenue Fund	-	-	-
Net Other Financing Sources (Uses)	15,000.	-	45,327.
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(26,851.)	4,866.	13,151.
FUND BALANCE - BEGINNING	143,006.	17,601.	10,963.
FUND BALANCE - ENDING	$ 116,155.	$ 22,467.	$ 24,114.

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

RANDOLPH COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

Revenue Funds				Total
Jail Fund	Drug Surcharge Fund	Other Special Projects	Federal Grants	Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ 11,266.
13,585.	7,849.	-	-	25,535.
-	-	-	-	112,550.
-	-	-	-	-
-	-	-	-	146,969.
-	-	294.	-	1,087.
13,585.	7,849.	294.	-	297,407.
-	-	-	-	6,400.
14,343.	-	-	-	14,343.
-	-	-	-	-
-	-	-	-	-
-	-	-	-	338,440.
50,000.	-	-	-	50,000.
64,343.	-	-	-	409,183.
(50,758.)	7,849.	294.	-	(111,776.)
-	-	-	-	45,327.
-	-	-	-	15,000.
-	(15,000.)	-	-	(15,000.)
-	(15,000.)	-	-	45,327.
(50,758.)	(7,151.)	294.	-	(66,449.)
64,649.	25,137.	45,084.	-	306,440.
$ 13,891.	$ 17,986.	$ 45,378.	$ -	$ 239,991.

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

GENERAL FUND

This fund is used to account for governmental operations except for resources requiring separate accountability by law or provisions of grants.

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 2016

	2016
ASSETS	
Cash	$ 3,371,334.
Taxes Receivable:	
Uncollected Property Tax	780,468.
Local Option Sales Tax	18,182.
Beer Tax	1,523.
Total Taxes Receivable	800,173.
Due from Other Agencies and Individuals	817.
Total Due from Other Agencies and Individuals	-
Total Assets	4,172,324.
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	
LIABILITIES	
Accounts Payable	123,198.
Total Liabilities	123,198.
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Uncollected	667,893.
Total Deferred Inflows of Resources	667,893.
FUND EQUITY	
Unassigned Fund Balance	3,381,233.
Total Fund Equity	3,381,233.
Total Liabilities, Deferred Inflows of Resources and Fund Equity	$ 4,172,324.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes	$ 4,673,189.	$ 4,291,304.	$ (381,885.)
Licenses and Permits	14,200.	15,476.	1,276.
Fines and Forfeitures	165,850.	135,578.	(30,272.)
Charges for Services	917,650.	986,169.	68,519.
State Government	318,931.	477,589.	158,658.
Federal Government	-	-	-
Miscellaneous	241,000.	159,135.	(81,865.)
Total Revenues	6,330,820.	6,065,251.	(265,569.)
EXPENDITURES			
General Government	1,909,630.	1,883,560.	26,070.
Public Safety	1,844,830.	1,843,612.	1,218.
Court System	496,045.	496,023.	22.
Roads and Bridges	927,005.	927,002.	3.
Health and Welfare	752,875.	752,824.	51.
Recreation	14,135.	14,134.	1.
Debt Service	377,650.	377,646.	4.
Total Expenditures	6,322,170.	6,294,801.	27,369.
Excess (Deficiency) of Revenues Over Expenditures	8,650.	(229,550.)	(238,200.)
OTHER FINANCING SOURCES (USES)			
Sales of Capital Assets	5,000.	74,600.	69,600.
Long-Term Debt Issued	-	-	-
Transfers Out to E-911 Special Revenue Fund	(13,650.)	(45,327.)	(31,677.)
Net Other Financing Sources (Uses)	(8,650.)	29,273.	37,923.
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	(200,277.)	(200,277.)
FUND BALANCE - BEGINNING	3,581,510.	3,581,510.	-
FUND BALANCE - ENDING	$ 3,581,510.	$ 3,381,233.	$ (200,277.)

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
TAXES			
Ad Valorem Taxes and Commissions	$3,929,789.	$3,570,244.	$ (359,545.)
TAVT Tax	180,000.	164,663.	(15,337.)
1% Local Option Sales Tax	265,000.	197,593.	(67,407.)
Insurance Premium Tax	135,000.	154,316.	19,316.
Financial Institution Tax	9,100.	9,805.	705.
Beer Tax	21,000.	21,675.	675.
Cable Franchise	2,300.	2,786.	486.
Railroad Equipment Tax	24,000.	25,540.	1,540.
Intangible Recording Tax	14,000.	14,975.	975.
Excise Tax	80,000.	123,820.	43,820.
Real Estate Transfer Tax	13,000.	5,887.	(7,113.)
Total Taxes	4,673,189.	4,291,304.	(381,885.)
LICENSES AND PERMITS			
Beer Licenses	1,200.	700.	(500.)
Building Permits	12,200.	14,501.	2,301.
Business Licenses	800.	275.	(525.)
Total Licenses and Permits	14,200.	15,476.	1,276.
FINES AND FORFEITURES			
Superior Court Fines	45,000.	42,175.	(2,825.)
Juvenile Fines	850.	746.	(104.)
Probate Court Fines	120,000.	92,657.	(27,343.)
Total Fines and Forfeitures	165,850.	135,578.	(30,272.)
CHARGES FOR SERVICES			
Probate Fees	2,000.	7,529.	5,529.
Clerk of Superior Court Fees	4,500.	29,850.	25,350.
Magistrate Court Fees	31,000.	22,528.	(8,472.)
Emergency Service Fees	100,000.	61,918.	(38,082.)
Map Sales	1,000.	1,631.	631.
Sheriff Fees & Services	13,100.	11,869.	(1,231.)
Inmate Housing	225,000.	298,120.	73,120.
Police Contract-City of Shellman	145,050.	145,080.	30.
Driveway Pipe	20,000.	24,295.	4,295.
Dirt & Gravel	1,000.	-	(1,000.)
Solid Waste Fees	375,000.	383,349.	8,349.
Total Charges for Services	$ 917,650.	$ 986,169.	$ 68,519.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
STATE GOVERNMENT			
Department of Transportation - Road Contracts	$ -	$ 170,355.	$ 170,355.
Department of Transportation - Local Maintenance and Improvement	300,000.	295,719.	(4,281.)
EMA Refund	7,431.	-	(7,431.)
GACDS Grant	11,500.	11,515.	15.
Total State Government	318,931.	477,589.	158,658.
MISCELLANEOUS			
Interest Income	8,500.	13,619.	5,119.
Office Rent	35,400.	35,050.	(350.)
Salary Reimbursement	25,000.	30,559.	5,559.
Qualifying Fees	5,000.	9,576.	4,576.
Insurance Proceeds	-	5,275.	5,275.
Donation	-	17,139.	17,139.
Other	167,100.	47,917.	(119,183.)
Total Miscellaneous	241,000.	159,135.	(81,865.)
Grand Total Revenues	$ 6,330,820.	$6,065,251.	$ (265,569.)

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL GOVERNMENT			
Board of Registrars and Elections:			
Salaries	$ 30,250.	$ 29,122.	$ 1,128.
Payroll Taxes and Insurance	2,350.	2,237.	113.
Other Operating	58,250.	76,934.	(18,684.)
Capital Outlay	17,445.	-	17,445.
Total Board of Registrars	108,295.	108,293.	2.
Commissioner's Office:			
Salaries	118,950.	102,312.	16,638.
Payroll Taxes and Insurance	60,950.	54,320.	6,630.
Retirement Contributions	25,000.	14,992.	10,008.
County Attorney	45,000.	48,154.	(3,154.)
Liability Insurance	90,000.	88,506.	1,494.
Workers Compensation Insurance	65,000.	70,129.	(5,129.)
Other Operating	114,420.	181,076.	(66,656.)
Capital Outlay	49,500.	-	49,500.
Total Commissioner's Office	568,820.	559,489.	9,331.
County Manager:			
Salaries	57,050.	73,186.	(16,136.)
Payroll Taxes and Insurance	24,700.	25,044.	(344.)
Other Operating	23,215.	6,732.	16,483.
Capital Outlay	*	-	*
Total Tax Commissioner	104,965.	104,962.	3.
Tax Commissioner:			
Salaries	104,150.	103,443.	707.
Payroll Taxes and Insurance	28,950.	26,015.	2,935.
Other Operating	29,150.	16,965.	12,185.
Total Tax Commissioner	162,250.	146,423.	15,827.
Tax Assessor:			
Salaries	90,300.	88,343.	1,957.
Payroll Taxes and Insurance	13,700.	22,412.	(8,712.)
Other Operating	108,625.	101,868.	6,757.
Total Tax Assessor	212,625.	212,623.	2.
Public Buildings:			
Salaries	58,500.	58,622.	(122.)
Payroll Taxes and Insurance	30,750.	20,530.	10,220.
Other Operating	470,025.	457,032.	12,993.
Capital Outlay:	-	*	(23,090.)
Welcome Center Construction	*	23,090.	*
Total Public Buildings	$ 559,275.	$ 559,274.	$ 1.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL GOVERNMENT, (continued)			
Code Enforcement:			
Salaries	$ 45,200.	$ 44,646.	$ 554.
Payroll Taxes and Insurance	31,700.	27,695.	4,005.
Other Operating	4,800.	8,552.	(3,752.)
Total Code Enforcement	81,700.	80,893.	807.
Board of Equalization:			
Other Operating	2,650.	2,625.	25.
Total Board of Equalization	2,650.	2,625.	25.
County Extension Service:			
Salaries	37,600.	36,671.	929.
Retirement and Payroll Taxes	8,700.	8,525.	175.
Other Operating	12,050.	13,114.	(1,064.)
Total County Extension Service	58,350.	58,310.	40.
Other:			
Chamber of Commerce	3,600.	3,600.	-
Library	28,500.	28,500.	-
Forestry Service	18,600.	18,568.	32.
Total Other	50,700.	50,668.	32.
Total General Government	$ 1,909,630.	$ 1,883,560.	$ 26,070.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
PUBLIC SAFETY			
Sheriff's Department:			
Salaries	$ 508,850.	$ 496,232.	$ 12,618.
Payroll Taxes and Insurance	113,800.	128,557.	(14,757.)
Other Operating	147,300.	193,061.	(45,761.)
Capital Outlay:	105,600.	*	47,900.
2016 Chev Tahoe	*	34,800.	*
2011 Chev Tahoe	*	22,900.	*
Total Sheriff	875,550.	875,550.	-
Jail:			
Salaries	470,150.	493,599.	(23,449.)
Payroll Taxes and Insurance	173,000.	125,766.	47,234.
Other Operating	301,280.	325,062.	(23,782.)
Total Jail	944,430.	944,427.	3.
Coroner:			
Salaries	2,200.	2,200.	-
Payroll Taxes and Insurance	200.	302.	(102.)
Other Operating	12,850.	11,533.	1,317.
Total Coroner	15,250.	14,035.	1,215.
DMV and Georgia State Patrol:			
DMV Rent	9,600.	9,600.	-
Capital Outlay	-	-	-
Total DMV and Georgia State Patrol	9,600.	9,600.	-
Total Public Safety	$1,844,830.	$ 1,843,612.	$ 1,218.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
COURT SYSTEM			
Clerk of Superior Court:			
Salaries	$ 93,750.	$ 92,785.	$ 965.
Payroll Taxes and Insurance	27,550.	26,811.	739.
Other Operating	26,150.	27,844.	(1,694.)
Total Clerk of Court	147,450.	147,440.	10.
Magistrate Court:			
Salaries	74,700.	74,612.	88.
Payroll Taxes and Insurance	12,500.	8,336.	4,164.
Other Operating	520.	4,771.	(4,251.)
Total Magistrate Court	87,720.	87,719.	1.
Probate Court:			
Salaries	58,650.	57,016.	1,634.
Payroll Taxes and Insurance	14,550.	11,583.	2,967.
Other Operating	8,515.	13,114.	(4,599.)
Total Probate Court	81,715.	81,713.	2.
Juvenile Court:			
Other Operating	7,800.	7,794.	6.
Total Juvenile Court	7,800.	7,794.	6.
Superior Court:			
Salaries	73,200.	62,412.	10,788.
Payroll Taxes and Insurance	12,150.	11,425.	725.
Other Operating	76,990.	88,501.	(11,511.)
Total Superior Court	162,340.	162,338.	2.
District Attorney:			
Professional Services	9,020.	9,019.	1.
Total District Attorney	9,020.	9,019.	1.
Total Court System	$ 496,045.	$ 496,023.	$ 22.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
ROADS AND BRIDGES			
Roads and Bridge Department:			
Salaries	$ 296,950.	$ 270,591.	$ 26,359.
Payroll Taxes and Insurance	75,000.	67,237.	7,763.
Road Resurfacing	300,000.	325,268.	(25,268.)
Other Operating	255,055.	263,906.	(8,851.)
Capital Outlay	*	-	*
Total Roads and Bridge Department	927,005.	927,002.	3.
HEALTH AND WELFARE			
Emergency Medical Service:			
Other Operating	100,000.	100,000.	-
Capital Outlay	-	-	-
Total Emergency Medical Service	100,000.	100,000.	-
EMA:			
Salaries	30,050.	36,139.	(6,089.)
Payroll Taxes and Insurance	16,800.	14,019.	2,781.
Other Operating	36,650.	25,088.	11,562.
Capital Outlay:	38,770.	*	(8,254.)
Radio Tower and Equipment	*	41,217.	*
Equipment	*	5,807.	*
Total EMA	122,270.	122,270.	-
Solid Waste and Refuse:			
Salaries	84,800.	85,676.	(876.)
Payroll Taxes and Insurance	20,000.	12,391.	7,609.
Other Operating	383,855.	390,584.	(6,729.)
Total Solid Waste and Refuse	488,655.	488,651.	4.
Other:			
DFCS	6,850.	7,803.	(953.)
Health Department	25,000.	24,000.	1,000.
Direct Services	10,100.	10,100.	-
Total Other	41,950.	41,903.	47.
Total Health and Welfare	$ 752,875.	$ 752,824.	$ 51.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
RECREATION			
Salaries	$ 13,635.	$ 13,052.	$ 583.
Payroll Taxes and Insurance	500.	998.	(498.)
Other Operating	-	84.	(84.)
Total Recreation	14,135.	14,134.	1.
DEBT SERVICE			
Principal Retirement	301,190.	301,188.	2.
Interest	76,460.	76,458.	2.
Total Debt Service	377,650.	377,646.	4.
Grand Total Expenditures	$ 6,322,170.	$6,294,801.	$ 27,369.

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

SPECIAL REVENUE FUNDS

These funds are used to report governmental operations where statutory, regulatory or grant requirement provisions require separate accountability.

RANDOLPH COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET - DECEMBER 31, 2016

	Pataula Circuit Drug Court	Hotel/Motel Tax	E-911 Fund
ASSETS			
Cash	$ 116,155.	$ 20,181.	$ 11,192.
Hotel/Motel Tax Receivable	-	2,286.	-
TSPLOST Receivable	-	-	-
Accounts Receivable	-	-	12,922.
Due from Federal Government	-	-	-
Due from State Government	-	-	-
Total Assets	116,155.	22,467.	24,114.
LIABILITIES AND FUND BALANCES			
Due to General Fund	-	-	-
Accounts Payable	-	-	-
Total Liabilities	-	-	-
Fund Balance:			
Restricted for Drug Court Purposes	116,155.	-	-
Restricted for Hotel/Motel Tax Purposes	-	22,467.	-
Restricted for E-911 Projects	-	-	24,114.
Restricted for Jail Fund Purposes	-	-	-
Restricted for TSPLOST Purposes	-	-	-
Restricted for Drug Surcharge Purposes	-	-	-
Restricted for Special Projects	-	-	-
Restricted for CDBG Purposes	-	-	-
Total Fund Balance	116,155.	22,467.	24,114.
Total Liabilities and Fund Balance	$ 116,155.	$ 22,467.	$ 24,114.

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

RANDOLPH COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET - DECEMBER 31, 2016

Jail Fund	TSPLOST Fund	Drug Surcharge Fund	Other Special Projects	Federal Grants	Totals 2016
$ 13,891.	$ 818,479.	$ 17,986.	$ 45,378.	$ -	$1,043,262.
-	-	-	-	-	2,286.
-	51,071.	-	-	-	51,071.
-	-	-	-	-	12,922.
-	-	-	-	-	-
-	-	-	-	-	-
13,891.	869,550.	17,986.	45,378.	-	1,109,541.
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	116,155.
-	-	-	-	-	22,467.
-	-	-	-	-	24,114.
13,891.	-	-	-	-	13,891.
-	869,550.	-	-	-	869,550.
-	-	17,986.	-	-	17,986.
-	-	-	45,378.	-	45,378.
-	-	-	-	-	-
13,891.	869,550.	17,986.	45,378.	-	1,109,541.
$ 13,891.	$ 869,550.	$ 17,986.	$ 45,378.	$ -	$ 1,109,541.

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

RANDOLPH COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	Pataula Circuit Drug Court	Hotel/Motel Tax	E-911 Fund
REVENUES			
Taxes	$ -	$ 11,266.	$ -
Fines and Forfeitures	4,101.	-	-
Charges for Services	-	-	112,550.
Federal Government	-	-	-
State Government	146,969.	-	-
Miscellaneous	793.	-	-
Total Revenues	151,863.	11,266.	112,550.
EXPENDITURES			
General Government	-	6,400.	-
Public Safety	-	-	-
Court System	-	-	-
Roads and Bridges	-	-	-
Health and Welfare	193,714.	-	144,726.
Debt Service	-	-	-
Total Expenditures	193,714.	6,400.	144,726.
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(41,851.)	4,866.	(32,176.)
OTHER FINANCING SOURCES (USES)			
Sale of Capital Asset	-	-	-
Long-Term Debt Issued	-	-	-
Transfer In from General Fund	-	-	45,327.
Transfer In from Drug Surcharge Special Revenue Fund	15,000.	-	-
Transfer Out to Pataula Drug Court Special Revenue Fund	-	-	-
Net Other Financing Sources (Uses)	15,000.	-	45,327.
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(26,851.)	4,866.	13,151.
FUND BALANCE - BEGINNING	143,006.	17,601.	10,963.
FUND BALANCE - ENDING	$ 116,155.	$ 22,467.	$ 24,114.

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

RANDOLPH COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED DECEMBER 31, 2016

Jail Fund	TSPLOST Fund	Drug Surcharge Fund	Other Special Projects	Federal Grants	Totals 2016
$ -	$ 542,156.	$ -	$ -	$ -	$ 553,422.
13,585.	-	7,849.	-	-	25,535.
-	-	-	-	-	112,550.
-	-	-	-	-	-
	-	-	-	-	146,969.
-	4,735.	-	294.	-	5,822.
13,585.	546,891.	7,849.	294.	-	844,298.
-	111,648.	-	-	-	118,048.
14,343.	-	-	-	-	14,343.
-	-	-	-	-	-
-	243,012.	-	-	-	243,012.
-	-	-	-	-	338,440.
50,000.	75,339.	-	-	-	125,339.
64,343.	429,999.	-	-	-	839,182.
(50,758.)	116,892.	7,849.	294.	-	5,116.
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	45,327.
-	-	-	-	-	15,000.
-	-	(15,000.)	-	-	(15,000.)
-	-	(15,000.)	-	-	45,327.
(50,758.)	116,892.	(7,151.)	294.	-	50,443.
64,649.	752,658.	25,137.	45,084.	-	1,059,098.
$ 13,891.	$ 869,550.	$ 17,986.	$ 45,378.	$ -	$ 1,109,541.

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

RANDOLPH COUNTY, GEORGIA
PATAULA CIRCUIT DRUG COURT SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2016

	2016
ASSETS	
Cash	$ 116,155.
Due from State Government	-
Total Assets	116,155.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Account Payable	-
Fund Balance - Restricted for Drug Court Purposes	116,155.
Total Liabilities and Fund Balance	$ 116,155.

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

RANDOLPH COUNTY, GEORGIA
PATAULA CIRCUIT DRUG COURT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	2016
REVENUES	
Court Fines and Fees	$ 4,101.
State Government	146,969.
Interest Income	793.
Total Revenues	151,863.
EXPENDITURES	
Health and Welfare:	
Supplies	11,127.
Court Ordered Counseling and Testing	153,123.
Travel	29,464.
Total Expenditures	193,714.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(41,851.)
OTHER FINANCING SOURCES (USES)	
Transfer In from Drug Surcharge Special Revenue Fund	15,000.
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(26,851.)
FUND BALANCE - BEGINNING	143,006.
FUND BALANCE - ENDING	$ 116,155.

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

RANDOLPH COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2016

	2016
ASSETS	
Cash	$ 20,181.
Hotel/Motel Tax Receivable	2,286.
Total Assets	22,467.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Account Payable	-
Fund Balance - Restricted for Hotel/Motel Tax Purposes	22,467.
Total Liabilities and Fund Balance	$ 22,467.

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

RANDOLPH COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	2016
REVENUES	
Taxes:	
Hotel/Motel Tax	$ 11,266.
Total Revenues	11,266.
EXPENDITURES	
General Government:	
Chamber of Commerce	5,400.
Advertising	1,000.
Total Expenditures	6,400.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,866.
FUND BALANCE - BEGINNING	17,601.
FUND BALANCE - ENDING	$ 22,467.

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

RANDOLPH COUNTY, GEORGIA
E-911 SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2016

	2016
ASSETS	
Cash	$ 11,192.
Telephone Surcharges Receivable	12,922.
Total Assets	24,114.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Account Payable	-
Fund Balance - Restricted for E-911 Projects	24,114.
Total Liabilities and Fund Balance	$ 24,114.

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

RANDOLPH COUNTY, GEORGIA
E-911 SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	2016
REVENUES	
Charges for Services:	
Telephone Surcharges	$ 112,550.
Miscellaneous:	
City of Cuthbert	-
City of Shellman	-
Total Revenues	112,550.
EXPENDITURES	
Health and Welfare:	
Salaries	9,706.
Payroll Tax	656.
Supplies	1,990.
Professional Services	3,800.
Maintenance and Repair	1,175.
Lower Chattahoochee E-911	127,399.
Total Expenditures	144,726.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(32,176.)
OTHER FINANCING SOURCES (USES)	
Transfer In from General Fund	45,327.
Transfer Out to General Fund	-
Net Other Financing Sources (Uses)	45,327.
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	13,151.
FUND BALANCE - BEGINNING	10,963.
FUND BALANCE - ENDING	$ 24,114.

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

RANDOLPH COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2016

	2016
ASSETS	
Cash	$ 13,891.
Total Assets	13,891.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Account Payable	-
Fund Balance - Restricted for Jail Fund Purposes	13,891.
Total Liabilities and Fund Balance	$ 13,891.

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

RANDOLPH COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	2016
REVENUES	
Fines and Forfeitures:	
Probate Court	$ 7,562.
Magistrate Court	282.
Clerk of Superior Court	5,741.
Total Revenues	13,585.
EXPENDITURES	
Public Safety:	
Jail Repair and Maintenance	14,343.
Total Public Safety	14,343.
Debt Service:	
Principal Retirement	50,000.
Interest	-
Total Debt Service	50,000.
Total Expenditures	64,343.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(50,758.)
FUND BALANCE - BEGINNING	64,649.
FUND BALANCE - ENDING	$ 13,891.

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

RANDOLPH COUNTY, GEORGIA
TSPLOST SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2016

	2016
ASSETS	
Cash	$ 818,479.
TSPLOST Receivable	51,071.
Total Assets	869,550.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Account Payable	-
Fund Balance - Restricted for TSPLOST Purposes	869,550.
Total Liabilities and Fund Balance	$ 869,550.

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

RANDOLPH COUNTY, GEORGIA
TSPLOST SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	2016
REVENUES	
Taxes:	
TSPLOST	$ 542,156.
Miscellaneous:	
Interest Income	4,735.
Total Revenues	546,891.
EXPENDITURES	
General Government:	
Lower Chattahoochee Regional Transit Authority	7,881.
Airport Insurance	1,702.
Capital Outlay:	
Welcome Center Construction	24,158.
Airport Improvements	77,907.
Total General Government	111,648.
Roads and Bridges:	
Road Resurfacing	30,000.
Repairs and Maintenance	97,037.
Capital Outlay:	
Alamo 6105D Tractor	115,975.
Total Roads and Bridges	243,012.
Debt Service:	
Principal Retirement	48,474.
Interest	26,865.
Total Debt Service	75,339.
Total Expenditures	429,999.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	116,892.
OTHER FINANCING SOURCES (USES)	
Sale of Capital Asset	-
Long-Term Debt Issued	-
Net Other Financing Sources (Uses)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	116,892.
FUND BALANCE - BEGINNING	752,658.
FUND BALANCE - ENDING	$ 869,550.

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

RANDOLPH COUNTY, GEORGIA
DRUG SURCHARGE SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2016

	2016
ASSETS	
Cash	$ 17,986.
Total Assets	17,986.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Account Payable	-
Fund Balance - Restricted for Drug Surcharge Purposes	17,986.
Total Liabilities and Fund Balance	$ 17,986.

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

RANDOLPH COUNTY, GEORGIA
DRUG SURCHARGE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	2016
REVENUES	
Fines and Forfeitures:	
Clerk of Superior Court	$ 5,632.
Probate Court	2,217.
Other	-
Total Revenues	7,849.
EXPENDITURES	
Health and Welfare:	
Office Supplies	-
Miscellaneous	-
Total Expenditures	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,849.
OTHER FINANCING SOURCES (USES)	
Transfer Out to Pataula Circuit Drug Court Special Revenue Fund	(15,000.)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(7,151.)
FUND BALANCE - BEGINNING	25,137.
FUND BALANCE - ENDING	$ 17,986.

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

RANDOLPH COUNTY, GEORGIA
OTHER SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2016

	2016
ASSETS	
Cash	$ 45,378.
Due from State	-
Total Assets	45,378.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Due to General Fund	-
Fund Balance - Restricted for Special Projects	45,378.
Total Liabilities and Fund Balance	$ 45,378.

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

RANDOLPH COUNTY, GEORGIA
OTHER SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	2016
REVENUES	
Miscellaneous:	
Interest Income	$ 294.
Other	-
Total Revenues	294.
EXPENDITURES	
General Government:	
MR Center Repairs and Maintenance	-
Miscellaneous	-
Total General Government	-
Court System:	
Supplies	-
Total Court System	-
Total Expenditures	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	294.
FUND BALANCE - BEGINNING	45,084.
FUND BALANCE - ENDING	$ 45,378.

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

CAPITAL PROJECTS FUND

This fund is used to report the receipt and disbursement of Special Purpose Sales Tax proceeds.

RANDOLPH COUNTY, GEORGIA
2012-2017 SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
BALANCE SHEET - DECEMBER 31, 2016

	2016
ASSETS	
Cash in Bank	$ 1,260,128.
Special Purpose Sales Tax Receivable	50,861.
Total Assets	1,310,989.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts Payable	-
Fund Balance - Restricted for Special Purpose Sales Tax Projects	1,310,989.
Total Liabilities and Fund Balance	$ 1,310,989.

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

RANDOLPH COUNTY, GEORGIA
2012-2017 SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	2016
REVENUES	
Special Purpose Sales Tax	$ 603,155.
Interest Income	3,528.
Total Revenues	606,683.
EXPENDITURES	
Roads and Bridges:	
Bank Charge	15.
Total Roads and Bridges	15.
Intergovernmental:	
City of Cuthbert	104,013.
City of Shellman	32,102.
Total Intergovernmental	136,115.
Debt Service:	
Principal Retirement	155,534.
Interest	310,345.
Total Debt Service	465,879.
Total Expenditures	602,009.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,674.
FUND BALANCE - BEGINNING	1,306,315.
FUND BALANCE - ENDING	$ 1,310,989.

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

ENTERPRISE FUNDS

Water Fund - To account for the provision of water services to the residents of the city. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service and billing and collecting.

RANDOLPH COUNTY, GEORGIA
WATER ENTERPRISE FUND
STATEMENT OF NET POSITION
DECEMBER 31, 2016

	2016
ASSETS	
Current Assets:	
Cash in Bank	$ 9,463.
Accounts Receivable	2,263.
Total Current Assets	11,726.
Noncurrent Assets:	
Property, Plant and Equipment:	
Land	-
Water System	181,050.
	181,050.
Less Accumulated Depreciation	(102,273.)
Total Noncurrent Assets	78,777.
Total Assets	90,503.
DEFERRED OUTFLOWS	
Deferred Outflows	-
LIABILITIES	
Current Liabilities:	
Accounts Payable	-
Current Portion Notes Payable	5,000.
Payable from Restricted Assets:	
Customer Deposits	1,500.
Total Current Liabilities	6,500.
Noncurrent Liabilities:	
Notes Payable, Long-Term Portion	19,950.
Total Noncurrent Liabilities	19,950.
Total Liabilities	26,450.
DEFERRED INFLOWS	
Deferred Inflows	-
NET POSITION	
Net Investment in Capital Assets	53,827.
Unrestricted	10,226.
Total Net Position	$ 64,053.

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

RANDOLPH COUNTY, GEORGIA
WATER ENTERPRISE FUND
STATEMENT OF REVENUE, EXPENSES AND
CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	2016
OPERATING REVENUES	
Water Billings	$ 39,172.
Total Operating Revenues	39,172.
OPERATING EXPENSES	
Salaries	11,230.
Telephone	1,771.
Postage and Office Supplies	1,174.
Repairs, Maintenance and Supplies	3,847.
Electricity	3,028.
Depreciation	7,737.
Miscellaneous	820.
Total Operating Expenses	29,607.
Operating Income (Loss)	9,565.
NONOPERATING REVENUES (EXPENSES)	
Interest Income	40.
Interest Expense	(3,245.)
Total Nonoperating Revenues (Expenses)	(3,205.)
Net Increase (Decrease) in Net Position	6,360.
NET POSITION - BEGINNING OF YEAR	57,693.
NET POSITION - END OF YEAR	$ 64,053.

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

RANDOLPH COUNTY, GEORGIA
WATER ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

	2016
Cash Flows from Operating Activities:	
Receipts from Customers	$ 38,841.
Payments to Employees	(11,230.)
Payments to Suppliers	(10,640.)
Net Cash Provided (Uses) by Operating Activities	16,971.
Cash Flows from Noncapital Financing Activities:	
Transfers from (to) Other Funds	-
Net Cash Provided (Used) by Noncapital Financing Activities	-
Cash Flows from Capital and Related Financing Activities:	
Principal Paid on Long-Term Debt	(10,000.)
Interest Paid on Long-Term Debt	(3,245.)
Acquisition of Capital Assets	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(13,245.)
Cash Flows from Investing Activities:	
Interest Income	40.
Net Cash Provided (Used) by Investing Activities	40.
Net Increase (Decrease) in Cash and Cash Equivalents	3,766.
Cash and Cash Equivalents, January 1	5,697.
Cash and Cash Equivalents, December 31	9,463.
Reconciliation of Operating Income (Loss) to	
Net Cash Provided by Operating Activities:	
Operating Income	9,565.
Adjustments to Reconcile Net Operating Income to	
Net Cash Provided by Operating Activities:	
Depreciation	7,737.
(Increase) Decrease in Accounts Receivable	(281.)
Increase (Decrease) in Accounts Payable	-
Increase (Decrease) in Customer Deposits	(50.)
Total Adjustments	7,406.
Net Cash Provided (Used) by Operating Activities	$ 16,971.

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

FIDUCIARY FUNDS

AGENCY FUNDS - To account for funds received and disbursed by various elected and appointed officials. All administrative costs of each of the offices are budgeted and expended as part of the County's General Fund. The officials who serve as fiscal agents for the County as well as other government entities are:

Tax Commissioner
Probate Court Judge
Clerk of Superior Court
Sheriff
Magistrate Court Judge

RANDOLPH COUNTY, GEORGIA
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - DECEMBER 31, 2016

	Tax Commissioner	Probate Court
ASSETS		
Cash	$ 70,421.	$ 3,559.
Accounts Receivable	817.	-
Uncollected Taxes	1,530,241.	-
Total Assets	1,601,479.	3,559.
LIABILITIES		
Liabilities:		
Due to State	-	
Garnishments, Child Support, Etc. Payable	-	-
Due to Other Agencies and Individuals	817.	-
Due to School System	-	-
Due to Other Municipalities	-	-
Uncollected Taxes Due to Other Governments	1,530,241.	-
Bonds, Escrow Funds Held	43,993.	-
Other Liabilities	26,428.	3,559.
Total Liabilities	$ 1,601,479.	$ 3,559.

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

RANDOLPH COUNTY, GEORGIA
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - DECEMBER 31, 2016

Clerk of Superior Court	Sheriff	Magistrate Court	Totals
$ 23,907.	$ 140,027	$ 501.	$ 238,415.
-	-	-	817.
-	-	-	1,530,241.
23,907.	140,027.	501.	1,769,473.
-	-	-	-
-	-	501.	501.
-	-	-	817.
-	-	-	-
-	-	-	-
-	-	-	1,530,241.
-	-	-	43,993.
23,907.	140,027.	-	193,921.
$ 23,907.	$ 140,027.	$ 501.	$ 1,769,473.

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

RANDOLPH COUNTY, GEORGIA
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED DECEMBER 31, 2016

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
Tax Commissioner				
ASSETS				
Cash	$ 55,409.	$ 8,422,483.	$ 8,407,471.	$ 70,421.
Uncollected Taxes and Other	1,580,442.	5,829,661.	5,879,045.	1,531,058.
Total Assets	1,635,851.	14,252,144.	14,286,516.	1,601,479.
LIABILITIES				
Funds Held for Others	55,409.	8,422,483.	8,406,654.	71,238.
Uncollected Taxes Due Governments	1,580,442.	5,829,661.	5,879,862.	1,530,241.
Total Liabilities	1,635,851.	14,252,144.	14,286,516.	1,601,479.
Probate Court				
ASSETS				
Cash	7,248.	160,088.	163,777.	3,559.
LIABILITIES				
Funds Held for Others	7,248.	160,088.	163,777.	3,559.
Clerk of Superior Court				
ASSETS				
Cash and Other Assets	24,715.	181,505.	182,313.	23,907.
LIABILITIES				
Funds Held for Others	24,715.	181,505.	182,313.	23,907.
Sheriff				
ASSETS				
Cash	169,584.	193,817.	223,374.	140,027.
LIABILITIES				
nds Held for Others	169,584.	193,817.	223,374.	140,027.
Magistrate Court				
ASSETS				
Cash and Other Assets	501.	70,292.	70,292.	501.
LIABILITIES				
Funds Held for Others	$ 501.	$ 70,292.	$ 70,292 .	$ 501.

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

GWA
GARLAND, WILLIAMS & ASSOCIATES, PC
CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 70427, ALBANY, GEORGIA 31708-0427 (229) 432-6762 FAX (229) 436-0360

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

Board of County Commissioners
Randolph County, Georgia
Cuthbert, Georgia

Gentlemen:

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 discretely presented component units, each major fund, and the aggregate remaining fund information of Randolph County, Georgia as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Randolph County, Georgia's basic financial statements and have issued our report thereon dated June 21, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Randolph 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 Randolph County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Randolph 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 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.

MEMBERS:
THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

GREGORY R. GARLAND, C.P.A. **GGARLAND@GARLANDWILLIAMS.COM**
WILLIAM H. WILLIAMS, JR., CPA **WILLCPA@AOL.COM**

THE GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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

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 accordant with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Garland, Williams & Associates

GARLAND, WILLIAMS & ASSOCIATES
ALBANY, GEORGIA

June 21, 2017

RANDOLPH COUNTY, GEORGIA
YEAR ENDED DECEMBER 31, 2015
SCHEDULE OF PROJECTS CONSTRUCTED
WITH 2012-2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS

		* Original Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Expenditures Total	Estimated Percentage of Completion
	PROJECTS					
1.	New Jail	$ 2,550,000.	$ 5,802,437.	$ -	$ 5,802,437.	227.5%
2.	Road, street and bridge purposes	598,875.	435,109.	15.	435,124.	72.7%
3.	Renovate old courthouse	300,000.	845,940.	-	845,940.	282.0%
4.	Recreation	153,000.	-	-	-	0.0%
3.	Distributions to the cities of Cuthbert and Shellman for road, street and bridge purposes and water, sewer and drainage purposes					
	a. Cuthbert	1,138,575.	594,229.	104,013.	698,242.	61.3%
	b. Shellman	359,550.	183,240.	32,102.	215,342.	59.9%
	Total Projects	5,100,000.	7,860,955.	136,130.	7,997,085.	156.8%
	RECONCILING ITEMS					
1.	Retirement of Previously Incurred General Obligation Debt.	-	1,560,593.	465,879.	2,026,472.	100.0%
Grand Totals		$ 5,100,000.	$ 9,421,548.	$ 602,009.	$ 10,023,557.	196.5%

* There have been no changes in original estimated costs.

RANDOLPH COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2016

INTERNAL CONTROL OVER FINANCIAL REPORTING

-None-

COMPLIANCE AND OTHER MATTERS

-None-

RANDOLPH COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2016

INTERNAL CONTROL OVER FINANCIAL REPORTING

-None-

COMPLIANCE AND OTHER MATTERS

-None-