TATTNALL COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2015

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Tattnall County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Tattnall County, Georgia, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Tattnall County Board of Health, a discretely presented component unit, which represents 3.0% of the assets, 1.1% of the of the net position, and 5.0% of the revenues of Tattnall County, Georgia.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Tattnall County Board of Health, a discretely presented component unit, which represents 3.0% of the assets, 1.1% of the net position, and 5.0% of the revenues of Tattnall County, Georgia. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Tattnall County Board of Health, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Tattnall County, Georgia, as of September 30, 2015, and the respective changes in financial position, and the respective budgetary comparison for the General Fund and Solid Waste Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 1F to the financial statements, in fiscal year 2015, the County adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27.* Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the Net Pension Liability and Related Ratios and the Schedule of Contributions on pages 40 and 41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2016, on our consideration of Tattnall County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tattnall County, Georgia's internal control over financial reporting and compliance.

Lanier, Westerfield, Ord & Proctor

Statesboro, Georgia
May 31, 2016

TATTNALL COUNTY, GEORGIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

	Primary Government	Component Units	
ASSETS	Governmental Activities	Tattnall County Board of Health	Tattnall County Development Authority
Current Assets:			
Cash	$ 5,257,748	$ 776,765	$ 254,368
Receivables:			
Accounts	291,239	-	-
Taxes	743,910	-	-
Intergovernmental	397,143	24,734	-
Other	122,854	-	-
Prepaid items	1,394,868	-	-
Capital Assets:			
Nondepreciable capital assets	1,195,413	-	-
Depreciable capital assets, net	17,224,882	2,056	-
Total Assets	26,628,057	803,555	254,368
DEFERRED OUTFLOWS OF RESOURCES			
Resources related to pensions	32,110	114,717	
LIABILITIES			
Current Liabilities:			
Accounts payable	153,280	-	-
Accrued payroll	96,677	-	-
Intergovernmental payable	41,785	-	-
Funds held for others	27,407	-	-
Unearned revenue	1,362	-	-
Compensated absences payable	50,269	15,901	-
Bonds payable	575,000	-	-
Capital leases payable	278,213	-	-
Landfill postclosure care costs	20,000	-	-
Long-Term Liabilities:			
Compensated absences payable (net of current portion)	201,078	15,901	-
Bonds payable (net of current portion)	2,350,000	-	-
Capital leases payable (net of current portion)	809,213	-	-
Net pension obligation	1,133,589	521,448	-
Landfill postclosure care costs (net of current portion)	160,000	-	-
Total Liabilities	5,897,873	553,250	-
DEFERRED INFLOWS OF RESOURCES			
Resources related to pensions	-	127,270	-
NET POSITION			
Net investment in capital assets	14,872,143	2,056	-
Restricted for:			-
Capital projects	4,855,512	-	-
Program purposes	232,238	270,308	-
Unrestricted	802,401	(34,612)	254,368
Total Net Position	$ 20,762,294	$ 237,752	$ 254,368

See accompanying notes to the basic financial statements.

TATTNALL COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Program/Function	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government Governmental Activities	Component Units: Tattnall County Board of Health	Component Units: Tattnall County Development Authority
Primary Government							
General government	$ 1,727,843	$ 26,786	-	-	$ (1,701,057)		
Judicial	1,328,310	212,627	-	-	(1,115,683)		
Public safety	5,638,192	1,944,419	$ 81,773	$ 34,823	(3,577,177)		
Sanitation	704,880	531,584	-	-	(173,296)		
Public works/Roads	2,400,254	16,242	-	1,241,012	(1,143,000)		
Health and welfare	237,739	-		-	(237,739)		
Libraries and recreation	195,120	-	-	-	(195,120)		
Conservation	237,258	-	-	-	(237,258)		
Community services	427,866	-	-	-	(427,866)		
Economic development	151,039	-	-	-	(151,039)		
Interest and fiscal charges	83,419	-	-	-	(83,419)		
Total Governmental Activities - Primary Government	$ 13,131,920	$ 2,731,658	$ 81,773	$ 1,275,835	(9,042,654)		
Component Units:							
Tattnall County Board of Health	$ 773,809	$ 271,281	$ 498,788	$ -		$ (3,740)	-
Tattnall County Development Authority	82,968	-	137,150	-		-	$ 54,182
Total Component Units	$ 856,777	$ 271,281	$ 635,938	$ -		$ (3,740)	$ 54,182
		General Revenues					
		Property taxes levied for general purposes			6,838,334	-	58
		Sales taxes			3,549,598	-	-
		Insurance premium tax			823,981	-	-
		Other taxes			180,901	-	-
		Interest earned			18,808	-	804
		Gain (loss) on sale of capital assets			(66,174)	-	-
		Miscellaneous			42,702	-	-
		Total general revenues			11,388,150	-	862
		Change in Net Position			2,345,496	(3,740)	55,044
		Net Position, October 1, 2014, As restated			18,416,798	241,492	199,324
		Net Position, September 30, 2015			$ 20,762,294	$ 237,752	$ 254,368

See accompanying notes to the basic financial statements.

TATTNALL COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	General	Solid Waste Fund	DOT Special Fund	2014 Special Sales Tax Fund	T-SPLOST Fund	Total Nonmajor Funds	Total Governmental Funds
ASSETS							
Cash	$ 1,436,017	$ 65,690	$ 1,232,001	$ 1,555,498	$ 650,085	$ 318,457	$ 5,257,748
Receivables:							
Accounts	-	291,239	-	-	-	-	291,239
Taxes	743,910	-	-	-	-	-	743,910
Intergovernmental	110,254	-	-	149,233	90,673	46,983	397,143
Other	62,328	-	-	-	-	60,526	122,854
Due from other funds	443,190	-	-	-	-	1,600	444,790
Prepaid items	166,612	-	-	1,215,603	-	12,653	1,394,868
TOTAL ASSETS	$ 2,962,311	$ 356,929	$ 1,232,001	$ 2,920,334	$ 740,758	$ 440,219	$ 8,652,552
LIABILITIES							
Accounts payable	$ 70,978	$ 46,911	$ 6,596	$ 28,420	-	$ 375	$ 153,280
Accrued payroll	90,470	1,189	-	-	-	5,018	96,677
Intergovernmental payable	-	-	-	41,785	-	-	41,785
Due to other funds	-	308,829	-	-	-	135,961	444,790
Funds held for others	-	-	-	-	-	27,407	27,407
Unearned revenue	1,362	-	-	-	-	-	1,362
TOTAL LIABILITIES	162,810	356,929	6,596	70,205	-	168,761	765,301
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	661,983	-	-	-	-	-	661,983
FUND BALANCES							
Nonspendable	166,612	-	-	1,215,603	-	12,653	1,394,868
Restricted	-	-	1,225,405	1,634,526	$ 740,758	271,458	3,872,147
Assigned	300,318	-	-	-	-	-	300,318
Unassigned	1,670,588	-	-	-	-	(12,653)	1,657,935
TOTAL FUND BALANCES	2,137,518	-	1,225,405	2,850,129	740,758	271,458	7,225,268
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 2,962,311	$ 356,929	$ 1,232,001	$ 2,920,334	$ 740,758	$ 440,219	$ 8,652,552

See accompanying notes to the basic financial statements.

TATTNALL COUNTY, GEORGIA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

Amounts reported for governmental activities in the statement of net position are different because:			
Total Governmental Fund Balances			$ 7,225,268
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:			
	Cost	$ 30,475,598	
	Less accumulated depreciation	(12,055,303)	18,420,295
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the funds:			
	Property taxes		661,983
Interfund receivables and payables between governmental funds are reported on the fund balance sheet but eliminated on the government-wide statement of net position:			
	Interfund receivables	$ 444,790	
	Interfund payables	(444,790)	-
Deferred outflows and deferred inflows related to pensions is not reported in the governmental funds			32,110
A liability is reported on the government-wide statement of net position for the County's cumulative underfunding of its annual required contribution to its pension plan.			(1,133,589)
Liabilities, including capital leases, bonds payable, compensated absences and accrued landfill postclosure care costs are not due and payable in the current period and therefore are not reported in the funds but are reported on the statement of net position:			
	Capital leases payable	$ (1,087,426)	
	Bonds payable	(2,925,000)	
	Landfill postclosure care costs	(180,000)	
	Compensated absences	(251,347)	(4,443,773)
Net Position Of Governmental Activities			$ 20,762,294

See accompanying notes to the basic financial statements.

TATTNALL COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	General	Solid Waste Fund	DOT Special Fund	2014 Special Sales Tax Fund	T-SPLOST Fund	Total Nonmajor Funds	Total Governmental Funds
REVENUES							
Taxes	$ 8,782,745	$ 220,262	-	$ 1,782,777	$ 554,743	-	$ 11,340,527
Licenses and permits	25,540	-	-	-	-	-	25,540
Charges for services	1,127,457	531,584		-	-	$ 347,726	2,006,767
Fees, fines and forfeitures	562,995	-	-	-	-	91,457	654,452
Intergovernmental	47,523	-	$1,231,525	34,823	-	34,250	1,348,121
Interest	2,337	15,908	323	7,708	1,366	653	28,295
Other	73,049	-	-		-	14,552	87,601
Total revenues	10,621,646	767,754	1,231,848	1,825,308	556,109	488,638	15,491,303
EXPENDITURES							
Current:							
General government	1,658,991	-	-	-	-	-	1,658,991
Judicial	1,267,137	-	-	-	-	16,961	1,284,098
Public safety	4,817,784	-	-	-	-	555,508	5,373,292
Sanitation	-	767,754	-	-	-	-	767,754
Public works/Roads	1,838,518	-	-	-	-	-	1,838,518
Health and welfare	190,785	-	-	-	-	-	190,785
Libraries and recreation	106,062	-	-	-	-	-	106,062
Conservation	236,808	-	-	-	-	-	236,808
Economic development	137,150	-	-	-	-	-	137,150
Capital outlay	-	-	6,596	1,732,196	240,240	341,225	2,320,257
Debt service:							
Principal	-	-	-	954,191	-	-	954,191
Interest	-	-	-	83,419	-	-	83,419
Intergovernmental	-	-	-	427,866	-	-	427,866
Total expenditures	10,253,235	767,754	6,596	3,197,672	240,240	913,694	15,379,191
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	368,411	-	1,225,252	(1,372,364)	315,869	(425,056)	112,112
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	13,624	-		5,067	-	-	18,691
Proceeds from capital lease	-	-	-	491,159	-	-	491,159
Transfers in	-	-	-	-	-	338,855	338,855
Transfers out	(338,855)		-		-	-	(338,855)
Total other financing sources (uses)	(325,231)	-	-	496,226	-	338,855	509,850
NET CHANGE IN FUND BALANCES	43,180	-	1,225,252	(876,138)	315,869	(86,201)	621,962
FUND BALANCES, OCTOBER 1, 2014	2,094,338	-	153	3,726,267	424,889	357,659	6,603,306
FUND BALANCES, SEPTEMBER 30, 2015	$ 2,137,518	$ -	$1,225,405	$ 2,850,129	$ 740,758	$ 271,458	$ 7,225,268

See accompanying notes to the basic financial statements.

TATTNALL COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Amounts reported for governmental activities in the statement of activities are different because:			
Net Changes In Fund Balances - Total Governmental Funds			$ 621,962
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.			
	Depreciation expense	$ (1,358,032)	
	Capital outlay	2,514,147	1,156,115
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.			
	Property taxes:		
	Deferred @ 9/30/15	661,983	
	Deferred @ 9/30/14	(609,696)	52,287
Elimination of transfers between governmental funds:			
	Transfers in	338,855	
	Transfers out	(338,855)	-
Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities.			(84,865)
The inception of capital leases are reported as an other financing source on the fund level financial statement and as a liability on the statement of net position.			(491,159)
The change in the net pension liability and pension related deferred outflows and deferred inflows is reported on the gevernment-wide statement of activities but not in the governmental funds.			101,462
Repayment of capital lease and bonds payable principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.			954,191
Some expenses reported in the statement of activities, such as compensated absences and landfill post-closure care costs, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.			35,503
Change In Net Position of Governmental Activities			$ 2,345,496

See accompanying notes to the basic financial statements.

TATTNALL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	$ 7,167,081	$ 7,167,081	$ 6,786,047	$ (381,034)
Local option sales tax	1,200,000	1,200,000	1,212,078	12,078
Alcoholic beverage	40,000	40,000	49,266	9,266
Insurance premium	750,000	750,000	603,719	(146,281)
Other	112,500	112,500	131,635	19,135
Licenses and permits	23,825	23,825	25,540	1,715
Charges for services	900,750	900,750	1,127,457	226,707
Fees, fines and forfeitures	541,000	541,000	562,995	21,995
Intergovernmental	72,500	72,500	47,523	(24,977)
Interest	1,000	1,000	2,337	1,337
Other	67,066	67,066	73,049	5,983
Total revenues	10,875,722	10,875,722	10,621,646	(254,076)
EXPENDITURES				
Current:				
General government:				
General administration	1,562,782	1,157,591	573,674	583,917
Public buildings	324,094	327,730	299,488	28,242
Tax commissioner	293,557	309,378	310,824	(1,446)
Elections	196,909	201,711	138,649	63,062
Tax assessor	285,612	297,676	289,385	8,291
Code enforcement	59,869	61,838	44,595	17,243
Tax equalizers	6,300	6,452	2,376	4,076
Total general government	2,729,123	2,362,376	1,658,991	703,385
Judicial:				
State and Superior Court	469,412	476,722	468,038	8,684
State Court Solicitor	45,538	47,437	45,037	2,400
Clerk of Superior Court	390,591	411,758	358,022	53,736
Probate Court	217,922	229,040	203,149	25,891
Magistrate Court	208,149	207,117	192,891	14,226
Total judicial	1,331,612	1,372,074	1,267,137	104,937
Public safety:				
Sheriff	1,424,325	1,484,148	1,396,499	87,649
Public safety director	-	59,260	-	59,260
Jail	1,389,524	1,436,080	1,446,639	(10,559)
Emergency management/civil defense	214,137	220,999	236,674	(15,675)
Ambulance service	1,236,608	1,301,352	1,423,706	(122,354)
Coroner	32,221	45,629	33,163	12,466
Animal control	91,311	94,072	92,319	1,753
Probation	64,473	67,851	65,642	2,209
Fire	117,575	117,575	117,562	13
Drug condemnations	20,000	20,000	5,580	14,420
Total public safety	4,590,174	4,846,966	4,817,784	29,182

See accompanying notes to the basic financial statements.

TATTNALL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Public works/Roads:				
Roads	$ 1,551,725	$ 1,610,291	$ 1,681,742	$ (71,451)
County road shop	192,111	200,107	156,776	43,331
Total public works/Roads	1,743,836	1,810,398	1,838,518	(28,120)
Health and welfare:				
Senior center	9,200	9,200	11,789	(2,589)
School resource officer	56,966	60,104	57,487	2,617
Health department/other	132,093	132,093	121,509	10,584
Total health and welfare	198,259	201,397	190,785	10,612
Libraries and recreation:				
Recreation	70,000	70,000	70,000	-
Libraries	36,845	38,070	36,062	2,008
Total libraries and recreation	106,845	108,070	106,062	2,008
Conservation:				
Extension service	217,179	225,875	217,896	7,979
Forestry commission	18,800	18,800	18,912	(112)
Total conservation	235,979	244,675	236,808	7,867
Economic development	137,150	137,150	137,150	-
Total expenditures	11,072,978	11,083,106	10,253,235	829,871
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(197,256)	(207,384)	368,411	575,795
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	5,000	5,000	13,624	8,624
Transfers in	-	-	-	-
Transfers out	(85,000)	(85,000)	(338,855)	(253,855)
Total other financing sources (uses)	(80,000)	(80,000)	(325,231)	(245,231)
NET CHANGE IN FUND BALANCE	$ (277,256)	$ (287,384)	43,180	$ 330,564
FUND BALANCE, BEGINNING OF YEAR			2,094,338	
FUND BALANCE, END OF YEAR			$ 2,137,518	

See accompanying notes to the basic financial statements.

TATTNALL COUNTY, GEORGIA
SOLID WASTE FUND - MAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Insurance premium tax	$ 25,000	$ 25,000	$ 220,262	$ 195,262
Charges for services	690,000	690,000	531,584	(158,416)
Interest	17,882	17,882	15,908	(1,974)
Total revenues	732,882	732,882	767,754	34,872
EXPENDITURES				
Current:				
Sanitation	732,882	736,882	767,754	(30,872)
Total expenditures	732,882	736,882	767,754	(30,872)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(4,000)	-	4,000
FUND BALANCE, OCTOBER 1, 2014	-	-	-	-
FUND BALANCE, SEPTEMBER 30, 2015	$ -	$ (4,000)	$ -	$ 4,000

See accompanying notes to the basic financial statements.

TATTNALL COUNTY, GEORGIA

COMPARATIVE STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2015 AND 2014

	2015	2014
ASSETS		
Cash	$ 1,069,621	$ 466,465
TOTAL ASSETS	$ 1,069,621	$ 466,465
LIABILITIES		
Due to other entities and individuals	1,069,621	466,465
TOTAL LIABILITIES	$ 1,069,621	$ 466,465

See accompanying notes to the basic financial statements.

Tattnall County, Georgia (the "County") operates under a Commissioner – County Manager form of Government. The County is governed by a board of six commissioners elected by the voters of the County.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting Entity

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

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

The component unit columns included on the government-wide financial statements identify the financial data of the County's discretely presented component units. They are reported separately to emphasize that they are legally separate from the County.

A brief description of the County's discretely presented component units follows:

Tattnall County Development Authority (the Authority) – The Authority was created to promote industry, trade, and economic growth in the County. There are no separate financial statements for the Tattnall County Development Authority.

Tattnall County Board of Health (Health Department) – The Health Department provides health care services and health education to residents of Tattnall County. The Health Department receives financial support from Tattnall County, Georgia, the State of Georgia and the Federal Government. The County Commission appoints a majority of the Board of Directors. The Health Department issued separately audited financial statements with a fiscal year ended June 30, 2015. Copies of these financial statements may be obtained from their administrative office at:

Tattnall County Board of Health
200B South Main Street
Reidsville, Georgia

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1-B. Basis of Presentation

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

Government-wide Financial Statements – The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary activities are not included at the government-wide reporting level. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes, grants and the County's general revenues, from business-type activities, generally financed in whole or part with service charges to external customers. The County had no business-type activities at September 30, 2015.

The statement of net position presents the financial position of the governmental and business-type activities of the County and its discretely presented component units at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted*.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

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

Major individual governmental funds are reported in separate columns with composite columns for non-major funds. Fiduciary funds are reported by type.

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

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

The General Fund – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.

DOT Special Fund – This capital project fund accounts for the LMIG funds and other revenue received for road improvements within the County.

2015 Special Sales Tax Fund – This capital project fund accounts for the special purpose local option sales tax collected pursuant to a referendum for various capital improvements within the County.

Solid Waste Fund – This special revenue fund accounts for the revenues and expenditures related to providing sanitation services to the citizens of Tattnall County. The major revenue sources are charges for services and insurance premium taxes allocated to this fund.

T-SPLOST Fund – This fund accounts for the regional transportation special purpose local option sales tax proceeds received for transportation purposes within the County.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Funds – Fiduciary fund reporting focuses on net position. The County's fiduciary funds are agency funds. These agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Constitutional officers use these funds to temporarily hold assets.

1-C. Measurement Focus

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

Fund Financial Statements – All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

1-D. Basis of Accounting

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

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

Revenue – Non-exchange Transactions – Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

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

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

1-E. Assets, Liabilities, Deferred Inflows of Resources, and Net Position

Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

Investments are stated at fair value based on quoted market prices.

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

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

Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable. The Solid Waste special revenue fund reported an allowance for uncollectibles of $380,000 at September 30, 2015.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "due from/to other funds." These amounts are eliminated in the governmental and business-type activities columns on the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances on this statement. These amounts are ultimately eliminated from the total column on the statement of net position.

Consumable Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

Prepaid Items

Payments made to vendors for services that will benefit periods beyond September 30, 2015, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable as this amount is not available for general appropriation.

Capital Assets

The County reports general capital assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the County fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. The County's infrastructure consists of roads and bridges. For roads and bridges, the County has capitalized only infrastructure constructed after September 30, 2003. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land, right-of-ways and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings	15-40 years
Improvements other than buildings	15-40 years
Machinery and equipment	5-15 years
Infrastructure	15-25 years

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Deferred Outflows /Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expenses/expenditures) until then. The County only has one item that qualifies for reporting in this category. It is resources related to pensions reported at the government-wide level for governmental activities.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future periods(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has an item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The County can also have deferred inflows of resources related to its pension plan at the government-wide level for governmental activities.

Compensated Absences

Personal leave benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only "*when due.*"

Accrued Liabilities and Long-term Obligations

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Bond Premiums, Discounts and Issuance Costs

On the government-wide statement of net position, bond premiums and discounts are netted against bonds payable and bond issuance costs are expensed when incurred. On the government-wide statement of activities, bond premiums and discounts are amortized over the life of the bonds using the effective interest method.

At the governmental fund reporting level, bond premiums and discounts are reported as other financing sources and uses, separately from the face amount of the bonds issued. Bond issuance costs are reported as debt service expenditures.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

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

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e. items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Committed– Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through the adoption of a resolution. Only the Board of Commissioners also may modify or rescind the commitment.

Assigned– Fund balances are reported as assigned when amounts are constrained by the Board of Commissioners' intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County Manager to assign fund balances.

Unassigned– Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Committed
- Assigned
- Unassigned

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

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Interfund Activity

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

Transfers between governmental funds on the government-wide statement of activities are eliminated.

Estimates

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

Comparative Data

Comparative total data for the prior year have been presented only for individual funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year's presentation.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1-F. Restatements

Effective for the year ended September 30, 2015, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 68. Implementation of this new accounting standard required a restatement of beginning net position for net pension liabilities and deferred outflows and deferred inflows of resources related to pensions. These items were previously not required to be booked by the County.

The above restatement had the following impact on previously reported balances.

	Governmental Activities
Net Position, October 1, 2014, as previously reported	$ 19,530,217
Restatement of net pension liability at October 1, 2014, as restated by actuary	(1,113,419)
Net Position, October 1, 2014, as restated	$ 18,416,798

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

The County adopts an annual operating budget for the general fund, each special revenue fund, and capital projects fund. The budget resolution reflects the total of each department's appropriation in each fund.

All budgets are adopted on a basis consistent with GAAP.

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

During the year, the Board of Commissioners approved budget revisions.

All unexpended annual appropriations lapse at year-end.

Excess of Expenditures Over Appropriations

Expenditures exceeded appropriations for the year ended September 30, 2015, in the following departments for the general fund:

	General Fund
Tax commissioner	$ 1,446
Jail	10,559
Emergency management	15,675
Ambulance service	122,354
Roads	71,451
Senior center	2,589
Forestry commission	112

The overexpenditures in these areas were funded by underexpenditures in other departments.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

Expenditures exceeded appropriations in the following special revenue funds and these overexpenditures were funded by additional revenues over amounts budgeted and/or available fund balance.

	Overexpenditures
Telephone E-911 fund	$ 4,406
Jail fund	29,001
Sheriff's seized funds	7,476
Drug abuse treatment and education fund	1,913
Clerk of Courts technology fund	737

NOTE 3 – DEPOSITS AND INVESTMENTS

At September 30, 2015, the carrying amount of the County's deposits and investments was $6,327,369 and the bank balance was $6,330,042. Of the bank balance, $1,837,538 was covered by federal depository insurance and $4,492,504 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

The County maintains investments in a local government investment pool through the Office of State Treasurer. The balance at September 30, 2015 was $25,078 for all funds.

"Georgia Fund 1," created by O.C.G.A 36-83-8, is a stable net asset value invested pool which follows Standard and Poor's criteria for AAAm rated money market funds. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1.00 per share value.) Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1.00 per share.

Discretely Presented Component Units

At September 30, 2015, the carrying amount of the Tattnall County Development Authority's deposits was $254,368 and the bank balance was $276,810. Of the bank balance, $250,000 was covered by federal depository insurance and $26,810 was collateralized with securities held by the pledging financial institution's trust department or agent in the Tattnall County Development Authority's name.

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

At June 30, 2015, the bank deposits of the Tattnall County Board of Health totaling $776,665 were all insured or collateralized with securities held by the pledging financial institution's trust department or agent in the Tattnall County Board of Health's name.

NOTE 4 – PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. Property taxes are billed on or about October 20th of each year and are payable within sixty days. The County bills and collects its own property taxes. Collection of taxes for the County and other government agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an Agency Fund. County property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables (i.e., collectible in 60 days). For the year ended September 30, 2015, property taxes were levied on September 15, 2014, mailed on October 22, 2014, and were due December 30, 2014.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of September 30, 2015, is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Solid Waste Fund	$ 308,829
	Telephone E-911 Fund	134,361
Jail Fund	Drug Abuse Treatment and Education Fund	300
Juvenile Probation Fees Fund	Jail Fund	1,300
Total		$ 444,790

Interfund balances at September 30, 2015 represent reimbursable expenses and temporary loans. The County expects to repay all interfund balances within one year.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (Continued)

Interfund transfers for the year ended September 30, 2015, consisted of the following:

	Transfers From:
Transfers To:	General Fund
Telephone E-911 Fund	$ 151,199
2009 Special Sales Tax Fund	187,656
	338,855

The general fund transferred funds to the Telephone E-911 fund to help fund its operating deficit. The general fund transferred $187,656 to the 2009 special sales tax fund to help cover jail expansion costs paid for by that fund.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2015 was as follows:

	Balance 10/1/2014	Additions	Deductions	Balance 9/30/2015
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 542,098	-	-	$ 542,098
Construction in progress	497,041	$ 573,973	$ 417,699	653,315
Total capital assets not being depreciated	1,039,139	573,973	417,699	1,195,413
Capital assets being depreciated:				
Buildings & improvements	15,698,499	21,260	-	15,719,759
Machinery and equipment	7,549,845	1,896,674	428,230	9,018,289
Infrastructure	4,102,198	439,939	-	4,542,137
Total capital assets being depreciated	27,350,542	2,357,873	428,230	29,280,185
Total capital assets	28,389,681	2,931,846	845,929	30,475,598
Accumulated depreciation:				
Buildings & improvements	4,969,100	387,664	-	5,356,764
Machinery and equipment	5,237,618	789,857	343,365	5,684,110
Infrastructure	833,918	180,511	-	1,014,429
Total accumulated depreciation	11,040,636	1,358,032	343,365	12,055,303
Governmental activities capital assets, net	$ 17,349,045	$ 1,573,814	$ 502,564	$ 18,420,295

NOTE 6 – CAPITAL ASSETS (Continued)

Governmental activities depreciation expense:

General government	$ 99,023
Judicial	55,187
Public safety	602,342
Sanitation	5,866
Roads	510,722
Health and welfare	50,325
Libraries and recreation	17,736
Economic development	14,175
Conservation	2,656
Total governmental activities depreciation expense	$ 1,358,032

	Balance 7/1/2014	Additions	Deductions	Balance 6/30/2015
Component unit - Tattnall County Board of Health:				
Capital assets being depreciated:				
Machinery and equipment	$ 170,010	-	-	$ 170,010
Accumulated depreciation:				
Machinery and equipment	164,716	$ 3,238	-	167,954
Component units capital assets, net	$ 5,294	$ (3,238)	-	$ 2,056

NOTE 7 – ACCRUED LANDFILL POSTCLOSURE CARE COSTS

State and federal laws and regulations required the County to place a final cover on its closed landfill site and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County reports a liability for these postclosure care costs in its government-wide statement of net positions. The accrued landfill postclosure care costs at September 30, 2015 are based on what it would cost to perform all postclosure care in 2015. Actual costs may be higher due to inflation, unexpected mitigation requirements, changes in technology, or changes in regulations.

NOTE 8 – BONDS PAYABLE

In February 2014, the County issued $3,500,000 in General Obligation Sales Tax Bonds, Series 2014, primarily to fund the construction of fire stations throughout the County.

The bonds have an interest rate of 1.67 percent. The bonds require annual principal payments beginning February 1, 2015 through February 1, 2020, and interest is payable semiannually on February 1 and August 1 each year.

The principal and interest on the bonds are payable from SPLOST funds. As of September 30, 2015, annual debt service requirements for the bonds are as follows:

Fiscal Year	Principal	Interest	Total Debt Service
2016	$ 575,000	$ 44,046	$ 619,046
2017	580,000	34,402	614,402
2018	585,000	24,674	609,674
2019	590,000	14,863	604,863
2020	595,000	4,968	599,968
Total	$2,925,000	$122,953	$3,047,953

NOTE 9 – CAPITAL LEASES

The County has entered into lease agreements as lessee for financing the acquisition of various equipment costing $1,362,483. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. Amortization of the cost of the equipment is included in depreciation expense in the government-wide financial statements. Depreciation expense and accumulated depreciation on the leased equipment was $160,035 and $517,950, respectively, for the year ended September 30, 2015.

NOTE 9 – CAPITAL LEASES (Continued)

The following is a schedule of future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at September 30, 2015:

Year ending September 30	
2016	$ 303,046
2017	142,128
2018	307,126
2019	183,738
2020	223,123
Total minimum lease payments	1,159,161
Less amount representing interest	71,735
Present value of future minimum lease payments	$ 1,087,426

NOTE 10 – CHANGES IN LONG-TERM DEBT

	Balance October 1, 2014	Additions	Reductions	Balance September 30, 2015	Amounts Due In One Year
Compensated absences payable	$ 266,850	$ 2,413	$ 17,916	$ 251,347	$ 50,269
Accrued landfill postclosure care costs	200,000	-	20,000	180,000	20,000
Bonds payable	3,500,000	-	575,000	2,925,000	575,000
Capital leases payable	975,458	491,159	379,191	1,087,426	278,213
	$ 4,942,308	$ 493,572	$ 992,107	$ 4,443,773	$ 923,482

The compensated absences liability will be paid primarily from the General Fund. The bonds payable and capital lease obligations will be paid from the Special Sales Tax Capital Projects Funds. The landfill postclosure care costs will be paid primarily from the Solid Waste Fund.

NOTE 11 – FUND BALANCES – GOVERNMENTAL FUNDS

As of September 30, 2015, governmental fund balances are composed of the following:

	General Fund	Solid Waste Fund	DOT Special Fund	2014 Special Sales Tax Fund	T-SPLOST Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Prepaid items	$ 166,612	-	-	$ 1,215,603	-	$ 12,653	$ 1,394,868
Restricted:							
Capital projects	-	-	-	1,634,526	-	39,220	1,673,746
Sheriff	-	-	-	-	-	25,486	25,486
Clerk of Courts	-	-	-	-	-	7,857	7,857
Law library	-	-	-	-	-	34,233	34,233
Drug education	-	-	-	-	-	55,211	55,211
Jail	-	-	-	-	-	105,716	105,716
Juvenile probation	-	-	-	-	-	3,735	3,735
Roads	-	-	$ 1,225,405	-	$ 740,758	-	1,966,163
Total restricted	-	-	1,225,405	1,634,526	740,758	271,458	3,872,147
Assigned:							
Subsequent years' budget	300,318	-	-	-	-	-	300,318
Unassigned	1,675,026	-	-	-	-	(12,653)	1,662,373
Total fund balances	$ 2,141,956	-	$ 1,225,405	$ 2,850,129	$ 740,758	$ 271,458	$ 7,229,706

NOTE 12 – RETIREMENT PLAN

Plan Description

The County's defined benefit pension plan, the Tattnall County Defined Benefit Plan (the "Plan"), provides retirement, disability, and death benefits to plan members and beneficiaries. The Plan is affiliated with the Association County Commissioners of Georgia (ACCG) Defined Benefit Plan (the "Plan"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The specific benefit provisions of the County's plan were established by an adoption agreement executed by the Tattnall County Board of Commissioners. The ACCG issues a publicly available financial report that includes financial statements and required supplementary information. The report can be obtained by writing to GEBCorp, 191 Peachtree Street NE, Suite 700, Atlanta, Georgia 30303.

Benefits Provided

All full-time County employees are eligible to participate in the Plan after completing three years of service. Benefits are fully vested after five years of service. Participants become eligible to retire at age 65 with three years of participation in the plan. At that time, an employee is entitled to a lifetime pension equal to 1.50% of average annual compensation multiplied by the years of service.

NOTE 12 – RETIREMENT PLAN – Continued

Compensation is averaged over a five-year period prior to retirement or termination. The plan also provides benefits in the event of death or disability. These benefit provisions and all other requirements, including amendments or termination, are established by an adoption agreement executed by the Tattnall County Board of Commissioners.

Employees Covered by Benefit Terms

Retirees and beneficiaries receiving benefits	41
Deferred vested (former employees)	70
Active participants	103
Total plan participants	214
Covered Compensation	$ 3,103,112

Contributions

The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in section 47-20 of the Georgia Code. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement. The County contributed $378,017 to the Plan for the year ended December 31, 2014.

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

Net Pension Liability

The County's net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2014.

Actuarial Assumptions

The total pension liability in the January 1, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	7.50% per year
Future salary increases	4.00% plus an aged base scale ranging from -1.0% to 1.5%
Mortality	RP-2000, Combined
Future payroll growth	5.50% per year
Inflation	3.00%

NOTE 12 – RETIREMENT PLAN – Continued

The actuarial assumptions used in the January 1, 2014 valuation were based on the results of an actuarial experience study for the period January 1, 2010 to December 31, 2014.

The Plan's financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by the Plan and incremental changes in the cash value of pre-retirement life insurance policies owned by the trust. County contributions are recognized when due and the County has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable.

Investments in securities are valued at current market price. The trust fund is invested approximately 70% in equities and 30% in fixed income securities on a cost basis.

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

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 County contributions will be made at rates equal to the actuarially determined contribution rates. Based on the assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. 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.

NOTE 12 – RETIREMENT PLAN – Continued

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a)-(b)
Balance, January 1, 2014	$ 6,304,041	$ 5,101,100	$1,202,941
Changes for the year:			
Service cost	149,757	-	149,757
Interest on the total pension liability	463,837	-	463,837
Contributions from the employer	-	378,017	(378,017)
Net investment income	-	371,471	(371,471)
Administrative expenses	-	(17,964)	17,964
Benefit payments	(239,113)	(239,113)	-
Other changes	-	(48,578)	48,578
Net Changes	374,481	443,833	(69,352)
Balance, December 31, 2014	$ 6,678,522	$ 5,544,933	$1,133,589

Sensitivity of the net pension liability to changes in the discount rate

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

	Discount Rate - 1% (6.50%)	Current Discount Rate (7.50%)	Discount Rate + 1% (8.50%)
County's net pension liability	$ 2,027,535	$ 1,133,589	$ 390,984

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2015, the County recognized pension expense of $276,555. At September 30, 2015, the County reported deferred outflows of resources from the following sources:

	Deferred Outflows of Resources
Net differences between projected and actual net investment income	$ 32,110
	$ 32,110

NOTE 12 – RETIREMENT PLAN – Continued

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

Year ending September 30	
2016	$ 8,027
2017	8,027
2018	8,028
2019	8,028
	$32,110

Judges of the Probate Courts Retirement Fund of Georgia

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

Clerk of Superior Court Retirement Fund

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

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

The Sheriff and sheriff deputies are covered under separate pension plans which require that certain sums from fines or bond forfeitures be remitted by the Magistrate Court and Clerk of Superior Court to the pension plans before the payment of any costs or other claims.

Magistrates Retirement Fund of Georgia

The Magistrate Judge is covered under a pension plan which requires that certain sums from fees and fines or bond forfeitures be remitted to the state sponsored pension plan.

Georgia Judicial Retirement System

This system provides retirement benefits for Superior Court Judges, District Attorneys, State Court Judges, Solicitors-General of the State Courts, and Juvenile Court Judges.

Employee's Retirement System of Georgia

Tattnall County tax officials are covered under this retirement plan.

NOTE 12 – RETIREMENT PLAN – Continued

Tattnall County Board of Health (component unit)

The employees of the Tattnall County Board of Health participate in the Georgia State Employees Retirement System (ERS). The plan is administered by the State of Georgia. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov. The retirement contributions for the year ended June 30, 2015 were $71,809. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2015, the Board of Health reported $521,448 for its proportionate share of the net pension liabilities. For the year ended June 30, 2015, the Board of Health recognized pension expense of $59,355.

NOTE 13 – 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 has joined together with other counties in the state as part of the Association of County Commissioners of Georgia (ACCG) Interlocal Risk Management Agency Property and Liability Insurance Fund and the Association of County Commissioners of Georgia (ACCG) Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management insurance program for member local governments.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the 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 funds.

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

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

NOTE 14 – CONTINGENCIES

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

NOTE 15 – JOINT VENTURE

Under Georgia law, the County, in conjunction with other cities and counties in the seventeen county East Middle Georgia area, is a member of the Heart of Georgia Altamaha Regional Commission (RC) and is required to pay annual dues thereto. During its year ended September 30, 2015, the County paid $17,194 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-33 which provides for the organizational structure of the RC in Georgia. The RC Regional Council membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Heart of Georgia Altamaha Regional Commission
5405 Oak Street
Eastman, Georgia 31023

NOTE 16 – SUBSEQUENT EVENTS

In preparing the financial statements, the County has evaluated events and transactions for potential recognition or disclosure through May 31, 2016, the date the financial statements were available to be issued.

TATTNALL COUNTY BOARD OF COMMISSIONERS
REQUIRED SUPPLEMENTARY INFORMATION
TATTNALL COUNTY DEFINED BENEFIT PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	2015 (1)
Total pension liability	
Service cost	$ 149,757
Interest	463,837
Benefit payments	(239,113)
Net change in total pension liability	374,481
Total pension liability-beginning	6,304,041
Total pension liability-ending (a)	$ 6,678,522
Plan fiduciary net position	
Contributions-employer	$ 378,017
Net investment income	371,471
Benefit payments	(239,113)
Administrative expense	(17,964)
Other	(48,578)
Net change in plan fiduciary net position	443,833
Plan fiduciary net position-beginning	5,101,100
Plan fiduciary net position-ending (b)	$ 5,544,933
Net pension liability-ending (a)-(b)	$ 1,133,589
Plan fiduciary net position as a percentage of the total pension liability	83.03%
Covered-employee payroll	3,103,112
Net pension liability as a percentage of covered-employee payroll	36.53%

(1) Only fiscal year 2015 was available. The County will continue to present information for years available until a full 10-year trend is compiled.

TATTNALL COUNTY BOARD OF COMMISSIONERS
REQUIRED SUPPLEMENTARY INFORMATION
TATTNALL COUNTY DEFINED BENEFIT PLAN
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	2015
Actuarially determined contribution	*
Contributions in relation to the actuarially determined contribution	*
Contribution deficiency (excess)	*
Covered-employee payroll	*
Contributions as a percentage of covered-employee payroll	*

*2015 information will be determined after fiscal year end and will be included in the 2015 valuation report

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Closed level dollar for remaining unfunded liability
Remaining Amortization Period	N/A
Asset Valuation Method	Smoothed market value with a 5-year smoothing period
Actuarial Assumptions:	
Net Investment Rate of Return	7.75%
Projected Salary Increases	4.50% plus an aged base scale ranging from -1.0% to 1.5%
Cost of Living Adjustments	N/A
Retirement Age	Probability of retirement calculated as 10% at age 55 to 60, 20% at age 61 to 64, 30% at age 65 to 69, and 100% at age 70
Mortality	RP-2000 Combined

TATTNALL COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS

	SEPTEMBER 30, 2015	SEPTEMBER 30, 2014
ASSETS		
Cash	$ 1,436,017	$ 1,281,387
Receivables:		
Taxes	743,910	685,837
Intergovernmental	110,254	107,223
Other	62,328	51,202
Due from other funds	443,190	602,053
Prepaid items	166,612	162,446
TOTAL ASSETS	$ 2,962,311	$ 2,890,148
LIABILITIES		
Accounts payable	$ 70,978	$ 114,875
Accrued payroll	90,470	69,877
Unearned revenue	1,362	1,362
Total liabilities	162,810	186,114
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	661,983	609,696
FUND BALANCE		
Nonspendable	166,612	162,446
Assigned	300,318	277,256
Unassigned	1,670,588	1,654,636
Total fund balance	2,137,518	2,094,338
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 2,962,311	$ 2,890,148

TATTNALL COUNTY, GEORGIA

GENERAL FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	YEAR ENDED	
	SEPTEMBER 30, 2015	SEPTEMBER 30, 2014
REVENUES		
Taxes	$ 8,782,745	$ 8,298,615
Licenses and permits	25,540	29,000
Charges for services	1,127,457	973,879
Fees, fines and forfeitures	562,995	667,097
Intergovernmental	47,523	71,799
Interest	2,337	3,360
Other	73,049	87,822
Total revenues	10,621,646	10,131,572
EXPENDITURES		
Current:		
General government	1,658,991	1,626,328
Public safety	4,817,784	4,593,693
Judicial	1,267,137	1,259,546
Public works/Roads	1,838,518	1,479,501
Health and welfare	190,785	186,050
Libraries and recreation	106,062	103,865
Conservation	236,808	210,141
Economic development	137,150	133,146
Debt service		
Principal	-	145,280
Interest	-	2,174
Total expenditures	10,253,235	9,739,724
EXCESS OF REVENUES OVER EXPENDITURES	368,411	391,848
OTHER FINANCING SOURCES (USES)		
Sale of capital assets	13,624	27,114
Transfers in	-	13,115
Transfers out	(338,855)	(701,848)
Total other financing sources (uses)	(325,231)	(661,619)
NET CHANGE IN FUND BALANCE	43,180	(269,771)
FUND BALANCE, BEGINNING OF YEAR	2,094,338	2,364,109
FUND BALANCE, END OF YEAR	$ 2,137,518	$ 2,094,338

TATTNALL COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	Nonmajor Special Revenue Funds	2009 Special Sales Tax Capital Projects Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ 279,237	$ 39,220	$ 318,457
Receivables:			
Intergovernmental	46,983	-	46,983
Other	60,526	-	60,526
Due from other funds	1,600	-	1,600
Prepaid Items	12,653	-	12,653
TOTAL ASSETS	$ 400,999	$ 39,220	$ 440,219
LIABILITIES			
Liabilities:			
Accounts payable	$ 375	-	$ 375
Accrued payroll	5,018	-	5,018
Funds held for others	27,407	-	27,407
Due to other funds	135,961	-	135,961
Total liabilities	168,761	-	168,761
FUND BALANCES			
Nonspendable	12,653	-	12,653
Restricted	232,238	$ 39,220	271,458
Unassigned	(12,653)	-	(12,653)
Total fund balances	232,238	39,220	271,458
TOTAL LIABILITIES AND FUND BALANCES	$ 400,999	$ 39,220	$ 440,219

TATTNALL COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Nonmajor Special Revenue Funds	2009 Special Sales Tax Capital Projects Fund	Total Nonmajor Governmental Funds
REVENUES			
Charges for services	$ 331,484	$ 16,242	$ 347,726
Fees, fines and forfeitures	91,457	-	91,457
Intergovernmental	34,250	-	34,250
Interest	563	90	653
Other	12,052	2,500	14,552
Total revenues	469,806	18,832	488,638
EXPENDITURES			
Current:			
Judicial	16,961	-	16,961
Public safety	555,508	-	555,508
Capital outlay:			
Public safety	50,576	-	50,576
Roads	-	290,649	290,649
Total expenditures	623,045	290,649	913,694
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(153,239)	(271,817)	(425,056)
OTHER FINANCING SOURCES (USES)			
Transfers in	151,199	187,656	338,855
Transfers out	-	-	-
Total financing sources (uses)	151,199	187,656	338,855
NET CHANGE IN FUND BALANCES	(2,040)	(84,161)	(86,201)
FUND BALANCES, BEGINNING OF YEAR	234,278	123,381	357,659
FUND BALANCES, END OF YEAR	$ 232,238	$ 39,220	$ 271,458

TATTNALL COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2015

	Telephone E-911 Fund	Jail Fund	Law Library	Jail Phone Fund	Sheriff's Seized Funds	Drug Abuse Treatment and Education Fund	Clerk of Courts Technology Fund	Juvenile Probation Fees Fund	Total Nonmajor Special Revenue Funds
ASSETS									
Cash	$ 20,616	$ 38,614	$ 34,608	$ 67,206	$ 52,893	$ 55,008	$ 7,857	$ 2,435	$ 279,237
Receivables:									
Intergovernmental	45,584	896	-	-	-	503	-	-	46,983
Other	60,526	-	-	-	-	-	-	-	60,526
Due from other funds	-	300	-	-	-	-	-	1,300	1,600
Prepaid items	12,653	-	-	-	-	-	-	-	12,653
TOTAL ASSETS	$ 139,379	$ 39,810	$ 34,608	$ 67,206	$ 52,893	$ 55,511	$ 7,857	$ 3,735	$ 400,999
LIABILITIES AND FUND BALANCE									
Liabilities:									
Accounts payable	-	-	$ 375	-	-	-	-	-	$ 375
Accrued payroll	$ 5,018						-		5,018
Funds held for others		-		-	$ 27,407	-	-	-	27,407
Due to other funds	134,361	$ 1,300	-	-	-	$ 300	-	-	135,961
Total liabilities	139,379	1,300	375	-	27,407	300	-	-	168,761
Fund balance:									
Nonspendable	12,653	-	-	-	-	-	-	-	12,653
Restricted	-	38,510	34,233	$ 67,206	25,486	55,211	$ 7,857	$ 3,735	232,238
Unassigned	(12,653)	-	-	-	-	-	-	-	(12,653)
Total fund balance	-	38,510	34,233	67,206	25,486	55,211	7,857	3,735	232,238
TOTAL LIABILITIES AND FUND BALANCE	$ 139,379	$ 39,810	$ 34,608	$ 67,206	$ 52,893	$ 55,511	$ 7,857	$ 3,735	$ 400,999

TATTNALL COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Telephone E-911 Fund	Jail Fund	Law Library	Jail Phone Fund	Sheriff's Seized Funds	Drug Abuse Treatment and Education Fund	Clerk of Courts Technology Fund	Juvenile Probation Fees Fund	Total Nonmajor Special Revenue Funds
REVENUES									
Charges for services	$ 322,893	-	-	-	-	-	$ 8,591	-	$ 331,484
Intergovernmental	34,250	-	-	-	-	-		-	34,250
Fees, fines and forfeitures	-	$ 43,665	$ 8,924	-	$ 1,557	$ 35,506	-	$ 1,805	91,457
Interest	44	62	89	$ 192	131	42	3	-	563
Other	-	-	-	12,052	-	-	-	-	12,052
Total revenues	357,187	43,727	9,013	12,244	1,688	35,548	8,594	1,805	469,806
EXPENDITURES									
Current:									
Public safety	502,112	24,699	-	-	9,476	16,938	-	2,283	555,508
Judicial	-	-	16,224	-	-	-	737	-	16,961
Capital outlay:									
Public safety	6,274	44,302	-	-	-	-	-	-	50,576
Total expenditures	508,386	69,001	16,224	-	9,476	16,938	737	2,283	623,045
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(151,199)	(25,274)	(7,211)	12,244	(7,788)	18,610	7,857	(478)	(153,239)
OTHER FINANCING SOURCES									
Transfers in	151,199	-	-	-	-	-	-	-	151,199
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	151,199	-	-	-	-	-	-	-	151,199
NET CHANGE IN FUND BALANCE	-	(25,274)	(7,211)	12,244	(7,788)	18,610	7,857	(478)	(2,040)
FUND BALANCE, BEGINNING OF YEAR	-	63,784	41,444	54,962	33,274	36,601	-	4,213	234,278
FUND BALANCE, END OF YEAR	$ -	$ 38,510	$ 34,233	$ 67,206	$ 25,486	$ 55,211	$ 7,857	$ 3,735	$ 232,238

TATTNALL COUNTY, GEORGIA
TELEPHONE E-911 FUND - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)	2014 Actual
REVENUES					
Charges for services	$ 348,000	$ 348,000	$ 322,893	$ (25,107)	$ 324,827
Intergovernmental revenue	-	-	34,250	34,250	-
Interest	100	100	44	(56)	40
Total revenues	348,100	348,100	357,187	9,087	324,867
EXPENDITURES					
Current:					
Public safety	483,166	500,480	502,112	(1,632)	464,478
Capital outlay:					
Public safety	3,500	3,500	6,274	(2,774)	2,237
Total expenditures	486,666	503,980	508,386	(4,406)	466,715
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(138,566)	(155,880)	(151,199)	4,681	(141,848)
OTHER FINANCING SOURCES					
Transfers in	85,000	85,000	151,199	66,199	141,848
NET CHANGE IN FUND BALANCE	(53,566)	(70,880)	-	70,880	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE, END OF YEAR	$ (53,566)	$ (70,880)	$ -	$ 70,880	$ -

TATTNALL COUNTY, GEORGIA
JAIL FUND - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Original and Final Budget	Actual	Variance Positive (Negative)	2014 Actual
REVENUES				
Fees, fines and forfeitures	$ 40,000	$ 43,665	$ 3,665	$ 44,906
Interest	-	62	62	56
Total revenues	40,000	43,727	3,727	44,962
EXPENDITURES				
Current outlay:				
Public safety	40,000	24,699	15,301	-
Capital outlay:				
Public safety	-	44,302	(44,302)	28,986
Total expenditures	40,000	69,001	(29,001)	28,986
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(25,274)	(25,274)	15,976
FUND BALANCE, BEGINNING OF YEAR	63,784	63,784	-	47,808
FUND BALANCE, END OF YEAR	$ 63,784	$ 38,510	$ (25,274)	$ 63,784

TATTNALL COUNTY, GEORGIA
LAW LIBRARY - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Original and Final Budget	Actual	Variance Positive (Negative)	2014 Actual
REVENUES				
Fees, fines and forfeitures	$ 9,000	$ 8,924	$ (76)	$ 9,498
Interest	100	89	(11)	130
Total revenues	9,100	9,013	(87)	9,628
EXPENDITURES				
Current:				
Judicial	20,900	16,224	4,676	15,373
Capital outlay:				
Judicial	-	-	-	-
Total expenditures	20,900	16,224	4,676	15,373
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(11,800)	(7,211)	4,589	(5,745)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	(13,115)
NET CHANGE IN FUND BALANCE	(11,800)	(7,211)	4,589	(18,860)
FUND BALANCE, BEGINNING OF YEAR	41,444	41,444	-	60,304
FUND BALANCE, END OF YEAR	$ 29,644	$ 34,233	$ 4,589	$ 41,444

TATTNALL COUNTY, GEORGIA
JAIL PHONE FUND - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Original and Final Budget	Actual	Variance Positive (Negative)	2014 Actual
REVENUES				
Telephone commissions	$ 12,000	$ 12,052	$ 52	$ 14,519
Interest	-	192	192	227
Total revenues	12,000	12,244	244	14,746
EXPENDITURES				
Current:				
Public safety	5,000	-	5,000	15,212
Capital outlay:				
Public safety	-	-	-	-
Total expenditures	5,000	-	5,000	15,212
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	7,000	12,244	5,244	(466)
FUND BALANCE, BEGINNING OF YEAR	54,962	54,962	-	55,428
FUND BALANCE, END OF YEAR	$ 61,962	$ 67,206	$ 5,244	$ 54,962

TATTNALL COUNTY, GEORGIA
SHERIFF'S SEIZED FUNDS - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Original and Final Budget	Actual	Variance Positive (Negative)	2014 Actual
REVENUES				
Fees, fines and forfeitures	$ 2,000	$ 1,557	$ (443)	$ 35,630
Interest	-	131	131	108
Total revenues	2,000	1,688	(312)	35,738
EXPENDITURES				
Current:				
Public safety	2,000	9,476	(7,476)	12,948
Capital outlay:				
Public safety	-	-	-	20,967
Total expenditures	2,000	9,476	(7,476)	33,915
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(7,788)	(7,788)	1,823
FUND BALANCE, BEGINNING OF YEAR	33,274	33,274	-	31,451
FUND BALANCE, END OF YEAR	$ 33,274	$ 25,486	$ (7,788)	$ 33,274

TATTNALL COUNTY, GEORGIA

DRUG ABUSE TREATMENT AND EDUCATION FUND - SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Original and Final Budget	Actual	Variance Positive (Negative)	2014 Actual
REVENUES				
Fees, fines and forfeitures	$ 15,025	$ 35,506	$ 20,481	$ 36,067
Interest	-	42	42	21
Total revenues	15,025	35,548	20,523	36,088
EXPENDITURES				
Current:				
Public safety	15,025	16,938	(1,913)	19,033
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	18,610	18,610	17,055
FUND BALANCE, BEGINNING OF YEAR	36,601	36,601	-	19,546
FUND BALANCE, END OF YEAR	$ 36,601	$ 55,211	$ 18,610	$ 36,601

TATTNALL COUNTY, GEORGIA

CLERK OF COURTS TECHNOLOGY FUND - SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Original and Final Budget	Actual	Variance Positive (Negative)	2014 Actual
REVENUES				
Charges for services	$ -	$ 8,591	$ 8,591	$ -
Interest	-	3	3	-
Total revenues	-	8,594	8,594	-
EXPENDITURES				
Current:				
Judicial	-	737	(737)	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	7,857	7,857	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ 7,857	$ 7,857	$ -

TATTNALL COUNTY, GEORGIA
JUVENILE PROBATION FEES FUND - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Original and Final Budget	Actual	Variance Positive (Negative)	2014 Actual
REVENUES				
Fees, fines and forfeitures	$ 4,000	$ 1,805	$ (2,195)	$ 1,565
EXPENDITURES				
Current:				
Public safety	4,000	2,283	1,717	2,945
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(478)	(478)	(1,380)
FUND BALANCE, BEGINNING OF YEAR	4,213	4,213	-	5,593
FUND BALANCE, END OF YEAR	$ 4,213	$ 3,735	$ (478)	$ 4,213

TATTNALL COUNTY, GEORGIA

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2015

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Probation Office	Totals
ASSETS							
Cash	$ 320,210	$ 226,257	$ 402,444	$ 21,543	$ 87,807	$ 11,360	$ 1,069,621
TOTAL ASSETS	$ 320,210	$ 226,257	$ 402,444	$ 21,543	$ 87,807	$ 11,360	$ 1,069,621
LIABILITIES							
Due to other entities and individuals	$ 320,210	$ 226,257	$ 402,444	$ 21,543	$ 87,807	$ 11,360	$ 1,069,621
TOTAL LIABILITIES	$ 320,210	$ 226,257	$ 402,444	$ 21,543	$ 87,807	$ 11,360	$ 1,069,621

TATTNALL COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
Tax Commissioner				
Assets				
Cash	$ 293,169	$ 15,241,321	$ 15,214,280	$ 320,210
Liabilities				
Due to other entities and individuals	$ 293,169	$ 15,241,321	$ 15,214,280	$ 320,210
Probate Court				
Assets				
Cash	$ 12,850	$ 567,679	$ 354,272	$ 226,257
Liabilities				
Due to other entities and individuals	$ 12,850	$ 567,679	$ 354,272	$ 226,257
Clerk of Courts				
Assets				
Cash	$ 40,993	$ 1,187,201	$ 825,750	$ 402,444
Liabilities				
Due to other entities and individuals	$ 40,993	$ 1,187,201	$ 825,750	$ 402,444
Magistrate Court				
Assets				
Cash	$ 25,292	$ 216,693	$ 220,442	$ 21,543
Liabilities				
Due to other entities and individuals	$ 25,292	$ 216,693	$ 220,442	$ 21,543
Sheriff				
Assets				
Cash	$ 76,344	$ 515,598	$ 504,135	$ 87,807
Liabilities				
Due to other entities and individuals	$ 76,344	$ 515,598	$ 504,135	$ 87,807
Probation Office				
Assets				
Cash	$ 17,817	$ 205,522	$ 211,979	$ 11,360
Liabilities				
Due to other entities and individuals	$ 17,817	$ 205,522	$ 211,979	$ 11,360
Total Agency Funds				
Assets				
Cash	$ 466,465	$ 17,934,014	$ 17,330,858	$ 1,069,621
Liabilities				
Due to other entities and individuals	$ 466,465	$ 17,934,014	$ 17,330,858	$ 1,069,621

TATTNALL COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

2009 Special Sales Tax

Project	Original Estimated Cost	Current Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Expenditures Total	Estimated Percentage of Completion
Roads and bridges	$ 3,150,000	$ 2,892,000	$ 2,561,856	$ 290,649	$ 2,852,505	99%
Jail and other buildings	3,360,000	2,809,775	2,997,431	(187,656)	2,809,775	100%
Emergency services	1,050,000	940,869	940,869	-	940,869	100%
Recreation	420,000	369,840	369,840	-	369,840	100%
City of Cobbtown	100,800	88,761	88,761	-	88,761	100%
City of Collins	176,400	155,333	155,333	-	155,333	100%
City of Glennville	1,512,000	1,331,426	1,331,426	-	1,331,426	100%
City of Manassas	25,200	22,191	22,191	-	22,191	100%
City of Reidsville	705,600	621,332	621,332	-	621,332	100%
	$10,500,000	$ 9,231,527	$ 9,089,039	$ 102,993	$ 9,192,032	99.6%

2014 Special Sales Tax

Project	Original Estimated Cost	Current Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Expenditures Total	Estimated Percentage of Completion
Roads and bridges	$ 3,240,000	$ 3,240,000	-	$ 182,594	$ 182,594	6%
Various buildings	540,000	540,000	-	27,734	27,734	5%
Emergency services	540,000	540,000	-	107,874	107,874	20%
Fire stattions/equipment	3,456,000	3,456,000	$ 329,726	1,274,233	1,603,959	46%
Recreation	432,000	432,000	35,041	71,322	106,363	25%
City of Cobbtown	129,600	103,432	8,410	17,062	25,472	25%
City of Collins	207,360	172,093	14,718	27,638	42,356	25%
City of Glennville	1,296,000	1,524,377	126,148	249,136	375,284	25%
City of Manassas	25,920	27,700	2,102	4,704	6,806	25%
City of Reidsville	933,120	764,398	58,869	129,326	188,195	25%
	$10,800,000	$ 10,800,000	$ 575,014	$ 2,091,623	$ 2,666,637	25%

Reconciliation of current year expenditures to Statement of Revenues, Expenditures and Changes in Fund Balances:

Total 2014 Special Sales Tax fund expenditures per Statement of Revenues, Expenditures and Changes in Fund Balances	$ 3,197,672
Less:	
Bond principal payments	(575,000)
Intergovernmental revenue	(34,823)
Sale of capital assets	(5,067)
Proceeds from capital leases	(491,159)
Total current year expenditures per above	$ 2,091,623

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

To the Board of Commissioners
Tattnall County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Tattnall County, Georgia, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise Tattnall County, Georgia's basic financial statements, and have issued our report thereon dated May 31, 2016. Our report includes a reference to other auditors who audited the financial statements of the Tattnall County Board of Health, a component unit, as described in our report on Tattnall County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct,

misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described below as 2015-1 through 2015-4, 2015-6, 2015-7 and 2015-9 to be material weaknesses.

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. We consider the deficiencies described below as 2015-5 and 2015-8 to be a significant deficiencies.

2015-1 Financial reporting process is inadequate for recording the activity in the County's agency funds and certain special revenue funds

The County has several agency funds and special revenue funds for which a trial balance summarizing the annual activity and year end balances is not maintained. Accurate trial balances are needed on these funds in order for them to be properly included in the County's financial statements. Also, the amounts due from agency funds need to be recorded properly in the general ledger of the general fund and other appropriate fund at year end.

County response: We concur with this finding, and we will consult with our auditors on developing the appropriate procedures to prepare accurate trial balances at year end for our agency funds and special revenue funds not maintained on our computerized accounting system.

2015-2 Recording of year end accruals for the financial statements

The County's procedures to make sure all year end accruals such as receivables, accounts payable, prepaid items and deferred revenue are included in the financial statements are inadequate. Many of the adjusting journal entries needed to record these accruals were material to the County's financial statements.

County response: We concur with these findings, and we will implement procedures to make sure all accruals are included in the year end financial statements.

2015-3 Recording the activity of cash accounts by other departments

County has some cash accounts that are reported in the general fund which are maintained by other departments. The activity for these accounts is not being properly recorded in the general fund. We recommend that the activity for the Sheriff's bond fee account, DARE account, and jail petty cash account be submitted to the County's accounting department on a monthly basis to be recorded in the general fund on a timely basis.

County response: We concur with this finding, and we will request that the activity for these cash accounts be submitted to the County's accounting department on a monthly basis to be recorded in the general fund.

2015-4 Accounting for capital leases

During our audit we noted new capital leases for $491,159 for road equipment that were not recorded in the County's financial statements. Also, the budget was not amended to reflect the new capital leases entered into during the year. At the inception of capital leases at the governmental fund

reporting level, expenditures and an other financing source called "proceeds from capital leases" of an equal amount should be recorded at the net present value of the future minimum lease payments.

County response: We concur with this finding, and we will implement procedures to make sure that as new capital leases are entered into, a copy of the lease agreement is forwarded to the County Clerk who will be responsible for recording the capital lease in the County's accounting records.

2015-5 Accounting for capital assets

We noted that the County does not have a process to accumulate information on additions and disposals to capital assets and has not designated a person to be responsible for maintaining capital asset records. The County should have procedures in place that require each department and/or accounts payable personnel to forward any information to the designated person responsible for maintaining capital assets records. The information accumulated on additions and disposals should be provided to the auditors after the County's fiscal year end.

County response: We concur with this finding, and we will implement procedures requiring each department to forward any information on capital purchases and disposals to the person responsible for maintaining the capital assets records.

2015-6 Interfund balances

We noted that several interfund balances were not reconciled for the year ended September 30, 2015 resulting in adjusting journal entries that were material to the County's financial statements. Interfund balances should be reconciled on a monthly basis.

County response: We concur with this finding, and we will begin reconciling intefund balances on a monthly basis.

2015-7 Compensated Absences

We noted that the accrued leave report provided by the County as of September 30, 2015 to record compensated absences payable in the year-end financial statements was incorrect. In several instances, accrued hours did not agree to amounts per detail time records.

County response: We concur with this finding, and we will analyze our accrued leave report generated from our payroll accounting software by comparing it to our other detail time records.

2015-8 Budgetary Reporting

We noted several errors in budgetary reporting for the County for the year ended September 30, 2015. It appears the original budget and budget amendments were not properly entered in the County's accounting system, resulting in inaccurate budget amounts in budgetary reports. Proper budgeted amounts need to be reported to allow management to properly monitor revenues and expenditures on a departmental and County-wide level.

County response: We concur with this finding, and we will ensure in the future that budgeted amounts are properly entered in the accounting system to allow for accurate budgetary reporting.

2015-9 Tax Commissioner Office Accounting

In our audit of the Tax Commissioner office's receipt and disbursements for the year ended September 30, 2015, we noted some unreconciled differences. The Tax Commissioner office should be able to provide a summary trial balance of cash on hand, amounts due to various entities, receipts, and disbursements at each month end and as of the fiscal year end.

County response: We concur with this finding, and we will implement procedures to properly report receipts and disbursements and to make sure cash on hand reconciles to amounts due to various entities on a monthly basis.

Compliance and Other Matters

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

Tattnall County, Georgia's Response to Findings

Tattnall County, Georgia's response to the findings identified in our audit is described above. Tattnall County, Georgia's response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Lanier, Westerfield, Cail & Proctor

Statesboro, Georgia
May 31, 2016