THOMAS COUNTY, GEORGIA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2016

Thomas County, Georgia
Annual Financial Report
For The Year Ended December 31, 2016

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INDEPENDENT AUDITOR'S REPORT

Honorable Chairman and Members
of the Board of Commissioners
Thomas County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Thomas County, Georgia, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Thomas County, Georgia's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Thomas County Department of Public Health, which statements reflect total assets and deferred out flows of $1,387,832 as of June 30, 2016, and revenues of $2,111,068 for the year then ended. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it is related to the amounts included for the Thomas County Department of Public Health, is based solely on the report of their auditors.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 and the report of the other auditors is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Thomas County, Georgia, as of December 31, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-14 and 58-59, schedule of contributions, schedule of changes in the County's net pension liability and related notes and the schedule of investment returns on pages 60-62 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Thomas County, Georgia's basic financial statements. The combining and individual major and nonmajor fund financial statements, and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the basic financial statements.

The combining, individual major and nonmajor fund financial statements, the schedule of expenditures of federal awards and the schedules listed in the table of contents 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, individual major and nonmajor fund financial statements, the schedule of expenditures of federal awards and the schedules listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2017, on our consideration of Thomas 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 Thomas County, Georgia's internal control over financial reporting and compliance.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

Simmons, Mills & Simmons PC

August 24, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of Thomas County Georgia (the County) annual financial report, the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the calendar year ended December 31, 2016. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

- The County's assets exceeded its liabilities by $104,254,203 (net position) for the calendar year reported.

- Total net position are comprised of the following:

  (1) Net investment in capital assets of $73,909,137 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
  (2) Net position of $12,674,076 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net position of $17,720,990 represents the portion available to maintain the County's continuing obligations to citizens and creditors.

- The County's governmental funds reported total ending fund balance of $29,004,005 this year. This compares to the prior year ending fund balance of $22,855,700 showing an increase of $6,148,305 during the current year. Unassigned fund balance of $10,356,849 at December 31, 2016 shows a $1,531,961 decrease from the prior year.

- At the end of the current calendar year, unassigned fund balance for the general fund was $10,356,849 or 49.1% of total general fund expenditures. Overall, the County continues to maintain their financial position, in spite of a somewhat depressed economy.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The County also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position.* This is the government-wide statement of position presenting information that includes all the County's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities,* which reports how the County's net position changed during the current calendar year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

The government-wide financial statements distinguish governmental activities of the County that are principally supported by property and sales taxes and from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, public safety, public works, health and welfare, culture and housing and development. The group health insurance internal service fund also is reported in governmental activities. The business-type activities include the commercial collection of waste and area transit.

The government-wide financial statements are presented on pages 15 & 16 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

The County has three kinds of funds:

Governmental funds are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 17-20 of this report.

Individual fund information for nonmajor governmental funds is found in the supplementary section of this report.

The *proprietary funds are* reported in the fund financial statements and include a statement of net position, an operating statement and a cash flow statement. These statements are presented on pages 21-23 of this report.

The fiduciary funds are reported in the fund financial statements and include a comparative statement of fiduciary assets and liabilities for its agency funds. This statement is presented on page 24.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 27 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund and the emergency services fund. This information is presented on pages 58-59.

Other Supplementary Information

This section includes budgetary comparison schedules for all other governmental funds. These statements and schedules demonstrate compliance with the County's adopted and final revised budget. As discussed, the County reports major funds in the basic financial statements. Combining and individual comparative statements and schedules for some major funds and the nonmajor funds are presented in this section of this report beginning on page 64.

Financial Analysis of the County as a Whole

The County's net position at calendar year-end is $104,254,203. The following table provides a summary of the County's net position:

Summary of Net Position

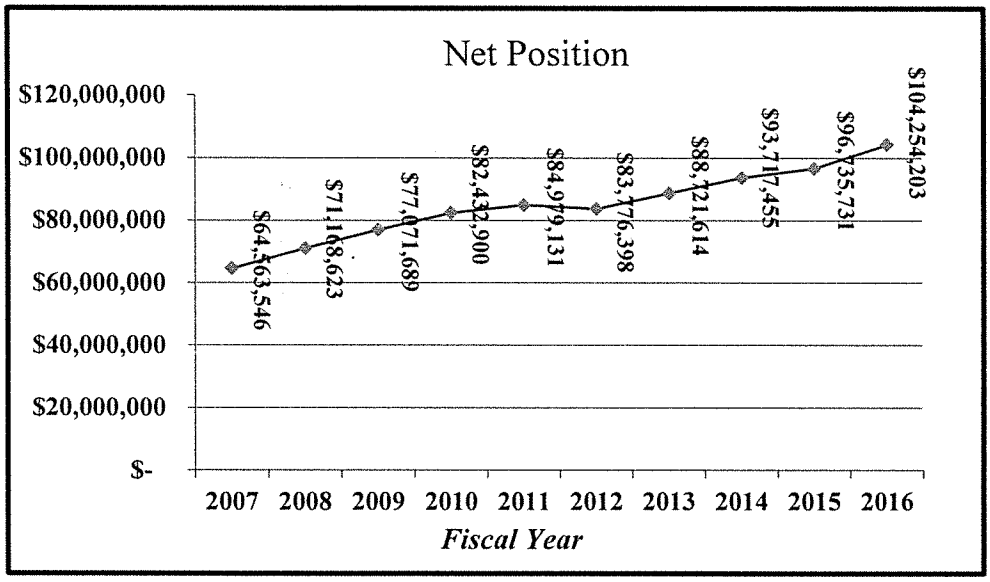
	Governmental Activities		Business-type Activities		Total		2016
	2016	2015	2016	2015	2016	2015	% of Total
Assets							
Current assets	$ 33,853,889	$ 28,945,874	$ 888,167	$ 837,905	$ 34,742,056	$ 29,783,779	32%
Capital assets	74,889,007	73,674,764	329,647	452,976	75,218,654	74,127,740	68%
Total assets	108,742,896	102,620,638	1,217,814	1,290,881	109,960,710	103,911,519	100%
Deferred outflows	1,336,394	610,276	41,332	15,681	1,377,726	625,957	100%
Total assets and deferred outflows	$ 110,079,290	$ 103,230,914	$ 1,259,146	$ 1,306,562	$ 111,338,436	$ 104,537,476	100%
Liabilities							
Current liabilities	3,232,896	4,218,432	12,182	39,059	3,245,078	4,257,491	46%
Long-term liabilities	3,711,131	3,477,805	75,077	66,449	3,786,208	3,544,254	54%
Total liabilities	6,944,027	7,696,237	87,259	105,508	7,031,286	7,801,745	100%
Deferred inflows	51,359	-	1,588	-	52,947	-	100%
Net position							
Net investment in capital assets	73,579,490	71,992,871	329,647	452,976	73,909,137	72,445,847	71%
Restricted	12,624,076	8,442,823	-	-	12,624,076	8,442,823	12%
Unrestricted	16,880,338	15,098,983	840,652	748,078	17,720,990	15,847,061	17%
Total net position	$ 103,083,904	$ 95,534,677	$ 1,170,299	$ 1,201,054	$ 104,254,203	$ 96,735,731	100%

The County maintains a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 10.5 to 1, which compares favorably to 6.9 to 1 at December 31, 2015. The business-type activities current ratio is 72.9 to 1 as compared 21.4 to 1 at December 31, 2015. Overall, the total current ratio at December 31, 2016 is 10.7 to 1 as compared to 7.0 to 1 at December 31, 2015.

The County reported positive balances in net position for governmental activities. Net position increased $7,549,227 in 2016 governmental activities or 7.9% above the 2015 amount. The net position for business-type activities decreased $30,755 or 2.6%. The County's overall financial position increased during calendar year 2016 by $7,518,472 or 7.8%.

Note that 71.4% of the governmental activities' net position is tied up in capital assets compared to 75.4% at December 31, 2015. The County uses these capital assets to provide services to its citizens.

The following chart reports the County's total net position balances from calendar year 2007 – 2016.



(This page continued on the subsequent page)

The following table provides a summary of the County's changes in net position:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program:						
Charges for services	$ 7,155,036	$ 7,211,325	$ 634,555	$ 658,995	$ 7,789,591	$ 7,870,320
Operating grants	51,118	60,923	463,096	421,448	514,214	482,371
Capital grants & contributions	1,711,924	1,153,253	-	103,551	1,711,924	1,256,804
General:						
Taxes	33,540,477	32,837,711	-	-	33,540,477	32,837,711
Other	1,454,836	639,653	14,166	680	1,469,002	640,333
Total revenues	43,913,391	41,902,865	1,111,817	1,184,674	45,025,208	43,087,539
Program Expenses:						
General government	$ 4,386,379	5,063,012	-	-	4,386,379	5,063,012
Judicial	2,403,378	2,462,746	-	-	2,403,378	2,462,746
Public safety	16,573,735	17,089,519	-	-	16,573,735	17,089,519
Public works	10,758,833	10,987,895	-	-	10,758,833	10,987,895
Health and welfare	686,722	707,172	-	-	686,722	707,172
Culture and recreation	904,467	859,867	-	-	904,467	859,867
Housing and development	584,174	609,963	-	-	584,174	609,963
Interest	66,476	72,573	-	-	66,476	72,573
Area transit	-	-	1,093,552	1,200,216	1,093,552	1,200,216
Refuse collection	-	-	49,020	50,139	49,020	50,139
Total expenses	36,364,164	37,852,747	1,142,572	1,250,355	37,506,736	39,103,102
Excess	7,549,227	4,050,118	(30,755)	(65,681)	7,518,472	3,984,437
Beginning net position	95,534,677	91,484,559	1,201,054	1,266,735	96,735,731	92,751,294
Ending net position	$ 103,083,904	$ 95,534,677	$ 1,170,299	$ 1,201,054	$ 104,254,203	$ 96,735,731

GOVERNMENTAL REVENUES

The County is heavily reliant on property taxes to support governmental operations. Property taxes provided approximately $20 million or 45.7% of the County's total governmental revenues as compared to 47.9% in 2015. Sales taxes are the second largest revenue source with $11.6 million of revenues or 26.4% as compared to 26.3% 2015.

Because of the County's financial position, we have been able to earn $4,933 in unrestricted interest earnings to support governmental activities. Also, note that program revenue covers 24.5% of governmental operating expenses compared to the same 22.3% in 2015. This means that the government's taxpayers and the County's other general governmental revenues fund 75.5% of the governmental activities. As a result, the general economy and the County businesses have a major impact on the County's revenue streams.

The County reported public works capital grants and contributions of $1,711,924, the majority from SPLOST funds ($1,303,830), the 2014 CDBG funds ($377,450) and the 2016 CDBG funds ($11,173),

GOVERNMENTAL FUNCTIONAL EXPENSES

The public safety and the public works functions make up approximately 75.2% of the total governmental activities expenses as compared 74.2% in 2015. General government totals over $4.3 million and the court system costs the County over $2.4 million annually.

This table presents the cost of each of the County's programs, including the net costs (i.e., total cost less revenues generated by the activities). The net costs illustrate the financial burden that was placed on the County's taxpayers by each of these functions.

Governmental Activities

	2016		2015	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	$ 4,386,379	$ 3,179,325	$ 5,063,012	$ 3,981,890
Judicial	2,403,378	2,231,720	2,462,746	2,337,691
Public safety	16,573,735	11,842,312	17,089,519	12,130,896
Public works	10,758,833	8,088,321	10,987,895	8,937,738
Health and welfare	686,722	686,722	707,172	693,687
Culture and recreation	904,467	893,047	859,867	847,284
Housing and development	584,174	458,163	609,963	425,487
Interest	66,476	66,476	72,573	72,573
Total	$ 36,364,164	$ 27,446,086	$ 37,852,747	$ 29,427,246

After reducing gross expenses by program revenues, public safety totals 43.1% of the net cost of services and public works totals 29.5% of these costs. The primary revenue streams that reduced gross expenses were charges for services, capital contributions and capital grants.

Business-Type Activities

The County operates two enterprise funds, the major Area Transit Fund and the nonmajor Commercial Collection Fund.

The County operates an area transit fund providing transportation services to the County's residents. In 2016, this fund reporting an operating loss of $499,540 compared to an operating loss of $575,682 in calendar 2015. Charges for services decreased $24,917 or 4.2%.

Monthly, the County transit files reimbursement requests monthly for operating grants. In 2016, the requests totaled $463,096 and in 2015, the operating reimbursements were $421, 448.

Total operating expenses decreased $101,181 or 8.6%. Personal services decreased $132,107 or 17.2% including salaries of $50,516 and, there was no 2016 pension contribution. Purchased services costs increased $41,865 or 44.8% due to increased insurance premiums and the County had to pay an insurance deductible on a wrecked vehicle.

The unrestricted net position is $766,352 as compared to a balance of $684,599 at December 31, 2015. The 12/31/2016 amount reports a $81,753 or 11.9% increase from the prior year.

Financial Analysis of the County's Funds

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of $29,004,005.

Of this year-end total, $10,356,849 is unassigned indicating availability for continuing County service requirements. Legally restricted fund balances include $5,635,132 restricted to public safety and $6,050,826 to capital projects. In addition, $4,634,526 is committed for unincorporated services and $1,578,620 is assigned to capital outlay.

The total ending fund balances of governmental funds show an increase of $6,148,305 or 26.9% above the prior year amount. The major increase of over $3 million relates to the general fund and an increase of $3.6 million relates to the 2012 SPLOST.

Major Governmental Funds

The General Fund - The general fund is the County's primary operating fund and the largest source of day-to-day service delivery. The general fund's fund balance increased $3,079,173 or 25%. In 2015, the general fund's fund balance increased $48,816.

In total, revenues increased $1,230,822 or 5.2%.

Total taxes increased $1,262,392 or 6.6%. Current property taxes increased $1,128,515 or 9.5% because the deferred revenue decreased $241,000 resulting into larger tax revenue recognition. Also, the tax digest increased slightly and the millage rate remained about the same as 2015.

Motor vehicle taxes decreased $109,311 and taxes from TAVT decreased $56,417. The local option sales taxes increased $198,632 or 5.2%, due to an improving economy in 2016. Interest and penalties were $87,657 or 41.2% above fiscal year 2015.

The total charges for reimbursements increased $143,076 or 15.2% because of the following three large items:

- Georgia Forestry Commission – the paving of a parking lot - $77,000.
- A one-time ACCG workers compensation dividend - $88,991.
- A Chatham County for the cost of helping with storm damage - $21,010.
- The City of Thomasville increased $92,937 including $75,000 related to the drug task force staffing.
- The District Attorney -$56,000

Fines decreased $93,174 or 15.1% due to:

- State court fines decreased partially because the number tickets were reduced 10.5%.
- Magistrate court cases decreased 7.8%

In total, the 2016 expenditures were below the 2015 amount by $528,354 or 2.4%. Some of the other more notable changes in expenditures from 2015 follow.

The tax commissioner's personal costs decreased $62,450 due primarily due to decreased health insurance costs ($45,752) plus the County made no pension contribution in 2016. The tax assessor's purchased services decreased $52,473 or 46.3% because in 2015 the County used an accounting firm to conduct personal property audits, but this cost was not duplicated in 2016.

Expenditures for the superior court's personal costs decreased $46,713 or 54.9% below 2015 because of the reclassification of court reporters to another function. The sheriff's personal services costs decreased $183,708 primarily because no pension contribution in 2016 and lower health insurance costs.

Personal costs increased for criminal investigation by $84,360 or 25.5% because of overtime costs related to a Federal drug case, plus the addition of an investigator.

Personal services for the jail operations decreased $55,603 or 4% due to a decrease in health insurance costs and no pension contribution made in 2016. Correction's total costs decreased $227,608 or 9.2% because there was a decrease in health insurance costs and no pension contribution made in 2016. Also, the medical costs for inmates was reduced by $55,110.

Expenditures for public works' administration personal costs decreased $211,888 due primarily to position vacancies and an employee on workers compensation. Also, a decrease in health insurance costs and no pension contribution made in 2016.

As indicated, the general fund's ending unassigned fund balance decreased $1,533,823 or 12.9% below the prior year. The unassigned fund balance (i.e. the amount available for future spending), is considered adequate, representing the equivalent of 49.1% of annual expenditures.

The Emergency Services Fund –The emergency services fund reported a net increase in fund balance of $219,682 from the prior year. Property tax revenue increased $251,889 primarily due to a change in deferred revenue. Charges for services decreased $99,743 from the 2015 amount, mainly due to a delay in the collection of EMS 2014 fees.

In 2016, total revenues were up $116,726 or 2.7%. This year, the fund transferred a total of $714,588, which consisted of $570,000 to the E-911 fund and $144,588 to the capital improvements fund. This was $90,124 more than anticipated. The total fund balance at December 31, 2016 is $3,387,467 or approximately 97.3% of annual expenditures, excluding transfers to E-911 and the capital improvements fund.

County-wide 2012 SPLOST Fund – This fund collected approximately $7.5 million in special purpose local option sales taxes. Of this amount, approximately $3.4 million was transferred to the County's 2012 SPLOST fund and an additional $4.1 was paid to other County cities. At December 31, 2016, there is no fund balance as all taxes collected were distributed.

2012 SPLOST Fund – This fund recognized the transfer of $3.4 million from the County-wide 2012 SPLOST fund referenced above and expended $804,537 on capital projects and reported debt service expenditures of $287,372. The fund balance at December 31, 2016 is $5,580,466.

Capital Improvement Fund – The primary revenue increase was charges for services, totaling $525,594 and spent $2,626,641. This fund also received $884,792 from transfers in. The ending fund balance was $1,578,620. This years' major projects include:

- New E911 building - $1,518,243
- New E911 building machinery and equipment - $563,574
- Red Hill business park - $264,423
- Remodel the Hancock Center - $270,865

Proprietary Fund

Since the County reports only a single major enterprise fund, the financial analysis is presented above for this fund.

Budgetary Highlights

The General Fund – The County amended the revenue budget downward by $46,200 or less than 1%.

Total taxes reported exceeded the tax budget by $741,991 or 3.8%. The local option sales taxes exceed the budget by $404,089 11.1% due to a more positive growing economy. The current property taxes were above budget by $213,631 and the insurance premium tax exceeded the budget by $180,788.

Total charges for services exceeded the final budget by $196,573. The reimbursements line item exceeding the budget by $130,598. Fines revenue were $90,950 below the budget as explained above.

In total, the expenditure side of the budget was amended downwards by just $45,200. The total expenditure budget was underspent by $1,707,970 or 7.5%. The department heads are working hard to minimize spending.

General administration personal services were $47,721 or 7.2% below the budget mainly due to lower health care costs. The tax assessor personal services were $43,423 or 9.8% below the budget because of less health care costs and employee unpaid absenses.

The sheriff's personal services were $167,449 or 6.5% below the budget, resulting from lesser health care costs of $98,864. Also, salaries were $51,911 below budget because of the transfer of two deputies to the jail function. Therefore, the budget for jail salaries was exceeded by $35,381.

The public works personal services were $332,541 or 16.6% below the budget because:

- Health insurance costs were $86,050 below the budget
- Salaries were $217,078 below the budget primarily because of position vacancies and one employee out on workers compensation

The public works purchased services expenditures exceeded the budget by $78,684 because of shop repairs ($21,151) and road stripping ($70,855). The sanitation personal services were $159,947 or 29% below the budget because of a staff vacancy and all the trash collection sites were not operational.

Most other line item amounts were within the final budget.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2016, was $74,889,007 as compared to an amount of $73,674,764 at December 31, 2015. The business-type activities reported a book value of $329,647. The total net investment in capital assets was $75,218,654. See Note 3-E for additional information about changes in capital assets during the calendar year and outstanding at the end of the year.

(This page continued on the subsequent page)

The following table provides a summary of capital asset activity.

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Non-depreciable assets:						
Land	$ 3,167,336	$ 3,167,336	$ -	$ -	$ 3,167,336	$ 3,167,336
Land under the roads	4,949,019	4,933,310	-	-	4,949,019	4,933,310
Construction in progress	519,058	2,705,263	-	-	519,058	2,705,263
Total non-depreciable	8,635,413	10,805,909	-	-	8,635,413	10,805,909
Depreciable assets:						
Buildings and improvements	38,627,564	34,524,077	33,281	33,281	38,660,845	34,557,358
Machinery and equipment	18,083,442	17,699,894	851,432	898,297	18,934,874	18,598,191
Infrastructure	49,192,307	48,503,938	-	-	49,192,307	48,503,938
Total depreciable assets	105,903,313	100,727,909	884,713	931,578	106,788,026	101,659,487
Less accumulated depreciation	39,649,719	37,859,054	555,066	478,602	40,204,785	38,337,656
Book value - depreciable assets	66,253,594	62,868,855	329,647	452,976	66,583,241	63,321,831
Percentage depreciated	37%	38%	63%	51%	38%	38%
Book value - all assets	$ 74,889,007	$ 73,674,764	$ 329,647	$ 452,976	$ 75,218,654	$ 74,127,740

At December 31, 2016, the depreciable capital assets for governmental activities were 37% depreciated, or slightly below the 2015 percentage of 38%. This comparison indicates that the County is replacing its assets at about the same rate as they are depreciating, which is a positive indicator.

The balance in the governmental activities' construction in progress account includes:

- Hancock center building remodeling for the extension service office - $270,865
- Dillion road trash collection site - $30,663
- CDBG roads and drainage project at Foxcroft drive neighborhood - $16,351
- Patten Road trash collection site – $30,663
- Road construction - Myrick Road - $19,273
- Road construction – South Pinetree Boulevard - $105,153

The major additions to the buildings and improvements account include:

- Jail Justice Center expansion -$2,175,968
- New E-911 building - $1,818,480
- Hansell road trash collection site – $82,755
- Stewart road trash collection site – $26,284

The major additions to the machinery and equipment classifications include:

- Ten vehicles for sheriff - $402,541
- Two vehicles for sheriff criminal investigation - $61,258
- EMS ambulance ($130,225), rescue truck ($138,190), five power stretchers ($85,419)
- E911 computer equipment and furniture - $413,915
- Chipper for public works - $44,616

The major additions to the infrastructure account include:

- Streets and drainage (CDBG grant) - $480,167
- Bridge on Airport road - $197,940
- Paving Metcalfe road - $10,262

Long-term Debt

At the end of the calendar year, for governmental activities, the County had five notes payable totaling $1,309,517. In addition, the County reported a total unused vacation liability totaling $541,117.

The following table presents the balances of the County's long-term debt.

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Thomasville National Bank	$ 1,309,517	$ 1,402,678	$ -	$ -	$ 1,309,517	$ 1,402,678
Ameris	-	279,215	-	-	-	279,215
Compensated absences	533,421	529,559	7,696	5,817	541,117	535,376
Total	$ 1,842,938	$ 2,211,452	$ 7,696	$ 5,817	$ 1,850,634	$ 2,217,269

See Note 3-H for additional information about the County's long-term debt.

Economic Conditions Affecting the County

Thomas County is part of the 14-county Southwest Georgia Regional Commission (SWGRC) and is located approximately 45 miles from Tallahassee (Interstate 10) with its national airport, and 60 miles from Valdosta, Georgia (Interstate 75). Incorporated areas include Thomasville (population 18,000), Barwick, Boston, Coolidge, Meigs, Ochlocknee, and Pavo (with populations ranging from 300 to 1,500 each). The County's population is currently estimated at 45,248.

The County closed the state prison on June 30, 2017.

Thomas County is one of about 3,141 counties and county equivalents in the United States. It has 548.4 sq. miles and a population density of 78 per square miles. In the last three decades of the 1900's its population grew by 23%. 2016 estimates the largest minority population was African-American listed at 36.7%.

Top ten County employers in 2016 are listed below:

- Archbold Hospital
- Thomas County Schools
- Flowers Foods Inc.
- Georgia Pines
- Southwest Georgia Technical College
- City of Thomasville
- Thomas County
- Thomasville City Schools
- Cleaver Brooks
- Tect

The median family income in 2015 was $36,641. The County's unemployment rate is 8.1% compared with a regional rate of 4.9% and a state rate of 4.8%.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the Board of Commissioners at Post Office Box 920, Thomasville, Georgia, 31799.

Thomas County, Georgia
Statement of Net Position
December 31, 2016

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets and Deferred Outflows of Resources				
Cash and cash equivalents (Note 3A)	$ 28,674,494	$ 496,831	$ 29,171,325	$ 1,584,965
Restricted cash	11,996	-	11,996	-
Investments	-	-	-	49,210
Receivables:				
Accounts	716,155	5,510	721,665	999
Property taxes	2,814,978	-	2,814,978	-
Sales taxes	1,057,084	-	1,057,084	-
Intergovernmental	191,077	287,157	478,234	729,648
Interfund	(45,229)	45,229	-	-
Inventory	327,500	-	327,500	-
Prepaid items	105,834	53,440	159,274	13,045
Total Current Assets	33,853,889	888,167	34,742,056	2,377,867
Non-current Assets				
Capital assets (Note 3E)				
Nondepreciable	8,635,413	-	8,635,413	-
Depreciable, net	66,253,594	329,647	66,583,241	3,681,314
Total Non-current Assets	74,889,007	329,647	75,218,654	3,681,314
Deferred Outflows of Resources	1,336,394	41,332	1,377,726	306,740
Total Assets and Deferred of Resources	110,079,290	1,259,146	111,338,436	6,365,921
Liabilities, Deferred Inflows and Net Position				
Liabilities				
Current Liabilities				
Accounts payable	411,397	-	411,397	76,343
Accrued expenses	278,348	6,410	284,758	9,985
Intergovernmental payable	920,278	-	920,278	-
Unearned revenue	28,840	-	28,840	-
Claims payable	1,075,000	-	1,075,000	-
Notes payable	97,029	-	97,029	-
Compensated absences payable	400,066	5,772	405,838	21,770
Other payable	21,938	-	21,938	-
Total Current Liabilities	3,232,896	12,182	3,245,078	108,098
Long-Term Liabilities (Note 3H) (net of current portion)				
Compensated absences payable	133,355	1,924	135,279	98,651
Net pension liability	2,365,288	73,153	2,438,441	2,196,515
Notes payable	1,212,488	-	1,212,488	-
Total Long-Term Liabilities	3,711,131	75,077	3,786,208	2,295,166
Total Liabilities	6,944,027	87,259	7,031,286	2,403,264
Deferred Inflows of Resources	51,359	1,588	52,947	256,001
Total Liabilities and Deferred Inflows of Resources	6,995,386	88,847	7,084,233	2,659,265
Net Position				
Net investment in capital assets (Note 3J)	73,579,490	329,647	73,909,137	3,681,314
Restricted for:				
Capital projects	6,050,826	-	6,050,826	-
Specific health program	-	-	-	893,689
Public safety	6,258,532	-	6,258,532	-
Economic development	269,927	-	269,927	-
Airport improvements	41,895	-	41,895	-
Law library	2,896	-	2,896	-
Unrestricted (deficit)	16,880,338	840,652	17,720,990	(868,347)
Total Net Position	$ 103,083,904	$ 1,170,299	$ 104,254,203	$ 3,706,656

See accompanying notes to the basic financial statements

BASIC FINANCIAL STATEMENTS

Thomas County, Georgia
Statement of Activities
For the Year Ended December 31, 2016

Function/Program	Expenses	Program Revenues: Charges for Services and Fines	Program Revenues: Operating Grants, Contributions and Interest	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total	Component Units
Primary Government								
Governmental Activities								
General government	$ 4,386,379	$ 1,207,054	$ -	$ -	$ (3,179,325)	$ -	$ (3,179,325)	$ -
Judicial	2,403,378	146,233	25,425	-	(2,231,720)	-	(2,231,720)	-
Public safety	16,573,735	4,705,730	25,693	-	(11,842,312)	-	(11,842,312)	-
Public works	10,758,833	958,588	-	1,711,924	(8,088,321)	-	(8,088,321)	-
Health and welfare	686,722	-	-	-	(686,722)	-	(686,722)	-
Culture and recreation	904,467	11,420	-	-	(893,047)	-	(893,047)	-
Housing and development	584,174	126,011	-	-	(458,163)	-	(458,163)	-
Interest	66,476	-	-	-	(66,476)	-	(66,476)	-
Total Governmental Activities	36,364,164	7,155,036	51,118	1,711,924	(27,446,086)	-	(27,446,086)	-
Business-type Activities								
Commercial collection	49,020	61,653	-	-	-	12,633	12,633	-
Area transit	1,093,552	572,902	463,096	-	-	(57,554)	(57,554)	-
Total Business-type Activities	1,142,572	634,555	463,096	-	-	(44,921)	(44,921)	-
Total Primary Government	$ 37,506,736	$ 7,789,591	$ 514,214	$ 1,711,924	(27,446,086)	(44,921)	(27,491,007)	-
Component Units								
Department of Public Health	1,953,414	798,055	1,313,013	-	-	-	-	157,654
Public Library System	1,321,008	47,444	330,968	-	-	-	-	(942,596)
Total - Component Units	$ 3,274,422	$ 845,499	$ 1,643,981	$ -	-	-	-	(784,942)
		General Revenues						
		Property taxes levied for general government purposes			20,068,677	-	20,068,677	-
		Sales taxes			11,587,710	-	11,587,710	-
		Insurance premium tax			1,230,788	-	1,230,788	-
		Other taxes			653,302	-	653,302	-
		Allotments from participating governments			-	-	-	916,155
		Unrestricted investment earnings			4,933	177	5,110	2,155
		Gain on disposition of capital assets			34,202	-	34,202	-
		Miscellaneous			1,415,701	13,989	1,429,690	10
		Total General Revenues			34,995,313	14,166	35,009,479	918,320
		Change in Net Position			7,549,227	(30,755)	7,518,472	133,378
		Net Position Beginning of Year			95,534,677	1,201,054	96,735,731	3,573,278
		Net Position End of Year			$ 103,083,904	$ 1,170,299	$ 104,254,203	$ 3,706,656

See accompanying notes to the basic financial statements

Thomas County, Georgia
Balance Sheet
Governmental Funds
December 31, 2016
(With Comparative Totals at December 31, 2015)

	2016							2015
	General	Emergency Services	Capital Improvements	2012 SPLOST	County-wide 2012 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Assets								
Cash and cash equivalents	$ 14,040,759	$ 2,979,056	$ 1,531,172	$ 5,280,001	$ -	$ 3,328,103	$ 27,159,091	$ 23,009,989
Restricted cash	11,996	-	-	-	-	-	11,996	20,670
Receivables:								
Accounts	63,179	147,000	-	-	-	192,737	402,916	318,926
Property taxes	1,956,993	425,033	-	-	-	432,952	2,814,978	2,705,770
Sales taxes	369,829	-	-	-	687,255	-	1,057,084	1,214,217
Intergovernmental	117,078	15,378	47,448	-	-	11,173	191,077	246,700
Interfund	611,009	151,278	-	311,065	-	68,611	1,141,963	518,240
Inventory	327,500	-	-	-	-	-	327,500	339,600
Prepaid items	63,997	14,911	-	-	-	26,926	105,834	112,195
Total Assets	$ 17,562,340	$ 3,732,656	$ 1,578,620	$ 5,591,066	$ 687,255	$ 4,060,502	$ 33,212,439	$ 28,486,307
Liabilities, Deferred Inflows of Resources and Fund Balances								
Liabilities								
Accounts payable	$ 123,627	$ 4,747	$ -	$ 10,600	$ -	$ 272,423	$ 411,397	$ 334,257
Accrued expenditures payable	214,828	33,620	-	-	-	29,900	278,348	1,287,837
Intergovernmental payable	544,088	-	-	-	376,190	-	920,278	975,353
Interfund payable	3,487	20,614	-	-	311,065	317,567	652,733	765,616
Other payable	21,938	-	-	-	-	-	21,938	26,834
Unearned revenue	-	6,958	-	-	-	21,882	28,840	7,235
Total Liabilities	907,968	65,939	-	10,600	687,255	641,772	2,313,534	3,397,132
Deferred Inflows of Resources	1,271,500	279,250	-	-	-	344,150	1,894,900	2,233,475
Total Liabilities and Deferred Inflows of Resources	2,179,468	345,189	-	10,600	687,255	985,922	4,208,434	5,630,607
Fund Balances								
Nonspendable	391,497	14,911	-	-	-	26,926	433,334	451,795
Restricted	-	3,372,556	-	5,580,466	-	3,047,654	12,000,676	7,721,848
Committed	4,634,526	-	-	-	-	-	4,634,526	-
Assigned	-	-	1,578,620	-	-	-	1,578,620	2,793,247
Unassigned	10,356,849	-	-	-	-	-	10,356,849	11,888,810
Total Fund Balances	15,382,872	3,387,467	1,578,620	5,580,466	-	3,074,580	29,004,005	22,855,700
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 17,562,340	$ 3,732,656	$ 1,578,620	$ 5,591,066	$ 687,255	$ 4,060,502	$ 33,212,439	$ 28,486,307

See accompanying notes to the basic financial statements

Thomas County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Government-wide Statement of Net Position
December 31, 2016

Total Governmental Fund Balances			$ 29,004,005
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.			
Cost of capital assets	$	114,538,726	
Less accumulated depreciation		(39,649,719)	74,889,007
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.			
Property taxes	$	1,849,900	
Charges for services		45,000	1,894,900
The internal service fund is used by management to charge the costs of the group health program to individual funds. The assets and liabilities of the internal service funds are included in governmental activities column on the government-wide statement of net position.			219,183
Deferred outflows and deferred inflows for pensions reported on the government-wide statement of position but not reported on the govermental fund balance sheet.			1,285,035
Interfund receivables and payables between governmental funds are reported on the governmental fund's balance sheet but eliminated on the government-wide statement of net position.			
Interfund receivables	$	(1,426,327)	
Interfund payables		1,426,327	-
Liabilities not due and payable in the current period and therefore are not reported in the governmental fund balance sheets but are reported on the government-wide statement of net position.			
Notes payable	$	(1,309,517)	
Compensated absences payable		(533,421)	
Net pension liability payable		(2,365,288)	(4,208,226)
Net Position of Governmental Activities			$ 103,083,904

See accompanying notes to the basic financial statements

Thomas County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016
(With Comparative Totals For the Year Ended December31, 2015)

	2016							2015
	General	Emergency Services	Capital Improvements	2012 SPLOST	County-wide 2012 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues								
Taxes	$ 20,517,991	$ 2,997,496	$ -	$ -	$ 7,533,621	$ 2,834,944	$ 33,884,052	$ 31,630,386
Intergovernmental	25,425	13,916	-	1,303,830	-	388,623	1,731,794	1,209,988
Licenses and permits	212,207	-	-	-	-	-	212,207	278,052
Charges for services	3,400,177	1,398,480	525,594	-	-	781,676	6,105,927	6,003,155
Impact fees	-	-	-	-	-	37,142	37,142	35,528
Fines and forfeitures	524,050	-	-	-	-	108,525	632,575	725,271
Investment earnings	638	111	1,628	3,762	-	1,298	7,437	7,707
Contributions	-	-	-	-	-	11,777	11,777	-
Miscellaneous	193,767	3,498	-	-	-	15,263	212,528	335,544
Total Revenues	24,874,255	4,413,501	527,222	1,307,592	7,533,621	4,179,248	42,835,439	40,225,631
Expenditures								
Current:								
General government	3,367,112	-	-	-	-	234,338	3,601,450	3,635,156
Judicial	2,284,187	-	-	-	-	17,195	2,301,382	2,378,752
Public safety	8,926,634	3,091,874	-	-	-	3,239,218	15,257,726	15,954,481
Public works	4,404,665	-	-	-	-	-	4,404,665	4,466,323
Health and welfare	634,372	-	-	-	-	40,000	674,372	719,218
Culture and recreation	904,467	-	-	-	-	-	904,467	859,867
Housing and development	578,166	-	-	-	-	-	578,166	604,620
Intergovernmental	-	-	-	-	4,123,753	15,633	4,139,386	3,939,540
Capital Outlay	-	390,372	2,626,641	804,537	-	616,503	4,438,053	8,026,391
Debt Service:			-					
Principal retirement	-	-	-	279,215	-	93,161	372,376	177,506
Interest and fiscal charges	-	-	-	8,157	-	58,319	66,476	72,573
Total Expenditures	21,099,603	3,482,246	2,626,641	1,091,909	4,123,753	4,314,367	36,738,519	40,834,427
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,774,652	931,255	(2,099,419)	215,683	3,409,868	(135,119)	6,096,920	(608,796)
Other Financing Sources (Uses)								
Proceeds from capital asset dispositions	56,825	3,015	-	-	-	3,645	63,485	-
Transfers in	-	-	884,792	3,409,868	-	570,000	4,864,660	5,879,689
Transfers out	(740,204)	(714,588)	-	-	(3,409,868)	-	(4,864,660)	(5,879,689)
Total Other Financing Sources (Uses)	(683,379)	(711,573)	884,792	3,409,868	(3,409,868)	573,645	63,485	-
Net Change in Fund Balances	3,091,273	219,682	(1,214,627)	3,625,551	-	438,526	6,160,405	(608,796)
Fund Balances Beginning of Year	12,303,699	3,167,785	2,793,247	1,954,915	-	2,636,054	22,855,700	23,450,596
Increase (Decrease) in Reserve for Inventory	(12,100)	-	-	-	-	-	(12,100)	13,900
Fund Balances End of Year	$ 15,382,872	$ 3,387,467	$ 1,578,620	$ 5,580,466	$ -	$ 3,074,580	$ 29,004,005	$ 22,855,700

See accompanying notes to the basic financial statements

Thomas County, Georgia
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities
For the Year Ended December 31, 2016

Net Changes In Fund Balances - Total Governmental Funds		$ 6,160,405
Amounts reported for governmental activities in the statement of activities are different because		
Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. 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	$ (2,997,524)	
Capital outlay	4,225,341	1,227,817
Capital assets contributed are not reported at the fund financial reporting level but are reported on the government-wide financial reporting level.		15,709
The book value of capital assets sold are reported on the government-wide statement of activities but not reported in the governmental fund's operating statement less book value of traded-in asset capitalized.		(29,283)
Deferred outflows and deferred inflows for pensions reported on the government-wide statement of activities but not reported on the governmental fund statement of revenues, expenditures and changes in fund balances.		156,740
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.		
Property taxes:		
Deferred @ 12/31/16	$ 1,849,900	
Deferred @ 12/31/15	(2,193,475)	(343,575)
Charges for services:		
Deferred @ 12/31/16	$ 45,000	
Deferred @ 12/31/15	40,000	5,000
The decrease in fund balances reserve for inventory is added directly from the fund balances at the fund level but expenses are increased at the government-wide level		(12,100)
Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:		
Transfers in	$ (4,864,660)	
Transfers out	4,864,660	-
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		372,376
Compensated absences reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Liability @ 12/31/16	$ (533,421)	
Liability @ 12/31/15	529,559	(3,862)
Change In Net Position of Governmental Activities		$ 7,549,227

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Net Position
December 31, 2016

	Business-type Activities			Governmental Activities - Internal Service Fund
	Area Transit	Other Enterprise Fund	Total	
Assets and Deferred Outflows of Resources				
Current Assets:				
Cash and cash equivalents	$ 428,041	$ 68,790	$ 496,831	$ 1,515,403
Receivables:				
Accounts	-	5,510	5,510	313,239
Intergovernmental	287,157	-	287,157	-
Interfund	45,229	-	45,229	239,135
Prepaid items	53,440	-	53,440	-
Total Current Assets	813,867	74,300	888,167	2,067,777
Capital Assets				
Depreciable, net	276,109	53,538	329,647	-
Total Assets	1,089,976	127,838	1,217,814	2,067,777
Deferred Outflow of Resources	41,332	-	41,332	-
Total Assets and Deferred Outflows of Resources	1,131,308	127,838	1,259,146	2,067,777
Liabilities and Deferred Inflows of Resources				
Current Liabilities:				
Accounts payable	-	-	-	-
Accrued expenses payable	6,410	-	6,410	-
Interfund payable	-	-	-	773,594
Compensated absences payable	5,772	-	5,772	-
Claims payable	-	-	-	1,075,000
Total Current Liabilities	12,182	-	12,182	1,848,594
Long-term Liabilities:				
Compensated absences payable	1,924	-	1,924	-
Net pension liability	73,153	-	73,153	-
Total Long-term Liabilities:	75,077	-	75,077	-
Total Liabilities	87,259	-	87,259	1,848,594
Deferred Inflows of Resources	1,588	-	1,588	-
Net Position				
Investment in capital assets	276,109	53,538	329,647	-
Unrestricted	766,352	74,300	840,652	219,183
Total Net Position	$ 1,042,461	$ 127,838	$ 1,170,299	$ 219,183

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2016

	Business-type Activities			Governmental Activities - Internal Service Fund
	Area Transit	Other Enterprise Fund	Total	
Operating Revenues				
Charges for services	$ 572,902	$ 61,653	$ 634,555	$ 3,611,793
Miscellaneous	325	20	345	1,365,359
Total Operating Revenues	573,227	61,673	634,900	4,977,152
Operating Expenses				
Personal services	634,688	6,684	641,372	-
Purchased services	135,266	-	135,266	-
Supplies	198,467	-	198,467	-
Landfill fees	-	21,141	21,141	-
Cost of services	-	-	-	4,978,410
Depreciation	104,346	21,018	125,364	-
Other	-	177	177	-
Total Operating Expenses	1,072,767	49,020	1,121,787	4,978,410
Operating Income (Loss)	(499,540)	12,653	(486,887)	(1,258)
Non-operating Revenue (Expenses)				
Operating grants	463,096	-	463,096	-
Investment earnings	27	150	177	1,258
Insurance recovery	13,644	-	13,644	-
Loss on disposal of capital assets	(20,785)	-	(20,785)	-
Total Non-operating Revenue (Expenses)	455,982	150	456,132	1,258
Change in Net Position	(43,558)	12,803	(30,755)	-
Net Position Beginning of Year	1,086,019	115,035	1,201,054	219,183
Net Position End of Year	$ 1,042,461	$ 127,838	$ 1,170,299	$ 219,183

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2016

	Business-type Activities			Governmental Activities - Internal Service Fund
	Area Transit	Other Enterprise Fund	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash received from customers	$ 579,260	$ 61,816	$ 641,076	$ -
Cash received from interfund services provided	-	-	-	4,667,184
Cash payments for personal services	(648,714)	(6,684)	(655,398)	-
Cash payments for goods and services	(402,281)	(21,318)	(423,599)	-
Cash payments for claims	-	-	-	(4,909,410)
Net Cash Provided by (Used in) Operating Activities	(471,735)	33,814	(437,921)	(242,226)
Cash Flows from Noncapital Financing Activities				
Operating grants	463,096	-	463,096	-
Increase (decrease) in interfund loan payable	-	-	-	711,546
(Increase) decrease in interfund loan receivable	(40,022)	-	(40,022)	65,082
Net Cash Flows from Noncapital Financing Activities	423,074	-	423,074	776,628
Cash Flows from Capital and Related Financing Activities				
Sale of capital assets	180	-	180	-
Insurance recovery	13,644	-	13,644	-
Acquisition of capital assets	-	(23,000)	(23,000)	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	13,824	(23,000)	(9,176)	-
Cash Flows from Investing Activities				
Investment earnings	27	150	177	1,258
Net Increase (Decrease) in Cash and Cash Equivalents	(34,810)	10,964	(23,846)	535,660
Cash and Cash Equivalents Beginning of Year	462,851	57,826	520,677	979,743
Cash and Cash Equivalents End of Year	$ 428,041	$ 68,790	$ 496,831	$ 1,515,403
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	$ (499,540)	$ 12,653	$ (486,887)	$ (1,258)
Adjustments:				
Depreciation	104,346	21,018	125,364	-
(Increase) Decrease in Assets:				
Accounts receivable	-	143	143	(309,968)
Intergovernmental receivables	6,033	-	6,033	-
Prepaid items	(40,262)	-	(40,262)	-
Deferred outflows of resources	(17,493)	-	(17,493)	-
Increase (Decrease) in Liabilities:				
Accounts payable	(545)	-	(545)	-
Accrued expenses	(27,741)	-	(27,741)	-
Compensated absences	1,879	-	1,879	-
Claims payable	-	-	-	69,000
Deferred inflows of resources	1,588	-	1,588	-
Net Cash Provided by (Used in) Operating Activities	$ (471,735)	$ 33,814	$ (437,921)	$ (242,226)

See accompanying notes to the basic financial statements

Thomas County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds - Agency Funds
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 443,604	$ 427,717
Due from others	1,861	2,397
Total Assets	$ 445,465	$ 430,114
Liabilities		
Due to others	$ 445,465	$ 430,114

See accompanying notes to the basic financial statements

Thomas County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2016

	Department of Public Health	Public Library System	Total
Assets			
Current:			
Cash and cash equivalents	$ 941,132	$ 643,833	$ 1,584,965
Investments	-	49,210	49,210
Receivables:			
Accounts	-	999	999
Intergovernmental	166,846	562,802	729,648
Prepaid items	-	13,045	13,045
Capital Assets:			
Depreciable capital assets, net	23,790	3,657,524	3,681,314
Total Assets	1,131,768	4,927,413	6,059,181
Deferred Outflows	256,064	50,676	306,740
Total Assets and Deferred Outflows	1,387,832	4,978,089	6,365,921
Liabilities			
Current Liabilities:			
Accounts payable	67,265	9,078	76,343
Accrued expenses payable	3,347	6,638	9,985
Compensated absences payable	10,546	11,224	21,770
Total Current Liabilities:	81,158	26,940	108,098
Long-term Liabilities: (net of current portion)			
Compensated absences payable	94,910	3,741	98,651
Net pension liability	1,698,994	497,521	2,196,515
Total Long-term Liabilities	1,793,904	501,262	2,295,166
Total Liabilities	1,875,062	528,202	2,403,264
Deferred Inflows	144,279	111,722	256,001
Total Liabilities and Deferred Inflows	2,019,341	639,924	2,659,265
Net Position (Deficit)			
Investment in capital assets	23,790	3,657,524	3,681,314
Restricted for:			
Specific health program	893,689	-	893,689
Unrestricted (deficit)	(1,548,988)	680,641	(868,347)
Total Net Position (Deficit)	$ (631,509)	$ 4,338,165	$ 3,706,656

See accompanying notes to the basic financial statements

Thomas County, Georgia
Combining Statement of Activities
Component Units
For the Years Ended June 30, 2016

	Department of Public Health	Public Library System	Total
Expenses			
Health and welfare	$ 1,953,414	$ -	$ 1,953,414
Culture and recreation	-	1,321,008	1,321,008
Total Expenses	1,953,414	1,321,008	3,274,422
Revenues			
Program revenues:			
Charges for services	798,055	47,444	845,499
Operating grants and contributions	1,313,013	330,968	1,643,981
Total Program Revenues	2,111,068	378,412	2,489,480
Net Program Revenue	157,654	(942,596)	(784,942)
General Revenues			
Allotments from participating governments	-	916,155	916,155
Investment earnings	-	2,155	2,155
Miscellaneous	-	10	10
Total General Revenues	-	918,320	918,320
Change in Net Position	157,654	(24,276)	133,378
Net Position (Deficit) Beginning of Year	(789,163)	4,362,441	3,573,278
Net Position (Deficit) End of Year	$ (631,509)	$ 4,338,165	$ 3,706,656

See accompanying notes to the basic financial statements

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Thomas County, Georgia (the County) is a political subdivision of the State of Georgia and was formed in 1825. The County operates under a Commission-Manager form of government and is governed by an eight member elected board of county commissioners, which is governed, by state statutes and regulations. There are certain elected officials whose operations are wholly included within the financial records and financial statements of the County. These elected officials include the Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge and Clerk of the Superior Court. The County's major services include general government, courts, public safety, public works, health and welfare, culture and recreation and housing and development.

Note 1 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County does not follow subsequent private-sector guidance for its enterprise funds.

The most significant of the County's accounting policies are described below.

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. For the County, this entity includes the constitutionally elected officers.

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.

Brief descriptions of the discretely presented component units follow:

Thomas County Health Department (the Health Department) – The Health Department works to promote and preserve the health of the citizens of the County. The Health Department's Board consists of seven members, four of these members are appointed by the County Commission. Although the County does not have the authority to approve or modify the Health Department's budgets, it does have the ability to control the amount of funding it provides to the Health Department and such funding is significant to the overall operations of the Health Department. The Health Department is reported on a June 30, 2016 fiscal year. Complete financial statements for the Health Department may be obtained from its administrative office by calling 229/226-4241.

Thomas County Public Library System (the Library System) – The Library System operates pursuant to Official Code of Georgia Annotated Sections 20-5-40 through 20-5-59. The Library System provides public library services with its costs shared by participation local governmental agencies and grants from the State of Georgia.

Note 1 - Summary of Significant Accounting Policies (Continued)

The Library System is governed by a nine-member board, four members appointed by the Thomas County Board of Commissioners, three members appointed by the City of Thomasville and two members appointed by smaller towns located in the County. The Library Board is without authority to determine the amount of funding, except by submission of budget requests to local governmental units from which the Library System receives support and to the State of Georgia for state and federal flow through funding. Membership in the Library and participation in the library services is at the discretion of each participating governmental agency. The Library Board has the power to designate management, the power to retain unreserved fund balances of local and other funds for continued operations and is the lowest level of oversight responsibility in the Library System operations.

The Thomas County Board of Commissioners provides a substantial majority of funding for the operations of the Library System, consequently, the Library System is deemed to have a financial benefit/burden relationship with the County. Accordingly, the Library System is considered to be a discretely presented component unit of the County. The Library System is reported on a June 30, 2016 fiscal year. Complete financial statements for the Library System may be obtained from its administrative office by calling 229/225-5252.

Related Organizations – The following are related organizations for which the County appoints one or more of the Board of Directors but they do not meet any other of the reporting entity criteria:

- Southwest Georgia Regional Commission
- Board of Family and Children's Service
- Board of Tax Assessors and Board of Equalization
- Southwest Georgia Regional Board for Mental Health, Mental Retardation and Substance Abuse
- Georgia Pines Community Service Board
- City of Thomasville Recreational Advisory Board

Joint Ventures – The County participates in the following two joint ventures.

Southwest Georgia Regional Commission (SWGRC) - The County, in conjunction with fourteen counties in the Southwest Georgia area are members of the SWGRC. Membership in an SWGRC is automatic for each municipality and county in the state. The Official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the SWGRC. Each county and municipality in the state is required by law to pay minimum annual dues to the SWGRC. The SWGRC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The county board members and municipal board members from the same county elect one member of the Board who is a resident (but not an elected or appointed official or employee of the county or municipality) to serve as the non-public Board member from a county. Separately issued financial statements are available at the SWGRC's administrative office, 181 East Broad Street, Camilla, Ga. 31730, or by calling 229/522-3552.

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

Solid Waste - The County and the City of Thomasville joined together to operate a solid waste disposal and recycling facility for the mutual benefits of both governments. The initial agreement was dated 1973 but was amended by both parties on January 1, 1997 and March 25, 2002. The City of Thomasville holds all regulatory permits and is responsible for the construction and daily operations of the facility. The County owns the 485 acres of land on which these facilities are located. The City of Thomasville is required to maintain a separate fund for the landfill and recycling facility. All money generated by the solid waste and recycling facility shall be maintained in a separate bank account by the City of Thomasville.

Note 1 - Summary of Significant Accounting Policies (Continued)

At the conclusion of the City of Thomasville's annual audit, a determination will be made of excess cash and cash equivalents on hand. Excess cash and cash equivalents are defined as cash in excess of the amount needed for two months of next year's operating budget, one half of next year's capital budget, accrued closure and post closure care cost and reserves for future landfill expansion. After the determination of the excess cash and cash equivalents is made, the City's Mayor and the County Commission's Chairman shall meet and determine how the excess cash and cash equivalents are to be distributed. Should the determination of excess cash and cash equivalents indicate a shortfall of cash, the short fall will be funded through loans to be repaid by the landfill's revenue.

Complete financial statements for the City of Thomasville, Georgia may be obtained at their administrative offices by calling 229/227-7027.

Related Agency – The Thomas County Narcotics Division is 50% funded by the City of Thomasville. The County's Board of Commissioners approves and funds its budget within the general fund. Most of the employees are County employees and report directly to the Sheriff. The Narcotic Task Force monitors the narcotics division and shares information with the division commander. This task force is made up of the following members:

- Board of Commissioners Chairman
- County Manager
- Sheriff
- Mayor of Thomasville
- Thomasville City Manager
- Thomasville Police Chief
- District Attorney

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 funds are not presented in the government-wide financial statements.

The statement of net position presents the financial position of the governmental activities of the County and it's 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 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, proprietary and fiduciary funds.

Major individual governmental funds are reported in separate columns.

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 uses three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds - Government 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.

Emergency Services Fund – This fund accounts for revenues and expenditures related to providing certain county-wide emergency services. These services include emergency medical services, emergency rescue, emergency management, emergency services administration and also funds operating deficits in the E-911 fund.

Capital Improvements Fund – This fund accounts for resources transferred in from other funds to be used primarily for the construction and remodeling of buildings and the purchase of equipment for those buildings.

2012 SPLOST Fund – This fund accounts for the special purpose local option sales tax that is transferred in from the county-wide 2012 SPLOST fund to be used primarily for road construction projects and for the expansion of the Jail Justice Center building.

County-wide 2012 SPLOST Fund - This fund accounts for the 2012 special purpose local option sales tax collections and then the County's share is transferred to the County's 2012 SPLOST fund and the remaining balance is transferred to cities located within the County, for their share.

Proprietary Funds – The proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Two of the proprietary funds are classified as enterprise funds and the other proprietary fund is an internal service fund, which accounts for the County's group health plan. The major enterprise fund is defined as follows:

Area Transit Fund - This fund provides transit services to the County residents.

Fiduciary Funds – Fiduciary fund reporting focuses on assets and liabilities. The County's fiduciary funds are all agency funds.

Note 1 - Summary of Significant Accounting Policies (Continued)

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 way 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.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

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. The proprietary fund uses the accrual basis of accounting at both reporting levels. Fiduciary funds are reported on the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, 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.

Revenues - 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 (Note 3-D). Revenue from grants and donations is recognized in the year in which all eligibility requirements have been satisfied. 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 susceptible to accrual: property taxes, sales taxes, franchise taxes, charges for services and federal and state grants.

Note 1 - Summary of Significant Accounting Policies (Continued)

Unearned Revenue - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On both the government-fund financial statements and the government-wide financial statements, revenues are deferred for:

- Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) (Emergency Services Fund)
- Confiscated funds that were not awarded by the courts until subsequent to year end (Sheriff's Drug Forfeiture Fund)

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 and Fund Equity

1-E-1 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. Time deposits are classified as cash and cash equivalent without regard to maturity date.

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 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

1-E-2 Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable.

1-E-3 Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental activities column of the statement of net position.

1-E-4 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).

On the fund financial statements, inventories of governmental funds are stated at cost. Cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased (i.e., the purchases method). At year-end, fund balance is reserved for a like amount of inventory on hand.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-5 Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2016, 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 reserved, as this amount is not available for general appropriation.

1-E-6 Restricted Assets

Certain items are classified as restricted in the general fund because their use has been restricted by the Board of Commissioners or grant contracts.

1-E-7 Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the government 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. The County's infrastructure has been reported retroactively in 2007. 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 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:

Asset Class	Governmental Activities Estimated Lives	Capitalization Threshold
Primary Government:		
Buildings and improvements	70 - 75 Years	$50,000
Machinery and equipment	3 - 12 Years	$5,000
Infrastructure	20 - 50 Years	$250,000
Component Unit:		
Machinery and equipment	5 - 7 Years	$5,000

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-8 Compensated Absences

Vacation 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.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's experience of making termination payments.

All compensated absence liabilities include salary-related payments, where applicable.

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.*"

1-E-9 Pensions

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

1-E-10 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. Notes are recognized as a liability in the governmental fund financial statements when due.

1-E-11 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 - Fund balances may be 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 Board of Commissioners or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

- ***Committed*** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board of Commissioners through a motion. The fund balance must result from a specific revenue stream committed for a specific purpose. Only the Board of County Commissioners may modify or rescind the commitment.

Note 1 - Summary of Significant Accounting Policies (Continued)

- ***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the Board of County Commissioners intent to be used for specific purposes, but are neither restricted nor committed. By motion, only the Board of County Commissioners can authorize an assignment of fund balances. Also, any of the fund balance reported at year-end that is included in the subsequent years' budget is reported as assigned.

- ***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.

Net Position Flow Assumptions – In order to report net position as a restricted – net position and an unrestricted – net position in the government-wide and proprietary fund financial statements, the County has established a flow assumption policy. It is the County's policy to use restricted – net position first before using unrestricted – net position.

Fund Balance Flow Assumptions – It is the County's policy to consider restricted fund balance to have been used before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position - Net position represent the difference between assets and liabilities. The net invested 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. This net investment amount also is adjusted by any bond issuance deferral amounts. Net position 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. All other net position is reported as unrestricted.

1-E-12 Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise and internal service funds. For the County, these revenues are charges for services for waste collection, transit services and health insurance program. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of each fund. Nonoperating revenues include investment earnings, operating grants and insurance recoveries. Nonoperating expenses include the loss on the disposition of capital assets.

1-E-13 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 and after non-operating revenues/expenses section in the proprietary fund. Repayments 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 funds reported in the governmental activities column are eliminated.

1-E-14 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-15 Comparative Data

Comparative total data for the prior year has been presented only for individual funds in the fund financial statements 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.

1-E-16 Implementation of New GASB Standards

In fiscal year 2016, the County implemented the following GASB Standards:

GASB Statement No. 72, *Fair Value Measurement and Application.* The provisions of this Statement address accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

GASB Statement No. 77, *Tax Abatement Disclosures.* The provisions of this Statement require disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered by other governments and that reduce the reporting government's tax revenues.

Note 2 – Stewardship, Compliance and Accountability

2-A. Budgetary Information – The County adopts an annual operating budget for all governmental funds except the capital projects funds, which have an adopted project budget. The budget resolution reflects the total of each department's appropriation in each fund.

Budgets are adopted on a basis consistent with GAAP with the exception of the capital projects funds, which have project length budgets, rather than annual budgets.

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. However, since each special revenue fund is part of a single department, the fund total is considered the department level. Any change in total to a fund or departmental appropriation within a fund requires approval of the Board of County Commissioners. The Board of County Commissioners also must approve budget transfers within departments.

The original 2016 budget was amended during the year. All unexpended annual appropriations lapse at year-end.

2-B. Excess of Expenditures over Appropriations

The following departments overspent the final amended 2016 annual budget:

General Fund:	
Health and welfare	$ 147
Culture and recreation	853
Sheriff's Drug Forfeiture Fund:	
Public safety	$ 19,433

Note 3 - Detailed Notes on All Funds

3-A. Deposits

Deposits – The County's cash and investment policy limits deposits to demand and money market accounts, and time deposits at local banks. The County's deposits shall be secured by Federal Depositary Insurance Corporation (FDIC) coverage and/or bank pledges. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held, less the FDIC insurance.

Custodial Credit Risk – Deposits – The custodial credit risk for deposits is the risk that, in the event of a bank failure, the County's deposits may not be recovered.

As of December 31, 2016, all the County's deposits were covered, either by FDIC coverage or collateralized with securities held by the County's agent in the County's name.

Also, the Thomas County Health Department's deposits and the Thomas County Public Library System's deposits were covered either by FDIC coverage or were entirely insured or collateralized with securities held by the component unit's agent in the component unit's name.

Primary government cash and cash equivalents reconciliation:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	$ 27,159,091
Governmental Funds - Balance Sheet - Restricted	11,996
Proprietary Fund Type Statement of Net Position	2,012,234
Statement of Fiduciary Assets and Liablilities	443,604
Total	$ 29,626,925

3-B. Receivables

Receivables at December 31, 2016, consisted of taxes, accounts (billings for user charges) and intergovernmental receivables arising from grants.

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

Note 3 - Detailed Notes on All Funds (Continued)

The allowances for uncollectibles are as follows:

- General fund - $49,597
- Emergency services fund - $7,200
- Fire district 1 & 2 fund - $3,100
- Fire district 3 fund - $2,700
- Commercial collection fund - $2,820

3-C. Restricted Assets

Restricted assets reported in the general fund are comprised of the following:

Prison store account – ($11,996) – these monies belong to the inmates who use it to make purchases in the prison store.

3-D. Property Taxes

The Board of Commissioners levy property taxes by or about September of each year. Property taxes attach as an enforceable lien on property as of January 1, 2016. The property taxes were levied on August 10, 2016. Property taxes were billed on August 24, 2016 and are due upon receipt, however, the actual due date was November 15, 2016.

The County bills and collects its own property taxes and also collects property taxes for the County Board of Education and the State of Georgia. The County also collects vehicle and mobile home taxes for the cities located in Thomas County and the State of Georgia. Collection of the County's taxes and for the other governmental agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an agency fund.

Note 3 - Detailed Notes on All Funds (Continued)

3-E. Capital Assets

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

	Balance 1/1/2016	Additions	Deductions	Balance 12/31/2016
Governmental activities:				
Nondepreciable capital assets:				
Land	$ 3,167,336	$ -	$ -	$ 3,167,336
Land under the roads	4,933,310	15,709	-	4,949,019
Equipment not yet in service	46,090	-	-	46,090
Construction in progress	2,659,173	2,371,165	4,557,370	472,968
Total nondepreciable capital assets	10,805,909	2,386,874	4,557,370	8,635,413
Depreciable capital assets:				
Buildings and improvements	34,524,077	4,103,487	-	38,627,564
Machinery and equipment	17,699,894	1,619,690	1,236,142	18,083,442
Infrastructure	48,503,938	688,369	-	49,192,307
Total depreciable capital assets	100,727,909	6,411,546	1,236,142	105,903,313
Total capital assets	111,533,818	8,798,420	5,793,512	114,538,726
Accumulated depreciation:				
Buildings	7,349,716	651,734	-	8,001,450
Machinery and equipment	12,000,222	1,360,729	1,206,859	12,154,092
Infrastructure	18,509,116	985,061	-	19,494,177
Total accumulated depreciation	37,859,054	2,997,524	1,206,859	39,649,719
Governmental activities capital assets, net	$ 73,674,764	$ 5,800,896	$ 4,586,653	$ 74,889,007

Governmental activities depreciation expense

General government	$ 691,884
Judicial	3,102
Public safety	950,261
Public works	1,339,927
Health and welfare	12,350
Total governmental activities depreciation expense	$ 2,997,524

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 1/1/2016	Additions	Deductions	Balance 12/31/2016
Business-type activities:				
Depreciable capital assets:				
Buildings and improvements	$ 33,281	$ -	$ -	$ 33,281
Machinery and equipment	898,297	23,000	69,865	851,432
Total capital assets	931,578	23,000	69,865	884,713
Less accumulated depreciation:				
Buildings and improvements	26,998	3,337	-	30,335
Machinery and equipment	451,604	122,027	48,900	524,731
Total accumulated depreciation	478,602	125,364	48,900	555,066
Business-type activities capital assets, net	$ 452,976	$ (102,364)	$ 20,965	$ 329,647

The depreciation expense for the business-type activities relates to the area transit fund, $104,346 and the commercial collection fund, $21,018.

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

	Balance 7/1/2015	Additions	Deductions	Balance 6/30/2016
Thomas County Public Library System				
Depreciable capital assets:				
Buildings and improvements	$ 2,560,905	$ 17,328	$ -	$ 2,578,233
Equipment	729,232	-	-	729,232
Library collections	2,712,055	107,403	33,655	2,785,803
Total depreciable capital assets	6,002,192	124,731	33,655	6,093,268
Less accumulated depreciation:				
Buildings and improvements	205,665	47,251	-	252,916
Equipment	256,451	39,847	-	296,298
Library collections	1,784,456	135,729	33,655	1,886,530
Total accumulated depreciation	2,246,572	222,827	33,655	2,435,744
Thomas County Public Library System				
Capital assets - net	$ 3,755,620	$ (98,096)	$ -	$ 3,657,524

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 7/1/2015	Additions	Deductions	Balance 6/30/2016
Thomas County Health Department:				
Capital assets being depreciated:				
Machinery and equipment	$ 294,293	$ -	$ -	$ 294,293
Less accumulated depreciation	263,216	7,287	-	270,503
Thomas County Health Department - Capital assets, net	$ 31,077	$ (7,287)	$ -	$ 23,790

3-F. Deferred Inflows and Outflows of Resources

Fund Financial Reporting Level - In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflow of resources,* represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County reports one of these items. This item, *unavailable revenue,* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for property taxes and charges for services. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

These amounts are reported as follows:

Fund	Amount	Types of Resources
General	$ 1,271,500	Property taxes
Emergency Services	279,250	Property taxes
Fire Districts #1 & #2	92,700	Property taxes
Fire Districts #3	206,450	Property taxes
Emergency 911	45,000	Charges for services
Total	$ 1,894,900	

Government-wide Financial Reporting Level - The County also has deferred inflows of resources and deferred outflows of resources related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of Plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of Plan members. Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of Plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period. Additionally, any contributions made by the County to the pension plan before fiscal year end but subsequent to the measurement date of the County's net pension liability are reported as deferred outflows of resources.

For governmental activities, the amounts reported as deferred outflows of resources are $1,336,394 and $51,359 for deferred inflows of resources. For business-type activities the amounts reported as deferred outflows of resources are $41,332 and $1,588 for deferred inflows of resources.

Note 3 - Detailed Notes on All Funds (Continued)

3-G. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2016, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

The following table includes the interfund receivables and payables at December 31, 2016:

	Payable from:					
Payable to:	General fund	Emergency services fund	County-wide SPLOST fund	Health benefit fund	Nonmajor governmental funds	Total
General fund	$ -	$ 9,364	$ -	$ 568,534	$ 33,112	$ 611,010
Emergency services fund	-	-	-	105,958	45,320	151,278
2012 SPLOST fund	-	-	311,065	-	-	311,065
Nonmajor governmental fund	2,025	11,250	-	55,336	-	68,611
Area transit fund	1,462	-	-	43,766	-	45,228
Internal service fund	-	-	-	-	239,135	239,135
Total	$ 3,487	$ 20,614	$ 311,065	$ 773,594	$ 317,567	$ 1,426,327

The amounts above could differ from the financial statements due to rounding.

The County expects to repay all interfund balances within one year except for the amounts due to the group health fund from fire district fund 1 & 2 ($125,908) and from fire district fund 3 ($113,227) as county management does not anticipate repaying the cash during 2017. The group health fund will not repay the general fund ($568,534), the emergency 911 fund ($55,336), the emergency services fund ($105,958) and the area transit fund ($43,766) during 2016 because management believes that the group health fund may need this cash for operations.

The following table includes $118,210 collected by agency funds and due to various governmental funds that have been eliminated at both financial reporting levels.

Fund	Amount
General	$ 103,254
Emergency services	2,222
Fire district 3	2,265
Law library	1,975
Drug abuse	1,343
Sheriff's drug forfeiture	7,151
Total	$ 118,210

Note 3 - Detailed Notes on All Funds (Continued)

Interfund Transfers - Interfund transfers for the year ended December 31, 2016, consisted of the following:

	Transfers From			
Transfers to	General fund	Emergency services fund	County-wide 2012 SPLOST fund	Total
2012 SPLOST fund	$ -	$ -	$ 3,409,868	$ 3,409,868
Capital improvement fund	740,204	144,588	-	884,792
Nonmajor governmental funds	-	570,000	-	570,000
Total	$ 740,204	$ 714,588	$ 3,409,868	$ 4,864,660

The transfer from the county-wide 2012 SPLOST fund to the 2012 SPLOST fund ($3,409,868) is the County's share of the special purpose local option sales taxes, as authorized in 2012. The transfer (i.e., $570,000) from the emergency services fund to the E-911 fund is to cover the E-911 fund (nonmajor governmental fund) deficit as the telephone surcharge is not adequate to balance this fund. The transfer from the general fund of $740,204 and the transfer from the emergency service fund of $144,588 to the capital improvements fund (nonmajor governmental fund) was to provide operating capital to this fund.

3-H. Long-Term Debt

Governmental Activities Notes Payable - The County has five outstanding notes payable at December 31, 2016.

Note Payable – Thomasville National Bank #1 - This note was issued on November 29, 2012 in the original amount of $249,995 to purchase a fire truck at an interest rate of 3.8% with annual payments (which includes principal and interest) of $22,330 beginning December 31,2013. The note matures December 31, 2027. The equipment acquired by this note is included in governmental activities general capital assets of the County in the amount of $103,618 (cost of $249,995 less accumulated depreciation of $146,377).

Annual debt service requirements to this note payable as of December 31, 2016 follow:

Year	Principal	Interest	Total
2017	$ 14,848	$ 7,482	$ 22,330
2018	15,412	6,918	22,330
2019	15,997	6,333	22,330
2020	16,605	5,725	22,330
2021	17,236	5,094	22,330
2022 - 2026	96,517	15,131	111,648
2027	20,286	771	21,057
	$ 196,901	$ 47,454	$ 244,355

Note Payable – Thomasville National Bank #2 - This note was issued on December 17, 2012 in the original amount of $248,736 to purchase a fire truck at an interest rate of 3.8% with annual payments (which includes principal and interest) of $22,177 beginning December 31,2013. The note matures December 31, 2027. The equipment acquired by this note is included in governmental activities general capital assets of the County in the amount of $103,096 (cost of $248,736 less accumulated depreciation of $145,640).

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements to this note payable as of December 31, 2016 follow:

Year	Principal	Interest	Total
2017	$ 14,746	$ 7,431	$ 22,177
2018	15,306	6,871	22,177
2019	15,888	6,289	22,177
2020	16,492	5,685	22,177
2021	17,118	5,058	22,176
2022 - 2026	95,858	15,025	110,883
2027	20,137	765	20,902
	$ 195,545	$ 47,124	$ 242,669

Note Payable – Thomasville National Bank #3 - This note was issued on December 17, 2012 in the original amount of $248,736 to purchase a fire truck at an interest rate of 3.8% with annual payments (which includes principal and interest) of $22,177 beginning December 31,2013. The note matures December 31, 2027. The equipment acquired by this note is included in governmental activities general capital assets of the County in the amount of $106,504 (cost of $248,736 less accumulated depreciation of $142,232).

Annual debt service requirements to this note payable as of December 31, 2016 follow:

Year	Principal	Interest	Total
2017	$ 14,746	$ 7,431	$ 22,177
2018	15,306	6,871	22,177
2019	15,888	6,289	22,177
2020	16,492	5,685	22,177
2021	17,118	5,059	22,177
2022 - 2026	95,858	15,025	110,883
2027	20,137	765	20,902
	$ 195,545	$ 47,125	$ 242,670

Notes Payable – Ameris #1- This note was issued on December 3, 2013 in the original amount of $451,720 to purchase four dump trucks at an interest rate of 2.87% with annual payments of $98,599 beginning December 31, 2014. This note has been retired on 2016.

Notes Payable – Thomasville National Bank #4 – This note was issued on August 23, 2013 in the original amount of $493,312 to purchase two fire trucks at an interest rate of 4.450% with annual payments (which includes principal and interest) of $44,701 beginning December 31, 2013. The note matures December 31, 2027. The equipment acquired by this note is included in governmental activities general capital assets of the County in the amount of $348,697 (cost of $493,312 less accumulated depreciation of $144,615).

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements to this note payable as of December 31, 2016 follow:

Year	Principal	Interest	Total
2017	$ 27,775	$ 16,926	$ 44,701
2018	29,011	15,690	44,701
2019	30,302	14,399	44,701
2020	31,651	13,050	44,701
2021	33,059	11,642	44,701
2022 - 2026	188,717	34,789	223,506
2027	39,840	1,773	41,613
	$ 380,355	$ 108,269	$ 488,624

Notes Payable – Thomasville National Bank #5 - This note was issued on August 23, 2013 in the original amount of $442,492 to purchase two fire trucks at an interest rate of 4.450% with annual payments (which includes principal and interest) of $40,096 beginning December 31, 2013. The note matures December 31, 2027. The equipment acquired by this note is included in governmental activities general capital assets of the County in the amount of $312,775 (cost of $442,492 less accumulated depreciation of $129,717).

Annual debt service requirements to this note payable as of December 31, 2016 follow:

Year	Principal	Interest	Total
2017	$ 24,914	$ 15,182	$ 40,096
2018	26,023	14,073	40,096
2019	27,181	12,915	40,096
2020	28,390	11,706	40,096
2021	29,654	10,442	40,096
2022 - 2026	169,276	31,205	200,481
2027	35,733	1,590	37,323
	$ 341,171	$ 97,113	$ 438,284

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2016:

	Outstanding 1/1/2016	Additions	Reductions	Outstanding 12/31/2016	Amounts Due in One Year
Governmental Activities					
Note payable - Thomasville Natl Bank #1	$ 211,205	$ -	$ 14,304	$ 196,901	$ 14,848
Note payable - Thomasville Natl Bank #2	209,751	-	14,206	195,545	14,746
Note payable - Thomasville Natl Bank #3	209,751	-	14,206	195,545	14,746
Note payable - Ameris #1	279,215	-	279,215	-	-
Note payable - Thomasville Natl Bank #4	406,947	-	26,592	380,355	27,775
Note payable - Thomasville Natl Bank #5	365,024	-	23,853	341,171	24,914
Compensated absences	529,559	596,163	592,301	533,421	400,066
Total Governmental Activities	$ 2,211,452	$ 596,163	$ 964,677	$ 1,842,938	$ 497,095
Business-type Activities					
Compensated absences	5,817	18,894	17,015	7,696	5,772
Thomas County Health Department					
Compensated absences	$ 101,942	$ 3,514	$ -	$ 105,456	$ 10,546
Public Library System					
Compensated absences	$ 16,601	$ 15,450	$ 17,086	$ 14,965	$ 11,224
Total Component Units	$ 118,543	$ 18,964	$ 17,086	$ 120,421	$ 21,770

For governmental fund types notes payable, the Ameris Bank was repaid from the 2012 SPLOST fund, the Thomasville National Bank notes payable #1 is being repaid from the impact fees fund, the Thomasville National Bank notes payable #2 and #4 are being repaid from fire districts fund #1 & #2, the Thomasville National Bank notes payable #3 and #5 are being repaid from fire district 3 fund. The governmental activities compensated absences liability will be paid from the fund from which the employees' salaries are paid, the general fund, the emergency services fund, the fire district 1 & 2 fund, fire district 3 fund and the E-911 fund. The compensated absences liability for business-type activities is paid by the area transit fund.

3-I. Pensions

Defined Benefit Pension Plan

Plan Description. The Thomas County Defined Benefit Pension Plan and Trust, (the "Plan"), is affiliated with the Association of County Commissioners of Georgia Defined Benefit Plan (ACCG), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The authority for the Plan, benefits, vesting and contributions are established by the Board of Commissioners. The Plan is administered by the Government Employee Benefits Corporation of Georgia (GEB Corp). GEB Corp issues a publicly available financial report that includes financial statements and required supplementary information for ACCG. The Plan is a defined benefit pension plan that provides retirement, disability and death benefits to Plan members and beneficiaries.

All full-time eligible employees participate in the ACCG Plan ("Plan") after completing three years of service.

Note 3 - Detailed Notes on All Funds (Continued)

Current membership as of January 1, 2016 (the most recent actuarial valuation date) is as follows:

Retirees and beneficiaries currently receiving benefits	51
Terminated participants entitled to but not yet receiving benefits	77
Active employees participating in the plan	251
Total number of participants	379

Benefits Provided. The County sponsors the Plan. The Plan provides retirement, disability, and death benefits to plan participants. The plan assets shall be used only for the payment of benefits to the members of the plan, in accordance with the terms of the plan. All full-time employees and employees receiving county supplements participate in the plan.

Participants become eligible to retire at age 65 with three years of participation in the Plan. Benefits vest after five years of service. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1.0% of average annual compensation up to $6,600 plus 1.5% of average annual compensation in excess of $6,600 plus $36 for each year of service payable as a life annuity. Compensation is averaged over a five year period prior to retirement or termination.

Contributions. The County is required to contribute at an actuarially determined rate annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the Board of trustees, and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. The County Commission provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy. The administrative expenses set by contract between the ACCG and GEBCorp are in addition to the state-required annual funding requirement. The Georgia Constitution enables the governing authority of the County, the County Board of Commissioners, to establish, and amend from time-to-time contribution rates for the County and its Plan participants.

County employees are required to contribute to the Plan. The County contributes using the actuarial basis described in the annual valuation report. The County's actuarially determined contribution rate for the fiscal year ended December 31, 2016 was 6.9% of covered-employee payroll or $589,112. The County's covered payroll for employees participating in the Plan as of January 1, 2016, (the most recent actuarial valuation date) was $8,559,729 (based on covered earnings for the preceding year). The employees contribute 3% of covered payroll.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At December 31, 2015, the County reported a net pension liability of $2,438,.441. The net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016. For the year ended December 31, 2016, the County recognized pension expense of $541,486.

Note 3 - Detailed Notes on All Funds (Continued)

Components of the net pension liability are as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2014	$ 14,627,840	$ 13,429,707	$ 1,198,133
Changes for the year:			
Service cost	363,316	-	363,316
Interest	1,081,047	-	1,081,047
Liability Experience (Gain)/Loss	(60,849)	-	(60,849)
Assumption Change	606,829	-	606,829
Employer contributions	-	542,894	(542,894)
Employee contributions	-	277,339	(277,339)
Net investment income	-	95,972	(95,972)
Benefit payments	(427,762)	(427,762)	-
Administrative expense	-	(43,420)	43,420
Other changes	-	(122,750)	122,750
Net changes	1,562,581	322,273	1,240,308
Balances at December 31, 2015	$ 16,190,421	$ 13,751,980	$ 2,438,441

Plan fiduciary net position as a percentage of the total pension liability	84.94%
Covered employee payroll	$ 8,328,791
Net pension liability as a percentage of covered employee payroll	29.28%

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ 849,706	$ -
Changes in assumptions	528,020	-
Diffrences between expected and actual experience	-	(52,947)
Total	$ 1,377,726	$ (52,947)

Note 3 - Detailed Notes on All Funds (Continued)

Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending December 31	Assumptions Deferred Outflows	Investments Deferred Outflows	Deferred Inflows
2017	$ 75,431	$ 169,941	$ (7,902)
2018	75,431	169,941	(7,902)
2019	75,431	169,941	(7,902)
2021	75,431	169,941	(7,902)
2022	75,431	169,942	(7,902)
2023	75,431	-	(7,902)
2024	75,434	-	(5,535)
Totals	$ 528,020	$ 849,706	$ (52,947)

Actuarial Assumptions. The total pension liability in the January 1, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Future salary increases	3.50% per year with an age based scale
Cost of living adjustments	2.5%
Net investment rate of return	7.50%

Healthy mortality rates were based on the RP-2000 projected with scale AA to 2016 Mortality Table.

The dates of the experience studies on which significant assumptions are based, was February 2014.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of January 1, 2016 are summarized in the following table:

Benchmark	Asset Allocation	Average 20 Year Return	Weighted 20 Year Return	Average 30 Year Return	Weighted 30 Year Return
S&P 500	30%	8.80%	2.64%	10.74%	3.22%
Barlay's Agg.	30%	5.75%	1.73%	7.80%	2.34%
MSCI EAFE	15%	5.44%	0.82%	9.51%	1.43%
Citi Non US WEBI	5%	5.48%	0.27%	5.48%	0.27%
NAREIT Equity	5%	9.91%	0.50%	11.35%	0.57%
Russell 2000	5%	8.96%	0.45%	9.37%	0.47%
Russell 3000	5%	8.89%	0.44%	10.58%	0.53%
S&P Mid Cap	5%	11.83%	0.59%	13.21%	0.66%
Weighted Return			7.44%		9.49%

Note 3 - Detailed Notes on All Funds (Continued)

Discount Rate. The discount rate used to measure the total pension liability was 7.38 percent. The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as the forward-looking capital market assumptions for a moderate asset allocation (50%), as determined by UBS. The projection of cash flows used to determine the discount rate assumed that contributions from employer will be made at contractually required rates, actuarially determined. Based on those assumptions, the 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 Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents what the 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	Net Pension Liability
1% decrease	6.50%	$ 4,639,077
Current discount rate	7.50%	2,438,441
1% increase	8.50%	596,670

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Association County Commissioners of Georgia GEBCorp financial report.

Other Plans

In addition to the plan above, various County employees are covered under the following plans: Georgia Firefighters' Pension Fund, Georgia State Employees' Retirement System (ERS), Magistrates' Retirement Fund of Georgia, Peace Officers' Annuity and Benefit Fund of Georgia, Probate Judges' Retirement Fund of Georgia, Sheriffs' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports.

3-J. Fund Equity

Fund Balances – Fund balances are classified as follows:

- ***Nonspendable*** – The following fund balances are nonspendable because they are not in spendable form:

General Fund:	
Prepaid items	$ 63,997
Inventories	327,500
Total	$ 391,497
Emergency Services Fund:	
Prepaid items	$ 14,911
Nonmajor Special Revenue Funds:	
Prepaid items	$ 26,926

Note 3 - Detailed Notes on All Funds (Continued)

- ***Restricted*** – The following fund balances are legally restricted to specified purposes:

Emergency Services Fund	
Public safety	$ 3,372,556
2012 SPLOST Fund	
Capital projects	$ 5,580,466
Nonmajor Special Revenue Funds:	
Public safety	$ 2,262,576
Economic development	269,927
Law library	2,896
Capital projects	454,031
Airport improvements	41,895
Total Nonmajor Special Revenue Funds	$ 3,031,325
Nonmajor Capital Projects Funds:	
Capital projects	$ 16,329

- ***Committed*** – The following fund balance is committed to a specific purpose:

General Fund	
Unincorporated services	$ 4,634,526

- ***Assigned*** – The following fund balance is assigned to specific purposes:

Major Capital Projects Fund	
Capital improvements fund	
Capital projects	$ 1,578,620

- ***Unassigned*** – The following fund balances include the unassigned amounts:

General Fund:	
Unassigned	$ 10,356,849

Note 3 - Detailed Notes on All Funds (Continued)

Net Investment in Capital Assets

The "net investment in capital assets" reported on the government-wide statement of net position as of December 31, 2016 are as follows:

Net investment in capital assets	Governmental Activities	Business-type Activities
Cost of capital assets	$ 114,538,726	$ 884,713
Less accumulated depreciation	39,649,719	555,066
Book value	74,889,007	329,647
Less capital related debt	1,309,517	-
Net investment in capital assets	$ 73,579,490	$ 329,647

3-K. Operating Leases

The County has entered into five operating leases as lessee.

Lessee – Solid Waste Collection Facility Lease - In February 2016, the County entered into an operating lease with an individual for the use of .4 of an acre, as a solid waste collection facility. The lease term is August 1, 2016 – July 31, 2026 with $1,000 annual payments.

The future minimum lease payments follow:

Year	Annual Payments
2017	$ 1,000
2018	1,000
2019	1,000
2020	1,000
2021	1,000
2022-2026	5,000
Total	$ 10,000

Sand Site Lease - In May 2006, the County entered into an operating lease with an individual for the purpose of prospecting, exploring, drilling, removing and mining for sand. The initial lease term was May 1, 2006 – April 30, 2007. The lease amount is one-dollar plus royalty payments of fifty cents per cubic yard removed. The initial site includes approximately 1633 cubic yards.

The County exercised an option in 2006 by paying $60,000 to extend the contract to August 20, 2021. The option includes the use of approximately 15 acres for the same purpose as above. The lease option contains an annual payment of $8,679 for sand removed.

Note 3 - Detailed Notes on All Funds (Continued)

Bancorpsouth Equipment Finance Lease #1 – On October 25, 2013, the County entered into an operating lease for a motor grader. The lease requires annual payments of $5,323 commenting on December 31, 2013 and ending on December 31, 2017.

The future minimum lease payments follow:

Year	Annual Payments
2017	$ 5,323

Bancorpsouth Equipment Finance Lease #2 – On August 13, 2013, the County entered into an operating lease for a motor grader. The lease requires annual payments of $12,534 commenting on December 27, 2013 and ending on December 27, 2017.

The future minimum lease payments follow:

Year	Annual Payments
2017	$ 12,543

Bancorpsouth Equipment Finance Lease #3 – On July 16, 2013, the County entered into an operating lease for a motor grader. The lease requires annual payments of $5,191 commenting on December 1, 2013 and ending on December 1, 2017.

The future minimum lease payments follow:

Year	Annual Payments
2017	$ 5,191

Note 4 - Other Notes

4-A. Risk Management

Interlocal Risk Management Agency - The County is exposed to various risks of losses related to torts, thefts 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 Interlocal Risk Management Agency (IRMA) for property and liability insurance and the ACCG-Group Self-Insurance Workers' Compensation Fund (WCSIF), public entity risk pools currently operating as common risk management and insurance programs for member local governments. The Association County Commissioners of Georgia (ACCG) administers both risk pools.

As part of these risks pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' 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 pools' 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.

Note 4 - Other Notes (Continued)

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member governments' contracts and in accordance with the workers' compensation laws 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.

The County has not compiled a record of the claims paid up to the applicable deductible for the prior or current fiscal year. The County is not aware of any claims, which the County is liable for (up to the applicable deductible) which were outstanding and unpaid at December 31, 2016. No provision has been made in the financial statements for the year ended December 31, 2016, for any estimate of potential unpaid claims.

The County carries a combined property, casualty, and crime coverage with the Association County Commissioners of Georgia - Interlocal Risk Management Agency (IRMA).

Coverages are as follows:	Limits	Deductible
Property Coverage Description	Real and Personal Property- Section IA-Per Schedule on File	$10,000
	Automobile Physical - Damage – Section IB Per Schedule on File	$10,000
Casualty Coverage Description	General Liability - Section II $1,000,000	$10,000
	Law Enforcement Liability – Section III $1,000,000	$10,000
	Automobile Liability – Section IV $1,000,000	$10,000
	Errors & Omissions Liability - Section V $1,000,000/3,000,000	$10,000
Crime Coverage	Money & Securities: Within Premises - Section VIA $150,000 Outside Premises - Section VIB $150,000 Blanket Employee Dishonesty - Section VIC $ 50,000 Statutory Bonds – Section VID As required Forgery and Alteration - Section VI E $150,000 Computer Theft and Funds Transfer Fraud – Section VIF $150,000 Money Orders and Counterfeit Currency – Section VIG $150,000	$10,000
Deductible	All coverages are subject to a per occurrence deductible of $10,000	

Coverage is subject to all terms, conditions, and internal limits as specified in ACCG-IRMA Coverage Agreement.

Self-insurance Program - Effective September 1, 1995 the County began a self-insurance program for medical claims. The purpose of the program is to pay medical claims for County employees and their covered dependents and to minimize the total cost of medical insurance to the County. The County purchases stop loss insurance to limit their risk management cost.

The self-insurance program was accounted for in the General Fund until January 1, 2000. At that time the County began accounting for the self-insurance program in an internal service fund on the cost reimbursement method.

Note 4 - Other Notes (Continued)

The following represents the changes in approximate liabilities for the County from January 1, 2014 to December 31, 2016:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2014	$ 684,000	$ 3,282,359	$ 3,493,359	$ 473,000
2015	473,000	3,689,888	3,156,888	1,006,000
2016	1,006,000	4,058,801	3,989,801	1,075,000

There were no significant reductions in insurance coverage from prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

4-B. Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

The County was a defendant in several lawsuits at December 31, 2016. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

4-C. Hotel/Motel Lodging Tax

Pursuant to an ordinance approved on June 27, 2005, January 1, 2006 the County began levying a 5% lodging tax in accordance with O.C.G.A. 48-13-51 and expends 50% of the hotel/motel tax collections for the purpose of promoting tourism. This tax increased to 8% on July 1, 2016.

A summary of the transactions for the year ended December 31, 2016 follows:

Receipts:	
Lodging tax receipts	$ 247,333
Disbursements to:	
Destination Thomasville Tourism Authority	77,976
Events Center	58,159
Thomas County Tourism	40,251
Passed down to others (local governments in Thomas County)	25,304
Unrelated disbursements	30,885
Total tax and investment earnings disbursements	$ 232,575

N*ote 4 - Other Notes (Continued)*

4-D Tax Abatements

The County is subject to tax abatements granted by the by the Thomasville Payroll Development Authority (the Authority), an entity created by the City of Thomasville, Georgia. The stated purpose of this Authority is increasing business activity and employment in the County. The Authority may grant property tax abatements for amounts up to 100% of the tax assessment, for the purpose of attracting or retaining businesses within the County's geographic boundaries.

The amount of the County's 2016 property tax revenues was abated pursuant to agreements issued by the Authority as follows:

Agreements first effective in 2016	$ 19,609
Agreements first effective before 2016	50,108
Total	$ 69,717

REQUIRED SUPPLEMENTARY INFORMATION

Thomas County, Georgia
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 19,776,000	$ 19,776,000	$ 20,517,991	$ 741,991
Licenses and permits	196,300	196,300	212,207	15,907
Intergovernmental	25,000	25,000	25,425	425
Charges for services	3,249,804	3,203,604	3,400,177	196,573
Fines and forfeitures	615,000	615,000	524,050	(90,950)
Investment earnings	1,000	1,000	638	(362)
Contributions and donations	1,000	1,000	-	(1,000)
Miscellaneous	195,000	195,000	193,767	(1,233)
Total Revenues	24,059,104	24,012,904	24,874,255	861,351
Expenditures				
Current:				
General government	3,669,560	3,679,560	3,367,112	312,448
Judicial	2,475,256	2,437,856	2,284,187	153,669
Public safety	9,201,464	9,384,884	8,926,634	458,250
Public works	5,284,932	5,071,772	4,404,665	667,107
Health and welfare	622,285	634,225	634,372	(147)
Culture and recreation	903,614	903,614	904,467	(853)
Housing and development	695,662	695,662	578,166	117,496
Total Expenditures	22,852,773	22,807,573	21,099,603	1,707,970
Excess of Revenues Over Expenditures	1,206,331	1,205,331	3,774,652	2,569,321
Other Financing Sources (Uses)				
Transfers (out)	-	-	(740,204)	(740,204)
Proceeds from capital asset dispositions	-	-	56,825	56,825
Contingencies	(1,206,331)	(1,205,331)	-	1,205,331
Total Other Financing Sources (Uses)	(1,206,331)	(1,205,331)	(683,379)	521,952
Net Change in Fund Balances	$ -	$ -	3,091,273	$ 3,091,273
Fund Balances Beginning of Year			12,303,699	
Decrease in Reserve for Inventory			(12,100)	
Fund Balances End of Year			$ 15,382,872	

Thomas County, Georgia
Emergency Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 2,931,300	$ 2,931,300	$ 2,997,496	$ 66,196	$ 2,745,607
Intergovernmental	-	-	13,916	13,916	35,498
Charges for services	1,433,000	1,433,000	1,398,480	(34,520)	1,497,953
Investment earnings	1,000	1,000	111	(889)	100
Miscellaneous	6,000	6,000	3,498	(2,502)	17,617
Total Revenues	4,371,300	4,371,300	4,413,501	42,201	4,296,775
Expenditures					
Current:					
Public safety	3,251,570	3,254,270	3,091,874	162,396	3,368,067
Capital Outlay	365,144	387,419	390,372	(2,953)	145,233
Total Expenditures	3,616,714	3,641,689	3,482,246	159,443	3,513,300
Excess of Revenues Over Expenditures	754,586	729,611	931,255	201,644	783,475
Other Financing Sources (Uses)					
Proceeds from capital asset dispositions	-	-	3,015	3,015	-
Contingencies	(130,122)	(105,147)	-	105,147	-
Transfers (out)	(624,464)	(624,464)	(714,588)	(90,124)	(657,577)
Total Other Financing Sources (Uses)	(754,586)	(729,611)	(711,573)	18,038	(657,577)
Net Change in Fund Balances	$ -	$ -	219,682	$ 219,682	125,898
Fund Balances Beginning of Year			3,167,785		3,041,887
Fund Balances End of Year			$ 3,387,467		$ 3,167,785

Thomas County, Georgia
Required Supplementary Information
Schedule of Contributions
Thomas County Defined Benefit Plan
For the Last Ten Fiscal Years

Fiscal Year Ended December 31,	*Actuarially Determined Contribution*	*Actual Employer Contribution*	*Contribution Deficiency (Excess)*	*Covered Payroll*	*Contributions as a % of Covered Payroll*
2014	$ 542,894	$ 542,894	$ -	$ 8,328,791	6.52%
2015	589,112	-	589,112	8,559,729	0.00%

Notes to The Schedule:

Methods and Assumptions Used to Determine Contribution Rates:

Valuation Timing	Actuarially determined contribution rates are calculated as of January 1, two years prior to the end of the fiscal year in which the contributions are reported
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar Layered
Remaining Amortization Period	Generally 30 Years
Asset Valuation Method	5 Year Smoothed Market
Inflation Rate	2.50%
Salary Increases	3.5% with age based scale
Investment Rate of Return	7.50%
Cost of Living Adjustments	N/A
Retirement Age	Rates Based on Age
Turnover	Rates vary by group and age
Mortality	RP-2000 mortality set forward 2 years for employees and healthy Annuitants with generational projection per Scale AA, RP-2000 Disabled Mortality for Disabled Annuitants

Notes to this Schedule:
This schedule will present 10 years of information once it is accumulated.

Thomas County, Georgia

Required Supplementary Information

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

Thomas County Defined Benefit Plan

For the Years Ended December 31, 2016 and 2015

Total Pension Liability	**December 31, 2016**	**December 31, 2015**
Service cost	$ 409,235	$ 363,316
Interest on total pension liability	1,195,075	1,081,047
Assumption change and experience gain/loss	250,848	545,980
Benefit payments, including refunds of employee contributions	(512,174)	(427,762)
Net Change in Total Pension Liability	1,342,984	1,562,581
Total Pension Liability - Beginning of Fiscal Year	16,190,421	14,627,840
Total Pension Liability - End of Fiscal Year	$ 17,533,405	$ 16,190,421
Plan Fiduciary Net Position		
Employer contributions	$ -	$ 542,894
Employee contributions	309,526	277,339
Net investment income	993,801	95,972
Employee contribution refunds	(68,587)	(35,641)
Benefit payments, including refunds of employee contributions	(443,587)	(392,121)
Administrative expenses	(46,995)	(43,420)
Other	(103,586)	(122,750)
Net Change in Plan Fiduciary Net Position	640,572	322,273
Total Plan Fiduciary Net Position - Beginning of Fiscal Year	13,751,980	13,429,707
Fiduciary Net Position - End of Fiscal Year	$ 14,392,552	$ 13,751,980
County's Net Pension Liability - End of Fiscal Year	$ 3,140,853	$ 2,438,441
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.09%	84.94%
Covered Employee Payroll	$ 8,559,729	$ 8,328,791
Net Pension Liability as a Percentage of Covered Employee Payroll	36.69%	29.28%

Notes to this Schedule:

This schedule will present 10 years of information once it is accumulated.

Thomas County, Georgia
Required Supplementary Information
Schedule of Investment Returns
Thomas County Defined Benefit Plan
For the Year Ended December 31, 2015

Schedule of Investment Returns	
Annual money-weighted 20 rate of return, net of investment expensed	7.44%

Notes to this Schedule:
This schedule will present 10 years of information once it is accumulated.

Thomas County, Georgia
Notes to the Required Supplementary Information
For the Year Ended December 31, 2016

Note 1 – Budgetary Information

Budgets for the general fund and the emergency services fund are adopted on a basis that is consistent with accounting principles generally accepted in the United States as applied to governments.

SUPPLEMENTARY INFORMATION

COMBINING & INDIVIDUAL FUND STATEMENTS

AND SCHEDULES

Thomas County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 14,040,759	$ 12,321,921
Restricted cash	11,996	20,670
Receivables:		
Accounts	63,179	10,667
Property taxes	1,956,993	1,870,038
Sales taxes	369,829	424,787
Intergovernmental	117,078	202,996
Interfund	611,009	90,002
Inventory	327,500	339,600
Prepaid items	63,997	73,427
Total Assets	$ 17,562,340	$ 15,354,108
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 123,627	$ 51,784
Accrued expenditures	214,828	914,496
Intergovernmental payable	544,088	543,235
Interfund payable	3,487	1,283
Unearned revenue	-	277
Other	21,938	26,834
Total Liabilities	907,968	1,537,909
Deferred Inflows of Resources - Property Taxes	1,271,500	1,512,500
Total Liabilities and Deferred Inflows of Resources	2,179,468	3,050,409
Fund Balances		
Nonspendable - not in spendable form	391,497	413,027
Committed for unincorporated services	4,634,526	-
Unassigned	10,356,849	11,890,672
Total Fund Balances	15,382,872	12,303,699
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 17,562,340	$ 15,354,108

Thomas County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2016 and 2015

	2016	2015
Revenues		
Taxes	$ 20,517,991	$ 19,255,599
Intergovernmental	25,425	47,125
Licenses and permits	212,207	278,052
Charges for services	3,400,177	3,241,816
Fines and forfeitures	524,050	617,224
Investment earnings	638	498
Miscellaneous	193,767	203,119
Total Revenues	24,874,255	23,643,433
Expenditures		
Current:		
General government	3,367,112	3,488,411
Judicial	2,284,187	2,360,492
Public safety	8,926,634	9,199,026
Public works	4,404,665	4,466,323
Health and welfare	634,372	649,218
Culture and recreation	904,467	859,867
Housing and development	578,166	604,620
Total Expenditures	21,099,603	21,627,957
Excess of Revenues Over Expenditures	3,774,652	2,015,476
Other Financing Sources (Uses)		
Proceeds from capital asset dispositions	56,825	-
Transfers (out)	(740,204)	(1,980,530)
Other Financing Sources (Uses)	(683,379)	(1,980,530)
Net Change in Fund Balances	3,091,273	34,946
Fund Balances Beginning of Year	12,303,699	12,254,853
Increase (Decrease) in Reserve for Inventory	(12,100)	13,900
Fund Balances End of Year	$ 15,382,872	$ 12,303,699

Thomas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for The Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
Real property					
Current	$ 12,800,000	$ 12,800,000	$ 13,013,631	$ 213,631	$ 11,885,116
Timber	22,000	22,000	33,814	11,814	32,693
Motor vehicle tax	600,000	600,000	359,879	(240,121)	469,190
Motor vehicle title adv tax	600,000	600,000	688,928	88,928	745,345
Mobile home	92,000	92,000	102,005	10,005	98,160
Intangibles	175,000	175,000	175,880	880	206,173
Railroad	20,000	20,000	29,052	9,052	28,828
Property not on digest	20,000	20,000	13,873	(6,127)	25,709
Real estate transfer tax	75,000	75,000	68,013	(6,987)	79,513
Franchise taxes	110,000	110,000	143,447	33,447	139,589
Local option sales and use tax	3,650,000	3,650,000	4,054,089	404,089	3,855,457
Alcoholic beverage excise tax	145,000	145,000	136,342	(8,658)	146,927
Business and occupation tax	7,000	7,000	8,622	1,622	9,820
Insurance premium tax	1,050,000	1,050,000	1,230,788	180,788	1,156,582
Financial institution tax	130,000	130,000	117,558	(12,442)	123,865
FIFA	40,000	40,000	41,658	1,658	39,877
Interest and penalties	240,000	240,000	300,412	60,412	212,755
Total Taxes	19,776,000	19,776,000	20,517,991	741,991	19,255,599
Licenses and Permits					
Business licenses - alcoholic beverages	8,000	8,000	7,610	(390)	8,410
Non-business licenses and permits					
Building and signs	120,000	120,000	125,373	5,373	183,062
Marriage licenses	20,000	20,000	27,165	7,165	22,884
Other	13,300	13,300	14,118	818	26,641
Late tag penalty	35,000	35,000	37,941	2,941	37,055
Total Licenses and Permits	196,300	196,300	212,207	15,907	278,052
Intergovernmental					
Federal	-	-	-	-	21,700
State	25,000	25,000	25,425	425	25,425
Total Intergovernmental	25,000	25,000	25,425	425	47,125
Totals carried forward	19,997,300	19,997,300	20,755,623	758,323	19,580,776

(continued)

Thomas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for The Year Ended December 31, 2015)

(continued)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	$ 19,997,300	$ 19,997,300	$ 20,755,623	$ 758,323	$ 19,580,776
Revenues					
Charges for Services					
General government					
Court costs, fees and charges	185,000	185,000	157,334	(27,666)	147,336
Recording of legal instruments	100,000	100,000	123,035	23,035	114,859
Printing and duplicating services	12,000	12,000	19,201	7,201	16,597
Data processing	500	500	50	(450)	50
Motor vehicle tag collection fees	65,000	65,000	69,314	4,314	68,253
Other:					
Commissions on tax collections	390,000	390,000	387,885	(2,115)	404,325
Other charges	7,000	7,000	26,196	19,196	2,573
Public safety	1,355,200	1,355,200	1,383,665	28,465	1,374,283
Streets and public improvements	55,000	55,000	51,059	(3,941)	73,270
Utilities/enterprise-sanitation	66,000	66,000	90,083	24,083	88,253
Other fees	17,000	17,000	10,853	(6,147)	13,591
Other charges for services					
Reimbursements	997,104	950,904	1,081,502	130,598	938,426
Total Charges for Services	3,249,804	3,203,604	3,400,177	196,573	3,241,816
Fines and Forfeitures					
Court	615,000	615,000	524,050	(90,950)	617,224
Investment Earnings	1,000	1,000	638	(362)	498
Contributions and Donations	1,000	1,000	-	(1,000)	-
Miscellaneous					
Rents and royalties	160,000	160,000	162,185	2,185	169,319
Other	35,000	35,000	31,582	(3,418)	33,800
Total Miscellaneous	195,000	195,000	193,767	(1,233)	203,119
Total Revenues	24,059,104	24,012,904	24,874,255	861,351	23,643,433
Other Financing Sources:					
Carryover of funds	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	56,825	56,825	-
Total Revenues and Other Financing Sources	$ 24,059,104	$ 24,012,904	$ 24,931,080	$ 918,176	$ 23,643,433

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for The Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures					
General Government					
Elections					
Personal services	$ 132,771	$ 132,771	$ 127,753	$ 5,018	$ 89,982
Purchased/contracted services	63,200	63,200	45,586	17,614	23,828
Supplies	32,760	32,760	25,860	6,900	2,867
Capital outlay	-	-	16,850	(16,850)	-
Total Elections	228,731	228,731	216,049	12,682	116,677
General Administration					
Personal services	661,243	661,243	613,522	47,721	631,619
Purchased/contracted services	293,316	293,316	254,581	38,735	280,237
Supplies	19,000	19,000	10,729	8,271	15,408
Capital outlay	18,500	18,500	18,011	489	-
Total Administration	992,059	992,059	896,843	95,216	927,264
Tax Commissioner					
Personal services	401,374	401,374	375,317	26,057	437,767
Purchased/contracted services	110,500	120,500	120,519	(19)	96,107
Supplies	7,300	7,300	5,651	1,649	11,516
Total Tax Commissioner	519,174	529,174	501,487	27,687	545,390
Tax Assessor					
Personal services	443,596	443,596	400,173	43,423	431,774
Purchased/contracted services	99,761	99,761	60,783	38,978	113,256
Supplies	19,675	19,675	15,486	4,189	11,400
Capital outlay	-	-	-	-	17,586
Total Tax Assessor	563,032	563,032	476,442	86,590	574,016
Totals carried forward	2,302,996	2,312,996	2,090,821	222,175	2,163,347

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for The Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 2,302,996	$ 2,312,996	$ 2,090,821	$ 222,175	$ 2,163,347
Expenditures					
Buildings and Plant					
Personal services	445,181	445,181	428,668	16,513	418,902
Purchased/contracted services	120,625	120,625	116,977	3,648	104,871
Supplies	765,758	765,758	701,108	64,650	718,156
Capital outlay	35,000	35,000	29,538	5,462	83,135
Total Buildings and Plant	1,366,564	1,366,564	1,276,291	90,273	1,325,064
Total General Government	3,669,560	3,679,560	3,367,112	312,448	3,488,411
Judicial					
Board of Equalization					
Personal services	11,450	11,450	5,742	5,708	9,854
Purchased/contracted services	10,215	10,215	6,908	3,307	4,490
Supplies	950	950	-	950	111
Total Board of Equalization	22,615	22,615	12,650	9,965	14,455
Superior Court					
Personal services	51,300	51,300	38,410	12,890	85,123
Purchased/contracted services	27,300	27,300	21,511	5,789	30,688
Supplies	2,100	2,100	1,794	306	1,857
Total Superior Court	80,700	80,700	61,715	18,985	117,668
Clerk of the Superior Court					
Personal services	414,593	414,593	395,540	19,053	439,348
Purchased/contracted services	83,020	88,820	85,880	2,940	85,221
Supplies	10,500	10,500	9,188	1,312	14,530
Total Clerk of the Superior Court	508,113	513,913	490,608	23,305	539,099
Reporter Court of the Superior Court					
Personal services	172,410	172,410	168,200	4,210	95,034
Purchased/contracted services	47,200	2,000	250	1,750	-
Supplies	2,000	2,000	-	2,000	36
Total Reporter Court of the Superior Court	221,610	176,410	168,450	7,960	95,070
District Attorney					
Purchased/contracted services	300,130	302,130	301,752	378	278,070
Supplies	18,409	18,409	18,409	-	18,409
Total District Attorney	318,539	320,539	320,161	378	296,479
Totals carried forward	4,821,137	4,793,737	4,420,696	373,041	4,551,182

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for The Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 4,821,137	$ 4,793,737	$ 4,420,696	$ 373,041	$ 4,551,182
Expenditures					
Judicial (Continued)					
State Court					
Personal services	108,389	108,389	105,043	3,346	115,350
Purchased/contracted services	34,600	34,600	22,437	12,163	39,712
Supplies	13,200	13,200	14,195	(995)	13,200
Total State Court	156,189	156,189	141,675	14,514	168,262
Magistrate Court					
Personal services	419,790	419,790	396,873	22,917	426,165
Purchased/contracted services	34,800	34,800	20,793	14,007	25,609
Supplies	18,550	18,550	31,542	(12,992)	26,324
Capital outlay	23,000	23,000	-	23,000	-
Total Magistrate Court	496,140	496,140	449,208	46,932	478,098
Probate Court					
Personal services	213,209	213,209	200,644	12,565	224,028
Purchased/contracted services	27,610	27,610	25,917	1,693	19,134
Supplies	4,500	4,500	2,278	2,222	3,753
Total Probate Court	245,319	245,319	228,839	16,480	246,915
Juvenile Court					
Personal services	52,079	52,079	49,917	2,162	51,424
Purchased/contracted services	57,150	57,150	49,128	8,022	42,266
Supplies	3,550	3,550	850	2,700	791
Total Juvenile Court	112,779	112,779	99,895	12,884	94,481
Public Defender	313,252	313,252	310,986	2,266	309,965
Total Judicial	2,475,256	2,437,856	2,284,187	153,669	2,360,492
Totals carried forward	6,144,816	6,117,416	5,651,299	466,117	5,848,903

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for The Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 6,144,816	$ 6,117,416	$ 5,651,299	$ 466,117	$ 5,848,903
Expenditures					
Public Safety					
Sheriff					
Personal services	2,589,343	2,589,343	2,421,894	167,449	2,605,602
Purchased/contracted services	241,514	241,514	216,117	25,397	229,847
Supplies	434,272	434,272	377,715	56,557	414,930
Capital outlay	387,287	387,287	417,743	(30,456)	316,231
Total Sheriff	3,652,416	3,652,416	3,433,469	218,947	3,566,610
Courthouse Security					
Personal services	159,653	159,653	147,135	12,518	154,980
Purchased/contracted services	1,800	1,800	-	1,800	-
Supplies	4,200	4,200	2,289	1,911	2,395
Total Courthouse Security	165,653	165,653	149,424	16,229	157,375
Criminal Investigation					
Personal services	410,359	410,359	415,118	(4,759)	330,758
Purchased/contracted services	69,856	69,856	53,684	16,172	58,985
Supplies	55,833	55,833	50,642	5,191	40,969
Capital outlay	74,000	74,000	61,258	12,742	35,255
Total Criminal Investigation	610,048	610,048	580,702	29,346	465,967
Jail Operations					
Personal services	1,365,962	1,365,962	1,329,175	36,787	1,384,778
Purchased/contracted services	323,430	448,430	446,671	1,759	418,346
Supplies	364,599	364,599	330,034	34,565	378,100
Capital outlay	24,954	24,954	24,875	79	32,450
Total Jail Operations	2,078,945	2,203,945	2,130,755	73,190	2,213,674
Corrections					
Personal services	1,377,818	1,377,818	1,365,283	12,535	1,464,384
Purchased/contracted services	291,294	291,294	237,496	53,798	277,609
Supplies	652,400	677,400	653,763	23,637	695,544
Capital outlay	-	-	-	-	46,613
Total Corrections	2,321,512	2,346,512	2,256,542	89,970	2,484,150
			-		-
Totals carried forward	14,973,390	15,095,990	14,202,191	893,799	14,736,679

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for The Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 14,973,390	$ 15,095,990	$ 14,202,191	$ 893,799	$ 14,736,679
Expenditures					
Public Safety (Continued)					
Coroner/Medical Examiner					
Personal services	32,145	32,145	32,295	(150)	32,386
Purchased/contracted services	35,845	35,845	27,882	7,963	21,706
Supplies	900	900	429	471	-
Total Coroner/Medical Examiner	68,890	68,890	60,606	8,284	54,092
Animal Control					
Personal services	40,000	40,000	31,764	8,236	10,615
Purchased/contracted services:					
Humane Society	238,500	247,000	246,255	745	229,442
Other	3,000	3,000	625	2,375	-
Supplies	22,500	22,500	11,575	10,925	17,101
Capital outlay	-	24,920	24,917	3	-
Total Animal Control	304,000	337,420	315,136	22,284	257,158
Total Public Safety	9,201,464	9,384,884	8,926,634	458,250	9,199,026
Public Works					
Administration					
Personal services	2,008,009	2,008,009	1,675,468	332,541	1,887,356
Purchased/contracted services	357,096	343,096	421,780	(78,684)	365,395
Supplies	1,068,100	828,081	728,738	99,343	682,219
Capital outlay	260,000	260,000	154,101	105,899	-
Other	1,000	1,000	240	760	1,463
Total Administration	3,694,205	3,440,186	2,980,327	459,859	2,936,433
Sanitation					
Personal services	551,134	551,134	391,187	159,947	365,145
Purchased/contracted services	282,188	282,188	286,960	(4,772)	268,750
Supplies	166,850	166,850	125,495	41,355	130,234
Capital outlay	80,000	80,000	87,610	(7,610)	239,512
Total Sanitation	1,080,172	1,080,172	891,252	188,920	1,003,641
Totals carried forward	20,120,657	20,022,658	18,449,512	1,573,146	18,988,003

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for The Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 20,120,657	$ 20,022,658	$ 18,449,512	$ 1,573,146	$ 18,988,003
Expenditures					
Public Works (Continued)					
Maintenance and Shop					
Personal services	382,215	410,974	395,019	15,955	419,383
Purchased/contracted services	16,740	20,840	18,765	2,075	21,328
Supplies	96,600	104,600	101,271	3,329	85,538
Capital outlay	15,000	15,000	18,031	(3,031)	-
Total Maintenance and Shop	510,555	551,414	533,086	18,328	526,249
Total Public Works	5,284,932	5,071,772	4,404,665	667,107	4,466,323
Health and Welfare					
Health - public health administration	520,330	520,330	518,323	2,007	518,887
Welfare - community service	96,100	97,045	94,545	2,500	109,585
Welfare - capital outlay	5,855	16,850	21,504	(4,654)	20,746
Total Health and Welfare	622,285	634,225	634,372	(147)	649,218
Culture and Recreation					
Libraries	903,614	903,614	904,467	(853)	859,867
Housing and Development					
Agricultural Resources					
Personal services	128,742	128,742	115,739	13,003	118,223
Purchased/contracted services	11,400	11,400	9,578	1,822	8,714
Supplies	24,500	24,500	7,796	16,704	9,676
Total Agricultural Resources	164,642	164,642	133,113	31,529	136,613
Forest Resources	20,454	20,454	20,454	-	20,454
Protective Inspection Administration					
Personal services	376,654	376,654	317,991	58,663	339,098
Purchased/contracted services	19,486	19,486	13,503	5,983	14,695
Supplies	18,200	18,200	12,226	5,974	9,012
Capital outlay	23,000	23,000	20,141	2,859	-
Total Protective Inspection Administration	437,340	437,340	363,861	73,479	362,805
Totals carried forward	22,779,547	22,734,347	21,038,865	1,695,482	21,543,209

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for The Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 22,779,547	$ 22,734,347	$ 21,038,865	$ 1,695,482	$ 21,543,209
Expenditures					
Housing and Development (Continued)					
Planning and Zoning					
Personal services	3,768	3,768	231	3,537	326
Purchased/contracted services	8,550	8,550	6,333	2,217	6,633
Supplies	725	725	268	457	30
Total Planning and Zoning	13,043	13,043	6,832	6,211	6,989
Code Enforcement					
Personal services	51,388	51,388	48,576	2,812	50,781
Purchased/contracted services	3,215	3,215	2,355	860	2,164
Supplies	5,580	5,580	2,975	2,605	3,969
Capital outlay	-	-	-	-	20,845
Total Code Enforcement	60,183	60,183	53,906	6,277	77,759
Total Housing and Development	695,662	695,662	578,166	117,496	604,620
Total Expenditures	22,852,773	22,807,573	21,099,603	1,707,970	21,627,957
Other Financing Uses					
Transfers out	-	-	740,204	(740,204)	1,980,530
Contingencies	1,206,331	1,205,331	-	1,205,331	-
Total Other Financing Uses	1,206,331	1,205,331	740,204	465,127	1,980,530
Total Expenditures and Other Financing Uses	$ 24,059,104	$ 24,012,904	$ 21,839,807	$ 2,173,097	$ 23,608,487

Thomas County, Georgia
Emergency Services Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 2,979,056	$ 3,142,141
Receivables:		
Accounts	147,000	127,000
Property taxes	425,033	385,513
Intergovernmental	15,378	-
Interfund	151,278	54,743
Prepaid items	14,911	13,999
Total Assets	$ 3,732,656	$ 3,723,396
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 4,747	$ 6,565
Accrued expenditures	33,620	209,559
Interfund payable	20,614	23,629
Unearned revenue	6,958	6,958
Total Liabilities	65,939	246,711
Deferred Inflows of Resources - Property Taxes	279,250	308,900
Total Liabilities and Deferred Inflows of Resources	345,189	555,611
Fund Balances		
Nonspendable	14,911	13,999
Restricted for public safety	3,372,556	3,153,786
Total Fund Balances	3,387,467	3,167,785
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 3,732,656	$ 3,723,396

Thomas County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	$ 3,311,774	$ 16,329	$ 3,328,103
Receivables:			
Accounts	192,737	-	192,737
Taxes	432,952	-	432,952
Intergovernmental	-	11,173	11,173
Interfund	68,611	-	68,611
Prepaid items	26,926	-	26,926
Total Assets	$ 4,033,000	$ 27,502	$ 4,060,502
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	$ 261,250	$ 11,173	$ 272,423
Accrued expenditures	29,900	-	29,900
Unearned revenue	21,882	-	21,882
Interfund payable	317,567	-	317,567
Total Liabilities	630,599	11,173	641,772
Deferred Inflows of Resources	344,150	-	344,150
Total Liabilities and Deferred Inflows of Resources	974,749	11,173	985,922
Fund Balances			
Nonspendable	26,926	-	26,926
Restricted	3,031,325	16,329	3,047,654
Total Fund Balances	3,058,251	16,329	3,074,580
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 4,033,000	$ 27,502	$ 4,060,502

Thomas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - By Fund Type
For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Taxes	$ 2,834,944	$ -	$ 2,834,944
Intergovernmental	-	388,623	388,623
Charges for services	781,676	-	781,676
Impact fees	37,142	-	37,142
Fines and forfeitures	108,525	-	108,525
Investment earnings	1,298	-	1,298
Contributions	11,777	-	11,777
Miscellaneous	15,263	-	15,263
Total Revenues	3,790,625	388,623	4,179,248
Expenditures			
Current:			
General government	234,338	-	234,338
Judicial	17,195	-	17,195
Public safety	3,239,218	-	3,239,218
Health and welfare	40,000	-	40,000
Intergovernmental	15,633	-	15,633
Capital Outlay	227,880	388,623	616,503
Debt Service			
Principal	93,161	-	93,161
Interest and fiscal charges	58,319	-	58,319
Total Expenditures	3,925,744	388,623	4,314,367
Deficiency of Revenues (Under) Expenditures	(135,119)	-	(135,119)
Other Financing Sources			
Proceeds from capital asset dispositions	3,645	-	3,645
Transfers in	570,000	-	570,000
Total Other Financing Sources	573,645	-	573,645
Net Change in Fund Balances	438,526	-	438,526
Fund Balances Beginning of Year	2,619,725	16,329	2,636,054
Fund Balances End of Year	$ 3,058,251	$ 16,329	$ 3,074,580

Thomas County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016
(With Comparative Totals At December 31, 2015)

	2016											2015
	Law Library	Hotel Motel Tax	Fire Districts 1 & 2	Fire District 3	Drug Abuse	Sheriff's Drug Forfeiture	Federal Drug Forfeiture	Emergency 911	Impact Fees	Airport	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Assets												
Cash and cash equivalents	$ 6,403	$ 308,570	$ 707,892	$ 1,256,770	$ 55,444	$ 194,738	$ 35,792	$ 31,336	$ 473,232	$ 241,597	$ 3,311,774	$ 2,943,377
Receivables:												
Accounts	-	18,771	-	1,620	-	-	-	172,346	-	-	192,737	175,963
Taxes	-	-	148,295	284,657	-	-	-	-	-	-	432,952	450,219
Interfund	-	-	2,025	11,250	-	-	-	55,336	-	-	68,611	16,183
Prepaid items	-	-	5,869	15,658	-	-	-	5,399	-	-	26,926	24,769
Total Assets	$ 6,403	$ 327,341	$ 864,081	$ 1,569,955	$ 55,444	$ 194,738	$ 35,792	$ 264,417	$ 473,232	$ 241,597	$ 4,033,000	$ 3,610,511
Liabilities, Deferred Inflows of Resources and Fund Balances												
Liabilities												
Accounts payable	$ 3,507	$ 57,414	$ -	$ 2,389	$ -	$ -	$ -	$ -	$ -	$ 197,940	$ 261,250	$ 31,537
Accrued expenditures	-	-	10,629	7,570	-	-	-	11,701	-	-	29,900	163,782
Unearned revenue	-	-	-	-	-	21,882	-	-	-		21,882	-
Interfund payable	-	-	171,228	125,376	-	-	-	-	19,201	1,762	317,567	383,392
Total Liabilities	3,507	57,414	181,857	135,335	-	21,882	-	11,701	19,201	199,702	630,599	578,711
Deferred Inflows of Resources	-	-	92,700	206,450	-	-	-	45,000	-	-	344,150	412,075
Total Liabilities and Deferred Inflows of Resources	3,507	57,414	274,557	341,785	-	21,882	-	56,701	19,201	199,702	974,749	990,786
Fund Balances												
Nonspendable	-	-	5,869	15,658	-	-	-	5,399	-	-	26,926	24,769
Restricted	2,896	269,927	583,655	1,212,512	55,444	172,856	35,792	202,317	454,031	41,895	3,031,325	2,596,818
Unrestricted (deficit)	-	-	-	-	-	-	-	-	-	-	-	(1,862)
Total Fund Balances	2,896	269,927	589,524	1,228,170	55,444	172,856	35,792	207,716	454,031	41,895	3,058,251	2,619,725
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 6,403	$ 327,341	$ 864,081	$ 1,569,955	$ 55,444	$ 194,738	$ 35,792	$ 264,417	$ 473,232	$ 241,597	$ 4,033,000	$ 3,610,511

Thomas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for The Year Ended December 31, 2015)

	2016											2015
	Law Library	Hotel Motel Tax	Fire Districts 1 & 2	Fire District 3	Drug Abuse	Sheriff's Drug Forfeiture	Federal Drug Forfeiture	Emergency 911	Impact Fees	Airport	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues												
Taxes	$ -	$ 247,333	$ 1,192,147	$ 1,395,464	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,834,944	$ 2,467,363
Charges for services	-	-	-	-	-	-	-	781,676	-	-	781,676	783,840
Impact fees	-	-	-	-	-	-	-	-	37,142	-	37,142	35,528
Fines and forfeitures	21,953	-	-	-	31,057	52,440	3,075	-	-	-	108,525	108,047
Investment earnings	-	53	23	41	11	36	2	47	720	365	1,298	1,560
Contributions	-	-	277	11,500	-	-	-	-	-	-	11,777	-
Miscellaneous	-	500	288	14,475	-	-	-	-	-	-	15,263	29,194
Total Revenues	21,953	247,886	1,192,735	1,421,480	31,068	52,476	3,077	781,723	37,862	365	3,790,625	3,425,532
Expenditures												
Current:												
General government	-	232,575	-	-	-	-	-	-	-	1,763	234,338	146,745
Judicial	17,195	-	-	-	-	-	-	-	-	-	17,195	18,260
Public safety	-	-	1,001,511	927,344	-	63,800	-	1,246,563	-	-	3,239,218	3,387,388
Health and welfare	-	-	-	-	40,000	-	-	-	-	-	40,000	70,000
Capital Outlay	-	-	1,963	27,977	-	-	-	-	-	197,940	227,880	36,941
Intergovernmental	-	-	-	-	-	15,633	-	-	-	-	15,633	19,305
Debt Service:												
Principal	-	-	40,798	38,059	-	-	-	-	14,304	-	93,161	89,447
Interest and fiscal charges	-	-	26,080	24,214	-	-	-	-	8,025	-	58,319	62,033
Total Expenditures	17,195	232,575	1,070,352	1,017,594	40,000	79,433	-	1,246,563	22,329	199,703	3,925,744	3,830,119
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,758	15,311	122,383	403,886	(8,932)	(26,957)	3,077	(464,840)	15,533	(199,338)	(135,119)	(404,587)
Other Financing Sources												
Proceeds from capital asset dispositions	-	-	2,025	1,620	-	-	-	-	-	-	3,645	-
Transfers in	-	-	-	-	-	-	-	570,000	-	-	570,000	446,000
Total Other Financing Sources	-	-	2,025	1,620	-	-	-	570,000	-	-	573,645	446,000
Net Change in Fund Balances	4,758	15,311	124,408	405,506	(8,932)	(26,957)	3,077	105,160	15,533	(199,338)	438,526	41,413
Fund Balances Beginning of Year	(1,862)	254,616	465,116	822,664	64,376	199,813	32,715	102,556	438,498	241,233	2,619,725	2,578,312
Fund Balances End of Year	$ 2,896	$ 269,927	$ 589,524	$ 1,228,170	$ 55,444	$ 172,856	$ 35,792	$ 207,716	$ 454,031	$ 41,895	$ 3,058,251	$ 2,619,725

Thomas County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 6,403	$ 1,916
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 3,507	$ 3,778
Fund Balances		
Restricted	2,896	-
Unrestricted (deficit)	-	(1,862)
Total Fund Balances	2,896	(1,862)
Total Liabilities and Fund Balances	$ 6,403	$ 1,916

Thomas County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 40,000	$ 40,000	$ 21,953	$ (18,047)	$ 17,206
Expenditures					
Current:					
Judicial	40,000	40,000	17,195	22,805	18,260
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	4,758	$ 4,758	(1,054)
Fund Balances (Deficits) Beginning of Year			(1,862)		(808)
Fund Balances (Deficits) End of Year			$ 2,896		$ (1,862)

Thomas County, Georgia
Hotel Motel Tax Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 308,570	$ 267,351
Accounts receivable	18,771	11,949
Total Assets	$ 327,341	$ 279,300
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 57,414	$ 24,684
Fund Balances		
Restricted for economic development	269,927	254,616
Total Liabilities and Fund Balance	$ 327,341	$ 279,300

Thomas County, Georgia
Hotel Motel Tax Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Hotel motel taxes	$ 120,000	$ 241,000	$ 247,333	$ 6,333	$ 171,715
Investment earnings	900	900	53	(847)	152
Miscellaneous	-	-	500	500	1,762
Total Revenues	120,900	241,900	247,886	5,986	173,629
Expenditures					
Current:					
General government	120,900	241,900	232,575	9,325	144,240
Excess of Revenues Over Expenditures	$ -	$ -	15,311	$ 15,311	29,389
Fund Balances Beginning of Year			254,616		225,227
Fund Balances End of Year			$ 269,927		$ 254,616

Thomas County, Georgia
Fire District 1 & 2 Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 707,892	$ 673,435
Receivables:		
Property taxes	148,295	157,154
Interfund	2,025	-
Prepaid items	5,869	5,461
Total Assets	$ 864,081	$ 836,050
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 526
Accrued expenditures	10,629	43,984
Interfund payable	171,228	209,749
Total Liabilities	181,857	254,259
Deferred Inflows of Resources - Property Taxes	92,700	116,675
Total Liabilities and Deferred Inflows of Resources	274,557	370,934
Fund Balances		
Nonspendable - prepaid items	5,869	5,461
Restricted - public safety	583,655	459,655
Total Fund Balances	589,524	465,116
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 864,081	$ 836,050

Thomas County, Georgia
Fire District 1 & 2 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 1,156,438	$ 1,156,438	$ 1,192,147	$ 35,709	$ 1,127,118
Investment earnings	-	-	23	23	13
Contributions	-	-	277	277	-
Miscellaneous	-	-	288	288	-
Total Revenues	1,156,438	1,156,438	1,192,735	36,297	1,127,131
Expenditures					
Current:					
Public safety	1,037,988	1,037,988	1,001,511	36,477	979,870
Capital Outlay	9,300	9,300	1,963	7,337	10,663
Debt Service:					
Principal	40,798	40,798	40,798	-	39,145
Interest	29,202	29,202	26,080	3,122	27,732
Total Expenditures	1,117,288	1,117,288	1,070,352	46,936	1,057,410
Excess of Revenues Over Expenditures	39,150	39,150	122,383	83,233	69,721
Other Financing Sources (Uses)					
Proceeds from capital asset dispositions	-	-	2,025	2,025	-
Contingencies	(39,150)	(39,150)	-	39,150	-
Total Other Financing Sources (Uses)	(39,150)	(39,150)	2,025	41,175	-
Net Change in Fund Balances	$ -	$ -	124,408	$ 124,408	69,721
Fund Balances Beginning of Year			465,116		395,395
Fund Balances End of Year			$ 589,524		$ 465,116

Thomas County, Georgia
Fire District 3
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 1,256,770	$ 970,323
Receivables:		
Accounts	1,620	-
Property taxes	284,657	293,065
Interfund	11,250	11,250
Prepaid items	15,658	14,072
Total Assets	$ 1,569,955	$ 1,288,710
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 2,389	$ 2,429
Accrued expenditures payable	7,570	56,280
Interfund payable	125,376	151,937
Total Liabilities	135,335	210,646
Deferred Inflows of Resources - Property Taxes	206,450	255,400
Total Liabilities and Deferred Inflows of Resources	341,785	466,046
Fund Balances		
Nonspendable - prepaid items	15,658	14,072
Restricted for public safety	1,212,512	808,592
Total Fund Balances	1,228,170	822,664
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 1,569,955	$ 1,288,710

Thomas County, Georgia
Fire District 3 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 1,323,600	$ 1,323,600	$ 1,395,464	$ 71,864	$ 1,168,530
Investment earnings	-	-	41	41	27
Contributions	-	-	11,500	11,500	-
Miscellaneous	14,400	14,400	14,475	75	27,432
Total Revenues	1,338,000	1,338,000	1,421,480	83,480	1,195,989
Expenditures					
Current:					
Public safety	999,493	999,493	927,344	72,149	1,023,360
Capital Outlay	30,000	30,000	27,977	2,023	10,663
Debt Service:					
Principal	38,059	38,059	38,059	-	36,522
Interest	31,941	31,941	24,214	7,727	25,751
Total Expenditures	1,099,493	1,099,493	1,017,594	81,899	1,096,296
Excess of Revenues Over Expenditures	238,507	238,507	403,886	165,379	99,693
Other Financing Sources (Uses)					
Proceeds from capital asset dispositions	-	-	1,620	1,620	-
Contingencies	(238,507)	(238,507)	-	238,507	-
Total Other Financing Sources (Uses)	(238,507)	(238,507)	1,620	240,127	-
Net Change in Fund Balances	$ -	$ -	405,506	$ 405,506	99,693
Fund Balances Beginning of Year			822,664		722,971
Fund Balances End of Year			$ 1,228,170		$ 822,664

Thomas County, Georgia
Drug Abuse Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 55,444	$ 64,376
Fund Balances		
Restricted for health and welfare	$ 55,444	$ 64,376

Thomas County, Georgia
Drug Abuse Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 50,000	$ 50,000	$ 31,057	$ (18,943)	$ 43,586
Investment earnings	1,000	1,000	11	(989)	44
Total Revenues	51,000	51,000	31,068	(19,932)	43,630
Expenditures					
Current:					
Health and welfare	51,000	51,000	40,000	11,000	70,000
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	(8,932)	$ (8,932)	(26,370)
Fund Balances Beginning of Year			64,376		90,746
Fund Balances End of Year			$ 55,444		$ 64,376

Thomas County, Georgia
Sheriff's Drug Forfeiture Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 194,738	$ 199,813
Liabilities and Fund Balances		
Liabilities		
Unearned revenue	$ 21,882	$ -
Fund Balances		
Restricted for public safety	172,856	199,813
Total Liabilities and Fund Balances	$ 194,738	$ 199,813

Thomas County, Georgia
Sheriff's Drug Forfeiture Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 60,000	$ 60,000	$ 52,440	$ (7,560)	$ 44,996
Investment earnings	-	-	36	36	130
Total Revenues	60,000	60,000	52,476	(7,524)	45,126
Expenditures					
Current:					
Public safety	30,000	30,000	63,800	(33,800)	57,009
Intergovernmental	30,000	30,000	15,633	14,367	19,305
Total Expenditures	60,000	60,000	79,433	(19,433)	76,314
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	(26,957)	$ (26,957)	(31,188)
Fund Balances Beginning of Year			199,813		231,001
Fund Balances End of Year			$ 172,856		$ 199,813

Thomas County, Georgia
Federal Drug Forfeiture Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and equivalents	$ 35,792	$ 32,715
Fund Balances		
Restricted for public safety	$ 35,792	$ 32,715

Thomas County, Georgia
Federal Drug Forfeiture Fund
Schedule of Revenue and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 30,000	$ 30,000	$ 3,075	$ (26,925)	$ 2,259
Investment earnings	-	-	2	2	2
Total Revenues	30,000	30,000	3,077	(26,923)	2,261
Expenditures					
Current:					
Public safety	30,000	30,000	-	30,000	-
Excess of Revenues Over Expenditures	$ -	$ -	3,077	$ 3,077	2,261
Fund Balances Beginning of Year			32,715		30,454
Fund Balances End of Year			$ 35,792		$ 32,715

Thomas County, Georgia
Emergency 911 Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 31,336	$ 32,011
Receivables:		
Accounts	172,346	164,014
Interfund	55,336	4,933
Prepaid items	5,399	5,236
Total Assets	$ 264,417	$ 206,194
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 120
Accrued expenditures	11,701	63,518
Total Liabilities	11,701	63,638
Deferred Inflows of Resources - Charges for Services	45,000	40,000
Total Liabilities and Deferred Inflows of Resources	56,701	103,638
Fund Balances		
Nonspendable - prepaid items	5,399	5,236
Restricted for public safety	202,317	97,320
Total Fund Balances	207,716	102,556
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 264,417	$ 206,194

Thomas County, Georgia
Emergency 911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 805,000	$ 805,000	$ 781,676	$ (23,324)	$ 783,840
Investment earnings	300	300	47	(253)	51
Total Revenues	805,300	805,300	781,723	(23,577)	783,891
Expenditures					
Current:					
Public safety	1,414,764	1,414,764	1,246,563	168,201	1,327,149
Capital Outlay	15,000	15,000	-	15,000	15,615
Total Expenditures	1,429,764	1,429,764	1,246,563	183,201	1,342,764
Excess (Deficiency) of Revenues Over (Under) Expenditures	(624,464)	(624,464)	(464,840)	159,624	(558,873)
Other Financing Sources					
Transfers in	624,464	624,464	570,000	(54,464)	446,000
Net Change in Fund Balances	$ -	$ -	105,160	$ 105,160	(112,873)
Fund Balances Beginning of Year			102,556		215,429
Fund Balances End of Year			$ 207,716		$ 102,556

Thomas County, Georgia
Impact Fees Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 473,232	$ 457,699
Liabilities and Fund Balances		
Liabilities		
Interfund payable	$ 19,201	$ 19,201
Fund Balances		
Restricted for capital outlay	454,031	438,498
Total Liabilities and Fund Balances	$ 473,232	$ 457,699

Thomas County, Georgia
Impact Fees Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Impact fees	$ 221,300	$ 221,300	$ 37,142	$ (184,158)	$ 35,528
Investment earnings	-	-	720	720	743
Total Revenues	221,300	221,300	37,862	(183,438)	36,271
Expenditures					
Current					
General government	6,400	6,400	-	6,400	-
Capital Outlay	214,900	214,900	-	214,900	-
Debt Service					
Principal	-	-	14,304	(14,304)	13,780
Interest	-	-	8,025	(8,025)	8,550
Total Expenditures	221,300	221,300	22,329	198,971	22,330
Excess of Revenues Over Expenditures	$ -	$ -	15,533	$ 15,533	13,941
Fund Balances Beginning of Year			438,498		424,557
Fund Balances End of Year			$ 454,031		$ 438,498

Thomas County, Georgia
Airport Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 241,597	$ 243,738
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 197,940	$ -
Interfund payable	1,762	2,505
Total Liabilities	199,702	2,505
Fund Balance		
Restricted for airport improvements	41,895	241,233
Total Liabilities and Fund Balances	$ 241,597	$ 243,738

Thomas County, Georgia
Airport Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016
(With Comparative Actual Amounts for the Year Ended December 31, 2015)

	2016				2015
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	$ 1,000	$ 1,000	$ 365	$ (635)	$ 398
Miscellaneous	9,000	9,000	-	(9,000)	-
Carryover of funds	-	198,000	-	(198,000)	-
Total Revenues	10,000	208,000	365	(207,635)	398
Expenditures					
Current:					
General government	9,000	9,000	1,763	7,237	2,505
Capital Outlay	1,000	199,000	197,940	1,060	-
Total Expenditures	10,000	208,000	199,703	8,297	2,505
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	(199,338)	$ (199,338)	(2,107)
Fund Balances Beginning of Year			241,233		243,340
Fund Balances End of Year			$ 41,895		$ 241,233

Thomas County, Georgia
2012 SPLOST Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 5,280,001	$ 1,708,498
Interfund receivable	311,065	357,312
Total Assets	$ 5,591,066	$ 2,065,810
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 10,600	$ 110,895
Fund Balances		
Restricted for capital outlay	5,580,466	1,954,915
Total Liabilities and Fund Balances	$ 5,591,066	$ 2,065,810

Thomas County, Georgia
2012 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2016

	Original Project Length Budget	Final Project Length Budget	2016	2015	2014	2013	Project Length Total	Variance With Project Budget
Revenues								
Investment earnings	$ -	$ -	$ 3,762	$ 4,187	$ 4,493	$ 1,425	$ 13,867	$ 13,867
Intergovernmental	-	2,990,000	1,303,830	1,066,720	-	-	2,370,550	(619,450)
Miscellaneous	-	134,054	-	85,614	28,439	-	114,053	(20,001)
Total Revenues	-	3,124,054	1,307,592	1,156,521	32,932	1,425	2,498,470	(625,584)
Expenditures								
Capital Outlay	19,000,000	22,101,324	804,537	7,324,470	1,109,244	516,671	9,754,922	12,346,402
Debt Service:								
Principal	-	451,720	279,215	88,059	84,446	-	451,720	-
Interest	-	32,730	8,157	10,540	14,153	-	32,850	(120)
Total Expenditures	19,000,000	22,585,774	1,091,909	7,423,069	1,207,843	516,671	10,239,492	12,346,282
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,000,000)	(19,461,720)	215,683	(6,266,548)	(1,174,911)	(515,246)	(7,741,022)	11,720,698
Other Financing Sources								
Issuance of long-term debt	-	451,720	-	-	-	451,720	451,720	-
Transfers in	19,000,000	19,010,000	3,409,868	3,241,582	3,135,124	3,083,194	12,869,768	(6,140,232)
Total Other Financing Sources	19,000,000	19,461,720	3,409,868	3,241,582	3,135,124	3,534,914	13,321,488	(6,140,232)
Net Change in Fund Balances	$ -	$ -	3,625,551	(3,024,966)	1,960,213	3,019,668	$ 5,580,466	$ 5,580,466
Fund Balances Beginning of Year			1,954,915	4,979,881	3,019,668	-		
Fund Balances End of Year			$ 5,580,466	$ 1,954,915	$ 4,979,881	$ 3,019,668		

Thomas County, Georgia
County-wide 2012 SPLOST Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Sales taxes receivable	$ 687,255	$ 789,430
Liabilities		
Intergovernmental payable	$ 376,190	$ 432,118
Interfund payable	311,065	357,312
Total Liabilities	$ 687,255	$ 789,430

Thomas County, Georgia
County-wide 2012 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2016

	Original Project Length Budget	Final Project Length Budget	2016	2015	2014	2013	Project Length Total	Variance With Project Budget
Revenues								
Sales taxes	$ 42,000,000	$ 42,000,000	$ 7,533,621	$ 7,161,817	$ 6,926,614	$ 6,811,981	$ 28,434,033	$ (13,565,967)
Expenditures								
Intergovernmental	22,990,000	22,990,000	4,123,753	3,920,235	3,791,490	3,728,787	15,564,265	7,425,735
Excess of Revenues Over Expenditures	19,010,000	19,010,000	3,409,868	3,241,582	3,135,124	3,083,194	12,869,768	(6,140,232)
Other Financing Uses								
Transfers out	(19,010,000)	(19,010,000)	(3,409,868)	(3,241,582)	(3,135,124)	(3,083,194)	(12,869,768)	(6,140,232)
Net Change in Fund Balances	$ -	$ -	-	-	-	-	-	$ -
Fund Balances Beginning of Year			-	-	-	-	-	
Fund Balances End of Year			$ -	$ -	$ -		$ -	

Thomas County, Georgia
Capital Improvements Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 1,531,172	$ 2,877,723
Receivables:		
Accounts	-	5,296
Intergovernmental	47,448	43,704
Total Assets	$ 1,578,620	$ 2,926,723
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 133,476
Fund Balances		
Assigned for capital outlay	1,578,620	2,793,247
Total Liabilities and Fund Balances	$ 1,578,620	$ 2,926,723

Thomas County, Georgia
Capital Improvement Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2016

	Original Project Length Budget	Final Project Length Budget	2016	2015	2014	Project Length Total	Variance With Project Budget
Revenues							
Charges for services	1,288,370	1,288,370	525,594	479,546	150,110	1,155,250	(133,120)
Timber sales	3,272	3,272	-	-	-	-	(3,272)
Investment earnings	4,000	4,000	1,628	1,361	999	3,988	(12)
Total Revenues	1,295,642	1,295,642	527,222	480,907	151,109	1,159,238	(136,404)
Expenditures							
Capital Outlay	6,488,901	6,488,901	2,626,641	459,102	350,618	3,436,361	3,052,540
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,193,259)	(5,193,259)	(2,099,419)	21,805	(199,509)	(2,277,123)	2,916,136
Other Financing Sources							
Proceeds from capital asset dispositions	251,150	251,150	-	-	251,150	251,150	-
Transfers in	4,942,109	4,942,109	884,792	2,192,107	527,694	3,604,593	(1,337,516)
Total Other Financing Sources	5,193,259	5,193,259	884,792	2,192,107	778,844	3,855,743	(1,337,516)
Net Change in Fund Balances	$ -	$ -	(1,214,627)	2,213,912	579,335	$ 1,578,620	$ 1,578,620
Fund Balances Beginning of Year			2,793,247	579,335	-		
Fund Balances End of Year			$ 1,578,620	$ 2,793,247	$ 579,335		

Thomas County, Georgia
Nonmajor Capital Projects Funds
Combining Balance Sheet
December 31, 2016

	2006 SPLOST	2016 CDBG	Total Nonmajor Capital Projects Funds
Assets			
Cash and cash equivalents	$ 16,329	$ -	$ 16,329
Intetgovernmental receivables	-	11,173	11,173
Total Assets	$ 16,329	$ 11,173	$ 27,502
Liabilities and Fund Balance			
Liabilities			
Accounts payable	$ -	$ 11,173	$ 11,173
Fund Balances			
Restricted	16,329	-	16,329
Total liabilities and Fund Balances	$ 16,329	$ 11,173	$ 27,502

Thomas County, Georgia
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2016

	SPLOST 2006	CDBG 2014	CDBG 2016	Total Nonmajor Capital Projects Funds
Revenues				
Intergovernmental	$ -	$ 377,450	$ 11,173	$ 388,623
Expenditures				
Capital Outlay	-	377,450	11,173	388,623
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balances Beginning of Year	16,329	-	-	16,329
Fund Balances End of Year	$ 16,329	$ -	$ -	$ 16,329

Thomas County, Georgia
2006 SPLOST Fund
Comparative Balance Sheet
December 31, 2016 and 2015

	2016	2015
Assets		
Cash and cash equivalents	$ 16,329	$ 16,329
Fund Balances		
Restricted for capital outlay	$ 16,329	$ 16,329

Thomas County, Georgia

2006 SPLOST Fund

Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Project Period Ended December 31, 2016

	Original Project Length Budget	Amended Project Length Budget	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	Project Length Total	Variance With Project Budget
Revenues														
Investment earnings	$ 127,839	$ 300,000	$ -	$ 1	$ 4	$ 76	$ 10,430	$ 35,751	$ 40,422	$ 39,047	$ 90,367	$ 55,764	$ 271,862	$ (28,138)
Intergovrnmental	-	-	-	-	-	524,782	-	-	-	-	-	-	524,782	524,782
Contributions	-	-	-	-	-	-	-	10,000	-	-	-	-	10,000	10,000
Miscellaneous	-	82,753	-	-	6,346	-	58,398	-	-	85,872	71,152	-	221,768	139,015
Total Revenues	127,839	382,753	-	1	6,350	524,858	68,828	45,751	40,422	124,919	161,519	55,764	1,028,412	645,659
Expenditures														
Intergovernmental	1,000,000	1,000,000	-	-	-	-	166,720	166,656	166,656	166,655	166,656	166,656	999,999	1
Capital Outlay	23,325,599	27,110,976	-	-	163,584	3,777,956	5,405,003	4,356,119	596,811	8,242,033	3,875,873	1,288,292	27,705,671	(594,695)
Total Expenditures	24,325,599	28,110,976	-	-	163,584	3,777,956	5,571,723	4,522,775	763,467	8,408,688	4,042,529	1,454,948	28,705,670	(594,694)
(Deficiency) of Revenues (Under) Expenditures	(24,197,760)	(27,728,223)	-	1	(157,234)	(3,253,098)	(5,502,895)	(4,477,024)	(723,045)	(8,283,769)	(3,881,010)	(1,399,184)	(27,677,258)	50,965
Other Financing Sources														
Transfers in	24,197,760	27,728,223	-	-	-	-	3,167,810	5,100,544	4,796,753	4,700,361	4,940,098	4,988,021	27,693,587	(34,636)
Net Change in Fund Balances	$ -	$ -	-	1	(157,234)	(3,253,098)	(2,335,085)	623,520	4,073,708	(3,583,408)	1,059,088	3,588,837	$ 16,329	$ 16,329
Fund Balances Beginning of Year			16,329	16,328	173,562	3,426,660	5,761,745	5,138,225	1,064,517	4,647,925	3,588,837	-		
Fund Balances End of Year			$16,329	$16,329	$ 16,328	$ 173,562	$3,426,660	$5,761,745	$5,138,225	$ 1,064,517	$ 4,647,925	$ 3,588,837		

Thomas County, Georgia
CDBG 2014 Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2016

	Project Length Budget	2016	2015	2014	Project Length Total	Variance With Project Budget
Revenues						
Intergovernmental	$ 498,382	$ 377,450	$ 60,645	$ 5,000	$ 443,095	$ (55,287)
Expenditures						
Capital Outlay:						
Public works:						
Administration	29,890	11,890	13,000	5,000	29,890	-
Engineering - street improvements flood and drainage	47,294	13,288	34,006	-	47,294	-
Street improvements	344,954	316,743	-	-	316,743	28,211
Flood and drainage	49,168	35,529	13,639	-	49,168	-
Contingency	27,076	-	-	-	-	27,076
Total Expenditures	498,382	377,450	60,645	5,000	443,095	55,287
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	-	-	-	$ -	$ -
Fund Balances Beginning of Year		-	-	-		
Fund Balances End of Year		$ -	$ -	$ -		

Thomas County, Georgia
CDBG 2016 Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2016

	Project Length Budget	Actual	Project Length Total	Variance With Project Budget
Revenues				
Intergovernmental	$ 500,000	$ 11,173	$ 11,173	$ (488,827)
Expenditures				
Capital Outlay:				
Public works:				
Administration	30,000	-	-	30,000
Engineering	47,876	11,173	11,173	36,703
Street improvements	343,940	-	-	343,940
Flood and drainage	58,487	-	-	58,487
Contingency	19,697	-	-	19,697
Total Expenditures	500,000	11,173	11,173	488,827
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	-	$ -	$ -
Fund Balances Beginning of Year		-		
Fund Balances End of Year		$ -		

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Net Position
December 31, 2016 and 2015

	2016	2015
Assets and Deferred Outflows of Resources		
Current Assets:		
Cash and cash equivalents	$ 428,041	$ 462,851
Receivables:		
Intergovernmental	287,157	293,190
Interfund	45,229	5,207
Prepaid items	53,440	13,178
Total Current Assets	813,867	774,426
Capital Assets - Depreciable, Net	276,109	401,420
Total Assets	1,089,976	1,175,846
Deferred Outflow of Resources	41,332	15,681
Total Assets and Deferred Outflows of Resources	1,131,308	1,191,527
Liabilities and Deferred Inflows of Resources		
Current Liabilities:		
Accounts payable	-	545
Compensated absences payable	5,772	4,363
Accrued expenses payable	6,410	34,151
Total Current Liabilities	12,182	39,059
Long-term Liabilities:		
Compensated absences payable (net of current portion)	1,924	1,454
Net pension liability	73,153	64,995
Total Long-term Liabilities	75,077	66,449
Total Liabilities	87,259	105,508
Deferred Inflows of Resources	1,588	-
Net Position		
Investment in capital assets	276,109	401,420
Unrestricted	766,352	684,599
Total Net Position	$ 1,042,461	$ 1,086,019

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2016 and 2015

	2016	2015
Operating Revenues		
Charges for services	$ 572,902	$ 597,819
Miscellaneous	325	447
Total Operating Revenues	573,227	598,266
Operating Expenses		
Personal services	634,688	766,795
Purchased services	135,266	93,401
Supplies	198,467	201,345
Depreciation	104,346	112,407
Total Operating Expenses	1,072,767	1,173,948
Operating (Loss)	(499,540)	(575,682)
Non-operating Revenues (Expenses)		
Operating grants	463,096	421,448
Investment earnings	27	28
Insurance recovery	13,644	-
Loss on disposal of capital assets	(20,785)	(26,268)
Total Non-operating Revenues (Expenses)	455,982	395,208
Income Before Capital Contributions	(43,558)	(180,474)
Capital Contributions	-	103,551
Change in Net Position	(43,558)	(76,923)
Net Position Beginning of Year	1,086,019	1,162,942
Net Position End of Year	$ 1,042,461	$ 1,086,019

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2016 and 2015

	2016	2015
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 579,260	$ 386,669
Cash payments for personal services	(648,714)	(747,837)
Cash payments for goods and services	(402,281)	(278,222)
Net Cash Provided by (Used in) Operating Activities	(471,735)	(639,390)
Cash Flows from Noncapital Financing Activities		
Operating grants	463,096	421,448
(Increase) decrease in interfund loan receivable	(40,022)	67,957
Net Cash Flows from Noncapital Financing Activities	423,074	489,405
Cash Flows from Capital and Related Financing Activities		
Sale of capital assets	180	-
Insurance recovery	13,644	-
Acquisition of capital assets	-	(11,507)
Net Cash Provided by (Used In) Capital and Related Financing Activities	13,824	(11,507)
Cash Flows from Investing Activities		
Investment earnings	27	29
Net Increase (Decrease) in Cash and Cash Equivalents	(34,810)	(161,463)
Cash and Cash Equivalents Beginning of Year	462,851	624,314
Cash and Cash Equivalents End of Year	$ 428,041	$ 462,851
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	$ (499,540)	$ (575,682)
Adjustments:		
Depreciation	104,346	112,407
(Increase) Decrease in Assets:		
Intergovernmental receivables	6,033	(211,597)
Prepaid items	(40,262)	6,733
Deferred outflows of resources	(17,493)	(7,523)
Increase (Decrease) in Liabilities:		
Accounts payable	(545)	545
Accrued expenses	(27,741)	38,297
Compensated absences	1,879	(2,570)
Deferred inflows of resources	1,588	-
Net Cash Provided by (Used in) Operating Activities	$ (471,735)	$ (639,390)
Non-cash Capital Activities:		
Contributions of capital assets from other governments	$ -	$ 103,551

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Net Position
December 31, 2016 and 2015

	2016	2015
Assets		
Current Assets:		
Cash and cash equivalents	$ 68,790	$ 57,826
Accounts receivable	5,510	5,653
Total Current Assets	74,300	63,479
Capital Assets - Depreciable, Net	53,538	51,556
Total Assets	127,838	115,035
Net Position		
Investment in capital assets	53,538	51,556
Unrestricted	74,300	63,479
Total Net Position	$ 127,838	$ 115,035

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2016 and 2015

	2016	2015
Operating Revenues		
Charges for services	$ 61,653	$ 61,176
Miscellaneous	20	-
Total Operating Revenues	61,673	61,176
Operating Expenses		
Personal services	6,684	6,182
Landfill fees	21,141	21,353
Depreciation	21,018	19,829
Other	177	2,775
Total Operating Expenses	49,020	50,139
Operating Income	12,653	11,037
Non-operating Revenues		
Investment earnings	150	205
Change in Net Position	12,803	11,242
Net Position Beginning of Year	115,035	103,793
Net Position End of Year	$ 127,838	$ 115,035

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2016 and 2015

Increase (Decrease) in Cash and Cash Equivalents	2016	2015
Cash Flows from Operating Activities		
Cash received from customers	$ 61,816	$ 60,297
Cash payments for personal services	(6,684)	(6,182)
Cash payments for goods and services	(21,318)	(24,128)
Net Cash Provided by (Used in) Operating Activities	33,814	29,987
Cash Flows from Capital and Related Financing Activities		
Retirement of note payable principal	-	(82,731)
Acquisition of capital assets	(23,000)	-
Net Cash Flows from Capital and Related Financing Activities	(23,000)	(82,731)
Cash Flows from Investing Activities		
Investment earnings	150	205
Net Increase (Decrease) in Cash and Cash Equivalents	10,964	(52,539)
Cash and Cash Equivalents Beginning of Year	57,826	110,365
Cash and Cash Equivalents End of Year	$ 68,790	$ 57,826
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities		
Operating Income	$ 12,653	$ 11,037
Adjustments:		
Depreciation	21,018	19,829
(Increase) Decrease in Assets:		
Accounts receivables	143	(879)
Net Cash Provided by (Used in) Operating Activities	$ 33,814	$ 29,987

Thomas County, Georgia
Group Health Fund
Comparative Statement of Net Position
December 31, 2016 and 2015

	2016	2015
Assets		
Current Assets:		
Cash and cash equivalents	$ 1,515,403	$ 979,743
Receivables:		
Accounts	313,239	3,271
Interfund	239,135	304,217
Total Assets	2,067,777	1,287,231
Liabilities		
Current Liabilities:		
Claims payable	$ 1,075,000	$ 1,006,000
Interfund payable	773,594	62,048
Total Liabilities	1,848,594	1,068,048
Net Position		
Unrestricted	$ 219,183	$ 219,183

Thomas County, Georgia
Group Health Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2016 and 2015

	2016	2015
Operating Revenues		
Charges for services	$ 3,611,793	$ 4,119,037
Miscellaneous	1,365,359	540,159
Total Operating Revenues	4,977,152	4,659,196
Operating Expenses		
Costs of services	4,978,410	4,661,276
Operating (Loss)	(1,258)	(2,080)
Non-operating Revenues		
Investment earnings	1,258	2,080
Change in Net Position	-	-
Net Position Beginning of Year	219,183	219,183
Net Position End of Year	$ 219,183	$ 219,183

Thomas County, Georgia
Group Health Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2016 and 2015

	2016	2015
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from interfund services provided	$ 4,667,184	$ 4,852,026
Cash payments for claims	(4,909,410)	(4,128,276)
Net Cash Provided by (Used in) Operating Activities	(242,226)	723,750
Cash Flows from Noncapital Financing Activities		
Increase (decrease) in interfund loan payable	711,546	(1,213,678)
(Increase) decrease in interfund loan receivable	65,082	(111,009)
Net Cash Provided by (Used in) Noncapital Financing Activities	776,628	(1,324,687)
Cash Flows from Investing Activities		
Investment earnings	1,258	2,080
Net Increase (Decrease) in Cash and Cash Equivalents	535,660	(598,857)
Cash and Cash Equivalents Beginning of Year	979,743	1,578,600
Cash and Cash Equivalents End of Year	$ 1,515,403	$ 979,743
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	$ (1,258)	$ (2,080)
(Increase) Decrease in Assets:		
Accounts receivables	(309,968)	192,830
Increase (Decrease) in Liabilities:		
Claims payable	69,000	533,000
Net Cash Provided by (Used in) Operating Activities	$ (242,226)	$ 723,750

Thomas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016

Tax Commissioner	Balance January 1, 2016	Additions	Deductions	Eliminations	Balance December 31, 2016
Assets					
Cash and cash equivalents	$ 56,294	$ 42,844,317	$ 42,751,142	$ 15,584	$ 133,885
Liabilities					
Interfund payable	$ -	$ 20,207,676	$ 20,192,092	$ 15,584	$ -
Due to others	56,294	19,862,679	19,785,088		133,885
Total Liabilities	$ 56,294	$ 40,070,355	$ 39,977,180	$ 15,584	$ 133,885

Probate Court	Balance January 1, 2016	Additions	Deductions	Eliminations	Balance December 31, 2016
Assets					
Cash and cash equivalents	$ 1,472	$ 179,529	$ 173,393	$ 6,157	$ 1,451
Liabilities					
Interfund payable	$ -	$ 98,187	$ 92,030	$ 6,157	$ -
Due to others	1,472	81,288	81,309	-	1,451
Total Liabilities	$ 1,472	$ 179,475	$ 173,339	$ 6,157	$ 1,451

Clerk of Superior Court	Balance January 1, 2016	Additions	Deductions	Eliminations	Balance December 31, 2016
Assets					
Cash and cash equivalents	$ 193,978	$ 3,195,363	$ 3,181,880	$ 70,111	$ 137,350
Due from others	1,573	63	530	-	1,106
Total Assets	$ 195,551	$ 3,195,426	$ 3,182,410	$ 70,111	$ 138,456
Liabilities					
Interfund payable	$ -	$ 889,813	$ 819,702	$ 70,111	$ -
Due to others	195,551	2,301,149	2,358,244	-	138,456
Total Liabilities	$ 195,551	$ 3,190,962	$ 3,177,946	$ 70,111	$ 138,456

(continued)

Thomas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016

(continued)

Magistrate Court	Balance January 1, 2016	Additions	Deductions	Eliminations	Balance December 31, 2016
Assets					
Cash and cash equivalents	$ 52,918	$ 769,452	$ 759,577	$ 9,614	$ 53,179
Liabilities					
Interfund payable	$ -	$ 145,462	$ 135,848	$ 9,614	$ -
Due to others	52,918	623,990	623,729	-	53,179
Total Liabilities	$ 52,918	$ 769,452	$ 759,577	$ 9,614	$ 53,179

Sheriff	Balance January 1, 2016	Additions	Deductions	Eliminations	Balance December 31, 2016
Assets					
Cash and cash equivalents	$ 123,055	$ 498,857	$ 487,429	$ 16,744	$ 117,739
Due from others	824	22,865	22,934	-	755
Total Assets	$ 123,879	$ 521,722	$ 510,363	$ 16,744	$ 118,494
Liabilities					
Interfund payable	$ -	$ 141,366	$ 124,622	$ 16,744	$ -
Due to others	123,879	456,807	462,192	-	118,494
Total Liabilities	$ 123,879	$ 598,173	$ 586,814	$ 16,744	$ 118,494

Totals	Balance January 1, 2016	Additions	Deductions	Eliminations	Balance December 31, 2016
Assets					
Cash and cash equivalents	$ 427,717	$ 47,487,518	$ 47,353,421	$ 118,210	$ 443,604
Due from others	2,397	22,928	23,464	-	1,861
Total Assets	$ 430,114	$ 47,510,446	$ 47,376,885	$ 118,210	$ 445,465
Liabilities					
Interfund payable	$ -	$ 21,482,504	$ 21,364,294	$ 118,210	$ -
Due to others	430,114	23,325,913	23,310,562	-	445,465
Total Liabilities	$ 430,114	$ 44,808,417	$ 44,674,856	$ 118,210	$ 445,465

ADDITIONAL SUPPLEMENTARY INFORMATION

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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*

Honorable Chairman and Members
of the Board of County Commissioners
Thomas County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Thomas County, Georgia as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Thomas County, Georgia's basic financial statements and have issued our report thereon dated August 24, 2017. Other auditors audited the financial statements of Thomas County Public Health, as described in our report on Thomas 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 Thomas 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 Thomas County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Thomas County, Georgia's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses on significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned cost that we consider to be a significant deficiency. 2016-002.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Thomas 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 result of our test disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned cost as item 2016-001.

Thomas County, Georgia's Response to Findings

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

Purpose of this Report

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

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

Simmons, Mills & Simmons P.C.

August 24, 2017

SIMMONS, MILLS & SIMMONS P.C.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Chairman and Members
of the Board of Commissioners
Thomas County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Thomas County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Thomas County, Georgia's major federal programs for the year ended December 31, 2016. Thomas County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Thomas County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Thomas County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Thomas County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Thomas County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control over Compliance

Management of Thomas County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Thomas County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Thomas County, Georgia's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-003, that we consider to be significant deficiency.

Thomas County, Georgia's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Thomas County, Georgia's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Simmons, Mills & Simmons P.C.

Simmons, Mills & Simmons P.C.

Thomasville, GA

August 24, 2017

Thomas County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
PRIMARY GOVERNMENT			
U.S. Department of Housing And Urban Development			
Pass-through Georgia Department of Community Affairs:			
Community Development Block Grant/ State's Program	14.228	14p-y-136-1-5711	$ 377,450
Community Development Block Grant/ State's Program	14.228	16p-y-136-1-5883	11,173
Total for U.S. Department of Housing and Urban Development			388,623
U.S. Department of Transportation			
Pass-through Georgia Department of Transportation:			
Formula Grants for Rural Areas			
Rural Area Program	20.509	TOO5535	212,243
Formula Grants for Rural Areas			
Rural Area Program	20.509	TOO5905	250,853
Total for U.S. Department of Transportation			463,096
U.S. Department of Homeland Security			
Pass-through Georgia Emergency Management Agency:			
Emergency Management Performance Grants	97.042	OEM 15-138	6,958
Emergency Management Performance Grants	97.042	OEM 16-138	6,958
Total for U.S. Department of Homeland Security			13,916
Total Expenditures of Federal Awards			$ 865,635

Notes to Schedule of Expenditures of Federal Awards
For the year ended December 31, 2016

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Thomas County, Georgia and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (*Uniform Guidence*).* Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Thomas County, Georgia
Schedule of Findings and Questioned Cost
For the Year Ended December 31, 2016

I. SUMMARY OF AUDITOR'S RESULTS

A. Type of report issued on financial statements: Unmodified.

B. Internal control over financial reporting:
Material weaknesses identified? No.
Significant deficiencies identified that are not considered to be material weakness? Yes (2016-002).

C. Noncompliance material to financial statements noted? Yes (2016-001).

D. Internal control over major programs:
Material weaknesses identified? No.
Significant deficiencies identified that are not considered to be material weaknesses? Yes (2016-003).

E. Type of auditor's report issued on compliance for major programs: Unmodified.

F. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.

G. Major programs:

CFDA No.	Program
14.228	Community Development Block Grants

H. The threshold used for distinguishing between Type A and B programs was $750,000.

I. Thomas County, Georgia did not qualify as a low-risk auditee.

II. FINDINGS – FINANCIAL STATEMENT AUDIT

Current Year Findings and Responses:

2016-001

Condition – The County's expenditures exceeded appropriations, as amended, at the legal level of control in two funds.

Criteria – Official Code of Georgia Annotated (O.C.G.A.). Section 36-81-3: Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. Nothing contained in this code section shall preclude a local government from amending its budget so as to adapt to changing governmental needs during the budget period.

Effect – Possible noncompliance with above statute.

Recommendation – The County should monitor expenditures and appropriations and amend the budgets as needed.

Fund/Department	Budget	Actual	Variance
General Fund:			
Health and welfare	$ 634,225	$ 634,372	$ 147
Culture and recreation	$ 903,614	$ 904,467	$ 853
Sheriff Drug Forfeiture Fund:			
Public Safety	$ 60,000	$ 79,433	$ 19,433

Views of Responsible Officials and Planned Corrective Action – The County's management concurs with the finding. The County will monitor expenditures and appropriations and amend the budgets as needed.

2016-002

Condition – The Emergency Medical Services office staff did not complete the 2016 monthly revenue reconciliations in a timely manner. The monthly revenue reconciliations for the first five months of 2017 weren't completed on time. Also some of the collections were not posted to the accounts receivable records in a timely manner.

Criteria – Adequate internal controls require timely reconciliations and timely posting of collections to the accounts receivable records.

Effects – This is a deficiency in internal controls that could cause a delay in finding errors in the accounting records.

Recommendation – The Emergency Medical Services office staff should complete the revenue reconciliations each month in a timely manner. Collections should be posted to the accounts receivable records in a timely manner.

Views of responsible officials and Planned Corrective Actions – The County's management concurs with the finding. The Emergency Medical Services captains will make sure that the revenue reconciliations are current by July 31, 2017. They will also make sure that collections are posted to the accounts receivable records in a timely manner.

III. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

Questioned Costs

Department of Housing and Urban Development

2016-003

Community Development Block Grant – CFDA No. 14.228; Grant No. 14p-y-136-1-5711; Grant Period – Year ended December 31, 2016

Condition – The County did not verify that the contractor is not on the most recent US General Services Administration's "List of Parties Excluded from Federal Procurement and Non-procurement Programs" before awarding the contract. The County did the verification approximately six months after the award date.

Criteria – The compliance requirement "Procurement and Suspension and Debarment" requires that the recipient verify that the contractor is not on the "List of Parties Excluded from Federal Procurement and Non-procurement Program" before awarding the contract.

Cause – The outside engineer forgot to tell the outside administrator that the bids had been received.

Effect – The control procedure was not performed before the contract was awarded. When the outside administrator checked the list the contractor not debarred.

Recommendation – Before awarding a construction contract the County should make sure that the outside administrator has cleared the contractor.

Views of Responsible Officials and Planned Corrective Action – The County's management concurs with the finding. Management will make sure that the outside administrator has cleared the contractor on Community Development Block Grants before the contract is awarded.

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INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

Honorable Chairman and Members
of the Board of County Commissioners
Thomas County, Georgia

We have audited the accompanying Schedules of Special Purpose Local Option Sales Tax for Thomas County, Georgia for the year ended December 31, 2016. These schedules are the responsibility of Thomas County, Georgia's management. Our responsibility is to express an opinion on the Schedules of Special Purpose Local Option Sales Tax based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Special Purpose Local Option Sales Tax are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedules of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedules of Special Purpose Local Option Sales Tax are prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting as described in Note 1 and are not intended to be a complete presentation of Thomas County, Georgia's revenues and expenditures.

In our opinion, the Schedules of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project of Thomas County, Georgia for the year ended December 31, 2016, in conformity with accounting principles generally accepted in the United States of America.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

Simmons, Mills & Simmons PC.

August 24, 2017

Thomas County, Georgia
Schedule of 2006 Special Purpose
Local Option Sales Tax
For the Year Ended December 31, 2016

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Years	Total
Judicial building	$ 10,000,000	$ 12,196,089	$ 12,511,311	$ -	$ 12,511,311
Rehab. courthouse	6,000,000	7,804,707	8,228,933	-	8,228,933
Justice Center roof replacement	-	1,026,039	895,633	-	895,633
Justice Center equipment	-	-	73,056	-	73,056
Road construction	7,325,599	6,084,141	5,074,663	-	5,074,663
Equipment for public works	-	-	200,607	-	200,607
Road outlay - pass through to:					
City of Thomasville	10,231,200	10,231,200	13,063,778	-	13,063,778
City of Barwick	122,040	122,040	180,014	-	180,014
City of Boston	503,280	503,280	742,446	-	742,446
City of Coolidge	198,360	198,360	292,579	-	292,579
City of Meigs	381,240	381,240	562,427	-	562,427
Town of Ochlocknee	213,480	213,480	314,943	-	314,943
City of Pavo	152,640	152,640	225,114	-	225,114
Capital outlay - pass through to Thomas County Library	1,000,000	1,000,000	1,000,000	-	1,000,000
					-
Totals	$ 36,127,839	$ 39,913,216	$ 43,365,504	$ -	$ 43,365,504

Note: Expenditures also include interest income spent on projects or passed through to other entities

Thomas County, Georgia
Schedule of 2012 Special Purpose
Local Option Sales Tax
For the Year Ended December 31, 2016

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Years	Total
JJC expansion	$ 2,000,000	$ 2,176,000	$ 2,159,262	$ 3,423	$ 2,162,685
Road construction	17,010,000	13,651,675	4,571,619	454,244	5,025,863
Road construction equipment	-	1,111,062	587,011	-	587,011
Debt Service	-	484,450	197,198	287,372	484,570
Contingencies	-	1,586,813	-	-	-
Capital outlay - pass through to:					
City of Thomasville	19,420,000	19,420,000	9,663,767	3,483,320	13,147,087
City of Barwick	315,000	315,000	156,754	56,502	213,256
City of Boston	1,015,000	1,015,000	505,162	182,088	687,250
City of Coolidge	420,000	420,000	209,004	75,336	284,340
City of Meigs	805,000	805,000	400,661	144,420	545,081
Town of Ochlocknee	525,000	525,000	261,256	94,170	355,426
City of Pavo	490,000	490,000	243,908	87,917	331,825
					-
Totals	$ 42,000,000	$ 42,000,000	$ 18,955,602	$ 4,868,792	$ 23,824,394

Note: Expenditures also include interest income spent on projects or passed through to other entities. Thomas County had LMIG income in 2016 of $1,303,830. Thomas County had expenditures of LMIG money in 2016 totaling $346,870 that is not included in the above schedule.

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULES OF SOURCE AND APPLICATION OF FUNDS AND SCHEDULES OF PROJECT COST APPLICABLE TO COMMUNITY DEVELOPMENT BLOCK GRANTS

We have audited the accompanying Schedules of Source and Application of Funds and Schedules of Project Costs as of December 31, 2016 and for the year then ended. These financial statements are the responsibility of Thomas County, Georgia's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our audit was in accordance with auditing standards generally accepted in the United States of America and *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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly the disposition and status of Thomas County, Georgia's Community Development Block Grant funds at December 31, 2016 for the year then ended in conformity with applicable financial reporting provisions of governmental regulations and accounting principles generally accepted in the United States of America.

This report covers Community Development Block Grants numbered 14p-y-136-1-5711 and 16p-y-136-1-5883.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

Simmons, Mills & Simmons P.C.

August 24, 2017

Thomas County, Georgia
Community Development Block Grant
Source & Application of Funds Schedule
14p-y-136-1-5711
For the Year Ended December 31, 2016

Total program year 2014 funds allocated to recipient	$ 498,382
Less: Total program year 2014 funds drawn by recipient	(443,095)
Amount deobligated	(55,287)
Funds still available from program year 2014 resources	$ -
Total program year 2014 funds drawn and received by recipient in 2016	$ 377,450
I/G receivable at December 31, 2015	16,639
Less: Funds applied and expended to program year 2014 costs	(377,450)
Accounts payable at December 31, 2015	(16,639)
Total program year 2014 funds held by recipient	$ -

Thomas County, Georgia
Community Development Block Grant
Projects Cost Schedule
14p-y-136-1-5711
For the Year Ended December 31, 2016

Program Activity	Activity Number	Latest Approved Budget CDBG Funds	Accumulative Expenditures To Date CDBG Funds	Accumulative Expenditures To Date Other Funds	Grant Total Expenditures To Date
Contingencies - Unprogramed funds	C-022-00	$ 27,076	$ -	$ -	$ -
Engineering-street improvements/ flood & drainage	T-03K-01	41,294	41,294	14,951	56,245
Engineering-street improvements/ flood & drainage	T-03K-02	6,000	6,000	-	6,000
Street improvements	P-03K-01	344,954	316,743	114,965	431,708
Flood and drainage facilities	P-03K-02	49,168	49,168	35,922	85,090
Administration	A-21A-00	29,890	29,890	-	29,890
Total		$ 498,382	$ 443,095	$ 165,838	$ 608,933

Thomas County, Georgia
Community Development Block Grant
Source & Application of Funds Schedule
16p-y-136-1-5883
For the Year Ended December 31, 2016

Total program year 2016 funds allocated to recipient	$ 500,000
Less: Total program year 2016 funds drawn by recipient	-
I/G receivable at December 31, 2016	(11,173)
Funds still available from program year 2016 resources	$ 488,827
Total program year 2016 funds drawn and received by recipient in 2016	$ -
I/G receivable at December 31, 2016	11,173
Less: Funds applied and expended to program year 2016 costs	(11,173)
Total program year 2016 funds held by recipient	$ -

Thomas County, Georgia
Community Development Block Grant
Project Cost Schedule
16p-y-136-1-5883
For the Year Ended December 31, 2016

Program Activity	Activity Number	Latest Approved Budget CDBG Funds	Accumulative Expenditures To Date CDBG Funds	Accumulative Expenditures To Date Other Funds	Grant Total Expenditures To Date
Contingencies - Unprogramed funds	C-022-00	$ 19,697	$ -	$ -	$ -
Engineering-street improvements/ flood & drainage	T-03K-01	37,830	1,127		1,127
Engineering-street improvements/ flood & drainage	T-03K-02	10,046	10,046	-	10,046
Street improvements	P-03K-01	343,940	-		-
Flood and drainage facilities	P-03K-02	58,487	-	-	-
Administration	A-21A-00	30,000	-	-	-
Total		$ 500,000	$ 11,173	$ -	$ 11,173