THOMAS COUNTY, GEORGIA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2017

Thomas County, Georgia
Annual Financial Report
For The Year Ended December 31, 2017

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SIMMONS, MILLS & SIMMONS P.C.

CERTIFIED PUBLIC ACCOUNTANTS
220 E. JACKSON ST.
P.O. BOX 1098
THOMASVILLE, GA. 31799

229-226-2515
FAX # 229-226-2531

CHARLES R. SIMMONS, JR., CPA (1918-1986)
EDWIN A. SIMMONS, CPA
DARRELL J. MILLS, CPA
MICHAEL J. SIMMONS, CPA

MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' 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, 2017, 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 $1,808,946 as of June 30, 2017, and revenues of $2,281,137 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.

Auditors' 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, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-15 and 56-57, schedule of funding progress and the schedule of changes in the County's net pension liability and related ratios on pages 58-69 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 23, 2018, 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.

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

August 23, 2018

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, 2017. 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 $106,232,520 (net position) for the calendar year reported.
- Total net position are comprised of the following:
  (1) Net investment in capital assets of $73,876,812 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 $14,443,219 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net position of $17,912,489 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 $30,173,653 this year. This compares to the prior year ending fund balance of $29,004,005, showing an increase of $1,169,648 during the current year. Unassigned fund balance of $10,921,558 at December 31, 2017 shows a $564,709 increase from the prior year.
- At the end of the current calendar year, unassigned fund balance for the general fund was $10,921,558 or 50.6% 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 16 & 17 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 18-21 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 22-24 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 25.

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 28 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 56-57.

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 61.

Financial Analysis of the County as a Whole

The County's net position at calendar year-end is $106,232,520. The following table provides a summary of the County's net position:

Summary of Net Position

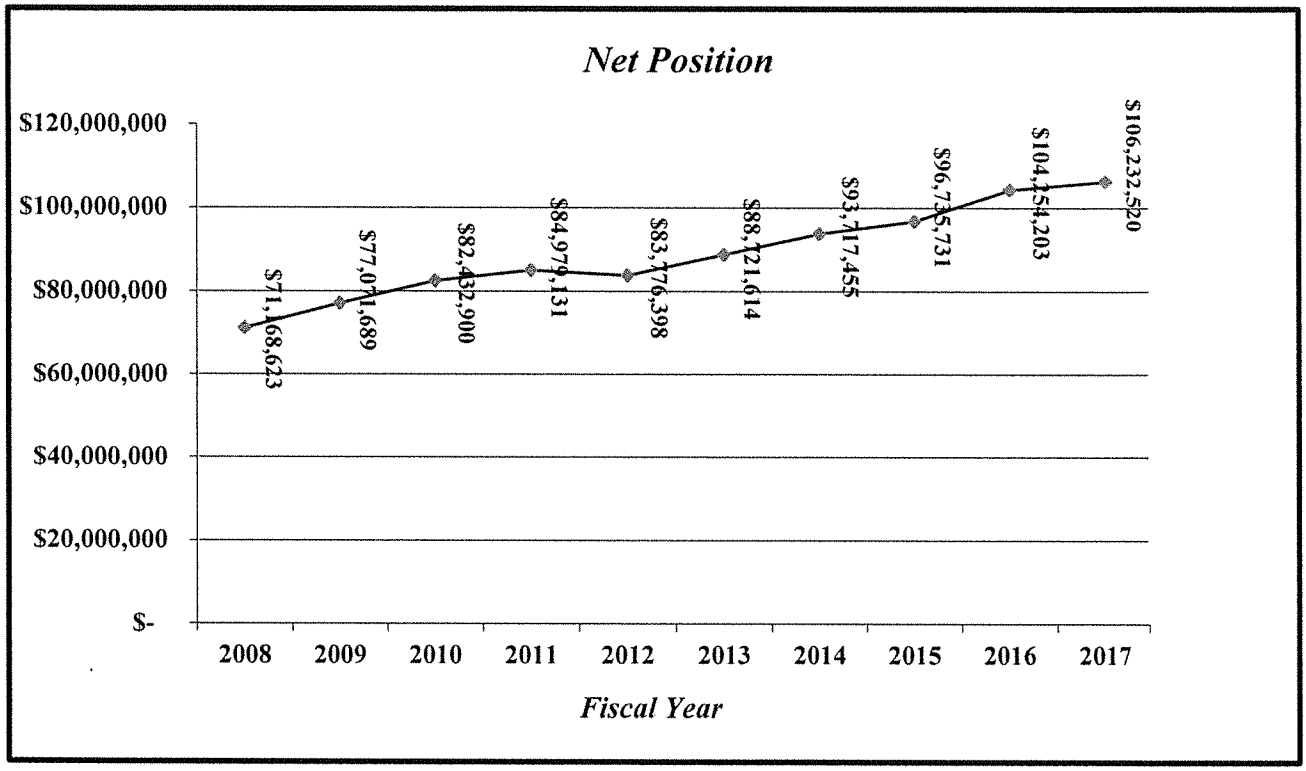
	Governmental Activities		Business-type Activities		Total		2017
	2017	2016	2017	2016	2017	2016	% of Total
Assets							
Current assets	$ 35,907,530	$ 33,853,889	$ 840,142	$ 888,167	$ 36,747,672	$ 34,742,056	33%
Capital assets	73,946,058	74,889,007	450,850	329,647	74,396,908	75,218,654	67%
Total assets	109,853,588	108,742,896	1,290,992	1,217,814	111,144,580	109,960,710	100%
Deferred outflows	2,137,596	1,336,394	64,679	41,332	2,202,275	1,377,726	100%
Total assets and deferred outflows	$ 111,991,184	$ 110,079,290	$ 1,355,671	$ 1,259,146	$ 113,346,855	$ 111,338,436	100%
Liabilities							
Current liabilities	3,068,207	3,232,896	34,114	12,182	3,102,321	3,245,078	45%
Long-term liabilities	3,619,815	3,711,131	97,624	75,077	3,717,439	3,786,208	55%
Total liabilities	6,688,022	6,944,027	131,738	87,259	6,819,760	7,031,286	100%
Deferred inflows	285,738	51,359	8,837	1,588	294,575	52,947	100%
Net position							
Net investment in capital assets	73,425,962	73,579,490	450,850	329,647	73,876,812	73,909,137	70%
Restricted	14,443,219	12,624,076	-	-	14,443,219	12,624,076	14%
Unrestricted	17,148,243	16,880,338	764,246	840,652	17,912,489	17,720,990	16%
Total net position	$ 105,017,424	$ 103,083,904	$ 1,215,096	$ 1,170,299	$ 106,232,520	$ 104,254,203	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 11.7 to 1, which compares favorably to 10.5 to 1 at December 31, 2016. The business-type activities current ratio is 24.6 to 1 as compared 72.9 to 1 at December 31, 2016. Overall, the total current ratio at December 31, 2017 is 11.8 to 1 as compared to 10.7 to 1 at December 31, 2016.

The County reported positive balances in net position for governmental activities. Net position increased $1,933,520 in 2017 governmental activities or 1.9% above the 2016 amount. The net position for business-type activities increased $44,797 or 3.8%. The County's overall financial position increased during calendar year 2017 by $1,978,317 or1.9%.

Note that 69.9% of the governmental activities' net position is tied up in capital assets compared to 71.4% at December 31, 2016. 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 2008 – 2017.



(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	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program:						
Charges for services	$ 6,328,328	$ 7,155,036	$ 664,480	$ 634,555	$ 6,992,808	$ 7,789,591
Operating grants	224,380	51,118	439,745	463,096	664,125	514,214
Capital grants & contributions	155,501	1,711,924	276,956	-	432,457	1,711,924
General:						
Taxes	32,658,528	33,540,477	-	-	32,658,528	33,540,477
Other	1,809,998	1,454,837	4,323	14,166	1,814,321	1,469,003
Total revenues	41,176,735	43,913,392	1,385,504	1,111,817	42,562,239	45,025,209
Program Expenses:						
General government	$ 4,745,041	$ 4,386,379	-	-	4,745,041	4,386,379
Judicial	2,496,155	2,403,378	-	-	2,496,155	2,403,378
Public safety	16,317,660	16,573,735	-	-	16,317,660	16,573,735
Public works	13,519,375	10,758,833	-	-	13,519,375	10,758,833
Health and welfare	789,962	686,722	-	-	789,962	686,722
Culture and recreation	771,094	904,467	-	-	771,094	904,467
Housing and development	597,388	584,174	-	-	597,388	584,174
Interest	51,589	66,476	-	-	51,589	66,476
Area transit	-	-	1,222,205	1,093,552	1,222,205	1,093,552
Refuse collection	-	-	73,453	49,020	73,453	49,020
Total expenses	39,288,264	36,364,165	1,295,658	1,142,572	40,583,922	37,506,737
Excess	1,888,471	7,549,227	89,846	(30,755)	1,978,317	7,518,472
Transfers	45,049	-	(45,049)	-	-	-
Beginning net position	103,083,904	95,534,677	1,170,299	1,201,054	104,254,203	96,735,731
Ending net position	$ 105,017,424	$ 103,083,904	$ 1,215,096	$ 1,170,299	$ 106,232,520	$ 104,254,203

GOVERNMENTAL REVENUES

The County is heavily reliant on property taxes to support governmental operations. Property taxes provided approximately $20.4 million or 49.6% of the County's total governmental revenues as compared to 45.7% in 2016. Sales taxes are the second largest revenue source with $10.6 million of revenues or 25.8% as compared to 26.4% 2016.

Because of the County's financial position, we have been able to earn $53,171 in unrestricted interest earnings to support governmental activities. Also, note that program revenue covers 17.1% of governmental operating expenses compared to the same 24.5% in 2016. This means that the government's taxpayers and the County's other general governmental revenues fund 82.9% 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 a federal grant from the Department of Transportation for $85,119 used for a streetscape project in Metcalf, Georgia. Also, the County recognized a state juvenile grant for $27,087 to cover a portion of a judge's salary.

The public safety function recognized operating grants totaling $197,293 as follows:

- The Flower's Foundation - Grants for the fire departments in Boston, Georgia $5,000 and Reichertville, Georgia $6,500.
- US Department of Homeland Security – Emergency management performance grant for EMA salaries and training $12,061.
- US Department of Homeland Security – Homeland security grant program – Swift water grant for small equipment & training $24,708.
- US Department of Homeland Security – Disaster grants - $148,324. This grant was for storm cleanup costs related to the tornado in January 2017.

GOVERNMENTAL FUNCTIONAL EXPENSES

The public safety and the public works functions make up approximately 75.9% of the total governmental activities expenses as compared 75.2% in 2016. General government totals over $4.7million 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

	2017		2016	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	$ 4,745,041	$ 3,637,979	$ 4,386,379	$ 3,179,325
Judicial	2,496,155	2,270,058	2,403,378	2,231,720
Public safety	16,317,660	11,579,306	16,573,735	11,842,312
Public works	13,519,375	13,061,923	10,758,833	8,088,321
Health and welfare	789,962	782,843	686,722	686,722
Culture and recreation	771,094	752,981	904,467	893,047
Housing and development	597,388	443,376	584,174	458,163
Interest	51,589	51,589	66,476	66,476
Total	$ 39,288,264	$ 32,580,055	$ 36,364,165	$ 27,446,086

After reducing gross expenses by program revenues, public safety totals 35.5% of the net cost of services and public works totals 40.1% 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 2017, this fund reporting an operating loss of $613,750 compared to an operating loss of $499,540 in calendar 2016. Charges for services decreased just $1,743.

Monthly, the County transit files reimbursement requests monthly for operating grants. In 2017, the requests totaled $439,745 and in 2016, the operating reimbursements were $463,096. The reduction relates to a part of the allowable cost for reimbursements had to be reduced by the portion of federal money received from the Georgia Department of Human Services as charges for services.

Total operating expenses increased $112,467 or 10.5%. Personal services increased $104,317 or 16.4% as follows:

- The employees received an extra $1 per hour raise.
- Two additional employees were added.
- Group insurance cost increased $22,744.
- Retirement cost increased $59,512.

The unrestricted net position is $644,194 as compared to a balance of $766,352 at December 31, 2016. The 12/31/2017 amount reports $122,158 or an 15.9% decrease 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 $30,173,653.

Of this year-end total, $10,921,558 is unassigned indicating availability for continuing County service requirements. Legally restricted fund balances include $6,142,456 restricted to public safety and $6,486,958 to capital projects. In addition, $2,599,354 is committed for unincorporated services and $2,364,959 is assigned to capital outlay.

The total ending fund balances of governmental funds show an increase of $1,169,648 or 4% above the prior year amount. The unincorporated service fund's fund balance increased $844,684 and the capital improvements fund's fund balance increased $786,339. However, the general fund's fund balance decreased $1,471,431.

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. In total, total revenues before transfers decreased $1,952,305 or 7.8%.

Total taxes decreased $979,773 or 4.8%. Current property taxes decreased $260,469 or 2%. One cause was a decrease in the County's tax digest. Also, a change in deferred revenue caused the decrease in tax revenue.

The property tax interest and penalties were $168,327 below the fiscal year 2016 amount. Interest and penalties were down from the prior year because the tax commissioner had one tax sale in 2017 and two tax sales in 2016. Also, the state law on penalties and interest changed in July of 2016 as the previous law was a 1 % per month and the new law is tied to the prime rate.

Motor vehicle taxes decreased $73,955 and taxes from TAVT increased $165,176. The local option sales taxes decreased $339,729 or 8.4%, due to a depressed economy in 2017.

The total charges for reimbursements decreased $278,008 or 25.7% because reimbursements from the City of Thomasville decreased $152,528 mainly due to the decreased use of prisoner work crews in the City. The City begin decreasing their use of prisoners when they learned that the County was closing the prison on June 30, 2017.

Public safety charges for services were $755,248 or 54.6% below the fiscal year 2016 amount. The main reason for the decrease was the reduction of prisoner housing fees from the State of Georgia. The County closed the prison on June 30, 2017 and they began transferring prisoners to other prisons in May of 2017.

Permits for buildings and signs were reported in the general fund in fiscal year 2016 but beginning in 2017 these revenues are reported in the incorporated services fund.

Fines increased $39,363 or 7.5%.

In total, the 2017 expenditures were above the 2016 amount by $478,099 or 2.3%. Some of the other more notable changes in expenditure by departments from 2016 follow. Note that in 2016, the County did not incur pension costs but there were pension costs in 2017 resulting in increased personal costs in the various departments. The total pension costs in 2017 were $560,012.

The commissioner's office personal costs increased $69,858 due primarily due to the following:

- Salaries increase of $19,372 mainly due to the "years of service" raise.
- Group insurance cost increased $28,120.
- Retirement increased $20,988.

Facilities management personal costs increased $59,525 over last year as follows:

- Salaries increased $37,825 due to raises and one additional employee.
- Retirement cost was $14,765.

The purchased services for the sheriff increased $78,031 or 36.1% over the prior year as follows:

- Contracted repairs and maintenance increase of $22,889 due to an increase in the cost of maintenance contracts.
- Costs for computer problems.
- Insurance cost increased $40,989 mainly due to paying deductibles on vehicle accidents.

Correction's total costs decreased $891,594 or 39.5% because the prison was closed June 30, 2017.

Expenditures for sanitation personal costs increased $123,037 or 31.5% because of the following:

- Salaries were up $102,389 due to hiring employees for the two new trash collection sites.
- The hiring of one employee to replace inmate labor because of the prison closure.
- The retirement contribution for 2017 was $7,547.

As indicated, the general fund's ending unassigned fund balance increased $564,709 or 5.5% above the prior year. The unassigned fund balance (i.e. the amount available for future spending), is considered adequate, representing the equivalent of 50.6% of annual expenditures.

The Emergency Services Fund –The emergency services fund reported a net decrease in fund balance of $116,531 from the prior year. Property tax revenue decreased $25,480. Charges for services increased $459,700 from the 2016 amount, mainly due to an increase in billing efficiencies and price increases.

In 2017, total revenues were up $620,627 or 14.1%. This year, the fund transferred a total of $982,231, which consisted of $720,320 to nonmajor governmental funds, $105,958 to the group health fund and $155,955 to the capital improvements fund. The total fund balance at December 31, 2017 is $3,270,936 or approximately 78% of annual expenditures, excluding transfers.

County-wide 2012 SPLOST Fund – This fund collected approximately $6.9 million in special purpose local option sales taxes. Of this amount, approximately $3.1 million was transferred to the County's 2012 SPLOST fund and an additional $3.8 million was paid to other County cities. At December 31, 2017, there is no fund balance as all taxes collected were distributed.

2012 SPLOST Fund – This fund recognized the transfer of $3.1 million from the County-wide 2012 SPLOST fund referenced above and expended approximately $2.8 million on capital projects. The fund balance at December 31, 2017 is $5,960,655.

Capital Improvement Fund – The primary revenue increase was charges for services, totaling $206,429 and spent $457,304. This fund also received $994,389 from transfers in. The ending fund balance was $2,364,959. This year's major projects include:

- Equipment for E911 ($133,364).
- Remodel the parking lot at the Hancock Center ($200,667).
- Remodel office at Hancock Center for the Extension service ($120,273),

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 upward by $120,000 or less than .5%.

Total taxes reported were less than the tax budget by $258,782 or 1.3%. The actual local option sales taxes were below the budget by $285,640 or 7.1% as the budget was based upon historical data which did not hold true in the 2017 actual revenue. The insurance premium tax exceeded the budget by $118,132.

Total charges for services were below the final budget by $219,082. Included in the $219,082 was the reimbursements line item which was below the budget by $191,910. Fines revenue were $51,587 below the budget.

In total, the expenditure side of the budget was amended upwards by $495,000. The total expenditure budget was underspent by $1,104,262 or 4.9%. The department heads are working hard to minimize spending and the majority of budget line items were underspent.

The public works personal services were $309,840 or 14.7% below the budget because salaries are $242,545 below budget. The budget was based on the projected 2018 budget. In 2018 the salaries will increase to replace inmate labor.

The public works supplies budget was underspent by $293,735 because some projects have been delayed due to the prison closing (i.e., no inmate labor) and the departmental vacancies during the second half of the year.

The public works capital outlay expenditures exceeded the budget by $325,993 because the County purchased an unbudgeted truck with a vacuum to be used to clean driveway pipes. In prior years this work was completed by prisoners.

No budget was adopted for debt services expenditures of $93,856 and no budget adopted for transfers out of $3,566,670.

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, 2017, was $73,946,058 as compared to an amount of $74,889,007 at December 31, 2016. The business-type activities reported a book value of $450,850. The total net investment in capital assets was $74,396,908. See Note 3-D 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	
	2017	2016	2017	2016	2017	2016
Non-depreciable assets:						
Land	$ 8,118,855	$ 8,116,355	$ -	$ -	$ 8,118,855	$ 8,116,355
Equipment not yet in service	51,090	46,090	-	-	51,090	46,090
Construction in progress	137,312	472,968	-	-	137,312	472,968
Total non-depreciable	8,307,257	8,635,413	-	-	8,307,257	8,635,413
Depreciable assets:						
Buildings and improvements	39,321,757	38,627,564	33,281	33,281	39,355,038	38,660,845
Machinery and equipment	18,911,444	18,083,442	886,351	851,432	19,797,795	18,934,874
Infrastructure	49,310,829	49,192,307	-	-	49,310,829	49,192,307
Total depreciable assets	107,544,030	105,903,313	919,632	884,713	108,463,662	106,788,026
Less accumulated depreciation	41,905,229	39,649,719	468,782	555,066	42,374,011	40,204,785
Book value - depreciable assets	65,638,801	66,253,594	450,850	329,647	66,089,651	66,583,241
Percentage depreciated	39%	37%	51%	63%	39%	38%
Book value - all assets	$ 73,946,058	$ 74,889,007	$ 450,850	$ 329,647	$ 74,396,908	$ 75,218,654

At December 31, 2017, the depreciable capital assets for governmental activities were 39% depreciated, or slightly below the 2016 percentage of 37%. 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:

- A CDBG funded project of paving, curb and drainage in the Foxcroft subdivision.
- The County signed an intergovernmental agreement with the Georgia Department of Natural Resources in 2016 for a federal grant to be used to construct a target shooting range. The grant amount will not exceed $1,271,000. Through 2017, the County has recognized $61,300 to fund planning costs.

The major additions to the buildings and improvements account include ($694,193):

- Hancock center building remodeling for the extension service office - $391,138.
- Hancock center parking lot - $200,667.
- Dillion road trash collection site - $33,409.
- Riverwood trash collection site - $36,720.
- Patten Road trash collection site – $33,409

The major additions to the machinery and equipment classifications include ($828,002):

- Four 2017 dodge chargers for the sheriff - $152,232.
- One Cat excavator – with mulch head - $133,740.
- One Cat excavator - $111,000.
- One Savage boom mower - $148,000.
- One John Deere tractor and rake - $115,060.
- One EMS ambulance - $145,928.
- One freightliner and a vacuum for public works - $321,272.
- Eight life pack defibrillators - $301,806.
- E-911 computer software - $116,567.

The major additions to the infrastructure account include:

- Myrick road - $118,522.

Long-term Debt

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

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Thomasville National Bank	$ -	$ 1,309,517	$ -	$ -	$ -	$ 1,309,517
Ameris	520,096	-	-	-	520,096	-
Compensated absences	539,529	533,421	13,593	7,696	553,122	541,117
Total	$ 1,059,625	$ 1,842,938	$ 13,593	$ 7,696	$ 1,073,218	$ 1,850,634

In 2017, the County entered into a capital lease to purchase one excavator, one savage boom mower, one vac body and one Freightliner cab and chassis.

See Note 3-G 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 45,000.

The County prison ceased its operations 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 mile. In the last three decades of the 1900's its population grew by 23%. 2017 estimates the largest minority population was African-American listed at 36.7%.

Top ten County employers in 2017 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 2016 was $37,232. The County's unemployment rate is 5.5% compared with a regional rate of 4.3% and a state rate of 4.1%.

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.

BASIC FINANCIAL STATEMENTS

Thomas County, Georgia
Statement of Net Position
December 31, 2017

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets and Deferred Outflows of Resources				
Cash and cash equivalents (Note 3A)	$ 31,158,453	$ 497,513	$ 31,655,966	$ 1,665,142
Investments	-	-	-	53,639
Receivables:				
Accounts	871,918	8,331	880,249	1,408
Property taxes	2,252,885	-	2,252,885	-
Sales taxes	1,059,165	-	1,059,165	-
Intergovernmental	124,171	297,955	422,126	754,231
Inventory	316,100	-	316,100	-
Prepaid items	124,838	36,343	161,181	13,685
Total Current Assets	35,907,530	840,142	36,747,672	2,488,105
Non-current Assets				
Capital assets (Note 3D)				
Nondepreciable	8,307,257	-	8,307,257	-
Depreciable, net	65,638,801	450,850	66,089,651	3,598,092
Total Non-current Assets	73,946,058	450,850	74,396,908	3,598,092
Deferred Outflows of Resources	2,137,596	64,679	2,202,275	644,028
Total Assets and Deferred of Resources	111,991,184	1,355,671	113,346,855	6,730,225
Liabilities, Deferred Inflows and Net Position				
Liabilities				
Current Liabilities				
Accounts payable	247,388	-	247,388	139,667
Accrued expenses	873,035	23,919	896,954	5,951
Intergovernmental payable	810,803	-	810,803	1,324
Unearned revenue	5,380	-	5,380	-
Claims payable	639,000	-	639,000	-
Compensated absences payable	404,647	10,195	414,842	22,201
Capital leases	81,790	-	81,790	-
Other payable	6,164	-	6,164	-
Total Current Liabilities	3,068,207	34,114	3,102,321	169,143
Long-Term Liabilities (Note 3G) (net of current portion)				
Compensated absences payable	134,882	3,398	138,280	95,267
Net pension liability	3,046,627	94,226	3,140,853	2,609,873
Capital leases	438,306	-	438,306	-
Total Long-Term Liabilities	3,619,815	97,624	3,717,439	2,705,140
Total Liabilities	6,688,022	131,738	6,819,760	2,874,283
Deferred Inflows of Resources	285,738	8,837	294,575	80,642
Total Liabilities and Deferred Inflows of Resources	6,973,760	140,575	7,114,335	2,954,925
Net Position				
Net investment in capital assets (Note 3I)	73,425,962	450,850	73,876,812	3,598,092
Restricted for:				
Unicorporated services	841,903	-	841,903	-
Recreation	34,995	-	34,995	-
Capital projects	6,486,958	-	6,486,958	-
Specific health program	-	-	-	1,003,825
Public safety	6,738,831	-	6,738,831	-
Economic development	281,091	-	281,091	-
Airport improvements	47,255	-	47,255	-
Law library	12,186	-	12,186	-
Unrestricted (deficit)	17,148,243	764,246	17,912,489	(826,617)
Total Net Position	$ 105,017,424	$ 1,215,096	$ 106,232,520	$ 3,775,300

See accompanying notes to the basic financial statements

Thomas County, Georgia
Statement of Activities
For the Year Ended December 31, 2017

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	$ 4,745,041	$ 1,107,062	$ -	$ -	$ (3,637,979)	$ -	$ (3,637,979)	$ -
Judicial	2,496,155	199,010	27,087	-	(2,270,058)	-	(2,270,058)	-
Public safety	16,317,660	4,534,000	197,293	7,061	(11,579,306)	-	(11,579,306)	-
Public works	13,519,375	309,012	-	148,440	(13,061,923)	-	(13,061,923)	-
Health and welfare	789,962	7,119	-	-	(782,843)	-	(782,843)	-
Culture and recreation	771,094	18,113	-	-	(752,981)	-	(752,981)	-
Housing and development	597,388	154,012	-	-	(443,376)	-	(443,376)	-
Interest	51,589	-	-	-	(51,589)	-	(51,589)	-
Total Governmental Activities	39,288,264	6,328,328	224,380	155,501	(32,580,055)	-	(32,580,055)	-
Business-type Activities								
Commercial collection	73,453	92,996	-	-	-	19,543	19,543	-
Area transit	1,222,205	571,484	439,745	276,956	-	65,980	65,980	-
Total Business-type Activities	1,295,658	664,480	439,745	276,956	-	85,523	85,523	-
Total Primary Government	$ 40,583,922	$ 6,992,808	$ 664,125	$ 432,457	(32,580,055)	85,523	(32,494,532)	-
Component Units								
Department of Public Health	2,039,663	879,407	1,401,730	-	-	-	-	241,474
Public Library System	1,314,442	46,277	245,549	-	-	-	-	(1,022,616)
Total - Component Units	$ 3,354,105	$ 925,684	$ 1,647,279	$ -	-	-	-	(781,142)
		General Revenues						
		Property taxes levied for general government purposes			20,438,224	-	20,438,224	-
		Sales taxes			10,616,110	-	10,616,110	-
		Insurance premium tax			1,318,132	-	1,318,132	-
		Other taxes			286,062	-	286,062	-
		Allotments from participating governments			-	-	-	841,370
		Unrestricted investment earnings			53,171	1,737	54,908	8,416
		Gain on disposition of capital assets			97,696	-	97,696	-
		Miscellaneous			1,659,131	2,586	1,661,717	-
		Transfers			45,049	(45,049)	-	-
		Total General Revenues and Transfers			34,513,575	(40,726)	34,472,849	849,786
		Change in Net Position			1,933,520	44,797	1,978,317	68,644
		Net Position Beginning of Year			103,083,904	1,170,299	104,254,203	3,706,656
		Net Position End of Year			$ 105,017,424	$ 1,215,096	$ 106,232,520	$ 3,775,300

See accompanying notes to the basic financial statements

Thomas County, Georgia
Balance Sheet
Governmental Funds
December 31, 2017
(With Comparative Totals at December 31, 2016)

	2017							2016
	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	$ 13,766,767	$ 3,179,922	$ 2,364,959	$ 5,648,978	$ -	$ 4,678,059	$ 29,638,685	$ 27,159,091
Restricted cash	-	-	-	-	-	-	-	11,996
Receivables:								
Accounts	86,013	169,261	-	-	-	205,240	460,514	402,916
Property taxes	1,571,318	340,307	-	-	-	341,260	2,252,885	2,814,978
Sales taxes	370,558	-	-	-	688,607	-	1,059,165	1,057,084
Intergovernmental	85,305	10,206	-	-	-	28,660	124,171	191,077
Interfund	22,558	-	-	311,677	-	-	334,235	1,141,963
Inventory	316,100	-	-	-	-	-	316,100	327,500
Prepaid items	74,429	19,201	-	-	-	31,208	124,838	105,834
Total Assets	$ 16,293,048	$ 3,718,897	$ 2,364,959	$ 5,960,655	$ 688,607	$ 5,284,427	$ 34,310,593	$ 33,212,439
Liabilities, Deferred Inflows of Resources and Fund Balances								
Liabilities								
Accounts payable	$ 71,319	$ 32,510	$ -	$ -	$ -	$ 143,559	$ 247,388	$ 411,397
Accrued expenditures payable	606,414	135,848	-	-	-	130,773	873,035	278,348
Intergovernmental payable	433,873	-	-	-	376,930	-	810,803	920,278
Interfund payable	-	-	-	-	311,677	22,558	334,235	652,733
Other payable	6,164	-	-	-	-	-	6,164	21,938
Unearned revenue	277	5,103	-	-	-	-	5,380	28,840
Total Liabilities	1,118,047	173,461	-	-	688,607	296,890	2,277,005	2,313,534
Deferred Inflows of Resources	1,263,560	274,500	-	-	-	321,875	1,859,935	1,894,900
Total Liabilities and Deferred Inflows of Resources	2,381,607	447,961	-	-	688,607	618,765	4,136,940	4,208,434
Fund Balances								
Nonspendable	390,529	19,201	-	-	-	31,208	440,938	433,334
Restricted	-	3,251,735	-	5,960,655	-	4,634,454	13,846,844	12,000,676
Committed	2,599,354	-	-	-	-	-	2,599,354	4,634,526
Assigned	-	-	2,364,959	-	-	-	2,364,959	1,578,620
Unassigned	10,921,558	-	-	-	-	-	10,921,558	10,356,849
Total Fund Balances	13,911,441	3,270,936	2,364,959	5,960,655	-	4,665,662	30,173,653	29,004,005
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 16,293,048	$ 3,718,897	$ 2,364,959	$ 5,960,655	$ 688,607	$ 5,284,427	$ 34,310,593	$ 33,212,439

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, 2017

Total Governmental Fund Balances			$ 30,173,653
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	$	115,851,287	
Less accumulated depreciation		(41,905,229)	73,946,058
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.			
Property taxes	$	1,824,935	
Charges for services		35,000	1,859,935
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.			1,292,172
Deferred outflows and deferred inflows for pensions reported on the government-wide statement of position but not reported on the govermental fund balance sheet.			1,851,858
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	$	(334,235)	
Interfund payables		334,235	-
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.			
Capital lease payable	$	(520,096)	
Compensated absences payable		(539,529)	
Net pension liability payable		(3,046,627)	(4,106,252)
Net Position of Governmental Activities			$ 105,017,424

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, 2017
(With Comparative Totals For the Year Ended December 31, 2016)

	2017							2016
	General	Emergency Services	Capital Improvements	2012 SPLOST	County-wide 2012 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues								
Taxes	$ 19,538,218	$ 2,972,016	$ -	$ -	$ 6,901,750	$ 3,271,509	$ 32,683,493	$ 33,884,052
Intergovernmental	112,206	192,154	-	-	-	46,641	351,001	1,731,794
Licenses and permits	81,908	-	-	-	-	158,722	240,630	212,207
Charges for services	2,397,522	1,858,180	206,429	-	-	747,767	5,209,898	6,105,927
Impact fees	-	-	-	-	-	58,943	58,943	37,142
Fines and forfeitures	563,413	-	-	-	-	104,590	668,003	632,575
Investment earnings	28,366	6,291	7,407	16,635	-	8,980	67,679	7,437
Contributions	-	-	-	-	-	700	700	11,777
Miscellaneous	200,317	5,487	35,418	23,742	-	44,020	308,984	212,528
Total Revenues	22,921,950	5,034,128	249,254	40,377	6,901,750	4,441,872	39,589,331	42,835,439
Expenditures								
Current:								
General government	3,624,426	-	-	-	-	279,584	3,904,010	3,601,450
Judicial	2,394,627	-	-	-	-	17,462	2,412,089	2,301,382
Public safety	8,138,513	3,700,771	-	-	-	3,601,840	15,441,124	15,257,726
Public works	5,590,356	-	-	-	-	-	5,590,356	4,404,665
Health and welfare	749,091	-	-	-	-	40,000	789,091	674,372
Culture and recreation	828,399	-	-	-	-	3,995	832,394	904,467
Housing and development	158,434	-	-	-	-	417,504	575,938	578,166
Intergovernmental	-	-	-	-	3,777,879	19,157	3,797,036	4,139,386
Capital Outlay	-	491,286	457,304	2,784,059	-	159,441	3,892,090	4,438,053
Debt Service:			-					
Principal	86,187	-	-	-	-	1,309,517	1,395,704	372,376
Interest	7,669	-	-	-	-	43,920	51,589	66,476
Total Expenditures	21,577,702	4,192,057	457,304	2,784,059	3,777,879	5,892,420	38,681,421	36,738,519
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,344,248	842,071	(208,050)	(2,743,682)	3,123,871	(1,450,548)	907,910	6,096,920
Other Financing Sources (Uses)								
Proceeds from capital asset dispositions	154,825	-	-	-	-	1,440	156,265	63,485
Inception of capital lease	606,283	-	-	-	-	-	606,283	-
Transfers in	1,283	23,629	994,389	3,123,871	-	3,106,776	7,249,948	4,864,660
Transfers (out)	(3,566,670)	(982,231)	-	-	(3,123,871)	(66,586)	(7,739,358)	(4,864,660)
Total Other Financing Sources (Uses)	(2,804,279)	(958,602)	994,389	3,123,871	(3,123,871)	3,041,630	273,138	63,485
Net Change in Fund Balances	(1,460,031)	(116,531)	786,339	380,189	-	1,591,082	1,181,048	6,160,405
Fund Balances Beginning of Year	15,382,872	3,387,467	1,578,620	5,580,466	-	3,074,580	29,004,005	22,855,700
Increase (Decrease) in Reserve for Inventory	(11,400)	-	-	-	-	-	(11,400)	(12,100)
Fund Balances End of Year	$ 13,911,441	$ 3,270,936	$ 2,364,959	$ 5,960,655	$ -	$ 4,665,662	$ 30,173,653	$ 29,004,005

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, 2017

Net Changes In Fund Balances - Total Governmental Funds		$ 1,181,048
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	$ (3,211,347)	
Capital outlay	2,326,967	(884,380)
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.		(58,568)
The issuance of long-term debt is reported as an other financing source at the fund financial reporting level but reclassified as a liability at the government-wide financial reporting level.		(606,283)
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.		(114,516)
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 @ 12/31/17	$ 1,824,935	
Deferred @ 12/31/16	(1,849,900)	(24,965)
Charges for services:		
Deferred @ 12/31/17	$ 35,000	
Deferred @ 12/31/16	(45,000)	(10,000)
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		(11,400)
Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:		
Transfers in	$ 7,249,948	
Transfers out	(7,249,948)	-
The internal service fund used by management to charge the costs of the group insurance to individual funds are not reported in the government-wide statement of activities on the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.		1,072,989
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.		1,395,704
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 @ 12/31/17	$ (539,529)	
Liability @ 12/31/16	533,420	(6,109)
Change In Net Position of Governmental Activities		$ 1,933,520

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Net Position
December 31, 2017

	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	$ 385,792	$ 111,721	$ 497,513	$ 1,519,768
Receivables:				
Accounts	-	8,331	8,331	411,404
Intergovernmental	297,955	-	297,955	-
Prepaid items	36,343	-	36,343	-
Total Current Assets	720,090	120,052	840,142	1,931,172
Capital Assets				
Depreciable, net	421,741	29,109	450,850	-
Total Assets	1,141,831	149,161	1,290,992	1,931,172
Deferred Outflow of Resources	64,679	-	64,679	-
Total Assets and Deferred Outflows of Resources	1,206,510	149,161	1,355,671	1,931,172
Liabilities and Deferred Inflows of Resources				
Current Liabilities:				
Accrued expenses payable	23,919	-	23,919	-
Compensated absences payable	10,195	-	10,195	-
Claims payable	-	-	-	639,000
Total Current Liabilities	34,114	-	34,114	639,000
Long-term Liabilities:				
Compensated absences payable	3,398	-	3,398	-
Net pension liability	94,226	-	94,226	-
Total Long-term Liabilities:	97,624	-	97,624	-
Total Liabilities	131,738	-	131,738	639,000
Deferred Inflows of Resources	8,837	-	8,837	-
Net Position				
Investment in capital assets	421,741	29,109	450,850	-
Unrestricted	644,194	120,052	764,246	1,292,172
Total Net Position	$ 1,065,935	$ 149,161	$ 1,215,096	$ 1,292,172

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, 2017

	Business-type Activities			Governmental Activities - Internal Service Fund
	Area Transit	Other Enterprise Fund	Total	
Operating Revenues				
Charges for services	$ 571,484	$ 92,996	$ 664,480	$ 3,947,424
Miscellaneous	-	1,347	1,347	1,522,499
Total Operating Revenues	571,484	94,343	665,827	5,469,923
Operating Expenses				
Personal services	739,005	9,362	748,367	-
Purchased services	127,675	-	127,675	-
Supplies	193,428	-	193,428	-
Landfill fees	-	38,135	38,135	-
Cost of services	-	-	-	4,933,565
Depreciation	125,126	24,429	149,555	-
Other	-	1,527	1,527	-
Total Operating Expenses	1,185,234	73,453	1,258,687	4,933,565
Operating Income (Loss)	(613,750)	20,890	(592,860)	536,358
Non-operating Revenue (Expenses)				
Operating grants	439,745	-	439,745	-
Investment earnings	1,304	433	1,737	2,172
Insurance recovery	1,239	-	1,239	-
Loss on disposal of capital assets	(36,971)	-	(36,971)	-
Total Non-operating Revenue (Expenses)	405,317	433	405,750	2,172
Income (Loss) Before Capital Contributions and Transfers	(208,433)	21,323	(187,110)	538,530
Capital Contributions	276,956	-	276,956	-
Transfers In	-	-	-	773,594
Transfers (Out)	(45,049)	-	(45,049)	(239,135)
Change in Net Position	23,474	21,323	44,797	1,072,989
Net Position Beginning of Year	1,042,461	127,838	1,170,299	219,183
Net Position End of Year	$ 1,065,935	$ 149,161	$ 1,215,096	$ 1,292,172

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2017

	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	$ 560,686	$ 91,522	$ 652,208	$ -
Cash received from interfund services provided	-	-	-	5,371,758
Cash payments for personal services	(704,727)	(9,362)	(714,089)	-
Cash payments for goods and services	(322,610)	(39,662)	(362,272)	-
Cash payments for claims	-	-	-	(5,369,565)
Net Cash Provided by (Used in) Operating Activities	(466,651)	42,498	(424,153)	2,193
Cash Flows from Noncapital Financing Activities				
Operating grants	439,745	-	439,745	-
Cash Flows from Capital and Related Financing Activities				
Insurance recovery and miscellaneous items	1,420	-	1,420	-
Acquisition of capital assets	(18,067)	-	(18,067)	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	(16,647)	-	(16,647)	-
Cash Flows from Investing Activities				
Investment earnings	1,304	433	1,737	2,172
Net Increase (Decrease) in Cash and Cash Equivalents	(42,249)	42,931	682	4,365
Cash and Cash Equivalents Beginning of Year	428,041	68,790	496,831	1,515,403
Cash and Cash Equivalents End of Year	$ 385,792	$ 111,721	$ 497,513	$ 1,519,768
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	$ (613,750)	$ 20,890	$ (592,860)	$ 536,358
Adjustments:				
Depreciation	125,126	24,429	149,555	-
(Increase) Decrease in Assets:				
Accounts receivable	-	(2,821)	(2,821)	(98,165)
Intergovernmental receivables	(10,798)	-	(10,798)	-
Prepaid items	4,390	-	4,390	-
Increase (Decrease) in Liabilities:				
Accrued expenses	22,484	-	22,484	-
Compensated absences payable	5,897	-	5,897	-
Claims payable	-	-	-	(436,000)
Net Cash Provided by (Used in) Operating Activities	$ (466,651)	$ 42,498	$ (424,153)	$ 2,193
Non-cash Capital Activities:				
Contributions of capital assets from other goverenments	$ 276,956	$ -	$ 276,956	$ -
Non-cash Financing Activities:				
Transfers in	$ -	$ -	$ -	$ 773,594
Transfers (out)	(45,049)	-	(45,049)	(239,135)
Total Non-cash Financing Activities:	$ (45,049)	$ -	$ (45,049)	$ 534,459

See accompanying notes to the basic financial statements

Thomas County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds - Agency Funds
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 469,727	$ 443,604
Due from others	1,559	1,861
Total Assets	$ 471,286	$ 445,465
Liabilities		
Due to others	$ 471,286	$ 445,465

See accompanying notes to the basic financial statements

Thomas County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2017

	Department of Public Health	Public Library System	Total
Assets			
Current:			
Cash and cash equivalents	$ 1,014,866	$ 650,276	$ 1,665,142
Investments	-	53,639	53,639
Receivables:			
Accounts	1,408	-	1,408
Intergovernmental	255,240	498,991	754,231
Prepaid items	-	13,685	13,685
Capital Assets:			
Depreciable capital assets, net	54,125	3,543,967	3,598,092
Total Assets	1,325,639	4,760,558	6,086,197
Deferred Outflows	483,307	160,721	644,028
Total Assets and Deferred Outflows	1,808,946	4,921,279	6,730,225
Liabilities			
Current Liabilities:			
Accounts payable	127,960	11,707	139,667
Accrued expenses payable	75	5,876	5,951
Intergovernmental payable	1,324	-	1,324
Compensated absences payable	10,139	12,062	22,201
Total Current Liabilities:	139,498	29,645	169,143
Long-term Liabilities: (net of current portion)			
Compensated absences payable	91,246	4,021	95,267
Net pension liability	1,941,837	668,036	2,609,873
Total Long-term Liabilities	2,033,083	672,057	2,705,140
Total Liabilities	2,172,581	701,702	2,874,283
Deferred Inflows	26,400	54,242	80,642
Total Liabilities and Deferred Inflows	2,198,981	755,944	2,954,925
Net Position (Deficit)			
Investment in capital assets	54,125	3,543,967	3,598,092
Restricted for:			
Specific health program	1,003,825	-	1,003,825
Unrestricted (deficit)	(1,447,985)	621,368	(826,617)
Total Net Position (Deficit)	$ (390,035)	$ 4,165,335	$ 3,775,300

See accompanying notes to the basic financial statements

Thomas County, Georgia
Combining Statement of Activities
Component Units
For the Years Ended June 30, 2017

	Department of Public Health	Public Library System	Total
Expenses			
Health and welfare	$ 2,039,663	$ -	$ 2,039,663
Culture and recreation	-	1,314,442	1,314,442
Total Expenses	2,039,663	1,314,442	3,354,105
Revenues			
Program revenues:			
Charges for services	879,407	46,277	925,684
Operating grants and contributions	1,401,730	245,549	1,647,279
Total Program Revenues	2,281,137	291,826	2,572,963
Net Program Revenue	241,474	(1,022,616)	(781,142)
General Revenues			
Allotments from participating governments	-	841,370	841,370
Investment earnings	-	8,416	8,416
Total General Revenues	-	849,786	849,786
Change in Net Position	241,474	(172,830)	68,644
Net Position (Deficit) Beginning of Year	(631,509)	4,338,165	3,706,656
Net Position (Deficit) End of Year	$ (390,035)	$ 4,165,335	$ 3,775,300

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, 2017 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, 2017 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 more than 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 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-C). 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)

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, 2017, 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 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-7 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-8 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-9 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 and capital leases are recognized as a liability in the governmental fund financial statements when due.

1-E-10 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

- ***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.

- ***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 is 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-11 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-12 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-13 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.

1-E-14 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-15 Implementation of New GASB Standards

In fiscal year 2017, the County implemented the following GASB Standards:

- GASB Statement 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14.*
- GASB Statement No. 81, *Irrevocable Split-Interest agreements.*
- GASB Statement No. 82, Pension Issues—an amendment of GASB Statements No. 67, No. 68 and No. 73.

None of these pronouncements had a material effect on these financial statements.

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 2017 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 2017 annual budget:

General Fund:	
Debt service	$93,856

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, 2017, 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	$ 31,158,453
Proprietary Fund Type Statement of Net Position	497,513
Statement of Fiduciary Assets and Liablilities	469,727
Total	$ 32,125,693

3-B. Receivables

Receivables at December 31, 2017, 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.

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 - $4,461

3-C. 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, 2017. The property taxes were levied on August 22, 2017. Property taxes were billed on September 12, 2017 and are due upon receipt, however, the actual due date was November 15, 2017.

Note 3 - Detailed Notes on All Funds

The County bills and collects its own property taxes and also collects property taxes for the County Board of Education. 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.

3-D. Capital Assets

Capital asset activity for the primary government for the year ended December 31, 2017, was as follows:

	Balance 1/1/2017	Additions	Deductions	Balance 12/31/2017
Governmental activities:				
Nondepreciable capital assets:				
Land	$ 3,167,336	$ 2,500	$ -	$ 3,169,836
Land under the roads	4,949,019	-	-	4,949,019
Equipment not yet in service	46,090	5,000	-	51,090
Construction in progress	472,968	345,975	681,631	137,312
Total nondepreciable capital assets	8,635,413	353,475	681,631	8,307,257
Depreciable capital assets:				
Buildings and improvements	38,627,564	695,343	1,150	39,321,757
Machinery and equipment	18,083,442	1,841,258	1,013,256	18,911,444
Infrastructure	49,192,307	118,522	-	49,310,829
Total depreciable capital assets	105,903,313	2,655,123	1,014,406	107,544,030
Total capital assets	114,538,726	3,008,598	1,696,037	115,851,287
Accumulated depreciation:				
Buildings	8,001,450	686,115	-	8,687,565
Machinery and equipment	12,154,092	1,531,573	955,837	12,729,828
Infrastructure	19,494,177	993,659	-	20,487,836
Total accumulated depreciation	39,649,719	3,211,347	955,837	41,905,229
Governmental activities capital assets, net	$ 74,889,007	$ (202,749)	$ 740,200	$ 73,946,058

Governmental activities depreciation expense	
General government	$ 705,143
Judicial	4,576
Public safety	1,035,869
Public works	1,451,869
Health and welfare	13,890
Total governmental activities depreciation expense	$ 3,211,347

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 1/1/2017	Additions	Deductions	Balance 12/31/2017
Business-type activities:				
Depreciable capital assets:				
Buildings and improvements	$ 33,281	$ -	$ -	$ 33,281
Machinery and equipment	851,432	307,729	272,810	886,351
Total capital assets	884,713	307,729	272,810	919,632
Less accumulated depreciation:				
Buildings and improvements	30,335	2,945	-	33,280
Machinery and equipment	524,731	146,610	235,839	435,502
Total accumulated depreciation	555,066	149,555	235,839	468,782
Business-type activities capital assets, net	$ 329,647	$ 158,174	$ 36,971	$ 450,850

The depreciation expense for the business-type activities relates to the area transit fund, $125,126 and the commercial collection fund, $24,429.

Capital asset activity for the component units for the year ended June 30, 2017, was as follows:

	Balance 7/1/2016	Additions	Deductions	Balance 6/30/2017
Thomas County Public Library System				
Depreciable capital assets:				
Buildings and improvements	$ 2,578,233	$ 5,407	$ -	$ 2,583,640
Equipment	729,232	-	-	729,232
Library collections	2,785,803	102,887	106,443	2,782,247
Total depreciable capital assets	6,093,268	108,294	106,443	6,095,119
Less accumulated depreciation:				
Buildings and improvements	252,916	47,612	-	300,528
Equipment	296,298	39,549	-	335,847
Library collections	1,886,530	134,690	106,443	1,914,777
Total accumulated depreciation	2,435,744	221,851	106,443	2,551,152
Thomas County Public Library System				
Capital assets - net	$ 3,657,524	$ (113,557)	$ -	$ 3,543,967

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 7/1/2016	Additions	Deductions	Balance 6/30/2017
Thomas County Health Department:				
Capital assets being depreciated:				
Machinery and equipment	$ 294,293	$ 38,252	$ -	$ 332,545
Less accumulated depreciation	270,503	7,917	-	278,420
Thomas County Health Department - Capital assets, net	$ 23,790	$ 30,335	$ -	$ 54,125

3-E. 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	$ 1,263,560	Property taxes
Emergency Services	274,500	Property taxes
Fire Districts #1 & #2	81,475	Property taxes
Fire Districts #3	205,400	Property taxes
Emergency 911	35,000	Charges for services
Total	$ 1,859,935	

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 after 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 $2,137,596 and $285,738 for deferred inflows of resources. For business-type activities the amounts reported as deferred outflows of resources are $64,679 and $8,837 for deferred inflows of resources.

Note 3 - Detailed Notes on All Funds (Continued)

3-F. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2017, 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, 2017:

	Payable From:		
Payable to:	County-wide SPLOST fund	Nonmajor governmental funds	Total
General fund	$ -	$ 22,558	$ 22,558
2012 SPLOST fund	311,677	-	311,677
Total	$ 311,677	$ 22,558	$ 334,235

The County expects to repay all interfund balances within one year, except for the impact fee fund which has a balance of $19,201.

The following table includes $129,121 collected by agency funds and due to various governmental funds, that have been eliminated at both financial reporting levels.

Fund	Amount
General	$ 114,807
Emergency services	1,979
Fire district 3	1,730
Law library	1,910
Drug abuse	1,544
Sheriff's drug forfeiture	7,151
Total	$ 129,121

Note 3 - Detailed Notes on All Funds (Continued)

Interfund Transfers - Interfund transfers for the year ended December 31, 2017, consisted of the following:

	Transfers From						
Transfers to	General fund	Emergency services fund	County-wide 2012 SPLOST fund	Area transit fund	Group Health fund	Nonmajor govern. fund	Total
2012 SPLOST fund	$ -	$ -	$ 3,123,870	$ -	$ -	$ -	$ 3,123,870
Capital improvement fund	838,434	155,955	-	-	-	-	994,389
General fund	-	-	-	1,283	-	-	1,283
Emergency services fund	12,379	-	-	-	-	11,250	23,629
Group health fund	568,534	105,958	-	43,766	-	55,336	773,594
Nonmajor governmental funds	2,147,321	720,320	-	-	239,135	-	3,106,776
Total	$ 3,566,668	$ 982,233	$ 3,123,870	$ 45,049	$ 239,135	$ 66,586	$ 8,023,541

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

The transfer from the county-wide 2012 SPLOST fund to the 2012 SPLOST fund ($3,123,870) is the County's share of the special purpose local option sales taxes, as authorized in 2012. The transfer (i.e., $675,000) 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 $838,434 and the transfer from the emergency service fund of $155,955 to the capital improvements fund was to provide operating capital to this fund. Two new funds were established in 2017 and funded with a transfer from the general fund to the unincorporated services fund ($2,035,172) and the recreation fund ($100,000). The group health fund eliminated its interfund receivables/payables through transfer which included transfers in from the general fund ($568,534), emergency services fund ($105,958), area transit fund ($43,766) and the E911 fund ($55,336). This fund transferred out to fire district 1 & 2 ($125,908) and fire district 3 ($113,227)

3-G. Long-Term Debt

Governmental Activities Notes Payable - The County has one outstanding capital lease payable at December 31, 2017 and retired five notes payable during 2017.

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 was retired in 2017.

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 was retired in 2017.

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 was retired in 2017.

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 was retired in 2017.

Note 3 - Detailed Notes on All Funds (Continued)

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 was retired in 2017.

Capital Lease Payable – Ameris Bank #1 - This note was issued on June 15, 2017 in the original amount of $606,283 to purchase one excavator, one savage boom mower, one vac body and one Freightliner cab and chassis at an interest rate of 2.32% with annual payments (which includes principal and interest) of $93,856 beginning December 31, 2017. The note matures December 31, 2023. The equipment acquired by this note is included in governmental activities general capital assets of the County in the amount of $521,464 (cost of $603,011 less accumulated depreciation of $81,547).

Annual debt service requirements to this note payable as of December 31, 2017 follow:

Year	Principal	Interest	Total
2018	$ 81,790	$ 12,066	$ 93,856
2019	83,687	10,169	93,856
2020	85,629	8,227	93,856
2021	87,615	6,241	93,856
2022	89,648	4,208	93,856
2023	91,728	2,128	93,856
	$ 520,097	$ 43,039	$ 563,136

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2017:

	Outstanding 1/1/2017	Additions	Reductions	Outstanding 12/31/2017	Amounts Due in One Year
Governmental Activities					
Note payable - Thomasville Natl Bank #1	$ 196,901	$ -	$ 196,901	$ -	$ -
Note payable - Thomasville Natl Bank #2	195,545	-	195,545	-	-
Note payable - Thomasville Natl Bank #3	195,545	-	195,545	-	-
Note payable - Thomasville Natl Bank #4	380,355	-	380,355	-	-
Note payable - Thomasville Natl Bank #5	341,171	-	341,171	-	-
Capital lease payable - Ameris Bank #1		606,283	86,187	520,096	81,790
Compensated absences	533,421	586,036	579,928	539,529	404,647
Total Governmental Activities	$ 1,842,938	$ 1,192,319	$ 1,975,632	$ 1,059,625	$ 486,437
Business-type Activities					
Compensated absences	$ 7,696	$ 19,473	$ 13,576	$ 13,593	$ 10,195

Note 3 - Detailed Notes on All Funds (Continued)

	Outstanding 7/1/2016	Additions	Reductions	Outstanding 6/30/2017	Amounts Due in One Year
Thomas County Health Department					
Compensated absences	$ 105,456	$ -	$ 4,071	$ 101,385	$ 10,139
Public Library System					
Compensated absences	$ 14,965	$ 16,614	$ 15,496	$ 16,083	$ 12,062
Total Component Units	$ 120,421	$ 16,614	$ 19,567	$ 117,468	$ 22,201

For governmental fund types capital lease payable is being repaid from the general 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-H. 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.

Current membership as of January 1, 2017 (the most recent actuarial valuation date) is as follows:

Retirees and beneficiaries currently receiving benefits	56
Terminated participants entitled to but not yet receiving benefits	75
Active employees participating in the plan	246
Total number of participants	377

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.

Note 3 - Detailed Notes on All Funds (Continued)

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, 2017 was 6.7 % of covered-employee payroll or $575,900. The County's covered payroll for employees participating in the Plan as of January 1, 2017, (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, 2016, the County reported a net pension liability of $3,140,853. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2017. For the year ended December 31, 2017, the County recognized pension expense of $695,391.

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, 2015	$ 16,190,421	$ 13,751,980	$ 2,438,441
Changes for the year:			
Service cost	409,235		409,235
Interest	1,195,075		1,195,075
Liability Experience (Gain)/Loss	(286,225)		(286,225)
Assumption Change	537,073		537,073
Employer contributions	-	-	-
Employee contributions	-	309,526	(309,526)
Net investment income	-	993,801	(993,801)
Benefit payments	(512,174)	(512,174)	-
Administrative expense	-	(46,995)	46,995
Other changes	-	(103,586)	103,586
Net changes	1,342,984	640,572	702,412
Balances at December 31, 2016	$ 17,533,405	$ 14,392,552	$ 3,140,853

Plan fiduciary net position as a percentage of the total pension liability	82.09%
Covered employee payroll	$ 8,559,729
Net pension liability as a percentage of covered employee payroll	36.69%

Note 3 - Detailed Notes on All Funds (Continued)

At December 31, 2017, 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	$ 708,947	$ -
Changes in assumptions	917,428	-
Diffrences between expected and actual experience	-	294,575
Contributions made after measurement date	575,900	
Total	$ 2,202,275	$ 294,575

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
2018	N/A	N/A	N/A
2019	N/A	N/A	N/A
2021	N/A	N/A	N/A
2022	N/A	N/A	N/A
2023	N/A	N/A	N/A
2024	N/A	N/A	N/A
2025	N/A	N/A	N/A
Totals	$ -	$ -	$ -

The actuary is unable to provide the above information for 2017.

Actuarial Assumptions. The total pension liability in the January 1, 2017 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	2.0%
Net investment rate of return	7.25%

Healthy mortality rates were based on the RP-2000 projected with scale AA to 2017 Mortality Table.

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

Note 3 - Detailed Notes on All Funds (Continued)

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, 2017 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%	7.91%	2.37%	10.22%	3.07%
Barlay's Agg.	30%	5.60%	1.68%	6.56%	1.97%
MSCI EAFE	15%	4.29%	0.64%	5.73%	0.86%
Citi Non US WEBI	5%	4.66%	0.23%	5.98%	0.30%
NAREIT Equity	5%	10.79%	0.54%	10.44%	0.52%
Russell 2000	5%	8.06%	0.40%	9.33%	0.47%
Russell 3000	5%	8.03%	0.40%	10.14%	0.51%
S&P Mid Cap	5%	11.22%	0.56%	11.53%	0.58%
Weighted Return			6.82%		8.28%

Discount Rate. The discount rate used to measure the total pension liability was 7.25 percent. The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34%), 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 (6.25 percent) or one percentage-point higher (8.25 percent) than the current rate:

	Discount Rate	Net Pension Liability
1% decrease	6.25%	$ 5,548,929
Current discount rate	7.25%	3,140,823
1% increase	8.25%	1,128,436

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.

Note 3 - Detailed Notes on All Funds (Continued)

3-I. 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	$ 74,429
Inventories	316,100
Total	$ 390,529
Emergency Services Fund:	
Prepaid items	$ 19,201
Nonmajor Special Revenue Funds:	
Prepaid items	$ 31,208

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

Emergency Services Fund	
Public safety	$ 3,251,735
2012 SPLOST Fund	
Capital projects	$ 5,960,655
Nonmajor Special Revenue Funds:	
Public safety	$ 2,890,721
Economic development	281,091
Law library	12,186
Capital projects	514,929
Recreation	34,995
Unincorporated services	841,903
Airport improvements	47,255
Total Nonmajor Special Revenue Funds	$ 4,623,080
Nonmajor Capital Projects Funds:	
Capital projects	$ 11,374

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

General Fund	
Unincorporated services	$ 2,599,354

Note 3 - Detailed Notes on All Funds (Continued)

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

Major Capital Projects Fund	
Capital improvements fund	
Capital projects	$ 2,364,959

- ***Unassigned*** – The following fund balance includes the unassigned amount:

General Fund	$ 10,921,558

Net Investment in Capital Assets

The "net investment in capital assets" reported on the government-wide statement of net position as of December 31, 2017 are as follows:

Net investment in capital assets	Governmental Activities	Business-type Activities
Cost of capital assets	$ 115,851,287	$ 919,632
Less accumulated depreciation	41,905,229	468,782
Book value	73,946,058	450,850
Less capital related debt	520,096	-
Net investment in capital assets	$ 73,425,962	$ 450,850

3-J. Operating Leases

The County has entered into four 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.

Note 3 - Detailed Notes on All Funds (Continued)

The future minimum lease payments follow:

Year	Annual Payments
2018	$ 1,000
2019	1,000
2020	1,000
2021	1,000
2022	1,000
2023-2026	4,000
Total	$ 9,000

Sand Site Lease - In May 2006, the County entered into an operating lease with an individual for 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.

John Deere Financial Leasing Lease – On June 22, 2017, the County entered into an operating lease for a motor grader. The lease requires five annual payments of $25,840 and the first payment was due December 1, 2017.

The future minimum lease payments follow:

Year	Annual Payments
2018	$ 25,840
2019	25,840
2020	25,840
2021	25,840
Total	$ 103,360

Caterpillar Financial Services Corporation Lease – On June 9, 2017, the County entered into an operating lease for a motor grader. The lease requires five annual payments of $24.956 and the first payment was due December 17, 2017.

Note 4 - Other Notes

The future minimum lease payments follow:

Year	Annual Payments
2018	$ 24,956
2019	24,956
2020	24,956
2021	24,956
Total	$ 99,824

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.

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, 2017. No provision has been made in the financial statements for the year ended December 31, 2017, 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

Note 4 - Other Notes (Continued)

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	$10,000
	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	
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.

The following represents the changes in approximate liabilities for the County from January 1, 2015 to December 31, 2017:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
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
2017	1,075,000	3,961,270	4,397,270	639,000

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, 2017. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

Note 4 - Other Notes (Continued)

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, 2017 follows:

Receipts:	
Lodging tax receipts	$ 286,062
Disbursements to:	
Destination Thomasville Tourism Authority	$ 71,377
Events Center	107,066
Thomas County Tourism	43,640
Passed down to others (local governments in Thomas County)	29,094
Unrelated disbursements	25,051
Total tax and investment earnings disbursements	$ 276,228

4-D Tax Abatements

The County is subject to tax abatements granted 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 attracting or retaining businesses within the County's geographic boundaries.

The amount of the County's 2017 property tax revenues was abated pursuant to agreements issued by the Authority as follows:

Agreements first effective in 2017	$ 6,507
Agreements first effective before 2017	70,492
Total	$76,999

Under this program, the following tax abatement agreements exceeded $15,000:

A 100% tax abatement to an agriculture equipment dealer for constructing an office building. This abatement totaled $18,431.

A 100% tax abatement to furniture company for purchasing a facility and creating jobs. This abatement totaled $34,623.

4-E Termination Benefits

During 2017, the County approved a one-time severance plan. All County employees employed at the prison at June 30, 2017 are affected by this plan. The plan was necessary as the County closed the prison at June 30, 2017. This plan affects 23 County prison employees. The severance plan provides three month's compensation if the employee maintains employment through June 30, 2017. In addition, the affected employees were paid ½ of their accumulated sick pay and 100% of their accumulated vacation pay as of June 30, 2017. The cost of these benefits was $227,957.

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, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 19,797,000	$ 19,797,000	$ 19,538,218	$ (258,782)
Licenses and permits	69,000	69,000	81,908	12,908
Intergovernmental	25,000	25,000	112,206	87,206
Charges for services	2,496,604	2,616,604	2,397,522	(219,082)
Fines and forfeitures	615,000	615,000	563,413	(51,587)
Investment earnings	1,000	1,000	28,366	27,366
Contributions and donations	1,000	1,000	-	(1,000)
Miscellaneous	195,000	195,000	200,317	5,317
Total Revenues	23,199,604	23,319,604	22,921,950	(397,654)
Expenditures				
Current:				
General government	3,937,161	3,937,161	3,624,426	312,735
Judicial	2,524,924	2,533,904	2,394,627	139,277
Public safety	8,439,321	8,428,341	8,138,513	289,828
Public works	5,536,345	5,911,345	5,590,356	320,989
Health and welfare	636,430	758,430	749,091	9,339
Culture and recreation	903,614	903,614	828,399	75,215
Housing and development	209,169	209,169	158,434	50,735
Debt Service:				
Principal	-	-	86,187	(86,187)
Interest	-	-	7,669	(7,669)
Total Expenditures	22,186,964	22,681,964	21,577,702	1,104,262
Excess of Revenues Over Expenditures	1,012,640	637,640	1,344,248	706,608
Other Financing Sources (Uses)			-	
Transfers in	-	-	1,283	1,283
Transfers (out)	-	-	(3,566,670)	(3,566,670)
Inception of capital lease	-	-	606,283	606,283
Proceeds from capital asset dispositions	-	-	154,825	154,825
Contingencies	(1,012,640)	(637,640)	-	637,640
Total Other Financing Sources (Uses)	(1,012,640)	(637,640)	(2,804,279)	(2,166,639)
Net Change in Fund Balances	$ -	$ -	(1,460,031)	$ (1,460,031)
Fund Balances Beginning of Year			15,382,872	
Decrease in Reserve for Inventory			(11,400)	
Fund Balances End of Year			$ 13,911,441	

Thomas County, Georgia
Emergency Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 2,940,300	$ 2,940,300	$ 2,972,016	$ 31,716	$ 2,997,496
Intergovernmental	30,000	325,000	192,154	(132,846)	13,916
Charges for services	1,433,000	1,516,713	1,858,180	341,467	1,398,480
Investment earnings	1,000	1,000	6,291	5,291	111
Miscellaneous	5,000	5,000	5,487	487	3,498
Total Revenues	4,409,300	4,788,013	5,034,128	246,115	4,413,501
Expenditures					
Current:					
Public safety	3,481,360	3,719,173	3,700,771	18,402	3,091,874
Capital Outlay	544,442	599,517	491,286	108,231	390,372
Total Expenditures	4,025,802	4,318,690	4,192,057	126,633	3,482,246
Excess of Revenues Over Expenditures	383,498	469,323	842,071	372,748	931,255
Other Financing Sources (Uses)					
Proceeds from capital asset dispositions	-	-	-	-	3,015
Contingencies	331,375	245,550	-	(245,550)	-
Transfers in	-	-	23,629	23,629	-
Transfers (out)	(714,873)	(714,873)	(982,231)	(267,358)	(714,588)
Total Other Financing Sources (Uses)	(383,498)	(469,323)	(958,602)	(489,279)	(711,573)
Net Change in Fund Balances	$ -	$ -	(116,531)	$ (116,531)	219,682
Fund Balances Beginning of Year			3,387,467		3,167,785
Fund Balances End of Year			$ 3,270,936		$ 3,387,467

Thomas County, Georgia

Required Supplementary Information

Schedule of Funding Progress

Thomas County Defined Benefit Plan

For the Last Ten Fiscal Years

Measurement Date	*Total Pension Liability*	*Fiduciary Net Position*	*Net Pension Liability*	*Funded Ratio*	*Annual Covred Payroll (Prior Year)*	*Net Pension Liability As a % of Covered Payroll*
12/31/2014	$ 14,627,839	$ 13,429,707	$ 1,198,132	91.81%	$ 7,418,030	16.15%
12/31/2015	16,190,421	13,751,980	2,438,441	84.94%	8,328,791	29.28%
12/31/2016	17,533,405	14,392,552	3,140,853	82.09%	8,559,729	36.69%

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	7.25%
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, 2017 - 2015

Total Pension Liability	**December 31, 2017**	**December 31, 2016**	**December 31, 2015**
Service cost	$ 447,341	$ 409,235	$ 363,316
Interest on total pension liability	1,271,172	1,195,075	1,081,047
Assumption change and experience gain/loss	(570,836)	250,848	545,980
Benefit payments, including refunds of employee contributions	(688,324)	(512,174)	(427,762)
Net Change in Total Pension Liability	459,353	1,342,984	1,562,581
Total Pension Liability - Beginning of Fiscal Year	17,533,405	16,190,421	14,627,840
Total Pension Liability - End of Fiscal Year	$ 17,992,758	$ 17,533,405	$ 16,190,421
Plan Fiduciary Net Position			
Employer contributions	$ 575,900	$ -	$ 542,894
Employee contributions	325,476	309,526	277,339
Net investment income	2,294,796	993,801	95,972
Employee contribution refunds	-	(68,587)	(35,641)
Benefit payments, including refunds of employee contributions	(664,245)	(443,587)	(392,121)
Administrative expenses	(48,281)	(46,995)	(43,420)
Other	(155,591)	(103,586)	(122,750)
Net Change in Plan Fiduciary Net Position	2,328,055	640,572	322,273
Total Plan Fiduciary Net Position - Beginning of Fiscal Year	14,392,552	13,751,980	13,429,707
Fiduciary Net Position - End of Fiscal Year	$ 16,720,607	$ 14,392,552	$ 13,751,980
County's Net Pension Liability - End of Fiscal Year	$ 1,272,151	$ 3,140,853	$ 2,438,441
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.93%	82.09%	84.94%
Covered Employee Payroll	$ 9,668,464	$ 8,559,729	$ 8,328,791
Net Pension Liability as a Percentage of Covered Employee Payroll	13.16%	36.69%	29.28%

Notes to this Schedule:

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

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, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 13,766,767	$ 14,040,759
Restricted cash	-	11,996
Receivables:		
Accounts	86,013	63,179
Property taxes	1,571,318	1,956,993
Sales taxes	370,558	369,829
Intergovernmental	85,305	117,078
Interfund	22,558	611,009
Inventory	316,100	327,500
Prepaid items	74,429	63,997
Total Assets	$ 16,293,048	$ 17,562,340
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 71,319	$ 123,627
Accrued expenditures	606,414	214,828
Intergovernmental payable	433,873	544,088
Interfund payable	-	3,487
Unearned revenue	277	-
Other	6,164	21,938
Total Liabilities	1,118,047	907,968
Deferred Inflows of Resources - Property Taxes	1,263,560	1,271,500
Total Liabilities and Deferred Inflows of Resources	2,381,607	2,179,468
Fund Balances		
Nonspendable - not in spendable form	390,529	391,497
Committed for unincorporated services	2,599,354	4,634,526
Unassigned	10,921,558	10,356,849
Total Fund Balances	13,911,441	15,382,872
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 16,293,048	$ 17,562,340

Thomas County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2017 and 2016

	2017	2016
Revenues		
Taxes	$ 19,538,218	$ 20,517,991
Intergovernmental	112,206	25,425
Licenses and permits	81,908	212,207
Charges for services	2,397,522	3,400,177
Fines and forfeitures	563,413	524,050
Investment earnings	28,366	638
Miscellaneous	200,317	193,767
Total Revenues	22,921,950	24,874,255
Expenditures		
Current:		
General government	3,624,426	3,367,112
Judicial	2,394,627	2,284,187
Public safety	8,138,513	8,926,634
Public works	5,590,356	4,404,665
Health and welfare	749,091	634,372
Culture and recreation	828,399	904,467
Housing and development	158,434	578,166
Debt Service		
Principal	86,187	-
Interest	7,669	-
Total Expenditures	21,577,702	21,099,603
Excess of Revenues Over Expenditures	1,344,248	3,774,652
Other Financing Sources (Uses)		
Proceeds from capital asset dispositions	154,825	56,825
Inception of capital lease	606,283	-
Transfers in	1,283	-
Transfers (out)	(3,566,670)	(740,204)
Other Financing Sources (Uses)	(2,804,279)	(683,379)
Net Change in Fund Balances	(1,460,031)	3,091,273
Fund Balances Beginning of Year	15,382,872	12,303,699
(Decrease) in Reserve for Inventory	(11,400)	(12,100)
Fund Balances End of Year	$ 13,911,441	$ 15,382,872

Thomas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for The Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
Real property					
Current	$ 12,800,000	$ 12,800,000	$ 12,753,162	$ (46,838)	$ 13,013,631
Timber	25,000	25,000	36,104	11,104	33,814
Motor vehicle tax	450,000	450,000	285,924	(164,076)	359,879
Motor vehicle title adv tax	650,000	650,000	854,104	204,104	688,928
Mobile home	95,000	95,000	98,209	3,209	102,005
Intangibles	175,000	175,000	194,626	19,626	175,880
Railroad	27,000	27,000	29,819	2,819	29,052
Property not on digest	20,000	20,000	16,744	(3,256)	13,873
Real estate transfer tax	75,000	75,000	81,733	6,733	68,013
Franchise taxes	-	-	-	-	143,447
Local option sales and use tax	4,000,000	4,000,000	3,714,360	(285,640)	4,054,089
Alcoholic beverage excise tax	-	-	-	-	136,342
Business and occupation tax	-	-	-	-	8,622
Insurance premium tax	1,200,000	1,200,000	1,318,132	118,132	1,230,788
Financial institution tax	-	-	-	-	117,558
FIFA	40,000	40,000	23,216	(16,784)	41,658
Interest and penalties	240,000	240,000	132,085	(107,915)	300,412
Total Taxes	19,797,000	19,797,000	19,538,218	(258,782)	20,517,991
Licenses and Permits					
Business licenses - alcoholic beverages	-	-	-	-	7,610
Non-business licenses and permits					
Building and signs	-	-	-	-	125,373
Marriage licenses	22,000	22,000	30,864	8,864	27,165
Other	12,000	12,000	14,623	2,623	14,118
Late tag penalty	35,000	35,000	36,421	1,421	37,941
Total Licenses and Permits	69,000	69,000	81,908	12,908	212,207
Intergovernmental					
Federal	-	-	85,119	85,119	-
State	25,000	25,000	27,087	2,087	25,425
Total Intergovernmental	25,000	25,000	112,206	87,206	25,425
Totals carried forward	19,891,000	19,891,000	19,732,332	(158,668)	20,755,623

(continued)

Thomas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for The Year Ended December 31, 2016)

(continued)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	$ 19,891,000	$ 19,891,000	$ 19,732,332	$ (158,668)	$ 20,755,623
Revenues					
Charges for Services					
General government					
Court costs, fees and charges	160,000	160,000	135,373	(24,627)	157,334
Recording of legal instruments	110,000	110,000	117,402	7,402	123,035
Printing and duplicating services	16,000	16,000	20,718	4,718	19,201
Data processing	500	500	-	(500)	50
Motor vehicle tag collection fees	65,000	65,000	71,402	6,402	69,314
Other:					
Commissions on tax collections	390,000	390,000	423,590	33,590	387,885
Other charges	13,000	13,000	7,128	(5,872)	26,196
Public safety	713,700	713,700	628,417	(85,283)	1,383,665
Streets and public improvements	55,000	55,000	58,198	3,198	51,059
Utilities/enterprise-sanitation	81,000	81,000	120,559	39,559	90,083
Other fees	17,000	17,000	11,241	(5,759)	10,853
Other charges for services					
Reimbursements	875,404	995,404	803,494	(191,910)	1,081,502
Total Charges for Services	2,496,604	2,616,604	2,397,522	(219,082)	3,400,177
Fines and Forfeitures					
Court	615,000	615,000	563,413	(51,587)	524,050
Investment Earnings	1,000	1,000	28,366	27,366	638
Contributions	1,000	1,000	-	(1,000)	-
Miscellaneous					
Rents and royalties	160,000	160,000	160,854	854	162,185
Other	35,000	35,000	39,463	4,463	31,582
Total Miscellaneous	195,000	195,000	200,317	5,317	193,767
Total Revenues	23,199,604	23,319,604	22,921,950	(397,654)	24,874,255
Other Financing Sources					
Transfers in	-	-	1,283	1,283	-
Inception of loan	-	-	606,283	606,283	-
Proceeds from the sale of capital assets	-	-	154,825	154,825	56,825
Total Other Financing Sources	-	-	762,391	762,391	56,825
Total Revenues and Other Financing Sources	$ 23,199,604	$ 23,319,604	$ 23,684,341	$ 364,737	$ 24,931,080

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for The Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures					
General Government					
Elections					
Personal services	$ 118,248	$ 118,248	$ 102,881	$ 15,367	$ 127,753
Purchased/contracted services	31,200	31,200	37,460	(6,260)	45,586
Supplies	19,000	19,000	25,912	(6,912)	25,860
Capital outlay	15,000	15,000	6,417	8,583	16,850
Total Elections	183,448	183,448	172,670	10,778	216,049
Commissioner's Office					
Personal services	711,659	711,659	683,380	28,279	613,522
Purchased/contracted services	311,800	311,800	283,257	28,543	254,581
Supplies	18,800	18,800	17,694	1,106	10,729
Capital outlay	-	-	-	-	18,011
Total Commissioner's Office	1,042,259	1,042,259	984,331	57,928	896,843
Tax Commissioner					
Personal services	435,436	435,436	408,933	26,503	375,317
Purchased/contracted services	114,500	114,500	108,214	6,286	120,519
Supplies	7,300	7,300	8,482	(1,182)	5,651
Total Tax Commissioner	557,236	557,236	525,629	31,607	501,487
Tax Assessor					
Personal services	469,552	469,552	436,132	33,420	400,173
Purchased/contracted services	112,300	112,300	67,557	44,743	60,783
Supplies	20,200	20,200	13,616	6,584	15,486
Capital outlay	-	-	-	-	-
Total Tax Assessor	602,052	602,052	517,305	84,747	476,442
Totals carried forward	2,384,995	2,384,995	2,199,935	185,060	2,090,821

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for The Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 2,384,995	$ 2,384,995	$ 2,199,935	$ 185,060	$ 2,090,821
Expenditures					
Facilities Management					
Personal services	487,735	487,735	488,193	(458)	428,668
Purchased/contracted services	160,025	160,025	117,267	42,758	116,977
Supplies	757,300	757,300	725,186	32,114	701,108
Capital outlay	60,500	60,500	14,078	46,422	29,538
Total Facilities Management	1,465,560	1,465,560	1,344,724	120,836	1,276,291
Buildings-Custodial					
Personal services	68,556	68,556	72,064	(3,508)	-
Purchased/contracted services	-	-	187	(187)	-
Supplies	18,050	18,050	7,516	10,534	-
Total Buildings-Custodial	86,606	86,606	79,767	6,839	-
Total General Government	3,937,161	3,937,161	3,624,426	312,735	3,367,112
Judicial					
Board of Equalization					
Personal services	11,450	11,450	3,094	8,356	5,742
Purchased/contracted services	11,900	11,900	4,001	7,899	6,908
Supplies	950	950	166	784	-
Total Board of Equalization	24,300	24,300	7,261	17,039	12,650
Superior Court					
Personal services	49,700	49,700	38,624	11,076	38,410
Purchased/contracted services	26,300	26,300	19,965	6,335	21,511
Supplies	2,100	2,100	1,661	439	1,794
Total Superior Court	78,100	78,100	60,250	17,850	61,715
Clerk of the Superior Court					
Personal services	453,427	453,427	431,176	22,251	395,540
Purchased/contracted services	83,020	83,020	75,520	7,500	85,880
Supplies	10,500	10,500	6,557	3,943	9,188
Total Clerk of the Superior Court	546,947	546,947	513,253	33,694	490,608
Court Reporters					
Personal services	179,710	179,710	178,962	748	168,200
Purchased/contracted services	2,000	2,000	1,851	149	250
Supplies	2,000	2,000	-	2,000	-
Total Court Reporters	183,710	183,710	180,813	2,897	168,450
District Attorney					
Purchased/contracted services	328,165	329,894	329,435	459	301,752
Supplies	18,409	18,409	18,409	-	18,409
Total District Attorney	346,574	348,303	347,844	459	320,161
Totals carried forward	5,116,792	5,118,521	4,733,847	384,674	4,420,696

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for The Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 5,116,792	$ 5,118,521	$ 4,733,847	$ 384,674	$ 4,420,696
Expenditures					
Judicial (Continued)					
State Court					
Personal services	108,089	108,089	105,268	2,821	105,043
Purchased/contracted services	34,600	34,600	23,813	10,787	22,437
Supplies	13,200	13,200	13,200	-	14,195
Total State Court	155,889	155,889	142,281	13,608	141,675
Magistrate Court					
Personal services	435,005	435,005	421,566	13,439	396,873
Purchased/contracted services	34,800	34,800	19,494	15,306	20,793
Supplies	18,550	18,550	8,526	10,024	31,542
Capital outlay	2,000	2,000	-	2,000	-
Total Magistrate Court	490,355	490,355	449,586	40,769	449,208
Probate Court					
Personal services	229,476	229,476	222,868	6,608	200,644
Purchased/contracted services	28,610	28,610	27,945	665	25,917
Supplies	4,500	4,500	2,414	2,086	2,278
Capital outlay	-	-	5,989	(5,989)	-
Total Probate Court	262,586	262,586	259,216	3,370	228,839
Juvenile Court					
Personal services	52,079	52,079	52,344	(265)	49,917
Purchased/contracted services	57,150	57,150	52,328	4,822	49,128
Supplies	3,550	3,550	761	2,789	850
Total Juvenile Court	112,779	112,779	105,433	7,346	99,895
Public Defender					
Purchased/contracted services	317,734	317,734	316,798	936	307,215
Supplies	5,950	5,950	4,641	1,309	3,771
Capital outlay	-	7,251	7,251	-	-
Total Public Defender	323,684	330,935	328,690	2,245	310,986
Total Judicial	2,524,924	2,533,904	2,394,627	139,277	2,284,187
Totals carried forward	6,462,085	6,471,065	6,019,053	452,012	5,651,299

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for The Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 6,462,085	$ 6,471,065	$ 6,019,053	$ 452,012	$ 5,651,299
Expenditures					
Public Safety					
Sheriff					
Personal services	2,807,993	2,807,993	2,696,392	111,601	2,421,894
Purchased/contracted services	250,372	250,372	294,148	(43,776)	216,117
Supplies	457,300	457,300	384,690	72,610	377,715
Capital outlay	155,724	155,724	152,232	3,492	417,743
Total Sheriff	3,671,389	3,671,389	3,527,462	143,927	3,433,469
Courthouse Security					
Personal services	167,751	167,751	158,276	9,475	147,135
Purchased/contracted services	1,800	1,800	-	1,800	-
Supplies	4,800	4,800	2,490	2,310	2,289
Total Courthouse Security	174,351	174,351	160,766	13,585	149,424
Drug Squad					
Personal services	445,398	445,398	428,841	16,557	415,118
Purchased/contracted services	71,356	71,356	79,960	(8,604)	53,684
Supplies	54,833	54,833	48,282	6,551	50,642
Capital outlay	1,000	1,000	-	1,000	61,258
Total Drug Squad	572,587	572,587	557,083	15,504	580,702
Jail Operations					
Personal services	1,444,690	1,444,690	1,466,570	(21,880)	1,329,175
Purchased/contracted services	356,430	356,430	326,617	29,813	446,671
Supplies	371,200	371,200	391,113	(19,913)	330,034
Capital outlay	15,200	15,200	-	15,200	24,875
Total Jail Operations	2,187,520	2,187,520	2,184,300	3,220	2,130,755
Corrections					
Personal services	1,015,737	1,015,737	958,655	57,082	1,365,283
Purchased/contracted services	141,847	141,847	101,396	40,451	237,496
Supplies	277,000	266,020	304,897	(38,877)	653,763
Total Corrections	1,434,584	1,423,604	1,364,948	58,656	2,256,542
Totals carried forward	14,502,516	14,500,516	13,813,612	686,904	14,202,191

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for The Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 14,502,516	$ 14,500,516	$ 13,813,612	$ 686,904	$ 14,202,191
Expenditures					
Public Safety (Continued)					
Coroner					
Personal services	32,145	32,145	32,204	(59)	32,295
Purchased/contracted services	35,845	35,845	17,173	18,672	27,882
Supplies	900	900	1,982	(1,082)	429
Total Coroner	68,890	68,890	51,359	17,531	60,606
Animal Control					
Personal services	40,000	40,000	34,764	5,236	31,764
Purchased/contracted services:					-
Humane Society	238,500	238,500	221,289	17,211	246,255
Other	3,000	3,000	97	2,903	625
Supplies	22,500	22,500	14,926	7,574	11,575
Capital outlay	26,000	26,000	21,519	4,481	24,917
Total Animal Control	330,000	330,000	292,595	37,405	315,136
Total Public Safety	8,439,321	8,428,341	8,138,513	289,828	8,926,634
Public Works					
Administration					
Personal services	2,104,808	2,104,808	1,794,968	309,840	1,675,468
Purchased/contracted services	421,096	421,096	457,683	(36,587)	421,780
Supplies	1,035,100	1,035,100	741,365	293,735	728,738
Capital outlay	231,860	606,860	932,853	(325,993)	154,101
Other	5,000	5,000	10,032	(5,032)	240
Total Administration	3,797,864	4,172,864	3,936,901	235,963	2,980,327
Sanitation					
Personal services	563,946	563,946	514,224	49,722	391,187
Purchased/contracted services	292,200	292,200	312,612	(20,412)	286,960
Supplies	157,750	157,750	154,051	3,699	125,495
Capital outlay	51,600	51,600	44,712	6,888	87,610
Total Sanitation	1,065,496	1,065,496	1,025,599	39,897	891,252
Totals carried forward	19,764,766	20,137,766	19,120,066	1,017,700	18,449,512

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for The Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 19,764,766	$ 20,137,766	$ 19,120,066	$ 1,017,700	$ 18,449,512
Expenditures					
Public Works (Continued)					
Fleet Services					
Personal services	528,645	528,645	487,447	41,198	395,019
Purchased/contracted services	17,740	17,740	24,278	(6,538)	18,765
Supplies	98,600	98,600	85,725	12,875	101,271
Capital outlay	28,000	28,000	30,406	(2,406)	18,031
Total Fleet Services	672,985	672,985	627,856	45,129	533,086
Total Public Works	5,536,345	5,911,345	5,590,356	320,989	4,404,665
Health and Welfare					
Health - public health administration	520,330	520,330	518,947	1,383	518,323
Welfare - community service	96,100	218,100	217,125	975	94,545
Welfare - capital outlay	20,000	20,000	13,019	6,981	21,504
Total Health and Welfare	636,430	758,430	749,091	9,339	634,372
Culture and Recreation					
Libraries	903,614	903,614	828,399	75,215	904,467
Housing and Development					
UGA Extension					
Personal services	149,815	149,815	108,301	41,514	115,739
Purchased/contracted services	11,400	11,400	12,890	(1,490)	9,578
Supplies	27,500	27,500	16,789	10,711	7,796
Total UGA Extension	188,715	188,715	137,980	50,735	133,113
Forest Resources	20,454	20,454	20,454	-	20,454
Planning amd Inspections					
Personal services	-	-	-	-	317,991
Purchased/contracted services	-	-	-	-	13,503
Supplies	-	-	-	-	12,226
Capital outlay	-	-	-	-	20,141
Total Planning amd Inspection	-	-	-	-	363,861
Totals carried forward	22,186,964	22,681,964	21,483,846	1,198,118	21,038,865

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for The Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 22,186,964	$ 22,681,964	$ 21,483,846	$ 1,198,118	$ 21,038,865
Expenditures					
Housing and Development (Continued)					
Plus Commission					
Personal services	-	-	-	-	231
Purchased/contracted services	-	-	-	-	6,333
Supplies	-	-	-	-	268
Total Plus Commission	-	-	-	-	6,832
Code Enforcement					
Personal services	-	-	-	-	48,576
Purchased/contracted services	-	-	-	-	2,355
Supplies	-	-	-	-	2,975
Capital outlay	-	-	-	-	-
Total Code Enforcement	-	-	-	-	53,906
Total Housing and Development	209,169	209,169	158,434	50,735	578,166
Debt Service					
Principal	-	-	86,187	(86,187)	-
Interest	-	-	7,669	(7,669)	-
Total Debt Service	-	-	93,856	(93,856)	-
Total Expenditures	22,186,964	22,681,964	21,577,702	1,104,262	21,099,603
Other Financing Uses					
Transfers out	-	-	3,566,670	(3,566,670)	740,204
Contingencies	1,012,640	637,640	-	637,640	-
Total Other Financing Uses	1,012,640	637,640	3,566,670	(2,929,030)	740,204
Total Expenditures and Other Financing Uses	$ 23,199,604	$ 23,319,604	$ 25,144,372	$ (1,824,768)	$ 21,839,807

Thomas County, Georgia
Emergency Services Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 3,179,922	$ 2,979,056
Receivables:		
Accounts	169,261	147,000
Property taxes	340,307	425,033
Intergovernmental	10,206	15,378
Interfund	-	151,278
Prepaid items	19,201	14,911
Total Assets	$ 3,718,897	$ 3,732,656
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 32,510	$ 4,747
Accrued expenditures	135,848	33,620
Interfund payable	-	20,614
Unearned revenue	5,103	6,958
Total Liabilities	173,461	65,939
Deferred Inflows of Resources - Property Taxes	274,500	279,250
Total Liabilities and Deferred Inflows of Resources	447,961	345,189
Fund Balances		
Nonspendable	19,201	14,911
Restricted for public safety	3,251,735	3,372,556
Total Fund Balances	3,270,936	3,387,467
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 3,718,897	$ 3,732,656

Thomas County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	$ 4,666,685	$ 11,374	$ 4,678,059
Receivables:			
Accounts	205,240	-	205,240
Taxes	341,260	-	341,260
Intergovernmental	28,660	-	28,660
Prepaid items	31,208	-	31,208
Total Assets	$ 5,273,053	$ 11,374	$ 5,284,427
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	$ 143,559	$ -	$ 143,559
Accrued expenditures	130,773	-	130,773
Interfund payable	22,558	-	22,558
Total Liabilities	296,890	-	296,890
Deferred Inflows of Resources	321,875	-	321,875
Total Liabilities and Deferred Inflows of Resources	618,765	-	618,765
Fund Balances			
Nonspendable	31,208	-	31,208
Restricted	4,623,080	11,374	4,634,454
Total Fund Balances	4,654,288	11,374	4,665,662
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 5,273,053	$ 11,374	$ 5,284,427

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, 2017

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Taxes	$ 3,271,509	$ -	$ 3,271,509
Intergovernmental	-	46,641	46,641
Charges for services	747,767	-	747,767
Impact fees	58,943	-	58,943
Licenses and permits	158,722		158,722
Fines and forfeitures	104,590	-	104,590
Investment earnings	8,935	45	8,980
Contributions	700	-	700
Miscellaneous	44,020	-	44,020
Total Revenues	4,395,186	46,686	4,441,872
Expenditures			
Current:			
General government	279,584	-	279,584
Judicial	17,462	-	17,462
Public safety	3,601,840	-	3,601,840
Health and welfare	40,000	-	40,000
Culture and recreation	3,995	-	3,995
Housing and development	417,504	-	417,504
Intergovernmental	19,157	-	19,157
Capital Outlay	107,800	51,641	159,441
Debt Service			
Principal	1,309,517	-	1,309,517
Interest and fiscal charges	43,920	-	43,920
Total Expenditures	5,840,779	51,641	5,892,420
Deficiency of Revenues (Under) Expenditures	(1,445,593)	(4,955)	(1,450,548)
Other Financing Sources			
Proceeds from capital asset dispositions	1,440	-	1,440
Transfers in	3,106,776	-	3,106,776
Transfers (out)	(66,586)	-	(66,586)
Total Other Financing Sources	3,041,630	-	3,041,630
Net Change in Fund Balances	1,596,037	(4,955)	1,591,082
Fund Balances Beginning of Year	3,058,251	16,329	3,074,580
Fund Balances End of Year	$ 4,654,288	$ 11,374	$ 4,665,662

Thomas County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017
(With Comparative Totals At December 31, 2016)

	2017													2016
	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	Recreation	Unincorporated Services	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Assets														
Cash and cash equivalents	$ 14,231	$ 320,549	$ 818,348	$ 1,768,794	$ 43,510	$ 167,259	$ 40,646	$ 32,420	$ 534,130	$ 50,612	$ 57,495	$ 818,691	$ 4,666,685	$ 3,311,774
Receivables:														
Accounts	-	27,213	1,125	1,440	-	-	-	157,876	-	-	-	17,586	205,240	192,737
Intergovernmental	-	-	-	-	1,896	-	-	-	-	-	-	26,764	28,660	-
Taxes	-	-	103,983	237,277	-	-	-	-	-	-	-	-	341,260	432,952
Interfund	-	-	-	-	-	-	-	-	-	-	-	-	-	68,611
Prepaid items	-	-	7,095	14,932	-	-	-	6,400	-	-	-	2,781	31,208	26,926
Total Assets	$ 14,231	$ 347,762	$ 930,551	$ 2,022,443	$ 45,406	$ 167,259	$ 40,646	$ 196,696	$ 534,130	$ 50,612	$ 57,495	$ 865,822	$ 5,273,053	$ 4,033,000
Liabilities, Deferred Inflows of Resources and Fund Balances														
Liabilities														
Accounts payable	$ 2,045	$ 66,671	$ 26,175	$ 23,292	$ -	$ -	$ -	$ 2,876	$ -	$ -	$ 22,500	$ -	143,559	$ 261,250
Accrued expenditures	-	-	41,455	29,289	-	-	-	38,891	-	-	-	21,138	130,773	29,900
Unearned revenue	-	-	-	-	-	-	-	-	-		-	-	-	21,882
Interfund payable	-	-	-	-	-	-	-	-	19,201	3,357	-	-	22,558	317,567
Total Liabilities	2,045	66,671	67,630	52,581	-	-	-	41,767	19,201	3,357	22,500	21,138	296,890	630,599
Deferred Inflows of Resources	-	-	81,475	205,400	-	-	-	35,000	-	-	-	-	321,875	344,150
Total Liabilities and Deferred Inflows of Resources	2,045	66,671	149,105	257,981	-	-	-	76,767	19,201	3,357	22,500	21,138	618,765	974,749
Fund Balances														
Nonspendable	-	-	7,095	14,932	-	-	-	6,400	-	-	-	2,781	31,208	26,926
Restricted	12,186	281,091	774,351	1,749,530	45,406	167,259	40,646	113,529	514,929	47,255	34,995	841,903	4,623,080	3,031,325
Total Fund Balances	12,186	281,091	781,446	1,764,462	45,406	167,259	40,646	119,929	514,929	47,255	34,995	844,684	4,654,288	3,058,251
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 14,231	$ 347,762	$ 930,551	$ 2,022,443	$ 45,406	$ 167,259	$ 40,646	$ 196,696	$ 534,130	$ 50,612	$ 57,495	$ 865,822	$ 5,273,053	$ 4,033,000

Thomas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for The Year Ended December 31, 2016)

	2017													2016
	Law Library	Hotel Motel Tax	Fire Districts 1 & 2	Fire District 3	Drug Abuse	Federal Sheriff's Drug Forfeiture	Federal Drug Forfeiture	Emergency 911	Impact Fees	Airport	Recreation	Unincorporated Services	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues														
Taxes	$ -	$ 286,062	$ 1,177,153	$ 1,392,846	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 415,448	$ 3,271,509	$ 2,834,944
Charges for services	-	-	-	-	-	-	-	743,467	-	-	-	4,300	747,767	781,676
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	158,722	158,722	-
Impact fees	-	-	-	-	-	-	-	-	58,943	-	-	-	58,943	37,142
Fines and forfeitures	26,752	-	-	-	29,959	43,005	4,790	-	-	-	-	84	104,590	108,525
Investment earnings	-	55	1,059	3,345	3	30	64	39	1,955	216	290	1,879	8,935	1,298
Contributions	-	-	-	700	-	-	-	-	-	-	-	-	700	11,777
Miscellaneous	-	1,275	1,125	33,100	-	-	-	-	-	8,500	-	20	44,020	15,263
Total Revenues	26,752	287,392	1,179,337	1,429,991	29,962	43,035	4,854	743,506	60,898	8,716	290	580,453	4,395,186	3,790,625
Expenditures														
Current:														
General government	-	276,228	-	-	-	-	-	-	-	3,356	-	-	279,584	234,338
Judicial	17,462	-	-	-	-	-	-	-	-	-	-	-	17,462	17,195
Public safety	-	-	1,135,393	986,015	-	29,475	-	1,450,957	-	-	-	-	3,601,840	3,239,218
Culture and recreation	-	-	-	-	-	-	-	-	-	-	3,995	-	3,995	-
Health and welfare	-	-	-	-	40,000	-	-	-	-	-	-	-	40,000	40,000
Housing and development	-	-	-	-	-	-	-	-	-	-	-	417,504	417,504	-
Capital Outlay	-	-	23,250	23,250	-	-	-	-	-	-	61,300	-	107,800	227,880
Intergovernmental	-	-	-	-	-	19,157	-	-	-	-	-	-	19,157	15,633
Debt Service:														
Principal	-	-	-	-	-	-	-	-	-	-	-	1,309,517	1,309,517	93,161
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-	43,920	43,920	58,319
Total Expenditures	17,462	276,228	1,158,643	1,009,265	40,000	48,632	-	1,450,957	-	3,356	65,295	1,770,941	5,840,779	3,925,744
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,290	11,164	20,694	420,726	(10,038)	(5,597)	4,854	(707,451)	60,898	5,360	(65,005)	(1,190,488)	(1,445,593)	(135,119)
Other Financing Sources														
Proceeds from capital asset dispositions	-	-	-	1,440	-	-	-	-	-	-	-	-	1,440	3,645
Transfers in	-	-	171,228	125,376	-	-	-	675,000	-	-	100,000	2,035,172	3,106,776	570,000
Transfers (out)	-	-	-	(11,250)	-	-	-	(55,336)	-	-	-	-	(66,586)	-
Total Other Financing Sources	-	-	171,228	115,566	-	-	-	619,664	-	-	100,000	2,035,172	3,041,630	573,645
Net Change in Fund Balances	9,290	11,164	191,922	536,292	(10,038)	(5,597)	4,854	(87,787)	60,898	5,360	34,995	844,684	1,596,037	438,526
Fund Balances Beginning 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
Fund Balances End of Year	$ 12,186	$ 281,091	$ 781,446	$ 1,764,462	$ 45,406	$ 167,259	$ 40,646	$ 119,929	$ 514,929	$ 47,255	$ 34,995	$ 844,684	$ 4,654,288	$ 3,058,251

Thomas County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 14,231	$ 6,403
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 2,045	$ 3,507
Fund Balances		
Restricted	12,186	2,896
Total Liabilities and Fund Balances	$ 14,231	$ 6,403

Thomas County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 40,000	$ 40,000	$ 26,752	$ (13,248)	$ 21,953
Expenditures					
Current:					
Judicial	40,000	40,000	17,462	22,538	17,195
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	9,290	$ 9,290	4,758
Fund Balances (Deficit) Beginning of Year			2,896		(1,862)
Fund Balances End of Year			$ 12,186		$ 2,896

Thomas County, Georgia
Hotel Motel Tax Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 320,549	$ 308,570
Accounts receivable	27,213	18,771
Total Assets	$ 347,762	$ 327,341
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 66,671	$ 57,414
Fund Balances		
Restricted for economic development	281,091	269,927
Total Liabilities and Fund Balance	$ 347,762	$ 327,341

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, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Hotel motel taxes	$ 300,000	$ 300,000	$ 286,062	$ (13,938)	$ 247,333
Investment earnings	900	900	55	(845)	53
Miscellaneous	-	-	1,275	1,275	500
Total Revenues	300,900	300,900	287,392	(13,508)	247,886
Expenditures					
Current:					
General government	300,900	300,900	276,228	24,672	232,575
Excess of Revenues Over Expenditures	$ -	$ -	11,164	$ 11,164	15,311
Fund Balances Beginning of Year			269,927		254,616
Fund Balances End of Year			$ 281,091		$ 269,927

Thomas County, Georgia
Fire Districts 1 & 2 Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 818,348	$ 707,892
Receivables:		
Accounts	1,125	-
Property taxes	103,983	148,295
Interfund	-	2,025
Prepaid items	7,095	5,869
Total Assets	$ 930,551	$ 864,081
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 26,175	$ -
Accrued expenditures	41,455	10,629
Interfund payable	-	171,228
Total Liabilities	67,630	181,857
Deferred Inflows of Resources - Property Taxes	81,475	92,700
Total Liabilities and Deferred Inflows of Resources	149,105	274,557
Fund Balances		
Nonspendable - prepaid items	7,095	5,869
Restricted - public safety	774,351	583,655
Total Fund Balances	781,446	589,524
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 930,551	$ 864,081

Thomas County, Georgia
Fire Districts 1 & 2 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 1,176,982	$ 1,176,982	$ 1,177,153	$ 171	$ 1,192,147
Investment earnings	-	-	1,059	1,059	23
Contributions	-	-	-	-	277
Miscellaneous	-	-	1,125	1,125	288
Total Revenues	1,176,982	1,176,982	1,179,337	2,355	1,192,735
Expenditures					
Current:					
Public safety	1,167,368	1,167,368	1,135,393	31,975	1,001,511
Capital Outlay	28,000	28,000	23,250	4,750	1,963
Debt Service:					
Principal	50,359	50,359	-	50,359	40,798
Interest	19,641	19,641	-	19,641	26,080
Total Expenditures	1,265,368	1,265,368	1,158,643	106,725	1,070,352
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,386)	(88,386)	20,694	109,080	122,383
Other Financing Sources					
Proceeds from capital asset dispositions	-	-	-	-	2,025
Transfers in	-	-	171,228	171,228	-
Carryover of funds	88,386	88,386	-	(88,386)	-
Total Other Financing Sources (Uses)	88,386	88,386	171,228	82,842	2,025
Net Change in Fund Balances	$ -	$ -	191,922	$ 191,922	124,408
Fund Balances Beginning of Year			589,524		465,116
Fund Balances End of Year			$ 781,446		$ 589,524

Thomas County, Georgia
Fire District 3
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 1,768,794	$ 1,256,770
Receivables:		
Accounts	1,440	1,620
Property taxes	237,277	284,657
Interfund	-	11,250
Prepaid items	14,932	15,658
Total Assets	$ 2,022,443	$ 1,569,955
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 23,292	$ 2,389
Accrued expenditures payable	29,289	7,570
Interfund payable	-	125,376
Total Liabilities	52,581	135,335
Deferred Inflows of Resources - Property Taxes	205,400	206,450
Total Liabilities and Deferred Inflows of Resources	257,981	341,785
Fund Balances		
Nonspendable - prepaid items	14,932	15,658
Restricted for public safety	1,749,530	1,212,512
Total Fund Balances	1,764,462	1,228,170
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 2,022,443	$ 1,569,955

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, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 1,331,700	$ 1,331,700	$ 1,392,846	$ 61,146	$ 1,395,464
Investment earnings	-	-	3,345	3,345	41
Contributions	-	-	700	700	11,500
Miscellaneous	14,400	14,400	33,100	18,700	14,475
Total Revenues	1,346,100	1,346,100	1,429,991	83,891	1,421,480
Expenditures					
Current:					
Public safety	1,094,634	1,094,634	986,015	108,619	927,344
Capital Outlay	28,600	28,600	23,250	5,350	27,977
Debt Service:					
Principal	63,998	63,998	-	63,998	38,059
Interest	6,002	6,002	-	6,002	24,214
Total Expenditures	1,193,234	1,193,234	1,009,265	183,969	1,017,594
Excess of Revenues Over Expenditures	152,866	152,866	420,726	267,860	403,886
Other Financing Sources (Uses)					
Contingencies	(152,866)	(152,866)	-	152,866	-
Proceeds from capital asset dispositions	-	-	1,440	1,440	1,620
Transfers in	-	-	125,376	125,376	-
Transfers (out)	-	-	(11,250)	(11,250)	-
Total Other Financing Sources (Uses)	(152,866)	(152,866)	115,566	268,432	1,620
Net Change in Fund Balances	$ -	$ -	536,292	$ 536,292	405,506
Fund Balances Beginning of Year			1,228,170		822,664
Fund Balances End of Year			$ 1,764,462		$ 1,228,170

Thomas County, Georgia
Drug Abuse Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 43,510	$ 55,444
Intergovernmental receivable	1,896	-
Total Assets	$ 45,406	$ 55,444
Fund Balances		
Restricted for health and welfare	$ 45,406	$ 55,444

Thomas County, Georgia
Drug Abuse Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 50,000	$ 50,000	$ 29,959	$ (20,041)	$ 31,057
Investment earnings	1,000	1,000	3	(997)	11
Total Revenues	51,000	51,000	29,962	(21,038)	31,068
Expenditures					
Current:					
Health and welfare	51,000	51,000	40,000	11,000	40,000
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	(10,038)	$ (10,038)	(8,932)
Fund Balances Beginning of Year			55,444		64,376
Fund Balances End of Year			$ 45,406		$ 55,444

Thomas County, Georgia
Sheriff's Drug Forfeiture Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 167,259	$ 194,738
Liabilities and Fund Balances		
Liabilities		
Unearned revenue	$ -	$ 21,882
Fund Balances		
Restricted for public safety	167,259	172,856
Total Liabilities and Fund Balances	$ 167,259	$ 194,738

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, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 60,000	$ 60,000	$ 43,005	$ (16,995)	$ 52,440
Investment earnings	-	-	30	30	36
Total Revenues	60,000	60,000	43,035	(16,965)	52,476
Expenditures					
Current:					
Public safety	30,000	30,000	29,475	525	63,800
Intergovernmental	30,000	30,000	19,157	10,843	15,633
Total Expenditures	60,000	60,000	48,632	11,368	79,433
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	(5,597)	$ (5,597)	(26,957)
Fund Balances Beginning of Year			172,856		199,813
Fund Balances End of Year			$ 167,259		$ 172,856

Thomas County, Georgia
Federal Drug Forfeiture Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and equivalents	$ 40,646	$ 35,792
Fund Balances		
Restricted for public safety	$ 40,646	$ 35,792

Thomas County, Georgia
Federal Drug Forfeiture Fund
Schedule of Revenue and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 30,000	$ 30,000	$ 4,790	$ (25,210)	$ 3,075
Investment earnings	-	-	64	64	2
Total Revenues	30,000	30,000	4,854	(25,146)	3,077
Expenditures					
Current:					
Public safety	30,000	30,000	-	30,000	-
Ex cess of Revenues Over Expenditures	$ -	$ -	4,854	$ 4,854	3,077
Fund Balances Beginning of Year			35,792		32,715
Fund Balances End of Year			$ 40,646		$ 35,792

Thomas County, Georgia
Emergency 911 Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 32,420	$ 31,336
Receivables:		
Accounts	157,876	172,346
Interfund	-	55,336
Prepaid items	6,400	5,399
Total Assets	$ 196,696	$ 264,417
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 2,876	$ -
Accrued expenditures	38,891	11,701
Total Liabilities	41,767	11,701
Deferred Inflows of Resources - Charges for Services	35,000	45,000
Total Liabilities and Deferred Inflows of Resources	76,767	56,701
Fund Balances		
Nonspendable - prepaid items	6,400	5,399
Restricted for public safety	113,529	202,317
Total Fund Balances	119,929	207,716
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 196,696	$ 264,417

Thomas County, Georgia
Emergency 911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 810,000	$ 810,000	$ 743,467	$ (66,533)	$ 781,676
Investment earnings	300	300	39	(261)	47
Total Revenues	810,300	810,300	743,506	(66,794)	781,723
Expenditures					
Current:					
Public safety	1,525,173	1,525,173	1,450,957	74,216	1,246,563
Excess (Deficiency) of Revenues Over (Under) Expenditures	(714,873)	(714,873)	(707,451)	7,422	(464,840)
Other Financing Sources (Uses)					
Transfers in	714,873	714,873	675,000	(39,873)	570,000
Transfers (out)	-	-	(55,336)	(55,336)	-
Total Other Financing Sources (Uses)	714,873	714,873	619,664	(95,209)	570,000
Net Change in Fund Balances	$ -	$ -	(87,787)	$ (87,787)	105,160
Fund Balances Beginning of Year			207,716		102,556
Fund Balances End of Year			$ 119,929		$ 207,716

Thomas County, Georgia
Impact Fees Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 534,130	$ 473,232
Liabilities and Fund Balances		
Liabilities		
Interfund payable	$ 19,201	$ 19,201
Fund Balances		
Restricted for capital outlay	514,929	454,031
Total Liabilities and Fund Balances	$ 534,130	$ 473,232

Thomas County, Georgia
Impact Fees Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Impact fees	$ 221,300	$ 221,300	$ 58,943	$ (162,357)	$ 37,142
Investment earnings	-	-	1,955	1,955	720
Total Revenues	221,300	221,300	60,898	(160,402)	37,862
Expenditures					
Current:					
General government	6,400	6,400	-	6,400	-
Capital Outlay	214,900	214,900	-	214,900	-
Debt Service:					
Principal	-	-	-	-	14,304
Interest	-	-	-	-	8,025
Total Expenditures	221,300	221,300	-	221,300	22,329
Excess of Revenues Over Expenditures	$ -	$ -	60,898	$ 60,898	15,533
Fund Balances Beginning of Year			454,031		438,498
Fund Balances End of Year			$ 514,929		$ 454,031

Thomas County, Georgia
Airport Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 50,612	$ 241,597
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 197,940
Interfund payable	3,357	1,762
Total Liabilities	3,357	199,702
Fund Balance		
Restricted for airport improvements	47,255	41,895
Total Liabilities and Fund Balances	$ 50,612	$ 241,597

Thomas County, Georgia
Airport Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Year Ended December 31, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	$ 1,000	$ 1,000	$ 216	$ (784)	$ 365
Miscellaneous	9,000	9,000	8,500	(500)	-
Carryover of funds	-	-	-	-	-
Total Revenues	10,000	10,000	8,716	(1,284)	365
Expenditures					
Current:					
General government	9,000	9,000	3,356	5,644	1,763
Capital Outlay	1,000	1,000	-	1,000	197,940
Total Expenditures	10,000	10,000	3,356	6,644	199,703
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	5,360	$ 5,360	(199,338)
Fund Balances Beginning of Year			41,895		241,233
Fund Balances End of Year			$ 47,255		$ 41,895

Thomas County, Georgia
Recreation Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	2017			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Charges for services	$ 100,000	$ 100,000	$ -	$ (100,000)
Investment earnings	-	-	290	290
Total Revenues	100,000	100,000	290	(99,710)
Expenditures				
Current:				
Recreation	81,242	81,242	3,995	77,247
Capital Outlay	-	-	61,300	(61,300)
Total Expenditures	81,242	81,242	65,295	15,947
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,758	18,758	(65,005)	(83,763)
Other Financing Sources (Uses)				
Contingencies	(18,758)	(18,758)	-	18,758
Transfers in	-	-	100,000	100,000
Total Other Financing Sources (Uses)	(18,758)	(18,758)	100,000	118,758
Net Change in Fund Balances	$ -	$ -	34,995	$ 34,995
Fund Balances Beginning of Year			-	
Fund Balances End of Year			$ 34,995	

Thomas County, Georgia
Unicorporated Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	2017			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Franchise taxes	$ 110,000	$ 110,000	$ 140,757	$ 30,757
Alcoholic beverage excise tax	145,000	145,000	133,253	(11,747)
Business and occupation tax	7,000	7,000	9,482	2,482
Financial institution tax	130,000	130,000	131,956	1,956
Licenses and permits	128,000	128,000	158,722	30,722
Charges for services	3,000	3,000	4,300	1,300
Fines and forfeitures	300	300	84	(216)
Investment earnings	-	-	1,879	1,879
Miscellaneous	-	-	20	20
Total Revenues	523,300	523,300	580,453	57,153
Expenditures				
Current:				
Housing and development:				
Planning and inspection	437,658	437,658	347,828	89,830
Plus commission	13,075	13,075	10,058	3,017
Code enforcement	64,293	64,293	59,618	4,675
Debt Service:				
Principal	-	1,309,517	1,309,517	-
Interest	-	90,483	43,920	46,563
Total Expenditures	515,026	1,915,026	1,770,941	144,085
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,274	(1,391,726)	(1,190,488)	201,238
Other Financing Sources (Uses)				
Contingencies	(8,274)	(8,274)	-	8,274
Transfers in	-	1,400,000	2,035,172	635,172
Total Other Financing Sources (Uses)	(8,274)	1,391,726	2,035,172	643,446
Net Change in Fund Balances	$ -	$ -	844,684	$ 844,684
Fund Balances Beginning of Year			-	
Fund Balances End of Year			$ 844,684	

Thomas County, Georgia
2012 SPLOST Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 5,648,978	$ 5,280,001
Interfund receivable	311,677	311,065
Total Assets	$ 5,960,655	$ 5,591,066
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 10,600
Fund Balances		
Restricted for capital outlay	5,960,655	5,580,466
Total Liabilities and Fund Balances	$ 5,960,655	$ 5,591,066

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, 2017

	Original Project Length Budget	Final Project Length Budget	2017	2016	2015	2014	2013	Project Length Total	Variance With Project Budget
Revenues									
Investment earnings	$ -	$ 20,000	$ 16,635	$ 3,762	$ 4,187	$ 4,493	$ 1,425	$ 30,502	$ 10,502
Intergovernmental	-	2,990,000	-	1,303,830	1,066,720	-	-	2,370,550	(619,450)
Miscellaneous	-	114,054	23,742	-	85,614	28,439	-	137,795	23,741
Total Revenues	-	3,124,054	40,377	1,307,592	1,156,521	32,932	1,425	2,538,847	(585,207)
Expenditures									
Capital Outlay	19,000,000	22,101,324	2,784,059	804,537	7,324,470	1,109,244	516,671	12,538,981	9,562,343
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	2,784,059	1,091,909	7,423,069	1,207,843	516,671	13,023,551	9,562,223
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,000,000)	(19,461,720)	(2,743,682)	215,683	(6,266,548)	(1,174,911)	(515,246)	(10,484,704)	8,977,016
Other Financing Sources									
Issuance of long-term debt	-	451,720	-	-	-	-	451,720	451,720	-
Transfers in	19,000,000	19,010,000	3,123,871	3,409,868	3,241,582	3,135,124	3,083,194	15,993,639	(3,016,361)
Total Other Financing Sources	19,000,000	19,461,720	3,123,871	3,409,868	3,241,582	3,135,124	3,534,914	16,445,359	(3,016,361)
Net Change in Fund Balances	$ -	$ -	380,189	3,625,551	(3,024,966)	1,960,213	3,019,668	$ 5,960,655	$ 5,960,655
Fund Balances Beginning of Year			5,580,466	1,954,915	4,979,881	3,019,668	-		
Fund Balances End of Year			$ 5,960,655	$ 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, 2017 and 2016

	2017	2016
Assets		
Sales taxes receivable	$ 688,607	$ 687,255
Liabilities		
Intergovernmental payable	$ 376,930	$ 376,190
Interfund payable	311,677	311,065
Total Liabilities	$ 688,607	$ 687,255

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, 2017

	Original Project Length Budget	Final Project Length Budget	2017	2016	2015	2014	2013	Project Length Total	Variance With Project Budget
Revenues									
Sales taxes	$ 42,000,000	$ 42,000,000	$ 6,901,750	$ 7,533,621	$ 7,161,817	$ 6,926,614	$ 6,811,981	$ 35,335,783	$ (6,664,217)
Expenditures									
Intergovernmental	22,990,000	22,990,000	3,777,879	4,123,753	3,920,235	3,791,490	3,728,787	19,342,144	3,647,856
Excess of Revenues Over Expenditures	19,010,000	19,010,000	3,123,871	3,409,868	3,241,582	3,135,124	3,083,194	15,993,639	(3,016,361)
Other Financing Uses									
Transfers out	(19,010,000)	(19,010,000)	(3,123,871)	(3,409,868)	(3,241,582)	(3,135,124)	(3,083,194)	(15,993,639)	3,016,361
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, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 2,364,959	$ 1,531,172
Intergovernmental receivable	-	47,448
Total Assets	$ 2,364,959	$ 1,578,620
Fund Balances		
Assigned for capital outlay	$ 2,364,959	$ 1,578,620

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, 2017

	Original Project Length Budget	Final Project Length Budget	2017	2016	2015	2014	Project Length Total	Variance With Project Budget
Revenues								
Property taxes	$ 2,750,000	$ 2,750,000	$ -	$ -	$ -	$ -	$ -	$ (2,750,000)
Commissions on property taxes	125,000	125,000	35,418	-	-	-	35,418	(89,582)
Charges for services	1,163,370	1,163,370	206,429	525,594	479,546	150,110	1,361,679	198,309
Timber sales	3,272	3,272	-	-	-	-	-	(3,272)
Investment earnings	4,000	4,000	7,407	1,628	1,361	999	11,395	7,395
Total Revenues	4,045,642	4,045,642	249,254	527,222	480,907	151,109	1,408,492	(2,637,150)
Expenditures								
Capital Outlay	9,878,901	9,878,901	457,304	2,626,641	459,102	350,618	3,893,665	5,985,236
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,833,259)	(5,833,259)	(208,050)	(2,099,419)	21,805	(199,509)	(2,485,173)	3,348,086
Other Financing Sources								
Proceeds from capital asset dispositions	251,150	251,150	-	-	-	251,150	251,150	-
Transfer in	5,582,109	5,582,109	994,389	884,792	2,192,107	527,694	4,598,982	(983,127)
Total Other Financing Sources	5,833,259	5,833,259	994,389	884,792	2,192,107	778,844	4,850,132	(983,127)
Net Change in Fund Balances	$ -	$ -	786,339	(1,214,627)	2,213,912	579,335	$ 2,364,959	$ 2,364,959
Fund Balances Beginning of Year			1,578,620	2,793,247	579,335	-		
Fund Balances End of Year			$ 2,364,959	$ 1,578,620	$ 2,793,247	$ 579,335		

Thomas County, Georgia
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2017

	SPLOST 2006	CDBG 2016	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	$ -	$ 46,641	$ 46,641
Investment earnings	45	-	45
Total Revenues	45	46,641	46,686
Expenditures			
Capital Outlay	5,000	46,641	51,641
(Deficiency) of Revenues (Under) Expenditures	(4,955)	-	(4,955)
Fund Balances Beginning of Year	16,329	-	16,329
Fund Balances End of Year	$ 11,374	$ -	$ 11,374

Thomas County, Georgia
2006 SPLOST Fund
Comparative Balance Sheet
December 31, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	$ 11,374	$ 16,329
Fund Balances		
Restricted for capital outlay	$ 11,374	$ 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, 2017

	Original Project Length Budget	Amended Project Length Budget	2017	2016	2015	2014	2013	2007 - 2012	Project Length Total	Variance With Project Budget
Revenues										
Investment earnings	$ 127,839	$ 300,000	$ 45	$ -	$ 1	$ 4	$ 76	$ 271,781	$ 271,907	$ (28,093)
Intergovernmental	-	-	-	-	-	-	524,782	-	524,782	524,782
Contributions	-	-	-	-	-	-	-	10,000	10,000	10,000
Miscellaneous	-	82,753	-	-	-	6,346	-	215,422	221,768	139,015
Total Revenues	127,839	382,753	45	-	1	6,350	524,858	497,203	1,028,457	645,704
Expenditures										
Intergovernmental	1,000,000	1,000,000	-	-	-	-	-	999,999	999,999	1
Capital Outlay	23,325,599	27,110,976	5,000	-	-	163,584	3,777,956	23,764,131	27,710,671	(599,695)
Total Expenditures	24,325,599	28,110,976	5,000	-	-	163,584	3,777,956	24,764,130	28,710,670	(599,694)
(Deficiency) of Revenues (Under) Expenditures	(24,197,760)	(27,728,223)	(4,955)	-	1	(157,234)	(3,253,098)	(24,266,927)	(27,682,213)	46,010
Other Financing Sources										
Transfers in	24,197,760	27,728,223	-	-	-	-	-	27,693,587	27,693,587	(34,636)
Net Change in Fund Balances	$ -	$ -	(4,955)	-	1	(157,234)	(3,253,098)	3,426,660	$ 11,374	$ 11,374
Fund Balances Beginning of Year			16,329	16,329	16,328	173,562	3,426,660	-		
Fund Balances End of Year			$ 11,374	$ 16,329	$ 16,329	$ 16,328	$ 173,562	$ 3,426,660		

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, 2017

	Project Length Budget	2017	2016	Project Length Total	Variance With Project Budget
Revenues					
Intergovernmental	$ 500,000	$ 46,641	$ 11,173	$ 57,814	$ (442,186)
Expenditures					
Capital Outlay:					
Public works:					
Administration	30,000	18,000	-	18,000	12,000
Engineering	47,876	28,641	11,173	39,814	8,062
Street improvements	343,940	-	-	-	343,940
Flood and drainage	58,487	-	-	-	58,487
Contingency	19,697	-	-	-	19,697
Total Expenditures	500,000	46,641	11,173	57,814	442,186
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, 2017 and 2016

	2017	2016
Assets and Deferred Outflows of Resources		
Current Assets:		
Cash and cash equivalents	$ 385,792	$ 428,041
Receivables:		
Intergovernmental	297,955	287,157
Interfund	-	45,229
Prepaid items	36,343	53,440
Total Current Assets	720,090	813,867
Capital Assets - Depreciable, Net	421,741	276,109
Total Assets	1,141,831	1,089,976
Deferred Outflow of Resources	64,679	41,332
Total Assets and Deferred Outflows of Resources	1,206,510	1,131,308
Liabilities and Deferred Inflows of Resources		
Current Liabilities:		
Compensated absences payable	10,195	5,772
Accrued expenses payable	23,919	6,410
Total Current Liabilities	34,114	12,182
Long-term Liabilities:		
Compensated absences payable (net of current portion)	3,398	1,924
Net pension liability	94,226	73,153
Total Long-term Liabilities	97,624	75,077
Total Liabilities	131,738	87,259
Deferred Inflows of Resources	8,837	1,588
Net Position		
Investment in capital assets	421,741	276,109
Unrestricted	644,194	766,352
Total Net Position	$ 1,065,935	$ 1,042,461

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2017 and 2016

	2017	2016
Operating Revenues		
Charges for services	$ 571,484	$ 572,902
Miscellaneous	-	325
Total Operating Revenues	571,484	573,227
Operating Expenses		
Personal services	739,005	634,688
Purchased services	127,675	135,266
Supplies	193,428	198,467
Depreciation	125,126	104,346
Total Operating Expenses	1,185,234	1,072,767
Operating (Loss)	(613,750)	(499,540)
Non-operating Revenues (Expenses)		
Operating grants	439,745	463,096
Investment earnings	1,304	27
Insurance recovery	1,239	13,644
Loss on disposal of capital assets	(36,971)	(20,785)
Total Non-operating Revenues (Expenses)	405,317	455,982
(Loss) Before Capital Contributions and Transfers (Out)	(208,433)	(43,558)
Capital Contributions	276,956	
Transfers (Out)	(45,049)	-
Change in Net Position	23,474	(43,558)
Net Position Beginning of Year	1,042,461	1,086,019
Net Position End of Year	$ 1,065,935	$ 1,042,461

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2017 and 2016

	2017	2016
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 560,686	$ 579,260
Cash payments for personal services	(704,727)	(648,714)
Cash payments for goods and services	(322,610)	(402,281)
Net Cash Provided by (Used in) Operating Activities	(466,651)	(471,735)
Cash Flows from Noncapital Financing Activities		
Operating grants	439,745	463,096
(Increase) decrease in interfund loan receivable	-	(40,022)
Net Cash Flows from Noncapital Financing Activities	439,745	423,074
Cash Flows from Capital and Related Financing Activities		
Sale of capital assets	-	180
Insurance recovery and miscellaneous items	1,420	13,644
Acquisition of capital assets	(18,067)	-
Net Cash Provided by (Used In) Capital and Related Financing Activities	(16,647)	13,824
Cash Flows from Investing Activities		
Investment earnings	1,304	27
Net Increase (Decrease) in Cash and Cash Equivalents	(42,249)	(34,810)
Cash and Cash Equivalents Beginning of Year	428,041	462,851
Cash and Cash Equivalents End of Year	$ 385,792	$ 428,041
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	$ (613,750)	$ (499,540)
Adjustments:		
Depreciation	125,126	104,346
(Increase) Decrease in Assets:		
Intergovernmental receivables	(10,798)	6,033
Prepaid items	4,390	(40,262)
Increase (Decrease) in Liabilities:		
Accounts payable	-	(545)
Accrued expenses	22,484	(43,646)
Compensated absences	5,897	1,879
Net Cash Provided by (Used in) Operating Activities	$ (466,651)	$ (471,735)
Non-cash Capital Activities:		
Contributions of capital assets from other governments	$ 276,956	$ -
Non-cash Financing Activities:		
Transfers (out)	$ (45,049)	$ -

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Net Position
December 31, 2017 and 2016

	2017	2016
Assets		
Current Assets:		
Cash and cash equivalents	$ 111,721	$ 68,790
Accounts receivable	8,331	5,510
Total Current Assets	120,052	74,300
Capital Assets - Depreciable, Net	29,109	53,538
Total Assets	149,161	127,838
Net Position		
Investment in capital assets	29,109	53,538
Unrestricted	120,052	74,300
Total Net Position	$ 149,161	$ 127,838

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2017 and 2016

	2017	2016
Operating Revenues		
Charges for services	$ 92,996	$ 61,653
Miscellaneous	1,347	20
Total Operating Revenues	94,343	61,673
Operating Expenses		
Personal services	9,362	6,684
Landfill fees	38,135	21,141
Depreciation	24,429	21,018
Other	1,527	177
Total Operating Expenses	73,453	49,020
Operating Income	20,890	12,653
Non-operating Revenues		
Investment earnings	433	150
Change in Net Position	21,323	12,803
Net Position Beginning of Year	127,838	115,035
Net Position End of Year	$ 149,161	$ 127,838

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2017 and 2016

	2017	2016
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 91,522	$ 61,816
Cash payments for personal services	(9,362)	(6,684)
Cash payments for goods and services	(39,662)	(21,318)
Net Cash Provided by (Used in) Operating Activities	42,498	33,814
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	-	(23,000)
Cash Flows from Investing Activities		
Investment earnings	433	150
Net Increase (Decrease) in Cash and Cash Equivalents	42,931	10,964
Cash and Cash Equivalents Beginning of Year	68,790	57,826
Cash and Cash Equivalents End of Year	$ 111,721	$ 68,790
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities		
Operating Income	$ 20,890	$ 12,653
Adjustments:		
Depreciation	24,429	21,018
(Increase) Decrease in Assets:		
Accounts receivables	(2,821)	143
Net Cash Provided by (Used in) Operating Activities	$ 42,498	$ 33,814

Thomas County, Georgia
Group Health Fund
Comparative Statement of Net Position
December 31, 2017 and 2016

	2017	2016
Assets		
Current Assets:		
Cash and cash equivalents	$ 1,519,768	$ 1,515,403
Receivables:		
Accounts	411,404	313,239
Interfund	-	239,135
Total Assets	1,931,172	2,067,777
Liabilities		
Current Liabilities:		
Claims payable	$ 639,000	$ 1,075,000
Interfund payable	-	773,594
Total Liabilities	639,000	1,848,594
Net Position		
Unrestricted	$ 1,292,172	$ 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, 2017 and 2016

	2017	2016
Operating Revenues		
Charges for services	$ 3,947,424	$ 3,611,793
Miscellaneous	1,522,499	1,365,359
Total Operating Revenues	5,469,923	4,977,152
Operating Expenses		
Cost of services	4,933,565	4,978,410
Operating Income (Loss)	536,358	(1,258)
Non-operating Revenues		
Investment earnings	2,172	1,258
Net Income Before Transfers In and Out	538,530	-
Transfers In	773,594	-
Transfers (Out)	(239,135)	-
Change in Net Position	1,072,989	-
Net Position Beginning of Year	219,183	219,183
Net Position End of Year	$ 1,292,172	$ 219,183

Thomas County, Georgia
Group Health Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2017 and 2016

	2017	2016
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from interfund services provided	$ 5,371,758	$ 4,667,184
Cash payments for claims	(5,369,565)	(4,909,410)
Net Cash Provided by (Used in) Operating Activities	2,193	(242,226)
Cash Flows from Noncapital Financing Activities		
Increase (decrease) in interfund loan payable	-	711,546
(Increase) decrease in interfund loan receivable	-	65,082
Net Cash Provided by (Used in) Noncapital Financing Activities	-	776,628
Cash Flows from Investing Activities		
Investment earnings	2,172	1,258
Net Increase (Decrease) in Cash and Cash Equivalents	4,365	535,660
Cash and Cash Equivalents Beginning of Year	1,515,403	979,743
Cash and Cash Equivalents End of Year	$ 1,519,768	$ 1,515,403
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	$ 536,358	$ (1,258)
(Increase) Decrease in Assets:		
Accounts receivables	(98,165)	(309,968)
Increase (Decrease) in Liabilities:		
Claims payable	(436,000)	69,000
Net Cash Provided by (Used in) Operating Activities	$ 2,193	$ (242,226)
Non-cash Financing Activities:		
Transfers in	$ 773,594	$ -
Transfers (out)	(239,135)	-
Total Non-cash Financing Activities	$ 534,459	$ -

Thomas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

Tax Commissioner	Balance January 1, 2017	Additions	Deductions	Eliminations	Balance December 31, 2017
Assets					
Cash and cash equivalents	$ 133,885	$ 48,381,350	$ 48,355,494	$ 8,257	$ 151,484
Liabilities					
Interfund payable	$ -	$ 20,825,489	$ 20,817,232	$ 8,257	$ -
Due to others	133,885	21,072,527	21,054,928		151,484
Total Liabilities	$ 133,885	$ 41,898,016	$ 41,872,160	$ 8,257	$ 151,484

Probate Court	Balance January 1, 2017	Additions	Deductions	Eliminations	Balance December 31, 2017
Assets					
Cash and cash equivalents	$ 1,451	$ 166,127	$ 154,016	$ 9,386	$ 4,176
Liabilities					
Interfund payable	$ -	$ 105,992	$ 96,606	$ 9,386	$ -
Due to others	1,451	60,059	57,334	-	4,176
Total Liabilities	$ 1,451	$ 166,051	$ 153,940	$ 9,386	$ 4,176

Clerk of Superior Court	Balance January 1, 2017	Additions	Deductions	Eliminations	Balance December 31, 2017
Assets					
Cash and cash equivalents	$ 137,350	$ 3,122,555	$ 3,030,792	$ 75,584	$ 153,529
Due from others	1,106	-	41	-	1,065
Total Assets	$ 138,456	$ 3,122,555	$ 3,030,833	$ 75,584	$ 154,594
Liabilities					
Interfund payable	$ -	$ 957,232	$ 881,648	$ 75,584	$ -
Due to others	138,456	2,168,812	2,152,674	-	154,594
Total Liabilities	$ 138,456	$ 3,126,044	$ 3,034,322	$ 75,584	$ 154,594

(continued)

Thomas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

(continued)

Magistrate Court	Balance January 1, 2017	Additions	Deductions	Eliminations	Balance December 31, 2017
Assets					
Cash and cash equivalents	$ 53,179	$ 693,406	$ 688,211	$ 9,068	$ 49,306
Liabilities					
Interfund payable	$ -	$ 143,402	$ 134,334	$ 9,068	$ -
Due to others	53,179	550,004	553,877	-	49,306
Total Liabilities	$ 53,179	$ 693,406	$ 688,211	$ 9,068	$ 49,306

Sheriff	Balance January 1, 2017	Additions	Deductions	Eliminations	Balance December 31, 2017
Assets					
Cash and cash equivalents	$ 117,739	$ 580,716	$ 560,397	$ 26,826	$ 111,232
Due from others	755	30,746	31,007	-	494
Total Assets	$ 118,494	$ 611,462	$ 591,404	$ 26,826	$ 111,726
Liabilities					
Interfund payable	$ -	$ 156,336	$ 129,510	$ 26,826	$ -
Due to others	118,494	639,035	645,803	-	111,726
Total Liabilities	$ 118,494	$ 795,371	$ 775,313	$ 26,826	$ 111,726

Totals	Balance January 1, 2017	Additions	Deductions	Eliminations	Balance December 31, 2017
Assets					
Cash and cash equivalents	$ 443,604	$ 52,944,154	$ 52,788,910	$ 129,121	$ 469,727
Due from others	1,861	30,746	31,048	-	1,559
Total Assets	$ 445,465	$ 52,974,900	$ 52,819,958	$ 129,121	$ 471,286
Liabilities					
Interfund payable	$ -	$ 22,188,451	$ 22,059,330	$ 129,121	$ -
Due to others	445,465	24,490,437	24,464,616	-	471,286
Total Liabilities	$ 445,465	$ 46,678,888	$ 46,523,946	$ 129,121	$ 471,286

ADDITIONAL SUPPLEMENTARY INFORMATION

SIMMONS, MILLS & SIMMONS P.C.

CERTIFIED PUBLIC ACCOUNTANTS
220 E. JACKSON ST.
P.O. BOX 1098
THOMASVILLE, GA. 31799

229-226-2515
FAX # 229-226-2531

CHARLES R. SIMMONS, JR., CPA (1918-1986)
EDWIN A. SIMMONS, CPA
DARRELL J. MILLS, CPA
MICHAEL J. SIMMONS, CPA

MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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, 2017, 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 23, 2018. 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 or 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 certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. 2016-002, 2017-001, 2017-002 and 2017-003.

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 matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2017-004.

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 costs. 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

August 23, 2018

SIMMONS, MILLS & SIMMONS P.C.

CERTIFIED PUBLIC ACCOUNTANTS
220 E. JACKSON ST.
P.O. BOX 1098
THOMASVILLE, GA. 31799

229-226-2515
FAX # 229-226-2531

CHARLES R. SIMMONS, JR., CPA (1918-1986)
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MEMBERS OF AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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, 2017. 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, 2017.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 23, 2018

Thomas County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

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	16p-y-136-1-5883	46,641
U.S. Department of Transportation			
Pass-through Georgia Department of Transportation:			
Formula Grants for Rural Areas			
Rural Area Program (equipment only)	20.509	TOO5535	144,010
Formula Grants for Rural Areas			
Rural Area Program (equipment only)	20.509	TOO5905	102,174
Formula Grants for Rural Areas			
Rural Area Program	20.509	TOO5905	224,434
Formula Grants for Rural Areas			
Rural Area Program	20.509	TOO6204	215,310
Total for Formula Grants for Rural Areas/Rural Area Program			685,928
Highway Planning & Construction	20.205	10609	85,119
Total for U.S. Department of Transportation			771,047
U.S. Department of Homeland Security			
Pass-through Georgia Emergency Management Agency:			
Emergency Management Performance Grants	97.042	OEM 16-138	6,958
Emergency Management Performance Grants	97.042	OEM 17-138	5,103
Total for Emergency Management Performance Grants			12,061
Homeland Security Grant Program	97.067	SH016-103	24,708
Disaster Grants-Public Assistance	97.036	4297-DR-GA	148,324
Total for U.S. Department of Homeland Security			185,093
Total Expenditures of Federal Awards			$ 1,002,781

Notes to Schedule of Expenditures of Federal Awards
For the year ended December 31, 2017

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Thomas County, Georgia under programs of the federal government for the year ended December 31, 2017. 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 Guidance). Because the Schedule presents only a selected portion of the operations of Thomas County, Georgia, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Thomas County, Georgia.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C - INDIRECT COST RATE

Thomas County, Georgia has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Thomas County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2017

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 weaknesses? Yes (2016-002, 2017-001, 2017-002 and 2017-003).

C. Noncompliance material to financial statements noted? Yes.

D. Internal control over major programs:
Material weaknesses identified? No.
Significant deficiencies identified that are not considered to be material weaknesses? No.

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

F. Any audit findings that are required to be reported in accordance with 2 CFR 200.516 (a)? No.

G. Major programs:

CFDA No.	Program
20.509	Rural Area Program

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

Prior Year Findings and Questioned Costs:

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.

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

Status – As stated above the monthly revenue reconciliations for the first five months of 2017 weren't completed on time. Our current audit procedures indicated that October and November 2017 were also prepared late.

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 Action – The County's management concurs with these findings. The County hired an outside billing company in August of 2017. This change should allow the office staff to prepare the reconciliations in a timely manner in 2018.

Current Year Findings and Questioned Costs:

2017-001

Condition – The Board of Commissioners contracted with an outside company in August of 2017 to process the billing for the Emergency Medical Service. Because of this significant change in accounting and operating procedures, the Emergency Medical Services office staff should complete a new cross-training program. As of the date of our audit procedures (June 2018), the cross-training program was not completed.

Criteria – The cross-training program is important because there are only two office employees and the annual charges for services are in excess of one million dollars.

Effects – This is a deficiency in internal controls related to charges for services and cross-training.

Recommendation – The County Emergency Medical Services office staff should complete the cross-training program for charges for services as soon as possible.

Views of responsible officials and Planned Corrective Actions – The County's management concurs with this finding. The Emergency Medical Services manager will make sure that the office staff completes the cross-training program related to charges for services by September 30, 2018.

2017-002

Condition – The results of our audit procedures indicate that the Tax Commissioner did not review and approve the 2017 monthly bank reconciliations. We also noted that the bookkeeper did not sign and date the bank reconciliations as the preparer.

Criteria – Supervision and review is important because there is only one bookkeeper in the Tax Commissioner's office.

Effects – This is a deficiency in internal controls related to bank reconciliations.

Recommendation – The Tax Commissioner should review and approve the monthly bank reconciliations on a timely basis. The bookkeeper should also sign and date the bank reconciliations as the preparer.

Views of responsible officials and Planned Corrective Actions – The County's management and the Tax Commissioner concur with the finding. These recommendations will be implemented by July 15, 2018.

2017-003

Condition – In July 2017 the Tax Commissioner changed the bank account that was used for deposits from the receipt of credit card payments for vehicle taxes. This money was then supposed to be transferred from this new bank account to the main bank account each month. The transfer for August through December was not made until January 2018.

Criteria – When the accounting system is changed, a risk assessment should be made to reduce the chances of errors or weakness in internal controls.

Effects – This is a weakness in internal controls since due to the fact that the failure to transfer the money went undetected for several months.

Recommendation – Any time the accounting system is changed the Tax Commissioner and the bookkeeper should have a meeting to make sure that proper procedures and controls are in place to prevent errors and oversights. The bookkeeper should make the transfers each month.

Current Year Findings and Questioned Costs:

2017-003 (Continued)

Views of responsible officials and Planned Corrective Actions – The County's management and the Tax Commissioner concurs with this finding. The Tax Commissioner and the bookkeeper have had a risk assessment meeting and will make the transfers monthly.

2017-004

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

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:			
Debt Service	$ -	$ 93,856	$ 93,856

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.

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

	Questioned Costs

None Noted.

SIMMONS, MILLS & SIMMONS P.C.

CERTIFIED PUBLIC ACCOUNTANTS
220 E. JACKSON ST.
P.O. BOX 1098
THOMASVILLE, GA. 31799

229-226-2515
FAX # 229-226-2531

CHARLES R. SIMMONS, JR., CPA (1918-1986)
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MICHAEL J. SIMMONS, CPA

MEMBERS OF AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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, 2017. 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, 2017, in conformity with accounting principles generally accepted in the United States of America.

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

August 23, 2018

Thomas County, Georgia
Schedule of 2006 Special Purpose
Local Option Sales Tax
For the Year Ended December 31, 2017

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
Equipment for finance department	-	-	-	5,000	5,000
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	$ 5,000	$ 43,370,504

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, 2017

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures		
			Prior Years	Current Years	Total
JJC expansion	$ 2,000,000	$ 2,176,000	$ 2,162,685	$ -	$ 2,162,685
Road construction	17,010,000	10,640,735	5,025,863	1,803,356	6,829,219
Road construction equipment	-	1,111,062	587,011	-	587,011
Debt Service	-	484,450	484,570	-	484,570
Contingencies	-	4,597,753	-	-	-
Capital outlay - pass through to:					
City of Thomasville	19,420,000	19,420,000	13,147,087	3,191,162	16,338,249
City of Barwick	315,000	315,000	213,256	51,763	265,019
City of Boston	1,015,000	1,015,000	687,250	166,815	854,065
City of Coolidge	420,000	420,000	284,340	69,018	353,358
City of Meigs	805,000	805,000	545,081	132,307	677,388
Town of Ochlocknee	525,000	525,000	355,426	86,272	441,698
City of Pavo	490,000	490,000	331,825	80,543	412,368
					-
Totals	$ 42,000,000	$ 42,000,000	$ 23,824,394	$ 5,581,236	$ 29,405,630

Note: Expenditures include interest income spent on projects or passed through to other entities. Thomas County had LMIG income in 2017 of $0. Thomas County had expenditures of LMIG money in 2017 totaling $956,960 that is not included in the above schedule. Thomas County received reimbursement for road construction from the City of Pavo for $23,742 that is not included in the above schedule.

SIMMONS, MILLS & SIMMONS P.C.

CERTIFIED PUBLIC ACCOUNTANTS
220 E. JACKSON ST.
P.O. BOX 1098
THOMASVILLE, GA. 31799

229-226-2515
FAX # 229-226-2531

CHARLES R. SIMMONS, JR., CPA (1918-1986)
EDWIN A. SIMMONS, CPA
DARRELL J. MILLS, CPA
MICHAEL J. SIMMONS, CPA

MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF SOURCE AND APPLICATION OF FUNDS AND SCHEDULE OF PROJECT COST APPLICABLE TO THE COMMUNITY DEVELOPMENT BLOCK GRANT

We have audited the accompanying Schedule of Source and Application of Funds and Schedule of Project Costs as of December 31, 2017 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 fund at December 31, 2017 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 Grant numbered 16p-y-136-1-5883.

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

August 23, 2018

Thomas County, Georgia
Community Development Block Grant
Source & Application of Funds Schedule
16p-y-136-1-5883
For the Year Ended December 31, 2017

Total program year 2016 funds allocated to recipient	$ 500,000
Less: Total program year 2016 funds drawn by recipient	(57,814)
Funds still available from program year 2016 resources	$ 442,186
Total program year 2016 funds drawn and received by recipient in 2017	$ 57,814
Less: I/G receivable at December 31, 2016 spent in 2017	(11,173)
Less: Funds applied and expended to program year 2016 costs in 2017	(46,641)
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, 2017

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	29,768	13,000	42,768
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	-	9,422	9,422
Administration	A-21A-00	30,000	18,000	-	18,000
Total		$ 500,000	$ 57,814	$ 22,422	$ 80,236