THOMAS COUNTY, GEORGIA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2018

Thomas County, Georgia
Annual Financial Report
For The Year Ended December 31, 2018

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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, 2018, 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 $1,828,320 as of June 30, 2018, and revenues of $2,111,757 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, 2018, 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 3-17 and 60-61, schedule of funding progress and the schedule of changes in the County's net pension liability and related ratios on pages 62-63 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 26, 2019, 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 the effectiveness of Thomas County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Thomas County, Georgia's internal control over financial reporting and compliance.

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

August 26, 2019

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, 2018. 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 $105,955,327 (net position) for the calendar year reported.
- Total net position are comprised of the following:
  (1) Net investment in capital assets of $73,373,270 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 $14,995,105 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net position of $17,586,952 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 $31,379,482 this year. This compares to the prior year ending fund balance of $30,173,653, showing an increase of $1,205,829 during the current year. Unassigned fund balance of $13,056,450 at December 31, 2018 shows a $2,134,892 increase from the prior year.
- At the end of the current calendar year, unassigned fund balance for the general fund was $13,056,450 or 63.8% 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 18 & 19 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 20-23 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 24-26 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 27.

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 30 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 60-64.

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 65.

Financial Analysis of the County as a Whole

The County's net position at calendar year-end is $105,955,327. The following table provides a summary of the County's net position:

Summary of Net Position

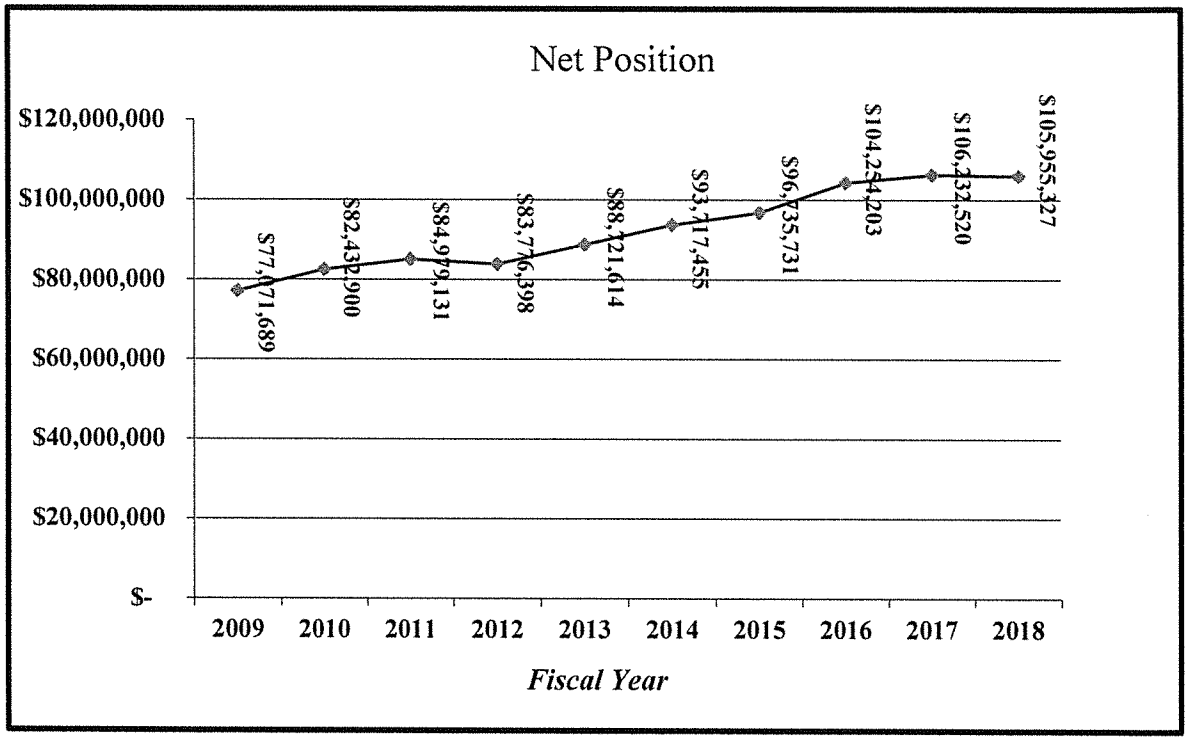
	Governmental Activities		Business-type Activities		Total		2018
	2018	2017	2018	2017	2018	2017	% of Total
Assets							
Current assets	$ 36,445,011	$ 35,907,530	$ 819,935	$ 840,142	$ 37,264,946	$ 36,747,672	34%
Capital assets	73,344,081	73,946,058	467,495	450,850	73,811,576	74,396,908	66%
Total assets	109,789,092	109,853,588	1,287,430	1,290,992	111,076,522	111,144,580	100%
Deferred outflows	1,650,047	2,137,596	52,677	64,679	1,702,724	2,202,275	100%
Total assets and deferred outflows	$ 111,439,139	$ 111,991,184	$ 1,340,107	$ 1,355,671	$ 112,779,246	$ 113,346,855	100%
Liabilities							
Current liabilities	3,288,787	3,068,207	36,483	34,114	3,325,270	3,102,321	65%
Long-term liabilities	1,730,708	3,619,815	42,061	97,624	1,772,769	3,717,439	35%
Total liabilities	5,019,495	6,688,022	78,544	131,738	5,098,039	6,819,760	100%
Deferred inflows	1,674,104	285,738	51,776	8,837	1,725,880	294,575	100%
Net position							
Net investment in capital assets	72,905,775	73,425,962	467,495	450,850	73,373,270	73,876,812	70%
Restricted	14,995,105	14,443,219	-	-	14,995,105	14,443,219	14%
Unrestricted	16,844,660	17,148,243	742,292	764,246	17,586,952	17,912,489	16%
Total net position	$ 104,745,540	$ 105,017,424	$ 1,209,787	$ 1,215,096	$ 105,955,327	$ 106,232,520	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 11.1 to 1, which compares favorably to 11.7 to 1 at December 31, 2017. The business-type activities current ratio is 22.5 to 1 as compared 24.6 to 1 at December 31, 2017. Overall, the total current ratio at December 31, 2018 is 11.2 to 1 as compared to 11.8 to 1 at December 31, 2017.

The County reported positive balances in net position for governmental activities. Net position decreased $271,884 in 2018 governmental activities or .03% below the 2017 amount. The net position for business-type activities decreased $5,309 or .4%. The County's overall financial position decreased during calendar year 2018 by $277,193 or .3%.

Note that 69.6% of the governmental activities' net position is tied up in capital assets compared to 69.9% at December 31, 2017. 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 2009 – 2018.



(This page continued 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	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program:						
Charges for services	$ 6,766,045	$ 6,328,328	$ 639,585	$ 664,480	$ 7,405,630	$ 6,992,808
Operating grants	1,116,795	224,380	464,478	439,745	1,581,273	664,125
Capital grants & contributions	2,637,812	155,501	162,599	276,956	2,800,411	432,457
General:						
Taxes	33,790,312	32,658,528	-	-	33,790,312	32,658,528
Other	1,311,340	1,809,998	6,849	4,323	1,318,189	1,814,321
Total revenues	45,622,304	41,176,735	1,273,511	1,385,504	46,895,815	42,562,239
Program Expenses:						
General government	$ 5,857,254	$ 4,745,041	-	-	5,857,254	4,745,041
Judicial	2,512,358	2,496,155	-	-	2,512,358	2,496,155
Public safety	15,892,186	16,317,660	-	-	15,892,186	16,317,660
Public works	19,288,081	13,519,375	-	-	19,288,081	13,519,375
Health and welfare	745,309	789,962	-	-	745,309	789,962
Culture and recreation	1,007,764	771,094	-	-	1,007,764	771,094
Housing and development	579,170	597,388	-	-	579,170	597,388
Interest	12,066	51,589	-	-	12,066	51,589
Area transit	-	-	1,177,718	1,222,205	1,177,718	1,222,205
Refuse collection	-	-	101,102	73,453	101,102	73,453
Total expenses	45,894,188	39,288,264	1,278,820	1,295,658	47,173,008	40,583,922
Excess	(271,884)	1,888,471	(5,309)	89,846	(277,193)	1,978,317
Transfers	-	45,049	-	(45,049)	-	-
Beginning net position	105,017,424	103,083,904	1,215,096	1,170,299	106,232,520	104,254,203
Ending net position	$ 104,745,540	$ 105,017,424	$ 1,209,787	$ 1,215,096	$ 105,955,327	$ 106,232,520

GOVERNMENTAL REVENUES

The County is heavily reliant on property taxes to support governmental operations. Property taxes provided approximately $20.6 million or 45.1% of the County's total governmental revenues as compared to 49.6% in 2017. Sales taxes are the second largest revenue source with $11.4 million of revenues or 25.0% as compared to 25.8% 2017.

Because of the County's financial position, we have been able to earn $120,519 in unrestricted interest earnings to support governmental activities. Also, note that program revenue covers 22.9% of governmental operating expenses compared to the same 17.1% in 2017. This means that the government's taxpayers and the County's other general governmental revenues fund 77.1% of the governmental activities. As a result, the general economy and the County businesses have a major impact on the County's revenue streams.

Under intergovernmental revenue, the public safety function recognized a contribution totaling $49,593 from a planation to be used for a volunteer fire department station. The County reported $2,374,714 as capital grants for the public works function as follows:

Federal DOT grant for a streetscape project in Metcalfe, GA	$ 64,881
State LMIG for roads	1,597,970
Federal CDBG grant for streets & drainage at Foxcroft Subdivision	442,186
Donated roads at Heard's Pond Subdivision	242,788
Investment earnings from the SPLOST Account	26,489
Miscellaneous	400
Total	$ 2,374,714

Finally, the County recognized $213,905 in a capital grant for culture and recreation from US Department of Interior for a shooting range.

The public safety function has recognized operating grants as following:

- US Department of Justice for bulletproof vests, $11,815
- US Department of Homeland Security for emergency management, $11,811
- US Department of Homeland Security for disaster grants - $1,063,719
- Miscellaneous, $700

GOVERNMENTAL FUNCTIONAL EXPENSES

The public safety and the public works functions make up approximately 76.7% of the total governmental activities expenses as compared 75.9 % in 2017. General government totals over $5.8million and the court system costs the County over $2.5 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.

(This page continued the subsequent)

Governmental Activities

	2018		2017	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	$ 5,857,254	$ 4,547,799	$ 4,745,041	$ 3,637,979
Judicial	2,512,358	2,301,890	2,496,155	2,270,058
Public safety	15,892,186	10,066,561	16,317,660	11,579,306
Public works	19,288,081	16,561,869	13,519,375	13,061,923
Health and welfare	745,309	726,064	789,962	782,843
Culture and recreation	1,007,764	729,694	771,094	752,981
Housing and development	579,170	427,593	597,388	443,376
Interest	12,066	12,066	51,589	51,589
Total	$ 45,894,188	$ 35,373,536	$ 39,288,263	$ 32,580,055

After reducing gross expenses by program revenues, public safety totals 28.5% of the net cost of services and public works totals 46.8% 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 2018, this fund reporting an operating loss of $598,372 compared to an operating loss of $613,750 in calendar 2017. Charges for services decreased just $15,889.

Monthly, the County transit files reimbursement requests monthly for operating grants. In 2018, the requests totaled $464,478 and in 2017, the operating reimbursements were $439,745. The grant reimbursement amount is based on 50% of allowable operating costs. The non-cash capital grant for 2018 was $162,599 (for 4 vans) and for 2017 it was $276,956 (for 7 vans).

Total operating expenses increased $31,267 or just 2.6%. Personal services decreased $50,554 primarily due to a reduced contribution to the health insurance fund and a reduced pension contribution from $20,863 to $13,280.

Supplies increased $38,286 or 19.8% because vehicle repair costs increased $7,763 and diesel fuel increased $24,268 due primarily to increases in diesel fuel costs.

The unrestricted net position is $622,272 as compared to a balance of $644,194 at December 31, 2017.

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 $31,379,482.

Of this year-end total, $13,056,450 is unassigned indicating availability for continuing County service requirements. Legally restricted fund balances include $7,486,006 restricted to public safety and $4,580,306 to capital projects. In addition, $1,543,633 is committed for unincorporated services and $1,338,275 is assigned to capital outlay.

The total ending fund balances of governmental funds show an increase of $1,205,829 or 4% above the prior year amount. The unincorporated service fund's fund balance increased $701,627 and the capital improvements fund's fund balance decreased $1,026,684. However, the general fund's fund balance increased $1,642,330.

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 other financing sources decreased $364,549 or 1.5%.

Total taxes increased $436,304 or 2.2%. Current property taxes decreased $157,922 or 1.2%. The property tax interest and penalties were $22,381 above the fiscal year 2017 amount. Motor vehicle taxes decreased $50,302 and taxes from TAVT increased $127,312. The local option sales taxes increased $279,401 or 7.5%, due to an improving economy in 2018.

Timber sales totaled $192,688. The total charges for reimbursements increased $152,335 to $955,829.

Public safety charges for services were $507,220 or 80.7% below the fiscal year 2017 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 in part of 2017, the County reported housing fees from the state and in 2018, the County reported no revenue from the state for housing prisoners as they began transferring prisoners to other prisons in May of 2017.

Fines decreased $27,980 or 5%.

In total, the 2018 expenditures were below the 2017 amount by $1,121,938 or 5.2%. Some of the other more notable changes in expenditure by departments from 2017 follow.

The commissioner's office personal costs decreased $31,155 due primarily due to a reduced contribution to the health insurance fund.

The commissioner's office purchased services costs increased $27,204 or 9.6% due primarily to an increase in legal fees and a $20,000 payment for the timber cruise fee on the 2018 timber sales.

The tax commissioner's personal service costs decreased $29,261 or 7.2% due to the reduced health insurance premium payment.

Facilities management supply costs decreased $5,526 from last year as follows:

- There were no needed supplies in 2018 at the prison as compared to 2017 since it was closed.
- At the Hill building, in 2017 the building was payment and carpet was installed and these costs were not duplicated in 2018. This was a cost reduction of $31,372.

The supply costs for the state patrol building increased in 2018 over 2017 due to the installation of a new roof. In total in 2018, energy costs increased. However, one significant reduction occurred in the energy costs at the Judicial Center. The costs were reduced from $134,699 in 2017 to $78,529 in 2018 primarily due to the installation of a new chiller.

Total judicial costs were $59,198 or 2.5% below the 2017 costs. The personal costs for the clerk of the superior court were $24,918 or 5.8% below the 2017 amount due to the previously mentioned reduced health insurance premium payments.

The purchased services costs for the juvenile courts were $31,807 or 60.8% below the 2017 amount due to a reduced indigent case load in 2018.

The total costs for public safety was $979,112 or 12% below the 2017 amount. The supply costs for the sheriff increased $149,012 or 38.7% over the prior year. The major supply cost was $96,000 for the purchase of new laptops for all the patrol cars.

The personal costs for the drug squad were $39,862 or 9.3% above the 2017 amount. Personal costs increased primarily for salaries for an additional deputy, as the City did not fund any positions on the drug squad in 2018. However, there was a partial offset due to reduced health insurance costs.

The jail operations personal costs decreased $128,043 or 8.7% from the year 2017. Personal costs were reduced $31,580 due to position vacancies and reduced health insurance costs. The purchased services costs increased $114,658 or 35.1%, mainly due to inmate medical costs. Several inmates became sick and needed surgery.

The total public works expenditures totaled $5,303,003 or $287,353 below the 2017 amount. Public administration purchased services costs increased $253,892 or 55.5% over 2017 because the contract for mowing increased from $185,032 to $251,983 or a 36.1% increase. The contract for 2018 was expanded to incorporate the picking-up of litter, which the inmates picked up in 2017.

Also, in 2018, the County entered into additional operating leases for motor graders, resulting in increased lease expense by $53,444. In 2018, the County also hired additional contract labor to replace the labor performed by inmates before the prison was closed. Also, additional labor was performed to clean-up after hurricane Michael. Contract labor of $52,854 in 2017 was increased $98,913 or 187.1%.

Expenditures for sanitation personal costs increased $81,351 or 15.8% over 2017 because the County added some additional trash collection sites.

As indicated, the general fund's ending unassigned fund balance totaled $13,056,450 or 63.8% of the total general fund annual expenditures. The unassigned fund balance (i.e. the amount available for future spending), is considered adequate, representing the equivalent of 63.8% of annual expenditures.

The Emergency Services Fund –The emergency services fund reported a net increase in fund balance of $930,338 from the prior year. Property tax revenue decreased $31,428. Intergovernmental revenues totaled $1,089,623 and included the following:

• U.S. Department of Homeland Security Emergency Management Grant	$ 11,812
• U.S. Department of Homeland Security Grant (Hurricane Irma)	89,985
• U.S. Department of Homeland Security Grant (Hurricane Michael)	730,300
• Georgia Trauma Commission - Equipment Grant for EMS	14,093
• State portion of Disaster Grant (Hurricane Michael)	243,433

Charges for services increased $549,397 from the 2017 amount, mainly due to an increase in billing efficiencies and price increases.

In 2018, total revenues were up $1,447,864 or 28.8%. This year, the fund transferred a total of $560,000, to the E-911 fund. The total fund balance at December 31, 2018 is $4,171,274 or approximately 83.1% of annual expenditures, excluding transfers.

County-wide 2012 SPLOST Fund – This fund collected approximately $7.4 million in special purpose local option sales taxes. Of this amount, approximately $3.4 million was transferred to the County's 2012 SPLOST fund and an additional $4.0 million was paid to other County cities. At December 31, 2018, there is no fund balance as all taxes collected were distributed.

2012 SPLOST Fund – This fund recognized the transfer of approximately $3.4 million from the County-wide 2012 SPLOST fund referenced above and expended approximately $7 million on capital projects. The fund balance at December 31, 2018 is $4,001,550.

Capital Improvement Fund – The primary revenue increase was charges for services, totaling $20,121 and spent approximately $1.8 million. This fund also received $697,670 from transfers in. The ending fund balance was $1,338,275. This year's major projects include:

- Painting at the Hancock Center ($115,860)
- Judicial Center – new chiller ($113,814)
- Jail Justice Center – resurface parking lot ($66,177)
- Prison demolition ($120,000)
- Radio system – the County's share of cost ($1,354,129)

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 $296,082 or less than 1.4%.

Total taxes reported were more than the tax budget by $177,522 or 100.9%. Current property taxes were below the final budget by $204,760. The actual local option sales taxes were below the budget by $6,239. The insurance premium tax exceeded the budget by $221,300.

Total charges for services were above the final budget by $177,792 but included in the $177,792 was the reimbursements line item which was below the budget by $198,157. The difference resulted from the following:

- Federal Grant – DOT Streetscape for Metcalfe, Georgia – This account includes the match received from Thomasville Landmarks of $19,245. The Federal portion or $64,881 was reported as intergovernmental revenue. The budget of $85,000 includes both parts.

- The County budgeted $100,000 to be received from the City of Thomasville Landfill Fund per the agreement dated in March 2002. However, the County did not receive a distribution from the Thomasville Landfill Fund in 2018.

- The County increased the number of officers at the county schools in 2018 and the revenue increased from $126,117 in 2017 to $243,372 in 2018. However, the budget was $337,228.

- Reimbursements from City of Thomasville increased to $393,858 in 2018 from $307,416 in 2017. The budget was $317,258 based on the 2017 experience. The County received more revenue from the City because the 2018 Drug Squad was made up of County deputies and did not include any City Police Officers. The City reimburses the County for ½ of these costs.

- SPLOST reimbursements were $62,380 and the budget was $100,000. The SPLOST paid vendors for road resurfacing cost in 2018 so the general fund did less work on SPLOST projects in 2018.

Fines revenue were $79,567 below the budget.

In total, the expenditure side of the budget was amended upwards by $384,372. The total expenditure budget was underspent by $1,615,140 or 7.3%. The department heads are working hard to minimize spending and most budget line items were underspent.

The general government total budget was underspent by $377,827 or 9%. The budget for the commissioner's office under spent by $68,793. The tax assessor's purchased services costs were under budget by $70,177 because the County budgeted $60,000 for professional fees related to subcontracts on personal property audits. However, the County did not renew the contract and only spent $6,132 on professional fees.

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The juvenile court's purchased services budget was underspent by $36,629 because attorney fees decreased from $44,710 to $13,043 due to a reduced number of cases.

The total budget's public safety budget was underspent by $448,983. The sheriff's personal services budget was underspent by $348,359 due to reduced overtime and lesser insurance costs.

The sheriff's supply budget was overspent by $76,402, much related to the cost of the new laptops for the deputies. However, this cost was particularly with less fuel costs. The personal services budget for jail operations was underspent by $108,163. This savings is because of less group by over $100,000. Purchased services for jail operations were overspent by $84,845 due to inmate medical costs. The budget was $300,000 based upon the 2017 amount of $278,081. However actual 2018 costs totaled $377,581.

The public works administration personal services were $357,041 or 17.3% due to position vacancies and reduced group insurance costs. The public works administration purchased services budget was overspent by $185,479 due to the following, most of which is mentioned above:

- Mowing costs and litter pick-up
- Repairs and motor grader lease payments
- General contract for cleanup, replacing inmate labor

The public works administration supplies budget was underspent by $208,806 because:

- Some repairs could not be performed by staff, reducing our supply costs, but increasing contract repairs.
- Savings on bridge repairs as many of the supplies were on hand ($90,000 and spent $5,383).
- $300,000 was budgeted for gasoline and only $258,235 was spent.

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, 2018, was $73,344,081 as compared to an amount of $73,946,058 at December 31, 2017. The business-type activities reported a book value of $467,495. The total net investment in capital assets was $73,811,576. See Note 3-D for additional information about changes in capital assets during the calendar year and outstanding at the end of the year.

The following table provides a summary of capital asset activity.

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Non-depreciable assets:						
Land	$ 8,190,457	$ 8,118,855	$ -	$ -	$ 8,190,457	$ 8,118,855
Equipment not yet in service	-	51,090	-	-	-	51,090
Construction in progress	184,352	137,312	-	-	184,352	137,312
Total non-depreciable	8,374,809	8,307,257	-	-	8,374,809	8,307,257
Depreciable assets:						
Buildings and improvements	38,482,609	39,321,757	33,281	33,281	38,515,890	39,355,038
Machinery and equipment	21,199,965	18,911,444	889,539	886,351	22,089,504	19,797,795
Infrastructure	49,885,483	49,310,829	-	-	49,885,483	49,310,829
Total depreciable assets	109,568,057	107,544,030	922,820	919,632	110,490,877	108,463,662
Less accumulated depreciation	44,598,785	41,905,229	455,325	468,782	45,054,110	42,374,011
Book value - depreciable assets	64,969,272	65,638,801	467,495	450,850	65,436,767	66,089,651
Percentage depreciated	41%	39%	49%	51%	41%	39%
Book value - all assets	$ 73,344,081	$ 73,946,058	$ 467,495	$ 450,850	$ 73,811,576	$ 74,396,908

At December 31, 2018, the depreciable capital assets for governmental activities were 41% depreciated, or slightly below the 2017 percentage of 39%. 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:

- Costs for a shooting range partially funded by a federal grant in the recreation fund, $178,352
- Architect plans for a new fleet maintenance shop building, $6,000

The major additions and deletions to the buildings and improvements account include the following:

Additions:
- Four Oaks fire station building, $34,368
- Driveway to Riverwood trash collection site, $8,849

Deletions:
- Demolished prison buildings, $882,365

The major additions to the machinery and equipment classifications include ($2,414,712):

• 2 Servers	$ 12,072
• 2018 Ford Escape - Tax Assessor	19,198
• 2019 Ford F250 Truck – Building Maintenance	27,398
• 13 Vehicles - Sheriff & Drug Squad	438,213
• 1 Truck - Animal Control	19,021
• 2 Pickup trucks - Public Works	48,092
• Server - Public Works	5,900
• John Deere Gator - Public Works	6,782
• 2013 Kenworth T660 - Public Works	53,000
• 2018 Road widener - Public Works	40,000
• 2019 Garbage truck	169,951
• 2010 Toyota forklift - Fleet Shop	19,900
• 2018 Truck - Fleet Shop	28,642
• 2018 Ambulance	127,873
• Power stretchers	29,446
• Motorola radio system	1,354,129
• 2 Donated pole cameras - Sheriff	15,000
• Miscellaneous	95

The machinery and equipment deletions include:

- Equipment at closed prison, $99,898
- Wrecked sheriff's car, $26,293

The major additions to the infrastructure account include:

• Donated roads – Heard's Pond	$ 186,047
• Streets at Foxcroft Subdivision - funded by SPLOST	326,028
• Streets at Foxcroft Subdivision - funded by CDBG	442,186
• Cost of streets at Foxcroft Subdivision paid in 2017	76,012
Total	$ 1,030,273

The infrastructure deletions include:

• Pinetree Boulevard /Olive Creek deeded to the City	$ 259,470
• Stephens Road bridge-no longer in service (road closed)	196,049
Total	$ 455,519

Long-term Debt

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

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Ameris Bank	$ 438,306	$ 520,096	$ -	$ -	$ 438,306	$ 520,096
Compensated absences	568,412	539,529	15,583	13,593	583,995	553,122
Total	$ 1,006,718	$ 1,059,625	$ 15,583	$ 13,593	$ 1,022,301	$ 1,073,218

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). Thomas County is bordered by Leon County and Jefferson County, Florida; Colquitt County, Brooks County. Grady County and Mitchell County, Georgia.

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 was estimated at 44,729 in 2017. The median age is 39.6

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%. By current estimates the largest minority population is African-American listed at 35.8%.

Top ten County employers in 2018 are listed below:

• Archbold Hospital	2,500
• Thomas County Schools	814
• Flowers Foods Inc.	573
• Thomasville City Schools	450
• City of Thomasville	435
• Hurst Boiler and Welding Company	353
• Oil Dri of Georgia	321
• Thomas County Government	304
• Cleaver Brooks	267
• Woodhaven Industries	250

The median family income in currently estimated at $41,336. The County's unemployment rate is 3.9% compared with a state rate of 3.9% and a national rate of 3.8%. Total County employment is 18,686, the median property value is $131,400 and the home ownership rate is 66.4%

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, 2018

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets and Deferred Outflows of Resources				
Cash and cash equivalents (Note 3A)	$ 30,499,360	$ 445,422	$ 30,944,782	$ 1,967,262
Investments	-	-	-	57,360
Receivables:				
Accounts	778,421	9,613	788,034	14,910
Property taxes	2,280,509	-	2,280,509	-
Sales taxes	1,129,282	-	1,129,282	-
Intergovernmental	1,236,326	329,812	1,566,138	467,411
Inventory	387,600	-	387,600	-
Prepaid items	133,513	35,088	168,601	1,670
Total Current Assets	36,445,011	819,935	37,264,946	2,508,613
Non-current Assets				
Capital assets (Note 3D)				
Nondepreciable	8,374,809	-	8,374,809	-
Depreciable, net	64,969,272	467,495	65,436,767	3,501,687
Total Non-current Assets	73,344,081	467,495	73,811,576	3,501,687
Deferred Outflows of Resources	1,650,047	52,677	1,702,724	516,675
Total Assets and Deferred of Resources	111,439,139	1,340,107	112,779,246	6,526,975
Liabilities, Deferred Inflows and Net Position				
Liabilities				
Current Liabilities				
Accounts payable	306,807	-	306,807	203,251
Accrued expenses	803,902	24,796	828,698	8,105
Intergovernmental payable	823,933	-	823,933	7,566
Unearned revenue	6,985	-	6,985	-
Claims payable	831,000	-	831,000	-
Compensated absences payable	426,309	11,687	437,996	15,963
Capital leases payable	83,687	-	83,687	-
Other payable	6,164	-	6,164	-
Total Current Liabilities	3,288,787	36,483	3,325,270	234,885
Long-Term Liabilities (Note 3G) (net of current portion)				
Compensated absences payable	142,103	3,896	145,999	73,345
Net pension liability	1,233,986	38,165	1,272,151	2,171,864
Net OPEB liability	-	-	-	2,154,850
Capital leases payable	354,619	-	354,619	-
Total Long-Term Liabilities	1,730,708	42,061	1,772,769	4,400,059
Total Liabilities	5,019,495	78,544	5,098,039	4,634,944
Deferred Inflows of Resources	1,674,104	51,776	1,725,880	386,146
Total Liabilities and Deferred Inflows of Resources	6,693,599	130,320	6,823,919	5,021,090
Net Position				
Net investment in capital assets (Note 3I)	72,905,775	467,495	73,373,270	3,501,687
Restricted for:				
Unincorporated services	1,543,633	-	1,543,633	-
Recreation	201,172	-	201,172	-
Capital projects	4,580,306	-	4,580,306	-
Specific health program	-	-	-	1,051,237
Public safety	8,116,821	-	8,116,821	-
Economic development	486,118	-	486,118	-
Airport improvements	44,524	-	44,524	-
Law library	22,531	-	22,531	-
Unrestricted (deficit)	16,844,660	742,292	17,586,952	(3,047,039)
Total Net Position	$ 104,745,540	$ 1,209,787	$ 105,955,327	$ 1,505,885

See accompanying notes to the basic financial statements

Thomas County, Georgia
Statement of Activities
For the Year Ended December 31, 2018

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	$ 5,857,254	$ 1,309,455	$ -	$ -	$ (4,547,799)	$ -	$ (4,547,799)	$ -
Judicial	2,512,358	181,718	28,750	-	(2,301,890)	-	(2,301,890)	-
Public safety	15,892,186	4,687,987	1,088,045	49,593	(10,066,561)	-	(10,066,561)	-
Public works	19,288,081	351,898	-	2,374,314	(16,561,869)	-	(16,561,869)	-
Health and welfare	745,309	19,245	-	-	(726,064)	-	(726,064)	-
Culture and recreation	1,007,764	64,165	-	213,905	(729,694)	-	(729,694)	-
Housing and development	579,170	151,577	-	-	(427,593)	-	(427,593)	-
Interest	12,066	-	-	-	(12,066)	-	(12,066)	-
Total Governmental Activities	45,894,188	6,766,045	1,116,795	2,637,812	(35,373,536)	-	(35,373,536)	-
Business-type Activities								
Commercial collection	101,102	83,990	-	-	-	(17,112)	(17,112)	-
Area transit	1,177,718	555,595	464,478	162,599	-	4,954	4,954	-
Total Business-type Activities	1,278,820	639,585	464,478	162,599	-	(12,158)	(12,158)	-
Total Primary Government	$ 47,173,008	$ 7,405,630	$ 1,581,273	$ 2,800,411	(35,373,536)	(12,158)	(35,385,694)	-
Component Units								
Department of Public Health	1,857,567	755,665	1,356,092	-	-	-	-	254,190
Public Library System	1,343,977	48,907	256,181	-	-	-	-	(1,038,889)
Total - Component Units	$ 3,201,544	$ 804,572	$ 1,612,273	$ -	-	-	-	(784,699)
		General Revenues						
		Property taxes levied for general government purposes			20,592,026	-	20,592,026	-
		Sales taxes			11,416,380	-	11,416,380	-
		Insurance premium tax			1,421,300	-	1,421,300	-
		Other taxes			360,606	-	360,606	-
		Allotments from participating governments			-	-	-	848,090
		Unrestricted investment earnings			120,519	2,374	122,893	8,472
		Miscellaneous			1,190,821	4,475	1,195,296	2,510
		Total General Revenues and Transfers			35,101,652	6,849	35,108,501	859,072
		Change in Net Position			(271,884)	(5,309)	(277,193)	74,373
		Net Position Beginning of Year, as Restated			105,017,424	1,215,096	106,232,520	1,431,512
		Net Position End of Year			$ 104,745,540	$ 1,209,787	$ 105,955,327	$ 1,505,885

See accompanying notes to the basic financial statements

Thomas County, Georgia
Balance Sheet
Governmental Funds
December 31, 2018
(With Comparative Totals at December 31, 2017)

	2018							2017
	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	$ 15,620,503	$ 3,053,730	$ 1,318,154	$ 3,644,689	$ -	$ 6,104,793	$ 29,741,869	$ 29,638,685
Receivables:								
Accounts	10,771	223,724	-	-	-	198,064	432,559	460,514
Property taxes	1,528,344	339,344	-	-	-	412,821	2,280,509	2,252,885
Sales taxes	394,999	-	-	-	734,283	-	1,129,282	1,059,165
Intergovernmental	52,859	987,150	56,518	-	-	139,799	1,236,326	124,171
Interfund	22,205	-	-	356,861	-	19,966	399,032	334,235
Inventory	387,600	-	-	-	-	-	387,600	316,100
Prepaid items	81,867	20,849	-	-	-	30,797	133,513	124,838
Total Assets	$ 18,099,148	$ 4,624,797	$ 1,374,672	$ 4,001,550	$ 734,283	$ 6,906,240	$ 35,740,690	$ 34,310,593
Liabilities, Deferred Inflows of Resources and Fund Balances								
Liabilities								
Accounts payable	$ 220,106	$ 15,473	$ -	$ -	$ -	$ 71,228	$ 306,807	$ 247,388
Accrued expenditures payable	539,129	143,892	-	-	-	120,881	803,902	873,035
Intergovernmental payable	420,971	-	-	-	377,421	25,541	823,933	810,803
Interfund payable	-	-	-	-	356,862	42,170	399,032	334,235
Other payable	6,164	-	-	-	-	-	6,164	6,164
Unearned revenue	277	6,708	-	-	-	-	6,985	5,380
Total Liabilities	1,186,647	166,073	-	-	734,283	259,820	2,346,823	2,277,005
Deferred Inflows of Resources	1,287,230	287,450	36,397	-	-	403,308	2,014,385	1,859,935
Total Liabilities and Deferred Inflows of Resources	2,473,877	453,523	36,397	-	734,283	663,128	4,361,208	4,136,940
Fund Balances								
Nonspendable	469,467	20,849	-	-	-	30,797	521,113	440,938
Restricted	-	4,150,425	-	4,001,550	-	6,212,315	14,364,290	13,846,844
Committed	2,099,354	-	-	-	-	-	2,099,354	2,599,354
Assigned	-	-	1,338,275	-	-	-	1,338,275	2,364,959
Unassigned	13,056,450	-	-	-	-	-	13,056,450	10,921,558
Total Fund Balances	15,625,271	4,171,274	1,338,275	4,001,550	-	6,243,112	31,379,482	30,173,653
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 18,099,148	$ 4,624,797	$ 1,374,672	$ 4,001,550	$ 734,283	$ 6,906,240	$ 35,740,690	$ 34,310,593

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, 2018

Total Governmental Fund Balances			$ 31,379,482
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	$	117,942,866	
Less accumulated depreciation		(44,598,785)	73,344,081
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.			
Property taxes	$	1,944,945	
Charges for services		69,440	2,014,385
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.			272,353
Deferred outflows and deferred inflows for pensions reported on the government-wide statement of position but not reported on the govermental fund balance sheet.			(24,057)
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	$	(399,032)	
Interfund payables		399,032	-
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	$	(438,306)	
Compensated absences payable		(568,412)	
Net pension liability payable		(1,233,986)	(2,240,704)
Net Position of Governmental Activities			$ 104,745,540

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, 2018

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

	2018							2017
	General	Emergency Services	Capital Improvements	2012 SPLOST	County-wide 2012 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues								
Taxes	$ 19,974,522	$ 2,940,588	$ -	$ -	$ 7,422,619	$ 3,332,573	$ 33,670,302	$ 32,683,493
Intergovernmental	105,446	1,089,623	-	1,597,970	-	656,091	3,449,130	351,001
Licenses and permits	84,644	-	-	-	-	162,087	246,731	240,630
Charges for services	2,304,978	2,407,577	20,121	-	-	839,402	5,572,078	5,209,898
Impact fees	-	-	-	-	-	49,304	49,304	58,943
Fines and forfeitures	535,433	-	-	-	-	104,474	639,907	668,003
Investment earnings	73,504	18,058	6,018	26,441	-	21,328	145,349	67,679
Contributions	-	-	-	-	-	36,200	36,200	700
Miscellaneous	207,972	26,146	35,039	55,983	-	143,425	468,565	308,984
Total Revenues	23,286,499	6,481,992	61,178	1,680,394	7,422,619	5,344,884	44,277,566	39,589,331
Expenditures								
Current:								
General government	3,830,708	-	-	-	-	270,535	4,101,243	3,904,010
Judicial	2,335,429	-	-	-	-	16,481	2,351,910	2,412,089
Public safety	7,159,341	4,864,335	-	-	-	3,510,748	15,534,424	15,441,124
Public works	5,303,003	-	-	-	-	-	5,303,003	5,590,356
Health and welfare	672,247	-	-	-	-	35,000	707,247	789,091
Culture and recreation	890,712	-	-	-	-	117,052	1,007,764	832,394
Housing and development	170,468	-	-	-	-	388,216	558,684	575,938
Intergovernmental	-	-	-	-	4,037,730	12,848	4,050,578	3,797,036
Capital Outlay	-	157,319	1,785,532	7,024,388	-	476,554	9,443,793	3,892,090
Debt Service:			-					
Principal	81,790	-	-	-	-	-	81,790	1,395,704
Interest	12,066	-	-	-	-	-	12,066	51,589
Total Expenditures	20,455,764	5,021,654	1,785,532	7,024,388	4,037,730	4,827,434	43,152,502	38,681,421
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,830,735	1,460,338	(1,724,354)	(5,343,994)	3,384,889	517,450	1,125,064	907,910
Other Financing Sources (Uses)								
Proceeds from capital asset dispositions	9,265	-	-	-	-	-	9,265	156,265
Inception of capital lease	-	-	-	-	-	-	-	606,283
Transfers in	-	-	697,670	3,384,889	-	1,060,000	5,142,559	7,249,948
Transfers (out)	(1,197,670)	(560,000)	-	-	(3,384,889)	-	(5,142,559)	(7,739,358)
Total Other Financing Sources (Uses)	(1,188,405)	(560,000)	697,670	3,384,889	(3,384,889)	1,060,000	9,265	273,138
Net Change in Fund Balances	1,642,330	900,338	(1,026,684)	(1,959,105)	-	1,577,450	1,134,329	1,181,048
Fund Balances Beginning of Year	13,911,441	3,270,936	2,364,959	5,960,655	-	4,665,662	30,173,653	29,004,005
Increase in Reserve for Inventory	71,500	-	-	-	-	-	71,500	(11,400)
Fund Balances End of Year	$ 15,625,271	$ 4,171,274	$ 1,338,275	$ 4,001,550	$ -	$ 6,243,112	$ 31,379,482	$ 30,173,653

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, 2018

Net Changes In Fund Balances - Total Governmental Funds		$ 1,134,329
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	$ (3,387,196)	
Capital outlay	3,606,744	219,548
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.		(821,524)
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.		(63,274)
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 @ 12/31/18	$ 1,944,945	
Deferred @ 12/31/17	(1,824,935)	120,010
Charges for services:		
Deferred @ 12/31/18	$ 69,440	
Deferred @ 12/31/17	(35,000)	34,440
The decrease in inventory is added directly from the fund balances at the fund level but expenses are increased at the government-wide level		71,500
Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:		
Transfers in	$ 5,142,559	
Transfers out	(5,142,559)	-
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.		(1,019,819)
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.		81,790
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 @ 12/31/18	$ (568,412)	
Liability @ 12/31/17	539,528	(28,884)
Change In Net Position of Governmental Activities		$ (271,884)

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Net Position
December 31, 2018

	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	$ 335,015	$ 110,407	$ 445,422	$ 757,491
Receivables:				
Accounts	-	9,613	9,613	345,862
Intergovernmental	329,812	-	329,812	-
Prepaid items	35,088	-	35,088	-
Total Current Assets	699,915	120,020	819,935	1,103,353
Capital Assets				
Depreciable, net	454,829	12,666	467,495	-
Total Assets	1,154,744	132,686	1,287,430	1,103,353
Deferred Outflow of Resources	52,677	-	52,677	-
Total Assets and Deferred Outflows of Resources	1,207,421	132,686	1,340,107	1,103,353
Liabilities and Deferred Inflows of Resources				
Current Liabilities:				
Accrued expenses payable	24,796	-	24,796	-
Compensated absences payable	11,687	-	11,687	-
Claims payable	-	-	-	831,000
Total Current Liabilities	36,483	-	36,483	831,000
Long-term Liabilities:				
Compensated absences payable	3,896	-	3,896	-
Net pension liability	38,165	-	38,165	-
Total Long-term Liabilities:	42,061	-	42,061	-
Total Liabilities	78,544	-	78,544	831,000
Deferred Inflows of Resources	51,776	-	51,776	-
Net Position				
Investment in capital assets	454,829	12,666	467,495	-
Unrestricted	622,272	120,020	742,292	272,353
Total Net Position	$ 1,077,101	$ 132,686	$ 1,209,787	$ 272,353

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, 2018

	Business-type Activities			Governmental Activities - Internal Service Fund
	Area Transit	Other Enterprise Fund	Total	
Operating Revenues				
Charges for services	$ 555,595	$ 83,990	$ 639,585	$ 2,973,311
Miscellaneous	-	-	-	881,610
Total Operating Revenues	555,595	83,990	639,585	3,854,921
Operating Expenses				
Personal services	688,451	8,394	696,845	-
Purchased services	109,976	-	109,976	-
Supplies	231,714	-	231,714	-
Landfill fees	-	33,142	33,142	-
Cost of services	-	-	-	4,876,399
Depreciation	123,826	16,443	140,269	-
Other	-	43,123	43,123	-
Total Operating Expenses	1,153,967	101,102	1,255,069	4,876,399
Operating (Loss)	(598,372)	(17,112)	(615,484)	(1,021,478)
Non-operating Revenue (Expenses)				
Operating grants	464,478	-	464,478	-
Investment earnings	1,737	637	2,374	1,659
Insurance recovery	4,475	-	4,475	-
Loss on disposal of capital assets	(23,751)	-	(23,751)	-
Total Non-operating Revenue (Expenses)	446,939	637	447,576	1,659
(Loss) Before Capital Contributions	(151,433)	(16,475)	(167,908)	(1,019,819)
Capital Contributions	162,599	-	162,599	-
Change in Net Position	11,166	(16,475)	(5,309)	(1,019,819)
Net Position Beginning of Year	1,065,935	149,161	1,215,096	1,292,172
Net Position End of Year	$ 1,077,101	$ 132,686	$ 1,209,787	$ 272,353

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2018

Increase (Decrease) in Cash and Cash Equivalents	Business-type Activities			Governmental Activities - Internal Service Fund
	Area Transit	Other Enterprise Fund	Total	
Cash Flows from Operating Activities				
Cash received from customers	$ 523,738	$ 82,708	$ 606,446	$ -
Cash received from interfund services provided	-	-	-	3,920,463
Cash payments for personal services	(685,584)	(8,394)	(693,978)	-
Cash payments for goods and services	(340,435)	(76,265)	(416,700)	-
Cash payments for claims	-	-	-	(4,684,399)
Net Cash Provided by (Used in) Operating Activities	(502,281)	(1,951)	(504,232)	(763,936)
Cash Flows from Noncapital Financing Activities				
Operating grants	464,478	-	464,478	-
Cash Flows from Capital and Related Financing Activities				
Insurance recovery and miscellaneous items	4,475	-	4,475	-
Acquisition of capital assets	(19,186)	-	(19,186)	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	(14,711)	-	(14,711)	-
Cash Flows from Investing Activities				
Investment earnings	1,737	637	2,374	1,659
Net Increase (Decrease) in Cash and Cash Equivalents	(50,777)	(1,314)	(52,091)	(762,277)
Cash and Cash Equivalents Beginning of Year	385,792	111,721	497,513	1,519,768
Cash and Cash Equivalents End of Year	$ 335,015	$ 110,407	$ 445,422	$ 757,491
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	$ (598,372)	$ (17,112)	$ (615,484)	$ (1,021,478)
Adjustments:				
Depreciation	123,826	16,443	140,269	-
(Increase) Decrease in Assets:				
Accounts receivable	-	(1,282)	(1,282)	65,542
Intergovernmental receivables	(31,857)	-	(31,857)	-
Prepaid items	1,255	-	1,255	-
Increase (Decrease) in Liabilities:				
Accrued expenses	877	-	877	-
Compensated absences payable	1,990	-	1,990	-
Claims payable	-	-	-	192,000
Net Cash Provided by (Used in) Operating Activities	$ (502,281)	$ (1,951)	$ (504,232)	$ (763,936)
Non-cash Capital Activities:				
Contributions of capital assets from other governments	$ 162,599	$ -	$ 162,599	$ -

See accompanying notes to the basic financial statements

Thomas County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds - Agency Funds
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 572,460	$ 469,727
Due from others	6,566	1,559
Total Assets	$ 579,026	$ 471,286
Liabilities		
Due to others	$ 579,026	$ 471,286

See accompanying notes to the basic financial statements

Thomas County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2018

	Department of Public Health	Public Library System	Total
Assets			
Current:			
Cash and cash equivalents	$ 1,311,411	$ 655,851	$ 1,967,262
Investments	-	57,360	57,360
Receivables:			
Accounts	14,910	-	14,910
Intergovernmental	54,193	413,218	467,411
Prepaid items	-	1,670	1,670
Capital Assets:			
Depreciable capital assets, net	54,963	3,446,724	3,501,687
Total Assets	1,435,477	4,574,823	6,010,300
Deferred Outflows	392,843	123,832	516,675
Total Assets and Deferred Outflows	1,828,320	4,698,655	6,526,975
Liabilities			
Current Liabilities:			
Accounts payable	171,711	31,540	203,251
Accrued expenses payable	-	8,105	8,105
Intergovernmental payable	7,566		7,566
Compensated absences payable	7,849	8,114	15,963
Total Current Liabilities:	187,126	47,759	234,885
Long-term Liabilities: (net of current portion)			
Compensated absences payable	70,640	2,705	73,345
Net pension liability	1,609,101	562,763	2,171,864
Net OPEB liability	1,375,358	779,492	2,154,850
Total Long-term Liabilities	3,055,099	1,344,960	4,400,059
Total Liabilities	3,242,225	1,392,719	4,634,944
Deferred Inflows	191,655	194,491	386,146
Total Liabilities and Deferred Inflows	3,433,880	1,587,210	5,021,090
Net Position (Deficit)			
Investment in capital assets	54,963	3,446,724	3,501,687
Restricted for:			
Specific health program	1,051,237	-	1,051,237
Unrestricted (deficit)	(2,711,760)	(335,279)	(3,047,039)
Total Net Position (Deficit)	$ (1,605,560)	$ 3,111,445	$ 1,505,885

See accompanying notes to the basic financial statements

Thomas County, Georgia
Combining Statement of Activities
Component Units
For the Years Ended June 30, 2018

	Department of Public Health	Public Library System	Total
Expenses			
Health and welfare	$ 1,857,567	$ -	$ 1,857,567
Culture and recreation	-	1,343,977	1,343,977
Total Expenses	1,857,567	1,343,977	3,201,544
Revenues			
Program revenues:			
Charges for services	755,665	48,907	804,572
Operating grants and contributions	1,356,092	256,181	1,612,273
Total Program Revenues	2,111,757	305,088	2,416,845
Net Program Revenue	254,190	(1,038,889)	(784,699)
General Revenues			
Allotments from participating governments	-	848,090	848,090
Investment earnings	-	8,472	8,472
Miscellaneous	-	2,510	2,510
Total General Revenues	-	859,072	859,072
Change in Net Position	254,190	(179,817)	74,373
Net Position (Deficit) Beginning of Year, as Restated	(1,859,750)	3,291,262	1,431,512
Net Position (Deficit) End of Year	$ (1,605,560)	$ 3,111,445	$ 1,505,885

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, 2018 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, 2018 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, a non-spendable fund balance is reported 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, 2018, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported, as 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 2018, the County implemented the following GASB Standards:

- GASB Statement No. 85, *Omnibus 2017.*
- GASB Statement No. 86, *Certain Debt Extinguishment Issues.*

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 2018 budget was amended during the year. All unexpended annual appropriations lapse at year-end.

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.

Note 3 - Detailed Notes on All Funds (Continued)

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, 2018, 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 Activities - Balance Sheet	$ 30,499,360
Business-Type Activities - Statement of Net Position	445,422
Statement of Fiduciary Assets and Liablilities	572,460
Total	$ 31,517,242

3-B. Receivables

Receivables at December 31, 2018, 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 - $ 3,361

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, 2018. The property taxes were levied on August 28, 2018. Property taxes were billed on September 12, 2018 and are due upon receipt, however, the actual due date was November 15, 2018.

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.

Note 3 - Detailed Notes on All Funds (Continued)

3-D. Capital Assets

Capital asset activity for the primary government for the year ended December 31, 2018, was as follows:

	Balance 1/1/2018	Additions	Deductions	Balance 12/31/2018
Governmental activities:				
Nondepreciable capital assets:				
Land	$ 3,169,836	$ 14,861	$ -	$ 3,184,697
Land under the roads	4,949,019	56,741	-	5,005,760
Equipment not yet in service	51,090	-	51,090	-
Construction in progress	137,312	891,266	844,226	184,352
Total nondepreciable capital assets	8,307,257	962,868	895,316	8,374,809
Depreciable capital assets:				
Buildings and improvements	39,321,757	43,217	882,365	38,482,609
Machinery and equipment	18,911,444	2,414,712	126,191	21,199,965
Infrastructure	49,310,829	1,030,273	455,619	49,885,483
Total depreciable capital assets	107,544,030	3,488,202	1,464,175	109,568,057
Total capital assets	115,851,287	4,451,070	2,359,491	117,942,866
Accumulated depreciation:				
Buildings	8,687,565	686,040	393,589	8,980,016
Machinery and equipment	12,729,828	1,710,081	118,254	14,321,655
Infrastructure	20,487,836	991,075	181,797	21,297,114
Total accumulated depreciation	41,905,229	3,387,196	693,640	44,598,785
Governmental activities capital assets, net	$ 73,946,058	$ 1,063,874	$ 1,665,851	$ 73,344,081

Governmental activities depreciation expense	
General government	$ 719,134
Judicial	4,226
Public safety	1,098,280
Public works	1,551,666
Health and welfare	13,890
Total governmental activities depreciation expense	$ 3,387,196

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 1/1/2018	Additions	Deductions	Balance 12/31/2018
Business-type activities:				
Depreciable capital assets:				
Buildings and improvements	$ 33,281	$ -	$ -	$ 33,281
Machinery and equipment	886,351	180,666	177,478	889,539
Total capital assets	919,632	180,666	177,478	922,820
Less accumulated depreciation:				
Buildings and improvements	33,280	-	-	33,280
Machinery and equipment	435,502	140,270	153,727	422,045
Total accumulated depreciation	468,782	140,270	153,727	455,325
Business-type activities capital assets, net	$ 450,850	$ 40,396	$ 23,751	$ 467,495

The depreciation expense for the business-type activities relates to the area transit fund, $123,826 and the commercial collection fund, $16,443.

Capital asset activity for the component units for the year ended June 30, 2018, was as follows:

	Balance 7/1/2017	Additions	Deductions	Balance 6/30/2018
Thomas County Public Library System:				
Depreciable capital assets:				
Buildings and improvements	$ 2,583,640	$ -	$ -	$ 2,583,640
Equipment	729,232	17,121	14,590	731,763
Library collections	2,782,247	98,322	61,379	2,819,190
Total depreciable capital assets	6,095,119	115,443	75,969	6,134,593
Less accumulated depreciation:				
Buildings and improvements	300,528	47,612	-	348,140
Equipment	335,847	36,345	14,590	357,602
Library collections	1,914,777	128,729	61,379	1,982,127
Total accumulated depreciation	2,551,152	212,686	75,969	2,687,869
Thomas County Public Library System Capital assets - net	$ 3,543,967	$ (97,243)	$ -	$ 3,446,724

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 7/1/2017	Additions	Deductions	Balance 6/30/2018
Thomas County Health Department:				
Capital assets being depreciated:				
Machinery and equipment	$ 332,545	$ 15,574	$ -	$ 348,119
Less accumulated depreciation	278,420	14,736	-	293,156
Thomas County Health Department - Capital assets, net	$ 54,125	$ 838	$ -	$ 54,963

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	$ 1,287,230	Property taxes
Emergency Services	287,450	Property taxes
Capital Improvements	36,397	Intergovernmental reimbursement
Fire Districts #1 & #2	117,860	Property taxes
Fire Districts #3	252,405	Property taxes
Emergency 911	33,043	Charges for services
Total	$ 2,014,385	

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.

Note 3 - Detailed Notes on All Funds (Continued)

For governmental activities, the amounts reported as deferred outflows of resources are $1,650,047 and $1,674,104 for deferred inflows of resources. For business-type activities the amounts reported as deferred outflows of resources are $52,677 and $51,776 for deferred inflows of resources.

3-F. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2018, 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, 2018:

	Payable From:		
Payable to:	County-wide SPLOST fund	Nonmajor governmental funds	Total
General fund	$ -	$ 22,205	$ 22,205
2012 SPLOST fund	356,861	-	356,861
Nonmajor governmental fund	-	19,966	19,966
Total	$ 356,861	$ 42,171	$ 399,032

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 $109,002 collected by agency funds and due to various governmental funds, that have been eliminated at both financial reporting levels.

Fund	Amount
General	$ 94,236
Emergency services	2,154
Fire district 3	2,368
Law library	1,846
Drug abuse	1,247
Sheriff's drug forfeiture	7,151
Total	$ 109,002

Note 3 - Detailed Notes on All Funds (Continued)

Interfund Transfers - Interfund transfers for the year ended December 31, 2018, consisted of the following:

	Transfers From			
Transfers to	General fund	Emergency services fund	County-wide 2012 SPLOST fund	Total
2012 SPLOST fund	$ -	$ -	$ 3,384,889	$ 3,384,889
Capital improvement fund	697,670	-	-	697,670
Nonmajor governmental funds	500,000	560,000	-	1,060,000
Total	$ 1,197,670	$ 560,000	$ 3,384,889	$ 5,142,559

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 ($3,384,889) is the County's share of the special purpose local option sales taxes, as authorized in 2012. The transfer (i.e., $560,000) 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 $500,000 to unincorporated services fund was to provide funding.

3-G. Long-Term Debt

Governmental Activities Notes Payable - The County has one outstanding capital lease payable at December 31, 2018.

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 $400,862 (cost of $603,011 less accumulated depreciation of $202,149).

Annual debt service requirements to this note payable as of December 31, 2018 follow:

Year	Principal	Interest	Total
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	91,727	2,128	93,855
	$ 438,306	$ 30,973	$ 469,279

Note 3 - Detailed Notes on All Funds (Continued)

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2018:

	Outstanding 1/1/2018	Additions	Reductions	Outstanding 12/31/2018	Amounts Due in One Year
Governmental Activities					
Capital lease payable - Ameris Bank #1	520,096	-	81,790	438,306	83,687
Compensated absences	539,529	562,888	534,005	568,412	426,309
Total Governmental Activities	$ 1,059,625	$ 562,888	$ 615,795	$ 1,006,718	$ 509,996
Business-type Activities					
Compensated absences	$ 13,593	$ 18,953	$ 16,963	$ 15,583	$ 11,687

	Outstanding 7/1/2017	Additions	Reductions	Outstanding 6/30/2018	Amounts Due in One Year
Thomas County Health Department					
Compensated absences	$ 101,385	$ -	$ 22,896	$ 78,489	$ 7,849
Public Library System					
Compensated absences	$ 16,083	$ 16,255	$ 21,519	$ 10,819	$ 8,114
Total Component Units	$ 117,468	$ 16,255	$ 44,415	$ 89,308	$ 15,963

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.

Note 3 - Detailed Notes on All Funds (Continued)

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

ɛs and beneficiaries currently ·iving benefits	62
ıated participants entitled to but yet receiving benefits	102
employees participating in the plan	360
Total number of participants	524

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

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

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

County employees are required to contribute to the Plan. The County contributes using the actuarial basis described in the annual valuation report. The County's actuarially determined contribution rate for the fiscal year ended December 31, 2018 was 5% of covered-employee payroll or $519,925. The County's covered payroll for employees participating in the Plan as of January 1, 2018, (the most recent actuarial valuation date) was $9,668,464 (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, 2017, the County reported a net pension liability of $1,272,151. 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, 2018. For the year ended December 31, 2018, the County recognized pension expense of $488,962.

Note 3 - Detailed Notes on All Funds (Continued)

Components of the net pension liability are as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2016	$ 17,533,405	$ 14,392,552	$ 3,140,853
Changes for the year:			
Service cost	447,341		447,341
Interest	1,247,093		1,247,093
Liability Experience (Gain)/Loss	(610,847)		(610,847)
Assumption Change	40,011		40,011
Employer contributions	-	575,900	(575,900)
Employee contributions	-	325,476	(325,476)
Net investment income	-	2,294,796	(2,294,796)
Benefit payments	(664,245)	(664,245)	-
Administrative expense	-	(48,281)	48,281
Other changes	-	(155,591)	155,591
Net changes	459,353	2,328,055	(1,868,702)
Balances at December 31, 2017	$ 17,992,758	$ 16,720,607	$ 1,272,151

Plan fiduciary net position as a percentage of the total pension liability	92.93%
Covered employee payroll	$ 9,668,464
Net pension liability as a percentage of covered employee payroll	13.16%

Note 3 - Detailed Notes on All Funds (Continued)

At December 31, 2018, 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	$ 472,114	$ (956,226)
Changes in assumptions	803,802	-
Diffrences between expected and actual experience	-	(769,654)
Contributions made after measurement date	426,808	-
Total	$ 1,702,724	$ (1,725,880)

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
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
2026	N/A	N/A	N/A
Totals	$ -	$ -	$ -

The actuary is unable to provide the above information for 2018.

Actuarial Assumptions. The total pension liability in the January 1, 2018 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 2018 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, 2018 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%	$ 3,604,305
Current discount rate	7.25%	1,272,151
1% increase	8.25%	(681,145)

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	$ 81,867
Inventories	387,600
Total	$ 469,467
Emergency Services Fund:	
Prepaid items	$ 20,849
Nonmajor Special Revenue Funds:	
Prepaid items	$ 30,797

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

Emergency Services Fund	
Public safety	$ 4,150,425
2012 SPLOST Fund	
Capital projects	$ 4,001,550
Nonmajor Special Revenue Funds:	
Public safety	$ 3,335,581
Economic development	486,118
Law library	22,531
Capital projects	567,334
Recreation	201,172
Unincorporated services	1,543,633
Airport improvements	44,524
Total Nonmajor Special Revenue Funds	$ 6,200,893
Nonmajor Capital Projects Funds:	
Capital projects	$ 11,422

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

General Fund	
Unincorporated services	$ 2,099,354

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	$ 1,338,275

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

General Fund	$ 13,056,450

Net Investment in Capital Assets

The "net investment in capital assets" reported on the government-wide statement of net position as of December 31, 2018 are as follows:

Net investment in capital assets	Governmental Activities	Business-type Activities
Cost of capital assets	$ 117,942,866	$ 922,820
Less accumulated depreciation	44,598,785	455,325
Book value	73,344,081	467,495
Less capital related debt	438,306	-
Net investment in capital assets	$ 72,905,775	$ 467,495

3-J. Operating Leases

The County has entered into seven 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
2019	$ 1,000
2020	1,000
2021	1,000
2022	1,000
2023	1,000
2024-2026	3,000
Total	$ 8,000

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. At the end of the lease agreement, the County has a purchase option for $143,211.

The future minimum lease payments follow:

Year	Annual Payments
2019	$ 25,840
2020	25,840
2021	25,840
Total	$ 77,520

Note 3 - Detailed Notes on All Funds (Continued)

Caterpillar Financial Services Corporation Lease – On June 19, 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 1, 2017. At the end of the lease agreement, the County has a purchase option for $138,600.
The future minimum lease payments follow:

Year	Annual Payments
2019	$ 24,956
2020	24,956
2021	24,956
Total	$ 74,868

John Deere Financial Leasing Lease – On August 14, 2018, the County entered into an operating lease for a motor grader and blade. The lease requires five annual payments of $31,975 and the first payment was due December 1, 2018. At the end of the lease agreement, the County has a purchase option for $164,655.

The future minimum lease payments follow:

Year	Annual Payments
2019	$ 31,975
2020	31,975
2021	31,975
2022	31,975
Total	$ 127,900

John Deere Financial Leasing Lease – On July 23, 2018, the County entered into an operating lease for a motor grader. The lease requires five annual payments of $22,433 and the first payment was due December 1, 2018. At the end of the lease agreement, the County has a purchase option for $142,036.

Note 3 - Detailed Notes on All Funds (Continued)

The future minimum lease payments follow:

Year	Annual Payments
2019	$ 22,433
2020	22,433
2021	22,433
2022	22,433
Total	$ 89,732

John Deere Financial Leasing Lease – On October 22, 2018, the County entered into an operating lease for a motor grader. The lease requires five annual payments of $22,084 and the first payment was due December 1, 2018. At the end of the lease agreement, the County has a purchase option for $142,036.

The future minimum lease payments follow:

Year	Annual Payments
2019	$ 22,084
2020	22,084
2021	22,084
2022	22,084
Total	$ 88,336

Note 4 – Other Note

4-A. Risk Management

Interlocal Risk Management Agency - The County is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other counties in the state as part of the Interlocal Risk Management Agency (IRMA) for property and liability insurance and the ACCG-Group Self-Insurance Workers' Compensation Fund (WCSIF), public entity risk pools currently operating as common risk management and insurance programs for member local governments. The Association County Commissioners of Georgia (ACCG) administers both risk pools.

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

Note 4 – Other Note (Continued)

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

The County has not compiled a record of the claims paid up to the applicable deductible for the prior or current fiscal year. The County is not aware of any claims, which the County is liable for (up to the applicable deductible) which were outstanding and unpaid at December 31, 2018. No provision has been made in the financial statements for the year ended December 31, 2018, for any estimate of potential unpaid claims.

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

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

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

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

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

Note 4 – Other Note (Continued)

The following represents the changes in approximate liabilities for the County from January 1, 2016 to December 31, 2018:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
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
2018	639,000	3,868,656	3,676,656	831,000

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, 2018. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

4-C. Hotel/Motel Lodging Tax

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

A summary of the transactions for the year ended December 31, 2018 follows:

Receipts:	
Lodging tax receipts	$ 360,255
Disbursements to:	
Destination Thomasville Tourism Authority	$ 85,428
Events Center	58,260
Thomas County Tourism	32,612
Thomas County shooting range	19,966
Passed down to others (local governments in Thomas County)	36,766
Unrelated disbursements	34,500
Total tax and investment earnings disbursements	$ 267,532

Note 4 – Other Note (Continued)

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 2018 property tax revenues was abated pursuant to agreements issued by the Authority as follows:

Agreements first effective before 2018	$28,961

Also, the County is subject to abatements allowed under the following state statutes and programs:

Rehabilitated historical property - GA code section 48-5-7.2.	$ 5,524
This code section allows a preferential assessment on property certified by the Georgia Department of Natural Resources as a rehabilitated historic property	
Conservation Use Property - GA Code Section 48-5-7.4	$1,825,173
This code section allows a preferential assessment on property primarily for farming and production of agricultural products or timber.	
Georgia Forest Land Protection Act of 2008 - GA Code Section 48-5-7.7.	$1,049,073
This code section abates the property taxes on property that has its primary use for the production of trees, timber or other wood and wood fiber product from the land. The State of Georgia paid the County for the loss of this revenue. For 2018, the County will receive $1,158,925 from the state for this abatement.	
Other state programs	$ 2,117
Total tax abatement in 2018, related to state programs	$2,881,887

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, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 19,797,000	$ 19,797,000	$ 19,974,522	$ 177,522
Licenses and permits	69,000	69,000	84,644	15,644
Intergovernmental	29,000	29,000	105,446	76,446
Charges for services	1,831,104	2,127,186	2,304,978	177,792
Fines and forfeitures	615,000	615,000	535,433	(79,567)
Investment earnings	1,000	1,000	73,504	72,504
Contributions and donations	1,000	1,000	-	(1,000)
Miscellaneous	195,000	195,000	207,972	12,972
Total Revenues	22,538,104	22,834,186	23,286,499	452,313
Expenditures				
Current:				
General government	4,091,699	4,208,535	3,830,708	377,827
Judicial	2,573,921	2,575,621	2,335,429	240,192
Public safety	7,403,588	7,608,324	7,159,341	448,983
Public works	5,764,955	5,764,955	5,303,003	461,952
Health and welfare	636,430	697,530	672,247	25,283
Culture and recreation	903,614	903,614	890,712	12,902
Housing and development	218,469	218,469	170,468	48,001
Debt Service:				
Principal	81,790	81,790	81,790	-
Interest	12,066	12,066	12,066	-
Total Expenditures	21,686,532	22,070,904	20,455,764	1,615,140
Excess of Revenues Over Expenditures	851,572	763,282	2,830,735	2,067,453
Other Financing Sources (Uses)				
Transfers (out)	-	-	(1,197,670)	(1,197,670)
Proceeds from capital asset dispositions	-	-	9,265	9,265
Contingencies	(851,572)	(763,282)	-	763,282
Total Other Financing Sources (Uses)	(851,572)	(763,282)	(1,188,405)	(425,123)
Net Change in Fund Balances	$ -	$ -	1,642,330	$ 1,642,330
Fund Balances Beginning of Year			13,911,441	
Increase in Reserve for Inventory			71,500	
Fund Balances End of Year			$ 15,625,271	

Thomas County, Georgia
Emergency Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 2,940,300	$ 2,940,300	$ 2,940,588	$ 288	$ 2,972,016
Intergovernmental	-	973,400	1,089,623	116,223	192,154
Charges for services	2,076,713	2,107,340	2,407,577	300,237	1,858,180
Investment earnings	1,000	1,000	18,058	17,058	6,291
Miscellaneous	5,000	5,000	26,146	21,146	5,487
Total Revenues	5,023,013	6,027,040	6,481,992	454,952	5,034,128
Expenditures					
Current:					
Public safety	3,959,564	4,963,591	4,864,335	99,256	3,700,771
Capital Outlay	176,928	176,928	157,319	19,609	491,286
Total Expenditures	4,136,492	5,140,519	5,021,654	118,865	4,192,057
Excess (Deficiency) of Revenues Over (Under) Expenditures	886,521	886,521	1,460,338	573,817	842,071
Other Financing Sources (Uses)					
Contingencies	(84,659)	(84,659)	-	84,659	-
Transfers in	-	-	-	-	23,629
Transfers (out)	(801,862)	(801,862)	(560,000)	241,862	(982,231)
Total Other Financing Sources (Uses)	(886,521)	(886,521)	(560,000)	326,521	(958,602)
Net Change in Fund Balances	$ -	$ -	900,338	$ 900,338	(116,531)
Fund Balances Beginning of Year			3,270,936		3,387,467
Fund Balances End of Year			$ 4,171,274		$ 3,270,936

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%
12/31/2017	17,992,758	16,720,607	1,272,151	92.93%	9,668,464	13.16%

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	Smoothed market value with a 5-year smoothing period
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, 2018 - 2015

Total Pension Liability	**December 31, 2018**	**December 31, 2017**	**December 31, 2016**	**December 31, 2015**
Service cost	$ 526,126	$ 447,341	$ 409,235	$ 363,316
Interest on total pension liability	1,282,913	1,271,172	1,195,075	1,081,047
Liability experience (gain)	(852,183)	-	-	-
Assumption change and experience gain/loss	1,091,927	(570,836)	250,848	545,980
Benefit payments, including refunds of employee contributions	(594,811)	(688,324)	(512,174)	(427,762)
Net Change in Total Pension Liability	1,453,972	459,353	1,342,984	1,562,581
Total Pension Liability - Beginning of Fiscal Year	17,992,758	17,533,405	16,190,421	14,627,840
Total Pension Liability - End of Fiscal Year	$ 19,446,730	$ 17,992,758	$ 17,533,405	$ 16,190,421
Plan Fiduciary Net Position				
Employer contributions	$ 426,808	$ 575,900	$ -	$ 542,894
Employee contributions	346,481	325,476	309,526	277,339
Net investment income	(769,308)	2,294,796	993,801	95,972
Employee contribution refunds	-	-	(68,587)	(35,641)
Benefit payments, including refunds of employee contributions	(594,811)	(664,245)	(443,587)	(392,121)
Administrative expenses	(54,213)	(48,281)	(46,995)	(43,420)
Other	(93,109)	(155,591)	(103,586)	(122,750)
Net Change in Plan Fiduciary Net Position	(738,152)	2,328,055	640,572	322,273
Total Plan Fiduciary Net Position - Beginning of Fiscal Year	16,720,607	14,392,552	13,751,980	13,429,707
Fiduciary Net Position - End of Fiscal Year	$ 15,982,455	$ 16,720,607	$ 14,392,552	$ 13,751,980
County's Net Pension Liability - End of Fiscal Year	$ 3,464,275	$ 1,272,151	$ 3,140,853	$ 2,438,441
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.19%	92.93%	82.09%	84.94%
Covered Employee Payroll	$ 10,467,284	$ 9,668,464	$ 8,559,729	$ 8,328,791
Net Pension Liability as a Percentage of Covered Employee Payroll	33.10%	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, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 15,620,503	$ 13,766,767
Receivables:		
Accounts	10,771	86,013
Property taxes	1,528,344	1,571,318
Sales taxes	394,999	370,558
Intergovernmental	52,859	85,305
Interfund	22,205	22,558
Inventory	387,600	316,100
Prepaid items	81,867	74,429
Total Assets	$ 18,099,148	$ 16,293,048
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 220,106	$ 71,319
Accrued expenditures	539,129	606,414
Intergovernmental payable	420,971	433,873
Unearned revenue	277	277
Other	6,164	6,164
Total Liabilities	1,186,647	1,118,047
Deferred Inflows of Resources - Property Taxes	1,287,230	1,263,560
Total Liabilities and Deferred Inflows of Resources	2,473,877	2,381,607
Fund Balances		
Nonspendable - not in spendable form	469,467	390,529
Committed for unincorporated services	2,099,354	2,599,354
Unassigned	13,056,450	10,921,558
Total Fund Balances	15,625,271	13,911,441
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 18,099,148	$ 16,293,048

Thomas County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2018 and 2017

	2018	2017
Revenues		
Taxes	$ 19,974,522	$ 19,538,218
Intergovernmental	105,446	112,206
Licenses and permits	84,644	81,908
Charges for services	2,304,978	2,397,522
Fines and forfeitures	535,433	563,413
Investment earnings	73,504	28,366
Miscellaneous	207,972	200,317
Total Revenues	23,286,499	22,921,950
Expenditures		
Current:		
General government	3,830,708	3,624,426
Judicial	2,335,429	2,394,627
Public safety	7,159,341	8,138,513
Public works	5,303,003	5,590,356
Health and welfare	672,247	749,091
Culture and recreation	890,712	828,399
Housing and development	170,468	158,434
Debt Service		
Principal	81,790	86,187
Interest	12,066	7,669
Total Expenditures	20,455,764	21,577,702
Excess of Revenues Over Expenditures	2,830,735	1,344,248
Other Financing Sources (Uses)		
Proceeds from capital asset dispositions	9,265	154,825
Inception of capital lease	-	606,283
Transfers in	-	1,283
Transfers (out)	(1,197,670)	(3,566,670)
Other Financing Sources (Uses)	(1,188,405)	(2,804,279)
Net Change in Fund Balances	1,642,330	(1,460,031)
Fund Balances Beginning of Year	13,911,441	15,382,872
Increase (Decrease) in Reserve for Inventory	71,500	(11,400)
Fund Balances End of Year	$ 15,625,271	$ 13,911,441

Thomas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for The Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
Real property					
Current	$ 12,800,000	$ 12,800,000	$ 12,595,240	$ (204,760)	$ 12,753,162
Timber	25,000	25,000	24,385	(615)	36,104
Motor vehicle tax	450,000	450,000	235,622	(214,378)	285,924
Motor vehicle title adv tax	650,000	650,000	981,416	331,416	854,104
Mobile home	95,000	95,000	95,887	887	98,209
Intangibles	175,000	175,000	271,037	96,037	194,626
Railroad	27,000	27,000	35,827	8,827	29,819
Property not on digest	20,000	20,000	17,368	(2,632)	16,744
Real estate transfer tax	75,000	75,000	103,795	28,795	81,733
Local option sales and use tax	4,000,000	4,000,000	3,993,761	(6,239)	3,714,360
Excise- taxes - fireworks	-	-	351	351	-
Insurance premium tax	1,200,000	1,200,000	1,421,300	221,300	1,318,132
FIFA	40,000	40,000	44,067	4,067	23,216
Interest and penalties	240,000	240,000	154,466	(85,534)	132,085
Total Taxes	19,797,000	19,797,000	19,974,522	177,522	19,538,218
Licenses and Permits					
Business licenses - alcoholic beverages	-	-	-	-	-
Non-business licenses and permits					
Building and signs	-	-	-	-	-
Marriage licenses	22,000	22,000	23,410	1,410	30,864
Other	12,000	12,000	24,361	12,361	14,623
Late tag penalty	35,000	35,000	36,873	1,873	36,421
Total Licenses and Permits	69,000	69,000	84,644	15,644	81,908
Intergovernmental					
Federal			76,696	76,696	85,119
State	29,000	29,000	28,750	(250)	27,087
Total Intergovernmental	29,000	29,000	105,446	76,446	112,206
Totals carried forward	19,895,000	19,895,000	20,164,612	269,612	19,732,332

(continued)

Thomas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for The Year Ended December 31, 2017)

(continued)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	$ 19,895,000	$ 19,895,000	$ 20,164,612	$ 269,612	$ 19,732,332
Revenues					
Charges for Services					
General government					
Court costs, fees and charges	165,000	165,000	150,911	(14,089)	135,373
Recording of legal instruments	110,000	110,000	124,583	14,583	117,402
Printing and duplicating services	16,000	16,000	18,250	2,250	20,718
Data processing	500	500	-	(500)	-
Motor vehicle tag collection fees	65,000	65,000	68,988	3,988	71,402
Timber sales	-	-	192,688	192,688	-
Other:					
Commissions on tax collections	390,000	390,000	406,973	16,973	423,590
Other charges	8,000	8,000	12,764	4,764	7,128
Public safety	65,700	65,700	121,197	55,497	628,417
Streets and public improvements	55,000	55,000	87,442	32,442	58,198
Utilities/enterprise-sanitation	81,000	81,000	155,823	74,823	120,559
Other fees	17,000	17,000	9,530	(7,470)	11,241
Other charges for services					
Reimbursements	857,904	1,153,986	955,829	(198,157)	803,494
Total Charges for Services	1,831,104	2,127,186	2,304,978	177,792	2,397,522
Fines and Forfeitures					
Court	615,000	615,000	535,433	(79,567)	563,413
Investment Earnings	1,000	1,000	73,504	72,504	28,366
Contributions	1,000	1,000	-	(1,000)	-
Miscellaneous					
Rents and royalties	160,000	160,000	159,356	(644)	160,854
Other	35,000	35,000	48,616	13,616	39,463
Total Miscellaneous	195,000	195,000	207,972	12,972	200,317
Total Revenues	22,538,104	22,834,186	23,286,499	452,313	22,921,950
Other Financing Sources					
Transfers in	-	-		-	1,283
Inception of loan	-	-		-	606,283
Proceeds from the sale of capital assets	-	-	9,265	9,265	154,825
Total Other Financing Sources	-	-	9,265	9,265	762,391
Total Revenues and Other Financing Sources	$ 22,538,104	$ 22,834,186	$ 23,295,764	$ 461,578	$ 23,684,341

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for The Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures					
General Government					
Elections					
Personal services	$ 136,525	$ 136,525	$ 116,248	$ 20,277	$ 102,881
Purchased/contracted services	59,300	59,300	66,341	(7,041)	37,460
Supplies	39,000	39,000	26,193	12,807	25,912
Capital outlay				-	6,417
Total Elections	234,825	234,825	208,782	26,043	172,670
Commissioner's Office					
Personal services	712,666	712,666	652,225	60,441	683,380
Purchased/contracted services	316,800	316,800	310,461	6,339	283,257
Supplies	18,800	18,800	14,715	4,085	17,694
Capital outlay	10,000	10,000	12,072	(2,072)	-
Total Commissioner's Office	1,058,266	1,058,266	989,473	68,793	984,331
Informational Services					
Personal services	-	101,956	86,280	15,676	-
Purchased/contracted services	-	12,280	4,766	7,514	-
Supplies	-	2,600	692	1,908	-
Total Informational Services	-	116,836	91,738	25,098	-
Tax Commissioner					
Personal services	436,952	436,952	379,672	57,280	408,933
Purchased/contracted services	114,500	114,500	114,227	273	108,214
Supplies	9,300	9,300	6,761	2,539	8,482
Total Tax Commissioner	560,752	560,752	500,660	60,092	525,629
Tax Assessor					
Personal services	481,400	481,400	423,686	57,714	436,132
Purchased/contracted services	124,784	124,784	54,607	70,177	67,557
Supplies	22,700	22,700	13,275	9,425	13,616
Capital outlay	20,000	20,000	19,198	802	-
Total Tax Assessor	648,884	648,884	510,766	138,118	517,305
Totals carried forward	2,502,727	2,619,563	2,301,419	318,144	2,199,935

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for The Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 2,502,727	$ 2,619,563	$ 2,301,419	$ 318,144	$ 2,199,935
Expenditures					
Facilities Management					
Personal services	489,735	489,735	483,353	6,382	488,193
Purchased/contracted services	160,025	160,025	132,797	27,228	117,267
Supplies	738,750	738,750	719,660	19,090	725,186
Capital outlay	31,200	31,200	27,398	3,802	14,078
Total Facilities Management	1,419,710	1,419,710	1,363,208	56,502	1,344,724
Buildings-Custodial					
Personal services	140,612	140,612	145,130	(4,518)	72,064
Purchased/contracted services	500	500	250	250	187
Supplies	28,150	28,150	20,701	7,449	7,516
Total Buildings-Custodial	169,262	169,262	166,081	3,181	79,767
Total General Government	4,091,699	4,208,535	3,830,708	377,827	3,624,426
Judicial					
Board of Equalization					
Personal services	11,450	11,450	2,600	8,850	3,094
Purchased/contracted services	11,900	11,900	2,131	9,769	4,001
Supplies	950	950	849	101	166
Total Board of Equalization	24,300	24,300	5,580	18,720	7,261
Superior Court					
Personal services	49,700	49,700	38,624	11,076	38,624
Purchased/contracted services	27,300	27,300	19,867	7,433	19,965
Supplies	2,100	2,100	1,575	525	1,661
Total Superior Court	79,100	79,100	60,066	19,034	60,250
Clerk of the Superior Court					
Personal services	458,741	458,741	406,258	52,483	431,176
Purchased/contracted services	83,020	83,020	68,984	14,036	75,520
Supplies	10,500	10,500	12,758	(2,258)	6,557
Total Clerk of the Superior Court	552,261	552,261	488,000	64,261	513,253
Court Reporters					
Personal services	181,610	181,610	170,874	10,736	178,962
Purchased/contracted services	2,500	2,500	1,092	1,408	1,851
Supplies	2,000	2,000	1,200	800	-
Total Court Reporters	186,110	186,110	173,166	12,944	180,813
District Attorney					
Purchased/contracted services	354,744	356,444	356,412	32	329,435
Supplies	19,456	19,456	19,456	-	18,409
Total District Attorney	374,200	375,900	375,868	32	347,844
Totals carried forward	5,307,670	5,426,206	4,933,388	492,818	4,733,847

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for The Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 5,307,670	$ 5,426,206	$ 4,933,388	$ 492,818	$ 4,733,847
Expenditures					
Judicial (Continued)					
State Court					
Personal services	108,089	108,089	104,706	3,383	105,268
Purchased/contracted services	34,600	34,600	27,987	6,613	23,813
Supplies	13,200	13,200	12,900	300	13,200
Total State Court	155,889	155,889	145,593	10,296	142,281
Magistrate Court					
Personal services	436,648	436,648	407,533	29,115	421,566
Purchased/contracted services	34,800	34,800	22,664	12,136	19,494
Supplies	18,550	18,550	9,836	8,714	8,526
Capital outlay			-	-	-
Total Magistrate Court	489,998	489,998	440,033	49,965	449,586
Probate Court					
Personal services	232,619	232,619	210,663	21,956	222,868
Purchased/contracted services	30,610	30,610	27,271	3,339	27,945
Supplies	10,000	10,000	14,804	(4,804)	2,414
Capital outlay				-	5,989
Total Probate Court	273,229	273,229	252,738	20,491	259,216
Juvenile Court					
Personal services	54,450	54,450	51,007	3,443	52,344
Purchased/contracted services	57,150	57,150	20,521	36,629	52,328
Supplies	3,550	3,550	845	2,705	761
Total Juvenile Court	115,150	115,150	72,373	42,777	105,433
Public Defender					
Purchased/contracted services	317,734	317,734	318,358	(624)	316,798
Supplies	5,950	5,950	3,654	2,296	4,641
Capital outlay	-	-	-	-	7,251
Total Public Defender	323,684	323,684	322,012	1,672	328,690
Total Judicial	2,573,921	2,575,621	2,335,429	240,192	2,394,627
Totals carried forward	6,665,620	6,784,156	6,166,137	618,019	6,019,053

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for The Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 6,665,620	$ 6,784,156	$ 6,166,137	$ 618,019	$ 6,019,053
Expenditures					
Public Safety					
Sheriff					
Personal services	2,819,674	3,002,210	2,653,851	348,359	2,696,392
Purchased/contracted services	258,372	258,372	283,345	(24,973)	294,148
Supplies	457,300	457,300	533,702	(76,402)	384,690
Capital outlay	472,844	472,844	363,911	108,933	152,232
Total Sheriff	4,008,190	4,190,726	3,834,809	355,917	3,527,462
Courthouse Security					
Personal services	167,751	167,751	157,034	10,717	158,276
Purchased/contracted services	1,800	1,800	-	1,800	-
Supplies	4,800	4,800	2,687	2,113	2,490
Total Courthouse Security	174,351	174,351	159,721	14,630	160,766
Drug Squad					
Personal services	448,398	470,598	468,703	1,895	428,841
Purchased/contracted services	75,356	75,356	75,798	(442)	79,960
Supplies	56,233	56,233	49,305	6,928	48,282
Capital outlay	70,500	70,500	74,302	(3,802)	-
Total Drug Squad	650,487	672,687	668,108	4,579	557,083
Jail Operations					
Personal services	1,446,690	1,446,690	1,338,527	108,163	1,466,570
Purchased/contracted services	356,430	356,430	441,275	(84,845)	326,617
Supplies	371,200	371,200	360,656	10,544	391,113
Total Jail Operations	2,174,320	2,174,320	2,140,458	33,862	2,184,300
Corrections					
Personal services	-	-	-	-	958,655
Purchased/contracted services	-	-	-	-	101,396
Supplies	-	-	-	-	304,897
Total Corrections	-	-	-	-	1,364,948
			-		-
Totals carried forward	13,672,968	13,996,240	12,969,233	1,027,007	13,813,612

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for The Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 13,672,968	$ 13,996,240	$ 12,969,233	$ 1,027,007	$ 13,813,612
Expenditures					
Public Safety (Continued)					
Coroner					
Personal services	32,145	32,145	32,168	(23)	32,204
Purchased/contracted services	37,195	37,195	24,728	12,467	17,173
Supplies	900	900	1,034	(134)	1,982
Total Coroner	70,240	70,240	57,930	12,310	51,359
Animal Control					
Personal services	40,000	40,000	31,867	8,133	34,764
Purchased/contracted services:					
Humane Society	238,500	238,500	235,321	3,179	221,289
Other	3,000	3,000	452	2,548	97
Supplies	22,500	22,500	11,654	10,846	14,926
Capital outlay	22,000	22,000	19,021	2,979	21,519
Total Animal Control	326,000	326,000	298,315	27,685	292,595
Total Public Safety	7,403,588	7,608,324	7,159,341	448,983	8,138,513
Public Works					
Administration					
Personal services	2,065,194	2,065,194	1,708,153	357,041	1,794,968
Purchased/contracted services	526,096	526,096	711,575	(185,479)	457,683
Supplies	1,045,100	1,045,100	836,294	208,806	741,365
Capital outlay	141,000	141,000	153,774	(12,774)	932,853
Other	5,000	5,000	8,751	(3,751)	10,032
Total Administration	3,782,390	3,782,390	3,418,547	363,843	3,936,901
Sanitation					
Personal services	604,130	604,130	595,575	8,555	514,224
Purchased/contracted services	310,700	310,700	321,365	(10,665)	312,612
Supplies	168,250	168,250	152,439	15,811	154,051
Capital outlay	195,000	195,000	178,800	16,200	44,712
Total Sanitation	1,278,080	1,278,080	1,248,179	29,901	1,025,599
Totals carried forward	19,129,678	19,452,950	17,992,204	1,460,746	19,120,066

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for The Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 19,129,678	$ 19,452,950	$ 17,992,204	$ 1,460,746	$ 19,120,066
Expenditures					
Public Works (Continued)					
Fleet Services					
Personal services	523,945	523,945	473,394	50,551	487,447
Purchased/contracted services	18,940	18,940	22,275	(3,335)	24,278
Supplies	126,600	126,600	111,966	14,634	85,725
Capital outlay	35,000	35,000	28,642	6,358	30,406
Total Fleet Services	704,485	704,485	636,277	68,208	627,856
Total Public Works	5,764,955	5,764,955	5,303,003	461,952	5,590,356
Health and Welfare					
Health - public health administration	520,330	521,430	520,808	622	518,947
Welfare - community service	96,100	156,100	151,439	4,661	217,125
Welfare - capital outlay	20,000	20,000	-	20,000	13,019
Total Health and Welfare	636,430	697,530	672,247	25,283	749,091
Culture and Recreation					
Libraries	903,614	903,614	890,712	12,902	828,399
Housing and Development					
UGA Extension					
Personal services	150,115	150,115	122,587	27,528	108,301
Purchased/contracted services	14,400	14,400	13,363	1,037	12,890
Supplies	33,500	33,500	14,078	19,422	16,789
Total UGA Extension	198,015	198,015	150,028	47,987	137,980
Forest Resources	20,454	20,454	20,440	14	20,454
Total Housing and Development	218,469	218,469	170,468	48,001	158,434
Totals carried forward	21,592,676	21,977,048	20,361,908	1,615,140	21,483,846

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for The Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 21,592,676	$ 21,977,048	$ 20,361,908	$ 1,615,140	$ 21,483,846
Debt Service					
Principal	81,790	81,790	81,790	-	86,187
Interest	12,066	12,066	12,066	-	7,669
Total Debt Service	93,856	93,856	93,856	-	93,856
Total Expenditures	21,686,532	22,070,904	20,455,764	1,615,140	21,577,702
Other Financing Uses					
Transfers out			1,197,670	(1,197,670)	3,566,670
Contingencies	851,572	763,282	-	763,282	-
Total Other Financing Uses	851,572	763,282	1,197,670	(434,388)	3,566,670
Total Expenditures and Other Financing Uses	$ 22,538,104	$ 22,834,186	$ 21,653,434	$ 1,180,752	$ 25,144,372

Thomas County, Georgia
Emergency Services Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 3,053,730	$ 3,179,922
Receivables:		
Accounts	223,724	169,261
Property taxes	339,344	340,307
Intergovernmental	987,150	10,206
Prepaid items	20,849	19,201
Total Assets	$ 4,624,797	$ 3,718,897
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 15,473	$ 32,510
Accrued expenditures	143,892	135,848
Unearned revenue	6,708	5,103
Total Liabilities	166,073	173,461
Deferred Inflows of Resources - Property Taxes	287,450	274,500
Total Liabilities and Deferred Inflows of Resources	453,523	447,961
Fund Balances		
Nonspendable	20,849	19,201
Restricted for public safety	4,150,425	3,251,735
Total Fund Balances	4,171,274	3,270,936
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 4,624,797	$ 3,718,897

Thomas County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	$ 6,093,371	$ 11,422	$ 6,104,793
Receivables:			
Accounts	198,064	-	198,064
Taxes	412,821	-	412,821
Intergovernmental	139,799	-	139,799
Interfund	19,966	-	19,966
Prepaid items	30,797	-	30,797
Total Assets	$ 6,894,818	$ 11,422	$ 6,906,240
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	$ 71,228	$ -	$ 71,228
Accrued expenditures	120,881	-	120,881
Intergovernmental payable	25,541		25,541
Interfund payable	42,170	-	42,170
Total Liabilities	259,820	-	259,820
Deferred Inflows of Resources	403,308	-	403,308
Total Liabilities and Deferred Inflows of Resources	663,128	-	663,128
Fund Balances			
Nonspendable	30,797	-	30,797
Restricted	6,200,893	11,422	6,212,315
Total Fund Balances	6,231,690	11,422	6,243,112
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 6,894,818	$ 11,422	$ 6,906,240

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, 2018

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Taxes	$ 3,332,573	$ -	$ 3,332,573
Intergovernmental	213,905	442,186	656,091
Charges for services	839,402	-	839,402
Impact fees	49,304	-	49,304
Licenses and permits	162,087		162,087
Fines and forfeitures	104,474	-	104,474
Investment earnings	21,280	48	21,328
Contributions	36,200	-	36,200
Miscellaneous	143,425	-	143,425
Total Revenues	4,902,650	442,234	5,344,884
Expenditures			
Current:			
General government	270,535	-	270,535
Judicial	16,481	-	16,481
Public safety	3,510,748	-	3,510,748
Health and welfare	35,000	-	35,000
Housing and development	388,216	-	388,216
Intergovernmental	12,848	-	12,848
Capital Outlay	151,420	442,186	593,606
Total Expenditures	4,385,248	442,186	4,827,434
Excess of Revenues Over Expenditures	517,402	48	517,450
Other Financing Sources			
Transfers in	1,060,000	-	1,060,000
Net Change in Fund Balances	1,577,402	48	1,577,450
Fund Balances Beginning of Year	4,654,288	11,374	4,665,662
Fund Balances End of Year	$ 6,231,690	$ 11,422	$ 6,243,112

Thomas County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018
(With Comparative Totals At December 31, 2017)

	2018													2017
	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	$ 23,807	$ 530,756	$ 921,940	$ 2,072,599	$ 41,985	$ 173,844	$ 55,836	$ 22,055	$ 586,535	$ 47,527	$ 94,356	$ 1,522,131	$ 6,093,371	$ 4,666,685
Receivables:														
Accounts	-	32,767	-	-	-	-	-	156,283	-	-	-	9,014	198,064	205,240
Intergovernmental	-	-	-	-	-	-	-	-	-	-	112,391	27,408	139,799	28,660
Taxes	-	-	136,835	275,986	-	-	-	-	-	-	-	-	412,821	341,260
Interfund	-	-	-	-	-	-	-	-	-	-	19,966	-	19,966	-
Prepaid items	-	-	6,655	15,359	-	-	-	6,105	-	-	-	2,678	30,797	31,208
Total Assets	$ 23,807	$ 563,523	$ 1,065,430	$ 2,363,944	$ 41,985	$ 173,844	$ 55,836	$ 184,443	$ 586,535	$ 47,527	$ 226,713	$ 1,561,231	$ 6,894,818	$ 5,273,053
Liabilities, Deferred Inflows of Resources and Fund Balances														
Liabilities														
Accounts payable	$ 1,276	$ 57,439	$ 2,830	$ 9,683	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	71,228	$ 143,559
Accrued expenditures	-	-	44,417	26,241	-	-	-	35,303	-	-	-	14,920	120,881	130,773
Intergovernmental payable	-	-	-	-	-	-	-	-	-	-	25,541	-	25,541	-
Interfund payable	-	19,966	-	-	-	-	-	-	19,201	3,003	-	-	42,170	22,558
Total Liabilities	1,276	77,405	47,247	35,924	-	-	-	35,303	19,201	3,003	25,541	14,920	259,820	296,890
Deferred Inflows of Resources	-	-	117,860	252,405	-	-	-	33,043	-	-	-	-	403,308	321,875
Total Liabilities and Deferred Inflows of Resources	1,276	77,405	165,107	288,329	-	-	-	68,346	19,201	3,003	25,541	14,920	663,128	618,765
Fund Balances														
Nonspendable	-	-	6,655	15,359	-	-	-	6,105	-	-	-	2,678	30,797	31,208
Restricted	22,531	486,118	893,668	2,060,256	41,985	173,844	55,836	109,992	567,334	44,524	201,172	1,543,633	6,200,893	4,623,080
Total Fund Balances	22,531	486,118	900,323	2,075,615	41,985	173,844	55,836	116,097	567,334	44,524	201,172	1,546,311	6,231,690	4,654,288
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 23,807	$ 563,523	$ 1,065,430	$ 2,363,944	$ 41,985	$ 173,844	$ 55,836	$ 184,443	$ 586,535	$ 47,527	$ 226,713	$ 1,561,231	$ 6,894,818	$ 5,273,053

Thomas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for The Year Ended December 31, 2017)

	2018														2017
	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
Revenues														
Taxes	$ -	$ 360,255	$ 1,177,652	$ 1,363,694	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,966	$ 411,006	$ 3,332,573	$ 3,271,509
Charges for services	-	-	-	-	-	-	-	782,321	-	-	49,021	8,060	839,402	747,767
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	162,087	162,087	158,722
Intergovernmental	-	-	-	-	-	-	-	-	-	-	213,905		213,905	-
Impact fees	-	-	-	-	-	-	-	-	49,304	-	-	-	49,304	58,943
Fines and forfeitures	26,826	-	-	-	31,576	31,033	15,021	-	-	-	-	18	104,474	104,590
Investment earnings	-	61	1,899	6,693	3	30	169	43	3,101	272	337	8,672	21,280	8,935
Contributions	-	-	-	36,200	-	-	-	-	-	-	-	-	36,200	700
Miscellaneous	-	112,243	-	31,182	-	-	-	-	-	-	-	-	143,425	44,020
Total Revenues	26,826	472,559	1,179,551	1,437,769	31,579	31,063	15,190	782,364	52,405	272	283,229	589,843	4,902,650	4,395,186
Expenditures														
Current:														
General government	-	267,532	-	-	-	-	-	-	-	3,003	-	-	270,535	279,584
Judicial	16,481	-	-	-	-	-	-	-	-	-	-	-	16,481	17,462
Public safety	-	-	1,060,674	1,092,248	-	11,630	-	1,346,196	-	-	-	-	3,510,748	3,601,840
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	3,995
Health and welfare	-	-	-	-	35,000	-	-	-	-	-	-	-	35,000	40,000
Housing and development	-	-	-	-	-	-	-	-	-	-	-	388,216	388,216	417,504
Capital Outlay	-	-	-	34,368	-	-	-	-	-	-	117,052		151,420	107,800
Intergovernmental	-	-	-	-	-	12,848	-	-	-	-	-		12,848	19,157
Debt Service:														
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	1,309,517
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-	-	-	43,920
Total Expenditures	16,481	267,532	1,060,674	1,126,616	35,000	24,478	-	1,346,196	-	3,003	117,052	388,216	4,385,248	5,840,779
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,345	205,027	118,877	311,153	(3,421)	6,585	15,190	(563,832)	52,405	(2,731)	166,177	201,627	517,402	(1,445,593)
Other Financing Sources														
Proceeds from capital asset dispositions	-	-	-	-	-	-	-	-	-	-	-	-	-	1,440
Transfers in	-	-	-	-	-	-	-	560,000	-	-	-	500,000	1,060,000	3,106,776
Transfers (out)	-	-	-	-	-	-	-	-	-	-	-	-	-	(66,586)
Total Other Financing Sources	-	-	-	-	-	-	-	560,000	-	-	-	500,000	1,060,000	3,041,630
Net Change in Fund Balances	10,345	205,027	118,877	311,153	(3,421)	6,585	15,190	(3,832)	52,405	(2,731)	166,177	701,627	1,577,402	1,596,037
Fund Balances Beginning 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
Fund Balances End of Year	$ 22,531	$ 486,118	$ 900,323	$ 2,075,615	$ 41,985	$ 173,844	$ 55,836	$ 116,097	$ 567,334	$ 44,524	$ 201,172	$ 1,546,311	$ 6,231,690	$ 4,654,288

Thomas County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 23,807	$ 14,231
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 1,276	$ 2,045
Fund Balances		
Restricted for law library	22,531	12,186
Total Liabilities and Fund Balances	$ 23,807	$ 14,231

Thomas County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 40,000	$ 40,000	$ 26,826	$ (13,174)	$ 26,752
Expenditures					
Current:					
Judicial	40,000	40,000	16,481	23,519	17,462
Excess of Revenues Over Expenditures	$ -	$ -	10,345	$ 10,345	9,290
Fund Balances Beginning of Year			12,186		2,896
Fund Balances End of Year			$ 22,531		$ 12,186

Thomas County, Georgia
Hotel Motel Tax Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 530,756	$ 320,549
Accounts receivable	32,767	27,213
Total Assets	$ 563,523	$ 347,762
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 57,439	$ 66,671
Interfund payable	19,966	-
Total Liabilities	77,405	66,671
Fund Balances		
Restricted for economic development	486,118	281,091
Total Liabilities and Fund Balance	$ 563,523	$ 347,762

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, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Hotel motel taxes	$ 300,000	$ 300,000	$ 360,255	$ 60,255	$ 286,062
Investment earnings	900	900	61	(839)	55
Miscellaneous	-	-	112,243	112,243	1,275
Total Revenues	300,900	300,900	472,559	171,659	287,392
Expenditures					
Current:					
General government	300,900	300,900	267,532	33,368	276,228
Excess of Revenues Over Expenditures	$ -	$ -	205,027	$ 205,027	11,164
Fund Balances Beginning of Year			281,091		269,927
Fund Balances End of Year			$ 486,118		$ 281,091

Thomas County, Georgia
Fire Districts 1 & 2 Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 921,940	$ 818,348
Receivables:		
Accounts	-	1,125
Property taxes	136,835	103,983
Prepaid items	6,655	7,095
Total Assets	$ 1,065,430	$ 930,551
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 2,830	$ 26,175
Accrued expenditures	44,417	41,455
Total Liabilities	47,247	67,630
Deferred Inflows of Resources - Property Taxes	117,860	81,475
Total Liabilities and Deferred Inflows of Resources	165,107	149,105
Fund Balances		
Nonspendable - prepaid items	6,655	7,095
Restricted - public safety	893,668	774,351
Total Fund Balances	900,323	781,446
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 1,065,430	$ 930,551

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, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 1,176,982	$ 1,176,982	$ 1,177,652	$ 670	$ 1,177,153
Investment earnings	-	-	1,899	1,899	1,059
Miscellaneous	-	-	-	-	1,125
Total Revenues	1,176,982	1,176,982	1,179,551	2,569	1,179,337
Expenditures					
Current:					
Public safety	1,171,715	1,171,715	1,060,674	111,041	1,135,393
Capital Outlay	-	-	-	-	23,250
Total Expenditures	1,171,715	1,171,715	1,060,674	111,041	1,158,643
Excess of Revenues Over Expenditures	5,267	5,267	118,877	113,610	20,694
Other Financing Sources (Uses)					
Contingencies	(5,267)	(5,267)	-	5,267	-
Transfers in	-	-	-	-	171,228
Total Other Financing Sources (Uses)	(5,267)	(5,267)	-	5,267	171,228
Net Change in Fund Balances	$ -	$ -	118,877	$ 118,877	191,922
Fund Balances Beginning of Year			781,446		589,524
Fund Balances End of Year			$ 900,323		$ 781,446

Thomas County, Georgia
Fire District 3
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 2,072,599	$ 1,768,794
Receivables:		
Accounts	-	1,440
Property taxes	275,986	237,277
Prepaid items	15,359	14,932
Total Assets	$ 2,363,944	$ 2,022,443
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 9,683	$ 23,292
Accrued expenditures payable	26,241	29,289
Total Liabilities	35,924	52,581
Deferred Inflows of Resources - Property Taxes	252,405	205,400
Total Liabilities and Deferred Inflows of Resources	288,329	257,981
Fund Balances		
Nonspendable - prepaid items	15,359	14,932
Restricted for public safety	2,060,256	1,749,530
Total Fund Balances	2,075,615	1,764,462
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 2,363,944	$ 2,022,443

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, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 1,331,700	$ 1,331,700	$ 1,363,694	$ 31,994	$ 1,392,846
Investment earnings	-	-	6,693	6,693	3,345
Contributions	-	-	36,200	36,200	700
Miscellaneous	14,400	14,400	31,182	16,782	33,100
Total Revenues	1,346,100	1,346,100	1,437,769	91,669	1,429,991
Expenditures					
Current:					
Public safety	1,194,987	1,194,987	1,092,248	102,739	986,015
Capital Outlay	-	-	34,368	(34,368)	23,250
Total Expenditures	1,194,987	1,194,987	1,126,616	68,371	1,009,265
Excess of Revenues Over Expenditures	151,113	151,113	311,153	160,040	420,726
Other Financing Sources (Uses)					
Contingencies	(151,113)	(151,113)	-	151,113	-
Proceeds from capital asset dispositions	-	-	-		1,440
Transfers in	-	-	-	-	125,376
Transfers (out)	-	-	-	-	(11,250)
Total Other Financing Sources (Uses)	(151,113)	(151,113)	-	151,113	115,566
Net Change in Fund Balances	$ -	$ -	311,153	$ 311,153	536,292
Fund Balances Beginning of Year			1,764,462		1,228,170
Fund Balances End of Year			$ 2,075,615		$ 1,764,462

Thomas County, Georgia
Drug Abuse Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 41,985	$ 43,510
Intergovernmental receivable	-	1,896
Total Assets	$ 41,985	$ 45,406
Fund Balances		
Restricted for health and welfare	$ 41,985	$ 45,406

Thomas County, Georgia
Drug Abuse Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 29,000	$ 34,000	$ 31,576	$ (2,424)	$ 29,959
Investment earnings	1,000	1,000	3	(997)	3
Total Revenues	30,000	35,000	31,579	(3,421)	29,962
Expenditures					
Current:					
Health and welfare	30,000	35,000	35,000	-	40,000
(Deficiency) of Revenue (Under) Expenditures	$ -	$ -	(3,421)	$ (3,421)	(10,038)
Fund Balances Beginning of Year			45,406		55,444
Fund Balances End of Year			$ 41,985		$ 45,406

Thomas County, Georgia
Sheriff's Drug Forfeiture Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 173,844	$ 167,259
Fund Balances		
Restricted for public safety	$ 173,844	167,259

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, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 60,000	$ 60,000	$ 31,033	$ (28,967)	$ 43,005
Investment earnings	-	-	30	30	30
Total Revenues	60,000	60,000	31,063	(28,937)	43,035
Expenditures					
Current:					
Public safety	30,000	30,000	11,630	18,370	29,475
Intergovernmental	30,000	30,000	12,848	17,152	19,157
Total Expenditures	60,000	60,000	24,478	35,522	48,632
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	6,585	$ 6,585	(5,597)
Fund Balances Beginning of Year			167,259		172,856
Fund Balances End of Year			$ 173,844		$ 167,259

Thomas County, Georgia
Federal Drug Forfeiture Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and equivalents	$ 55,836	$ 40,646
Fund Balances		
Restricted for public safety	$ 55,836	$ 40,646

Thomas County, Georgia
Federal Drug Forfeiture Fund
Schedule of Revenue and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 30,000	$ 30,000	$ 15,021	$ (14,979)	$ 4,790
Investment earnings	-	-	169	169	64
Total Revenues	30,000	30,000	15,190	(14,810)	4,854
Expenditures					
Current:					
Public safety	30,000	30,000	-	30,000	-
Excess of Revenues Over Expenditures	$ -	$ -	15,190	$ 15,190	4,854
Fund Balances Beginning of Year			40,646		35,792
Fund Balances End of Year			$ 55,836		$ 40,646

Thomas County, Georgia
Emergency 911 Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 22,055	$ 32,420
Accounts receivable	156,283	157,876
Prepaid items	6,105	6,400
Total Assets	$ 184,443	$ 196,696
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 2,876
Accrued expenditures	35,303	38,891
Total Liabilities	35,303	41,767
Deferred Inflows of Resources - Charges for Services	33,043	35,000
Total Liabilities and Deferred Inflows of Resources	68,346	76,767
Fund Balances		
Nonspendable - prepaid items	6,105	6,400
Restricted for public safety	109,992	113,529
Total Fund Balances	116,097	119,929
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 184,443	$ 196,696

Thomas County, Georgia
Emergency 911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 810,000	$ 810,000	$ 782,321	$ (27,679)	$ 743,467
Investment earnings	300	300	43	(257)	39
Total Revenues	810,300	810,300	782,364	(27,936)	743,506
Expenditures					
Current:					
Public safety	1,612,162	1,495,326	1,346,196	149,130	1,450,957
Excess (Deficiency) of Revenues Over (Under) Expenditures	(801,862)	(685,026)	(563,832)	121,194	(707,451)
Other Financing Sources (Uses)					
Contingencies	-	(116,836)	-	116,836	-
Transfers in	801,862	801,862	560,000	(241,862)	675,000
Transfers (out)	-	-	-	-	(55,336)
Total Other Financing Sources (Uses)	801,862	685,026	560,000	(125,026)	619,664
Net Change in Fund Balances	$ -	$ -	(3,832)	$ (3,832)	(87,787)
Fund Balances Beginning of Year			119,929		207,716
Fund Balances End of Year			$ 116,097		$ 119,929

Thomas County, Georgia
Impact Fees Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 586,535	$ 534,130
Liabilities and Fund Balances		
Liabilities		
Interfund payable	$ 19,201	$ 19,201
Fund Balances		
Restricted for capital outlay	567,334	514,929
Total Liabilities and Fund Balances	$ 586,535	$ 534,130

Thomas County, Georgia
Impact Fees Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Impact fees	$ 48,500	$ 48,500	$ 49,304	$ 804	$ 58,943
Investment earnings	1,500	1,500	3,101	1,601	1,955
Total Revenues	50,000	50,000	52,405	2,405	60,898
Expenditures					
Capital Outlay	300,000	300,000	-	300,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(250,000)	(250,000)	52,405	302,405	60,898
Other Financing Sources					
Carryover of Funds	250,000	250,000	-	(250,000)	-
Net Change in Fund Balances	$ -	$ -	52,405	$ 52,405	60,898
Fund Balances Beginning of Year			514,929		454,031
Fund Balances End of Year			$ 567,334		$ 514,929

Thomas County, Georgia
Airport Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 47,527	$ 50,612
Liabilities and Fund Balances		
Liabilities		
Interfund payable	3,003	3,357
Fund Balance		
Restricted for airport improvements	44,524	47,255
Total Liabilities and Fund Balances	$ 47,527	$ 50,612

Thomas County, Georgia
Airport Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018				2017
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	$ 1,000	$ 1,000	$ 272	$ (728)	$ 216
Miscellaneous	9,000	9,000	-	(9,000)	8,500
Total Revenues	10,000	10,000	272	(9,728)	8,716
Expenditures					
Current:					
General government	10,000	10,000	3,003	6,997	3,356
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	(2,731)	$ (2,731)	5,360
Fund Balances Beginning of Year			47,255		41,895
Fund Balances End of Year			$ 44,524		$ 47,255

Thomas County, Georgia
Recreation Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 94,356	$ 57,495
Receivables:		
Intergovernmental	112,391	-
Interfund	19,966	-
Total Assets	$ 226,713	$ 57,495
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 22,500
Intergovernmental payable	25,541	-
Total Liabilities	25,541	22,500
Fund Balance		
Restricted for recreation	201,172	34,995
Total Liabilities and Fund Balances	$ 226,713	$ 57,495

Thomas County, Georgia
Recreation Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Year Ended December 31, 2017)

	2018			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ -	$ -	$ 19,966	$ 19,966
Charges for services	-	-	49,021	49,021
Intergovernmental	800,000	1,271,000	213,905	(1,057,095)
Investment earnings	250	-	337	337
Total Revenues	800,250	1,271,000	283,229	(987,771)
Expenditures				
Current:				
Culture and recreation	-	-	-	-
Capital Outlay	1,223,910	1,346,445	117,052	1,229,393
Total Expenditures	1,223,910	1,346,445	117,052	1,229,393
Excess (Deficiency) of Revenues Over (Under) Expenditures	(423,660)	(75,445)	166,177	241,622
Other Financing Sources (Uses)				
Carryover of funds	123,660	-	-	-
Contingencies	-	(244,555)	-	244,555
Transfers in	300,000	320,000	-	(320,000)
Total Other Financing Sources (Uses)	423,660	75,445	-	(75,445)
Net Change in Fund Balances	$ -	$ -	166,177	$ 166,177
Fund Balances Beginning of Year			34,995	
Fund Balances End of Year			$ 201,172	

Thomas County, Georgia
Unicorporated Services Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 1,522,131	$ 818,691
Receivables:		
Accounts	9,014	17,586
Intergovernmental	27,408	26,764
Fines and forfeitures		
Investment earnings		
Prepaid items	2,678	2,781
Total Assets	$ 1,561,231	$ 865,822
Liabilities and Fund Balances		
Liabilities		
Accrued expenditures	$ 14,920	$ 21,138
Fund Balance		
Nonexpendable	2,678	2,781
Restricted for services	1,543,633	841,903
Tptal Fund Balance	1,546,311	844,684
Total Liabilities and Fund Balances	$ 1,561,231	$ 865,822

Thomas County, Georgia
Unicorporated Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2018

	2018			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 392,000	$ 392,000	$ 411,006	$ 19,006
Charges for services	3,000	3,000	8,060	5,060
Licenses and permits	128,000	128,000	162,087	34,087
Fines and forfeitures	300	300	18	(282)
Investment earnings	-	-	8,672	8,672
Miscellaneous	-	-	-	-
Total Revenues	523,300	523,300	589,843	66,543
Expenditures				
Current:				
Housing and development:	517,746	517,746	388,216	129,530
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	517,746	517,746	388,216	129,530
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,554	5,554	201,627	196,073
Other Financing Sources (Uses)				
Contingencies	(5,554)	(5,554)	-	5,554
Transfers in	-	-	500,000	500,000
Other Financing Sources (Uses)	(5,554)	(5,554)	500,000	505,554
Net Change in Fund Balances	$ -	$ -	701,627	$ 701,627
Fund Balances Beginning of Year			844,684	
Fund Balances End of Year			$ 1,546,311	

Thomas County, Georgia
2012 SPLOST Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 3,644,689	$ 5,648,978
Interfund receivable	356,861	311,677
Total Assets	$ 4,001,550	$ 5,960,655
Fund Balances		
Restricted for capital outlay	$ 4,001,550	$ 5,960,655

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, 2018

	Original Project Length Budget	Final Project Length Budget	2018	2017	2016	2015	2014	2013	Project Length Total	Variance With Project Budget
Revenues										
Investment earnings	$ -	$ 20,000	$ 26,441	$ 16,635	$ 3,762	$ 4,187	$ 4,493	$ 1,425	$ 56,943	$ 36,943
Intergovernmental	-	2,990,000	1,597,970	-	1,303,830	1,066,720	-	-	3,968,520	978,520
Miscellaneous	-	114,054	55,983	23,742	-	85,614	28,439	-	193,778	79,724
Total Revenues	-	3,124,054	1,680,394	40,377	1,307,592	1,156,521	32,932	1,425	4,219,241	1,095,187
Expenditures										
Capital Outlay	19,000,000	22,101,324	7,024,388	2,784,059	804,537	7,324,470	1,109,244	516,671	19,563,369	2,537,955
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	7,024,388	2,784,059	1,091,909	7,423,069	1,207,843	516,671	20,047,939	2,537,835
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,000,000)	(19,461,720)	(5,343,994)	(2,743,682)	215,683	(6,266,548)	(1,174,911)	(515,246)	(15,828,698)	3,633,022
Other Financing Sources										
Issuance of long-term debt	-	451,720	-	-	-	-	-	451,720	451,720	-
Transfers in	19,000,000	19,010,000	3,384,889	3,123,871	3,409,868	3,241,582	3,135,124	3,083,194	19,378,528	368,528
Total Other Financing Sources	19,000,000	19,461,720	3,384,889	3,123,871	3,409,868	3,241,582	3,135,124	3,534,914	19,830,248	368,528
Net Change in Fund Balances	$ -	$ -	$ (1,959,105)	380,189	3,625,551	(3,024,966)	1,960,213	3,019,668	$ 4,001,550	$ 4,001,550
Fund Balances Beginning of Year			5,960,655	5,580,466	1,954,915	4,979,881	3,019,668	-		
Fund Balances End of Year			$ 4,001,550	$ 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, 2018 and 2017

	2018	2017
Assets		
Sales taxes receivable	$ 734,283	$ 688,607
Liabilities		
Intergovernmental payable	$ 377,421	$ 376,930
Interfund payable	356,862	311,677
Total Liabilities	$ 734,283	$ 688,607

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, 2018

	Original Project Length Budget	Final Project Length Budget	2018	2017	2016	2015	2014	2013	Project Length Total	Variance With Project Budget
Revenues										
Sales taxes	$ 42,000,000	$ 42,000,000	$ 7,422,619	$ 6,901,750	$ 7,533,621	$ 7,161,817	$ 6,926,614	$ 6,811,981	$ 42,758,402	$ 758,402
Expenditures										
Intergovernmental	22,990,000	22,990,000	4,037,730	3,777,879	4,123,753	3,920,235	3,791,490	3,728,787	23,379,874	(389,874)
Excess of Revenues Over Expenditures	19,010,000	19,010,000	3,384,889	3,123,871	3,409,868	3,241,582	3,135,124	3,083,194	19,378,528	368,528
Other Financing Uses										
Transfers out	(19,010,000)	(19,010,000)	(3,384,889)	(3,123,871)	(3,409,868)	(3,241,582)	(3,135,124)	(3,083,194)	(19,378,528)	(368,528)
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, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 1,318,154	$ 2,364,959
Intergovernmental receivable	56,518	-
Total Assets	$ 1,374,672	$ 2,364,959
Deferred Inflows of Resources	$ 36,397	$ -
Fund Balances		
Assigned for capital outlay	1,338,275	2,364,959
Total Deferred Inflows of Resources and Fund Balances	$ 1,374,672	$ 2,364,959

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, 2018

	Original Project Length Budget	Final Project Length Budget	2018	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	35,039	35,418	-	-	-	70,457	(54,543)
Charges for services	1,163,370	1,163,370	20,121	206,429	525,594	479,546	150,110	1,381,800	218,430
Timber sales	3,272	3,272	-	-	-	-	-	-	(3,272)
Investment earnings	4,000	4,000	6,018	7,407	1,628	1,361	999	17,413	13,413
Total Revenues	4,045,642	4,045,642	61,178	249,254	527,222	480,907	151,109	1,469,670	(2,575,972)
Expenditures									
Capital Outlay	9,878,901	9,878,901	1,785,532	457,304	2,626,641	459,102	350,618	5,679,197	4,199,704
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,833,259)	(5,833,259)	(1,724,354)	(208,050)	(2,099,419)	21,805	(199,509)	(4,209,527)	1,623,732
Other Financing Sources									
Proceeds from capital asset dispositions	251,150	251,150	-	-	-	-	251,150	251,150	-
Transfer in	5,582,109	5,582,109	697,670	994,389	884,792	2,192,107	527,694	5,296,652	(285,457)
Total Other Financing Sources	5,833,259	5,833,259	697,670	994,389	884,792	2,192,107	778,844	5,547,802	(285,457)
Net Change in Fund Balances	$ -	$ -	(1,026,684)	786,339	(1,214,627)	2,213,912	579,335	$ 1,338,275	$ 1,338,275
Fund Balances Beginning of Year			2,364,959	1,578,620	2,793,247	579,335	-		
Fund Balances End of Year			$ 1,338,275	$ 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, 2018

	SPLOST 2006	CDBG 2016	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	$ -	$ 442,186	$ 442,186
Investment earnings	48	-	48
Total Revenues	48	442,186	442,234
Expenditures			
Capital Outlay	-	442,186	442,186
Excess of Revenues Over Expenditures	48	-	48
Fund Balances Beginning of Year	11,374	-	11,374
Fund Balances End of Year	$ 11,422	$ -	$ 11,422

Thomas County, Georgia
2006 SPLOST Fund
Comparative Balance Sheet
December 31, 2018 and 2017

	2018	2017
Assets		
Cash and cash equivalents	$ 11,422	$ 11,374
Fund Balances		
Restricted for capital outlay	$ 11,422	$ 11,374

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, 2018

	Original Project Length Budget	Amended Project Length Budget	2018	2017	2016	2015	2014	2013	2007 - 2012	Project Length Total	Variance With Project Budget
Revenues											
Investment earnings	$ 127,839	$ 300,000	$ 48	$ 45	$ -	$ 1	$ 4	$ 76	$ 271,781	$ 271,955	$ (28,045)
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	48	45	-	1	6,350	524,858	497,203	1,028,505	645,752
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)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,197,760)	(27,728,223)	48	(4,955)	-	1	(157,234)	(3,253,098)	(24,266,927)	(27,682,165)	46,058
Other Financing Sources											
Transfers in	24,197,760	27,728,223	-	-	-	-	-	-	27,693,587	27,693,587	(34,636)
Net Change in Fund Balances	$ -	$ -	$ 48	(4,955)	-	1	(157,234)	(3,253,098)	3,426,660	$ 11,422	$ 11,422
Fund Balances Beginning of Year			11,374	16,329	16,329	16,328	173,562	3,426,660	-		
Fund Balances End of Year			$ 11,422	$ 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, 2018

	Project Length Budget	2018	2017	2016	Project Length Total	Variance With Project Budget
Revenues						
Intergovernmental	$ 500,000	$ 442,186	$ 46,641	$ 11,173	$ 500,000	$ -
Expenditures						
Capital Outlay:						
Public works:						
Administration	30,000	12,000	18,000	-	30,000	-
Engineering	47,876	8,062	28,641	11,173	47,876	-
Street improvements	343,940	363,637	-	-	363,637	(19,697)
Flood and drainage	58,487	58,487	-	-	58,487	-
Contingency	19,697	-	-	-	-	19,697
Total Expenditures	500,000	442,186	46,641	11,173	500,000	-
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, 2018 and 2017

	2018	2017
Assets and Deferred Outflows of Resources		
Current Assets:		
Cash and cash equivalents	$ 335,015	$ 385,792
Intergovernmental receivable	329,812	297,955
Prepaid items	35,088	36,343
Total Current Assets	699,915	720,090
Capital Assets - Depreciable, Net	454,829	421,741
Total Assets	1,154,744	1,141,831
Deferred Outflow of Resources	52,677	64,679
Total Assets and Deferred Outflows of Resources	1,207,421	1,206,510
Liabilities and Deferred Inflows of Resources		
Current Liabilities:		
Compensated absences payable	11,687	10,195
Accrued expenses payable	24,796	23,919
Total Current Liabilities	36,483	34,114
Long-term Liabilities:		
Compensated absences payable (net of current portion)	3,896	3,398
Net pension liability	38,165	94,226
Total Long-term Liabilities	42,061	97,624
Total Liabilities	78,544	131,738
Deferred Inflows of Resources	51,776	8,837
Net Position		
Investment in capital assets	454,829	421,741
Unrestricted	622,272	644,194
Total Net Position	$ 1,077,101	$ 1,065,935

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2018 and 2017

	2018	2017
Operating Revenues		
Charges for services	$ 555,595	$ 571,484
Operating Expenses		
Personal services	688,451	739,005
Purchased services	109,976	127,675
Supplies	231,714	193,428
Depreciation	123,826	125,126
Total Operating Expenses	1,153,967	1,185,234
Operating (Loss)	(598,372)	(613,750)
Non-operating Revenues (Expenses)		
Operating grants	464,478	439,745
Investment earnings	1,737	1,304
Insurance recovery	4,475	1,239
Loss on disposal of capital assets	(23,751)	(36,971)
Total Non-operating Revenues (Expenses)	446,939	405,317
(Loss) Before Capital Contributions and Transfers (Out)	(151,433)	(208,433)
Capital Contributions	162,599	276,956
Transfers (Out)	-	(45,049)
Change in Net Position	11,166	23,474
Net Position Beginning of Year	1,065,935	1,042,461
Net Position End of Year	$ 1,077,101	$ 1,065,935

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2018 and 2017

	2018	2017
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 523,738	$ 560,686
Cash payments for personal services	(685,584)	(704,727)
Cash payments for goods and services	(340,435)	(322,610)
Net Cash Provided by (Used in) Operating Activities	(502,281)	(466,651)
Cash Flows from Noncapital Financing Activities		
Operating grants	464,478	439,745
Cash Flows from Capital and Related Financing Activities		
Insurance recovery and miscellaneous items	4,475	1,420
Acquisition of capital assets	(19,186)	(18,067)
Net Cash Provided by (Used In) Capital and Related Financing Activities	(14,711)	(16,647)
Cash Flows from Investing Activities		
Investment earnings	1,737	1,304
Net Increase (Decrease) in Cash and Cash Equivalents	(50,777)	(42,249)
Cash and Cash Equivalents Beginning of Year	385,792	428,041
Cash and Cash Equivalents End of Year	$ 335,015	$ 385,792
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	$ (598,372)	$ (613,750)
Adjustments:		
Depreciation	123,826	125,126
(Increase) Decrease in Assets:		
Intergovernmental receivables	(31,857)	(10,798)
Prepaid items	1,255	4,390
Increase (Decrease) in Liabilities:		
Accrued expenses	877	22,484
Compensated absences	1,990	5,897
Net Cash Provided by (Used in) Operating Activities	$ (502,281)	$ (466,651)
Non-cash Capital Activities:		
Contributions of capital assets from other governments	$ 162,599	$ 276,956
Non-cash Financing Activities:		
Transfers (out)	$ -	$ (45,049)

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Net Position
December 31, 2018 and 2017

	2018	2017
Assets		
Current Assets:		
Cash and cash equivalents	$ 110,407	$ 111,721
Accounts receivable	9,613	8,331
Total Current Assets	120,020	120,052
Capital Assets - Depreciable, Net	12,666	29,109
Total Assets	132,686	149,161
Net Position		
Investment in capital assets	12,666	29,109
Unrestricted	120,020	120,052
Total Net Position	$ 132,686	$ 149,161

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2018 and 2017

	2018	2017
Operating Revenues		
Charges for services	$ 83,990	$ 92,996
Miscellaneous	-	1,347
Total Operating Revenues	83,990	94,343
Operating Expenses		
Personal services	8,394	9,362
Landfill fees	33,142	38,135
Depreciation	16,443	24,429
Other	43,123	1,527
Total Operating Expenses	101,102	73,453
Operating Income (Loss)	(17,112)	20,890
Non-operating Revenues		
Investment earnings	637	433
Change in Net Position	(16,475)	21,323
Net Position Beginning of Year	149,161	127,838
Net Position End of Year	$ 132,686	$ 149,161

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2018 and 2017

Increase (Decrease) in Cash and Cash Equivalents	2018	2017
Cash Flows from Operating Activities		
Cash received from customers	$ 82,708	$ 91,522
Cash payments for personal services	(8,394)	(9,362)
Cash payments for goods and services	(76,265)	(39,662)
Net Cash Provided by (Used in) Operating Activities	(1,951)	42,498
Cash Flows from Investing Activities		
Investment earnings	637	433
Net Increase (Decrease) in Cash and Cash Equivalents	(1,314)	42,931
Cash and Cash Equivalents Beginning of Year	111,721	68,790
Cash and Cash Equivalents End of Year	$ 110,407	$ 111,721
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	$ (17,112)	$ 20,890
Adjustments:		
Depreciation	16,443	24,429
(Increase) Decrease in Assets:		
Accounts receivables	(1,282)	(2,821)
Net Cash Provided by (Used in) Operating Activities	$ (1,951)	$ 42,498

Thomas County, Georgia
Group Health Fund
Comparative Statement of Net Position
December 31, 2018 and 2017

	2018	2017
Assets		
Current Assets:		
Cash and cash equivalents	$ 757,491	$ 1,519,768
Accounts receivable	345,862	411,404
Total Assets	1,103,353	1,931,172
Liabilities		
Current Liabilities:		
Claims payable	$ 831,000	$ 639,000
Net Position		
Unrestricted	$ 272,353	$ 1,292,172

Thomas County, Georgia
Group Health Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2018 and 2017

	2018	2017
Operating Revenues		
Charges for services	$ 2,973,311	$ 3,947,424
Miscellaneous	881,610	1,522,499
Total Operating Revenues	3,854,921	5,469,923
Operating Expenses		
Cost of services	4,876,399	4,933,565
Operating Income (Loss)	(1,021,478)	536,358
Non-operating Revenues		
Investment earnings	1,659	2,172
Net Income (Loss) Before Transfers In and Out	(1,019,819)	538,530
Transfers In	-	773,594
Transfers (Out)	-	(239,135)
Change in Net Position	(1,019,819)	1,072,989
Net Position Beginning of Year	1,292,172	219,183
Net Position End of Year	$ 272,353	$ 1,292,172

Thomas County, Georgia
Group Health Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2018 and 2017

	2018	2017
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from interfund services provided	$ 3,920,463	$ 5,371,758
Cash payments for claims	(4,684,399)	(5,369,565)
Net Cash Provided by (Used in) Operating Activities	(763,936)	2,193
Cash Flows from Investing Activities		
Investment earnings	1,659	2,172
Net Increase (Decrease) in Cash and Cash Equivalents	(762,277)	4,365
Cash and Cash Equivalents Beginning of Year	1,519,768	1,515,403
Cash and Cash Equivalents End of Year	$ 757,491	$ 1,519,768
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	$ (1,021,478)	$ 536,358
(Increase) Decrease in Assets:		
Accounts receivables	65,542	(98,165)
Increase (Decrease) in Liabilities:		
Claims payable	192,000	(436,000)
Net Cash Provided by (Used in) Operating Activities	$ (763,936)	$ 2,193
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, 2018

Tax Commissioner	Balance January 1, 2018	Additions	Deductions	Eliminations	Balance December 31, 2018
Assets					
Cash and cash equivalents	$ 151,484	$ 47,328,481	$ 47,236,596	$ -	$ 243,369
Liabilities					
Interfund payable	$ -	$ 20,272,271	$ 20,272,271	$ -	$ -
Due to others	151,484	20,285,625	20,193,740		243,369
Total Liabilities	$ 151,484	$ 40,557,896	$ 40,466,011	$ -	$ 243,369

Probate Court	Balance December 31, 2018	Additions	Deductions	Eliminations	Balance December 31, 2018
Assets					
Cash and cash equivalents	$ 4,176	$ 171,035	$ 161,290	$ 10,039	$ 3,882
Liabilities					
Interfund payable	$ -	$ 112,303	$ 102,264	$ 10,039	$ -
Due to others	4,176	58,478	58,772	-	3,882
Total Liabilities	$ 4,176	$ 170,781	$ 161,036	$ 10,039	$ 3,882

Clerk of Superior Court	Balance December 31, 2018	Additions	Deductions	Eliminations	Balance December 31, 2018
Assets					
Cash and cash equivalents	$ 153,529	$ 3,128,699	$ 3,052,432	$ 72,582	$ 157,214
Due from others	1,065	5,827	2,914	-	3,978
Total Assets	$ 154,594	$ 3,134,526	$ 3,055,346	$ 72,582	$ 161,192
Liabilities					
Interfund payable	$ -	$ 998,137	$ 925,555	$ 72,582	$ -
Due to others	154,594	2,130,810	2,124,212	-	161,192
Total Liabilities	$ 154,594	$ 3,128,947	$ 3,049,767	$ 72,582	$ 161,192

(continued)

Thomas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

(continued)

Magistrate Court	Balance January 1, 2018	Additions	Deductions	Eliminations	Balance December 31, 2018
Assets					
Cash and cash equivalents	$ 49,306	$ 728,761	$ 723,880	$ 11,154	$ 43,033
Liabilities					
Interfund payable	$ -	$ 149,965	$ 138,811	$ 11,154	$ -
Due to others	49,306	578,796	585,069	-	43,033
Total Liabilities	$ 49,306	$ 728,761	$ 723,880	$ 11,154	$ 43,033

Sheriff	Balance December 31, 2018	Additions	Deductions	Eliminations	Balance December 31, 2018
Assets					
Cash and cash equivalents	$ 111,232	$ 651,453	$ 622,495	$ 15,228	$ 124,962
Due from others	494	15,653	13,559	-	2,588
Total Assets	$ 111,726	$ 667,106	$ 636,054	$ 15,228	$ 127,550
Liabilities					
Interfund payable	$ -	$ 214,319	$ 199,091	$ 15,228	$ -
Due to others	111,726	924,114	908,290	-	127,550
Total Liabilities	$ 111,726	$ 1,138,433	$ 1,107,381	$ 15,228	$ 127,550

Totals	Balance December 31, 2018	Additions	Deductions	Eliminations	Balance December 31, 2018
Assets					
Cash and cash equivalents	$ 469,727	$ 52,008,429	$ 51,796,693	$ 109,003	$ 572,460
Due from others	1,559	21,480	16,473	-	6,566
Total Assets	$ 471,286	$ 52,029,909	$ 51,813,166	$ 109,003	$ 579,026
Liabilities					
Interfund payable	$ -	$ 21,746,995	$ 21,637,992	$ 109,003	$ -
Due to others	471,286	23,977,823	23,870,083	-	579,026
Total Liabilities	$ 471,286	$ 45,724,818	$ 45,508,075	$ 109,003	$ 579,026

ADDITIONAL SUPPLEMENTARY INFORMATION

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Thomas County, Georgia as of and for the year ended December 31, 2018, 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 26, 2019. 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.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2017-003, 2018-001, 2018-002 and 2018-003 to be material weaknesses.

A significant *deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2016-002 and 2017-002 to be significant deficiencies.

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 results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards.*

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 26, 2019

SIMMONS, MILLS & SIMMONS P.C.

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

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

Report on Compliance for Each Major Federal Program

We have audited Thomas County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Thomas County, Georgia's major federal programs for the year ended December 31, 2018. 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, 2018.

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.

Thomasville, GA

August 26, 2019

Thomas County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

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	442,186
U.S. Department of Transportation			
Pass-through Georgia Department of Transportation:			
Formula Grants for Rural Areas			
Rural Area Program (equipment only)	20.509	TOO6204	144,533
Formula Grants for Rural Areas			
Rural Area Program	20.509	TOO6204	207,735
Formula Grants for Rural Areas			
Rural Area Program	20.509	TOO6294	256,743
Total for Formula Grants for Rural Areas/Rural Area Program			609,011
Highway Planning & Construction	20.205	10609	64,881
Total for U.S. Department of Transportation			673,892
U.S. Department of Homeland Security			
Pass-through Georgia Emergency Management Agency:			
Emergency Management Performance Grants	97.042	OEM 17-138	5,103
Emergency Management Performance Grants	97.042	OEM 18-138	6,708
Total for Emergency Management Performance Grants			11,811
Disaster Grants-Public Assistance	97.036	4400-DR-GA	730,300
Total for U.S. Department of Homeland Security			742,111
U.S. Department of Justice			
Bulletproof Vest Program	16.607		11,815
U.S. Department of the Interior			
Pass-through Georgia Department of Natural Resources			
Wildlife Restoration and Basic Hunter Education	15.611		213,904
Total Expenditures of Federal Awards			$ 2,083,908

Notes to Schedule of Expenditures of Federal Awards
For the year ended December 31, 2018

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, 2018. 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, 2018

I. SUMMARY OF AUDITOR'S RESULTS

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

B. Internal control over financial reporting:
Material weaknesses identified? Yes (2017-003, 2018-001, 2018-002 and 2018-003).
Significant deficiencies identified that are not considered to be material weaknesses? Yes (2016-002 and 2017-002).

C. Noncompliance material to financial statements noted? No.

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
97.036	Disaster Grants – Public Assistance

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

I. Thomas County, Georgia did 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 and 2017 monthly revenue reconciliations in a timely manner.

Criteria – Adequate internal controls require timely reconciliations.

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

Status –Our May 2019 audit procedures indicated that January and October 2018 reconciliations were not prepared in a timely manner.

Recommendation – The Emergency Medical Services office staff should complete the revenue reconciliations each month in a timely manner.

Views of Responsible Officials and Planned Corrective Action – The County's management concurs with these findings. The staff has been reminded that the reconciliations must be prepared in a timely manner.

Prior Year Findings and Questioned Costs (Continued):

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.

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

Status – The Emergency Medical Service completed its cross-training program in 2018. This concludes this finding.

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.

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

Status – The results of our June 2019 audit procedures indicate that this condition still exists for all of 2018 and up to the date of our audit procedures.

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 this finding. These recommendations will be implemented by September 15, 2019.

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 2017 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.

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

Status – The results of our June 2019 audit procedures indicate that in 2018 the money was moved from the new bank account to the main back account each month but the bookkeeper failed to move it on the general ledger. Also some of the disbursements for vehicle taxes were made from the new account when the money had already been moved to the main bank account. This resulted in a bank overdraft of the new account on the general ledger.

Prior Year Findings and Questioned Costs (Continued):

2017-003 (Continued)

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. When money is moved from one bank account to the other bank account, the bookkeeper should post the transfer on the general ledger. The bookkeeper should be sure to disburse the money from the correct bank account.

Views of responsible officials and Planned Corrective Actions – The County's management and the Tax Commissioner concurs with this finding. The bookkeeper now knows that she must post a journal entry to the general ledger to record the transfer of money from one bank account to the other. She will be more careful on disbursements to make sure that the disbursement is made from the correct bank account.

Current Year Findings and Questioned Costs

2018-001

Condition – The Tax Commissioner's bookkeeper prepared bank reconciliations for 2018, however, they were not accurate. Also, November and December 2018 bank reconciliations for the main account were not prepared.

Criteria – Adequate internal controls require accurate and timely bank reconciliations. Accounting staff that is not properly trained is a weakness in internal control.

Effect – This is a weakness in internal controls related to the bank reconciliations and the general ledger.

Status – We extended our audit procedures and found the bank reconciliations for January through May 2019 were not accurate.

Recommendation – The Tax Commissioner's bookkeeper should get additional training on how to prepare bank reconciliations.

Views of responsible officials and Planned Corrective Actions – The County's management and the Tax Commissioner concur with this finding. The Tax Commissioner's bookkeeper will get additional training on bank reconciliations and other accounting matters as soon as possible.

2018-002

Condition – Several of the general ledger accounts at the Tax Commissioner's office were not accurate and were not reconciled. These accounts included the two bank accounts, returned checks and due to others.

Criteria – Adequate internal controls require certain general ledger accounts to be balanced and reconciled each month. Adequate internal controls also require properly trained accounting staff.

Effect – Several of the general ledger accounts were materially misstated and not corrected in a timely manner.

Status – We extended our audit procedures and found that several of the general ledger accounts were not correct through June 2019.

Recommendation – The general ledger accounts mentioned above should be reconciled each month. The reconciliations should be documented and made part of the accounting records. The Tax Commissioner's bookkeeper should get some training related to journal entries and reconciling general ledger accounts.

Current Year Findings and Questioned Costs (Continued):

2018-002 (Continued)

Views of responsible officials and Planned Corrective Actions – The County's management and the Tax Commissioner concur with this finding. The Tax Commissioner's bookkeeper will get additional training on journal entries and start reconciling the general ledger accounts each month.

2018-003

Condition – The Tax Commissioner's internal controls on disbursements did not prevent a material error on a December 2018 check and the error was not discovered until after the check cleared their bank account.

Criteria – Adequate internal controls should be in place to prevent or correct material errors before the check is released.

Effect – This weakness in internal controls did not catch the material error in a timely manner.

Recommendation – The Tax Commissioner or another staff member should check the source documents or supporting documentation for large disbursements before the money is disbursed. An approval form may be a helpful tool to document this procedure.

Views of responsible officials and Planned Corrective Actions – The County's management and the Tax Commissioner concur with this finding. The Tax Commissioner will develop adequate internal controls related to large disbursements by September 15, 2019.

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

Questioned Costs

None Noted.

SIMMONS, MILLS & SIMMONS P.C.

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

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

We have audited the accompanying Schedules of Special Purpose Local Option Sales Tax for Thomas County, Georgia for the year ended December 31, 2018. 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, 2018, 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 26, 2019

Thomas County, Georgia
Schedule of 2006 Special Purpose
Local Option Sales Tax
For the Year Ended December 31, 2018

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	$ 43,370,504	$ -	$ 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, 2018

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	13,718,332	6,829,219	5,370,435	12,199,654
Road construction equipment	-	1,111,062	587,011	-	587,011
Debt Service	-	484,450	484,570	-	484,570
Contingencies	-	1,520,156	-	-	-
Capital outlay - pass through to:					
City of Thomasville	19,420,000	19,420,000	16,338,249	3,393,875	19,732,124
City of Barwick	315,000	315,000	265,019	56,805	321,824
City of Boston	1,015,000	1,015,000	854,065	183,060	1,037,125
City of Coolidge	420,000	420,000	353,358	75,740	429,098
City of Meigs	805,000	805,000	677,388	145,190	822,578
Town of Ochlocknee	525,000	525,000	441,698	94,675	536,373
City of Pavo	490,000	490,000	412,368	88,385	500,753
Totals	$ 42,000,000	$ 42,000,000	$ 29,405,630	$ 9,408,165	$ 38,813,795

Note: Expenditures include interest income spent on projects or passed through to other entities. Thomas County had LMIG income in 2018 of $1,597,970. Thomas County had expenditures of LMIG money in 2018 totaling $1,597,970 that is not included in the above schedule. Thomas County received reimbursement for road construction from the City of Boston for $55,983 that is not included in the above schedule.

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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, 2018 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, 2018 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 26, 2019

Thomas County, Georgia
Community Development Block Grant
Source & Application of Funds Schedule
16p-y-136-1-5883
For the Year Ended December 31, 2018

Total program year 2016 funds allocated to recipient	$ 500,000
Less: Total program year 2016 funds drawn by recipient	(500,000)
Funds still available from program year 2016 resources	$ -

Total program year 2016 funds drawn and received by recipient in 2018	$ 442,186
Less: Funds applied and expended to program year 2016 costs in 2018	(442,186)
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, 2018

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	37,830	13,000	50,830
Engineering-street improvements/ flood & drainage	T-03K-02	10,046	10,046	11,086	21,132
Street improvements	P-03K-01	343,940	363,637	386,662	750,299
Flood and drainage facilities	P-03K-02	58,487	58,487	9,422	67,909
Administration	A-21A-00	30,000	30,000	-	30,000
Total		$ 500,000	$ 500,000	$ 420,170	$ 920,170