TREUTLEN COUNTY, GEORGIA

ANNUAL FINANACIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2015

TREUTLEN COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2015

Issued by: Doug Eaves, County Manager
under Authority of the Board of Commissioners

TREUTLEN COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2015

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Financial Section

TJS Deemer Dana LLP
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Treutlen County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activity, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Treutlen County, Georgia as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Treutlen County, Georgia's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Treutlen County Public Health Center or the Treutlen County Development Authority, both of which are major component units, which statements reflect assets constituting 2 percent and 18 percent, respectively, of total assets at June 30, 2015, and revenues constituting 6 percent and 4 percent, respectively, of total revenues for the year then ended. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Treutlen County Public Health Center and the Treutlen County Development Authority, are based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of 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 activity, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Treutlen County, Georgia, as of June 30, 2015, 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 budgetary comparison information on pages 41 to 59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Treutlen County, Georgia's basic financial statements. The combining and individual non-major fund financial statements and the Schedule of Expenditures of 2013 Special Purpose Local Option Sales Tax are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements and the Schedule of Expenditures of 2013 Special Purpose Local Option Sales Tax 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 February 12, 2016 on our consideration of Treutlen 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 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 Treutlen County, Georgia's internal control over financial reporting and compliance.

Very truly yours,

TJS Deemer Dana LLP

February 12, 2016

Dublin, Georgia

Basic Financial Statements

TREUTLEN COUNTY, GEORGIA

EXHIBIT 1

STATEMENT OF NET POSITION
AS OF JUNE 30, 2015

	Primary Government			Component Units		
	Governmental Activities	Business-type Activities	Total	Treutlen County Development Authority	Treutlen County Public Health Center	Total
Assets						
Cash and cash equivalents	$ 2,361,006	$ 4,117	$ 2,365,123	$ 117,573	$ 217,885	$ 2,700,581
Certificate of deposit	354,405	-	354,405	-	-	354,405
Receivables, net of allowances for uncollectibles:						-
Taxes	90,614	-	90,614	-	-	90,614
Accounts	18,511	-	18,511	-	-	18,511
Intergovernmental	105,673	745	106,418	-	36,714	143,132
Interfund receivable (payable)	-	565	565	-	-	565
Prepaid expenses	8,424	-	8,424	-	-	8,424
Other postemployment benefits	14,443	-	14,443	-	-	14,443
Other asset	-	-	-	100	-	100
Capital assets:						
Land and other non-depreciable assets	328,574	16,957	345,531	373,777	-	719,308
Other capital assets, net of depreciation	5,830,446	6,000	5,836,446	1,565,107	230	7,401,783
Total assets	9,112,096	28,384	9,140,480	2,056,557	254,829	11,451,866
Deferred Outflows of Resources						
Pension Expense	61,736	-	61,736	-	24,857	86,593
Total Deferred outflows of resources	61,736	-	61,736	-	24,857	86,593
Total assets and deferred outflows of resources	9,173,832	28,384	9,202,216	2,056,557	279,686	11,538,459
Liabilities						
Accounts payable	44,499	641	45,140	-	-	45,140
Intergovernmental payable	-	-	-	-	12,562	12,562
Accrued expenses	44,319	-	44,319	1,570	-	45,889
Compensated absences payable - current	12,388	-	12,388	-	2,808	15,196
Long-term obligations:						
Compensated absences payable - noncurrent	16,732	-	16,732	-	11,233	27,965
Proportionate share of collective net pension liability	79,187	-	79,187	-	172,903	252,090
Due within one year	64,746	13,184	77,930	232,521	-	310,451
Due in more than one year	1,604,908	169,632	1,774,540	750,087	-	2,524,627
Total liabilities	1,866,779	183,457	2,050,236	984,178	199,506	- 3,233,920
Deferred Inflows of Resources	-	-	-	-	49,426	49,426
Net Position						
Net investment in capital assets	4,489,366	22,957	4,512,323	956,276	230	5,468,829
Restricted for:						-
Public safety	215,323	-	215,323	-	-	215,323
Debt service	68,150	-	68,150	-	-	68,150
Public health center	-	-	-	-	28,808	28,808
Special programs	967,367	-	967,367	-	-	967,367
Unrestricted	1,566,847	(178,030)	1,388,817	116,103	1,716	1,506,636
Total Net Position	$ 7,307,053	$ (155,073)	$ 7,151,980	$ 1,072,379	$ 30,754	$ 8,255,113

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 2

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Treutlen County Development Authority	Component Units: Treutlen County Public Health Center
Primary Government									
Governmental Activities:									
General government	$ 990,677	$ 157,750	$ -	$ -	$ (832,927)	$ -	$ (832,927)	$ -	$ -
Public works	555,882	-	221,941	-	(333,941)	-	(333,941)	-	-
Public safety	1,641,585	408,394	149,450	1,501	(1,082,240)	-	(1,082,240)	-	-
Judicial	652,723	1,020,396	5,500	-	373,173	-	373,173	-	-
Conservation of natural resources	214,212	-	102,058	-	(112,154)	-	(112,154)	-	-
Health and welfare	194,360	-	-	-	(194,360)	-	(194,360)	-	-
Road Expenditures	15,806				(15,806)		(15,806)		
Intergovernmental payments to other governments or agencies	42,000	-	-	-	(42,000)	-	(42,000)	-	-
Interest on long-term debt	38,500	-	-	-	(38,500)	-	(38,500)	-	-
Total governmental activities	4,345,745	1,586,540	478,949	1,501	(2,278,755)	-	(2,278,755)	-	-
Business-type activities -									
Solid waste management	3,500	-	23,149	-	-	19,649	19,649	-	-
Total business-type activities	3,500	-	23,149	-	-	19,649	19,649	-	-
Total primary government	$ 4,349,245	$ 1,586,540	$ 502,098	$ 1,501	(2,278,755)	19,649	(2,259,106)	-	-
Component Units									
Treutlen County Development Authority	$ 144,825	$ -	$ -	$ -	-	-	-	(144,825)	-
Treutlen County Public Health Center	285,320	81,654	236,022	-	-	-	-	-	32,356
Total component units	$ 430,145	$ 81,654	$ 236,022	$ -	-	-	-	(144,825)	32,356
General revenues:									
Property taxes					1,224,125	-	1,224,125	-	-
Local option sales tax					220,534	-	220,534	-	-
Other taxes					1,176,193	-	1,176,193	-	-
Unrestricted investment earnings					5,305	12	5,317	-	-
Intra/inter agency					-	-	-	-	12,200
Intergovernmental					-	-	-	40,000	-
Rental income					-	-	-	126,390	-
Other local funds					-	-	-	-	690
Miscellaneous					15,363	-	15,363	30,238	-
Gain on disposal of capital assets					-	-	-	30,230	-
Total general revenues and transfers					2,641,520	12	2,641,532	226,858	12,890
Change in net position					362,765	19,661	382,426	82,033	45,246
Net position-beginning					6,969,672	(174,734)	6,794,938	990,346	201,797
Prior period adjustment - Implementation of GASB 68:							-		
Net pension liability (measurement date)					(84,617)	-	(84,617)	-	(235,450)
Deferred outflows - Contributions made during fiscal year 2014					59,233	-	59,233	-	19,161
Net position-beginning, as restated					6,944,288	(174,734)	6,769,554	990,346	(14,492)
Net position-ending					$ 7,307,053	$ (155,073)	$ 7,151,980	$ 1,072,379	$ 30,754

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 3

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015

	General	2013 SPLOST Construction Fund	T SPLOST	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 1,336,776	$ 340,907	$ 353,466	$ 329,857	$ 2,361,006
Certificate of deposit	354,405	-	-	-	354,405
Receivables, net of allowances for uncollectibles:					
Taxes	90,614	-	-	-	90,614
Accounts	6,503	-	-	12,008	18,511
Intergovernmental	42,034	-	27,159	36,480	105,673
Interfund receivable	17,682	-	-	216,580	234,262
Prepaid expenditures	8,424	-	-	-	8,424
Total Assets	$ 1,856,438	$ 340,907	$ 380,625	$ 594,925	$ 3,172,895
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 44,499	-	-	$ -	$ 44,499
Interfund payable	216,920	-	7,171	10,511	234,262
Accrued expenses	43,979	-	-	-	44,319
Unavailable revenues	85,699	-	-	-	85,699
Total liabilities	391,097	-	7,171	10,511	408,779
Fund Balances:					
Nonspendable for prepaid expenditures	8,424	-	-	-	8,424
Restricted for:					
Public safety	-	-	-	215,323	215,323
Other purposes	-	340,907	373,454	253,006	967,367
Debt Service	2,717	-	-	65,433	68,150
Assigned to:					
Social services	-	-	-	47,720	47,720
Public safety	-	-	-	2,932	2,932
Unassigned	1,454,200	-	-	-	1,454,200
Total fund balances	1,465,341	340,907	373,454	584,414	2,764,116
Total Liabilities and Fund Balances	$ 1,856,438	$ 340,907	$ 380,625	$ 594,925	$ 3,172,895

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 4

RECONCILIATION OF NET POSITION – GOVERNMENTAL FUNDS IN THE STATEMENT OF NET POSITION
TO TOTAL FUND BALANCE – GOVERNMENTAL FUNDS ON THE BALANCE SHEET
FOR THE YEAR ENDED JUNE 30, 2015

Fund balance - total governmental funds	$	2,764,116
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		6,159,020
Post employment benefits used in governmental activities are not financial resources and therefore are not reported in the funds.		14,443
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		85,699
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:		
Notes payable		(144,654)
Bonds payable		(1,525,000)
Net Pension liability		(79,187)
Net deferred inflows(outflows) - pension expense		61,736
Compensated absences		(29,120)
Net position of governmental activities	$	7,307,053

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 5

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	General	2013 SPLOST Construction Fund	T SPLOST	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	$ 2,192,608	$ -	$ 166,580	$ 400,469	$ 2,759,657
Fines and forfeitures	930,641	-	-	169,681	1,100,322
Intergovernmental revenues	161,150	-	-	317,799	478,949
Charges for services	199,918	-	-	286,300	486,218
Interest income	3,529	1,016	1,104	1,157	6,806
Other revenues	4,297	6,951	-	4,209	15,457
Total revenues	3,492,143	7,967	167,684	1,179,615	4,847,409
Expenditures:					
Current:					
General government	912,850	34,413	-	-	947,263
Public safety	989,936	-	-	458,278	1,448,214
Judicial	548,891	-	-	72,927	621,818
Public works	459,715	74,806	-	-	534,521
Conservation of Natural Resources	184,640	35,575	-	-	220,215
Health and welfare	194,360	-	-	-	194,360
Road expenditures	-	-	10,445	5,361	15,806
Payments to other governments	42,000	-	-	-	42,000
Debt Service:					
Principal payments	10,815	-	-	424,582	435,397
Interest payments	357	-	-	38,143	38,500
Total expenditures	3,343,564	144,794	10,445	999,291	4,498,094
Excess (Deficiency) of Revenues Over (Under) Expenditures	148,579	(136,827)	157,239	180,324	349,315
Other Financing Source (Use):					
Transfers in	7,171	5,000	-	70,161	82,332
Transfers out	(70,161)	-	(7,171)	(5,000)	(82,332)
Total other financing source (use)	(62,990)	5,000	(7,171)	65,161	-
Net change in fund balances	85,589	(131,827)	150,068	245,485	349,315
Fund balances - beginning	1,379,752	472,734	223,386	338,929	2,414,801
Fund balances - ending	$ 1,465,341	$ 340,907	$ 373,454	$ 584,414	$ 2,764,116

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 6

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

Net change in fund balances - total governmental funds	$ 349,315
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays, reported as expenditures in governmental funds, are shown as capital assets in the Statement of Net Position.	167,310
Depreciation expenses on governmental capital assets are included in the governmental activities column in the Statement of Net Position but are not shown in the governmental funds.	(458,291)
Postemployment benefits are reported in the government-wide statement of activities, but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(94)
Net pension liability is not available during the current period and therefore is not reported in the funds.	
End of year	(79,187)
Beginning of year	84,617
Contributions made after pension measurement date are reported in deferred outflows.	
End of year	61,736
Beginning of year	(59,233)
Repayment of long-term debt is reported as an expenditure in the governmental funds, but as a reduction of long-term liabilities in the Statement of Net Position	435,397
Revenues in the statement of activities that do not provide financial resources are not reported as revenues in the funds. The amount of deferred revenues recognized as revenue in the statement of activities is as follows -	
Property taxes	(138,805)
Change in net position of governmental activities	$ 362,765

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 7

STATEMENT OF NET POSITION
PROPRIETARY FUND
AS OF JUNE 30, 2015

	Enterprise Fund Treutlen - Wheeler Solid Waste Management District Sanitary Landfill
ASSETS:	
Current Assets:	
Cash	$ 4,117
Interfund receivable	565
Due from other governments	745
Total current assets	5,427
Capital Assets	
Land and other non-depreciable assets	16,957
Other capital assets, net of depreciation	6,000
Total capital assets	22,957
Total Assets	28,384
LIABILITIES:	
Current Liabilities:	
Accounts payable	641
Post-closure care costs - current portion	13,184
Total current liabilities	13,825
Non-current Liability -	
Long-Term Debt - estimated liability for landfill closure and post-closure care costs	169,632
Total liabilities	183,457
NET POSITION:	
Minority interest of joint investee	-
Investment in capital assets	22,957
Unrestricted	(178,030)
Total Net Positon	$ (155,073)

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 8

STATEMENT OF CHANGES IN NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Enterprise Fund Treutlen - Wheeler Solid Waste Management District Sanitary Landfill
Operating Revenue	$ 23,149
Operating Expenses:	
Depreciation Expense	1,000
Provision for post-closure costs	2,500
Total operating expenses	3,500
Operating income	19,649
Non-operating Revenue -	
Interest income	12
Change in Net Position	19,661
Total Net Position, Beginning	(174,734)
Total Net Postion, Ending	$ (155,073)

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 9

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Enterprise Fund Treutlen - Wheeler Solid Waste Management District Sanitary Landfill
Cash Flows from Operating Activities:	
Cash receipts from other governments	$ 27,613
Cash payments to others	(2,500)
Cash payments for accrued post-closure costs	(14,008)
Net cash provided by operating activities	11,105
Cash Flows from Investing Activities -	
Interest income	12
Cash Flows from Capital and Related Financing Activities	
Purchase of capital assets	(7,000)
Net increase in cash and cash equivalents	4,117
Cash Balance, Beginning of year	-
Cash Balance - End of year	$ 4,117
Reconciliation of change in net position to net cash provided by operating activities:	
Operating income	$ 19,649
Adjustments to reconcile change in net position to net cash provided by operating activities:	
Depreciation expense	1,000
Net change in assets and liabilities attributable to operations:	
Interfund receivable	2,496
Due from other governments	1,969
Bank overdraft	(323)
Accounts payable	(500)
Accrued post-closure care costs	(13,186)
Net cash provided by operating activities	$ 11,105

The Accompanying Notes to the Financial Statements are an integral part of this statement

TREUTLEN COUNTY, GEORGIA

EXHIBIT 10

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
JUNE 30, 2015

	Agency Funds
ASSET -	
Cash	$ 223,678
LIABILITY -	
Other liabilities	$ 223,678

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Treutlen County, Georgia have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to Government units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements. The more significant accounting policies established in GAAP and used by the County are described below.

A. Reporting Entity

The County is a local municipality governed by an elected five-member Board of Commissioners. As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the County is considered to be financially accountable.

Blended component units, although legally separate entities, are in substance part of the governments operations. The component unit column in the government-wide financial statements (see note below for description) includes the financial data of the County's discretely presented component units. Each discretely presented component unit is reported in a separate column to emphasize it is legally separate from the County.

Component Units and Related Entities

Blended Component Unit:

- **Treutlen – Wheeler Solid Waste Management District** – The Treutlen-Wheeler Solid Waste Management District's governing board is appointed by Treutlen County and Wheeler County Commissioners. Treutlen County exercises significant influence over the operation of the District. The District operates as Treutlen – Wheeler Sanitary Landfill. The operating and capital budgets are funded by a 53 percent contribution from Treutlen County and a 47 percent contribution from Wheeler County. The entity's operations were audited in conjunction with the County audit and are shown in the government-wide financial statements. However, a separate set of financial statements is not issued.

Discretely Presented Component Units:

- **Treutlen County Development Authority** – The Treutlen County Commissioners appoint the members for the Authority. The Authority is charged with promoting and expanding industry and trade within Treutlen County. The Authority receives revenue from operating leases as well as appropriations from the County. During the year ending June 30, 2015, the Authority received $40,000 from the Treutlen County general fund. At June 30, 2015, the amount due to the Authority from the County was $0. The Authority is fiscally dependent on the County. Complete financial statements can be obtained at the entity's administrative office.

Treutlen County Development Authority
County Offices
PO Box 622
Soperton, GA 30457

- **Treutlen County Public Health Center** - The Treutlen County Public Health Center (the Center) provides various health services for citizens in Treutlen County under a contract with the Georgia Department of Human Resources (DHR). The Treutlen County Commissioners appoint the majority of the members for the governing body of the Center.

  The County Commissioners have the authority to remove appointed members of the governing board at will, and the power to disapprove the Center's operating budget. The Center receives revenue through a contractual agreement with DHR as well as from Treutlen County, Georgia. During the twelve-month period ending June 30, 2015, the Center received participating and non-participating revenue of $12,327 and $81,435 respectively, from the Treutlen County general fund. At June 30, 2015, the amount due to the Center from the County was $-0-.

  Complete financial statements can be obtained at the entity's administrative office.

  Treutlen County Public Health Center
  PO Box 585
  Soperton, GA 30457

- **Related Organizations** – The County Commissioners appoint a majority of the board members of the Treutlen County Hospital Authority and the Department of Family and Children Services. In 2015, the County had expenditures in the amount of $450 and $-0- to the Department of Family and Children Services and Treutlen County Hospital Authority, respectively.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* are supported by taxes and intergovernmental revenues and are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they will be collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Government.

Cumulative effect of a change in accounting principle:

The County has recorded an increased pension liability according to GASB Statement 68 “Accounting and Financial Reporting for Pensions.” As a result of this implementation, beginning net position was reduced by $25,384 as a change in accounting principle.

The County reports the following major governmental funds:

The *General Fund* is the general operating fund of Treutlen County, Georgia. It is used to account for all financial resources of the general government, except those required legally or by sound financial management to be accounted for in another fund.

The *2013 SPLOST Construction Fund* accounts for the payment of various County capital outlay projects

The *TSPLOST Capital Project Fund* accounts for the accumulation of TSPLOST revenues and the related capital expenditures.

The County reports the following major proprietary fund -

The *Sanitary Landfill Fund*, a blended component unit of the government, is used to account for the activities of the Treutlen – Wheeler Solid Waste Management District (a joint venture of Treutlen County, Georgia and Wheeler County, Georgia).

Additionally, the County reports the following fund types:

The *Special Revenue Funds* account for revenue sources that are legally restricted to expenditure for specific purposes. The following Special Revenue Funds are used by Treutlen County, Georgia: Drug Abuse Treatment and Education, Crime Victims Assistance, Law Library, Drug Seizure, E911 Reserve, Jail and Sheriff Commissary.

The *Capital Projects Funds* account for revenue sources that are legally restricted to expenditure for capital improvements. The following Capital Project Funds are used by Treutlen County, Georgia: 2013 SPLOST Fund and the LMIG Fund.

The *Agency Funds* are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the Government holds for others in an agency capacity.

GASB 34 eliminates the presentation of *Account Groups*, but provides for these records to be maintained and used to account for capital assets and long-term liabilities that are not reflected on the balance sheet of Governmental type funds due to the current financial resources measurement focus that they use.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

Governmental activities have been consolidated in the government-wide financial statements. Total governmental funds have been combined with general capital assets and long term liabilities. The effect of interfund activity has been removed from the government-wide financial statements. Due to/from other funds have been eliminated as well as transfers between funds.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Non-operating revenues and expenses are revenues and expenses associated with items that are not connected with a proprietary's fund principal ongoing operations.

When both restricted and unrestricted resources are available for use, it is the Government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Net Assets or Equity

1. ***Deposits and Investments*** - Cash includes amounts in both interest-bearing and non-interest-bearing demand deposits. State statutes authorize the Government to invest in obligations of the U.S. Treasury, obligations of the State of Georgia or any other states, obligations fully insured or guaranteed by the United States government or governmental agency, Local Government Investment Pool, commercial paper, corporate bonds, obligation of other political subdivisions of the State of Georgia, and repurchase agreements. Any bank deposit in excess of the total FDIC insured amount must be secured by an equivalent amount of State or U.S. obligations.

   Investments are recorded at cost or amortized cost plus accrued interest, which approximates market value.

   For purposes of the statement of cash flows, the proprietary funds consider all highly liquid investments with maturity of three months or less when purchased to be cash equivalents.

2. ***Receivables and Payables*** - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. The current portion of these interfund receivables and payables are classified as "interfund receivables" or "interfund payables" in the governmental funds.

   Property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to 20 percent of outstanding property taxes at June 30, 2015. Property taxes are levied as of January 1 on property values assessed as of the same date.

3. ***Prepaid Items*** - For prepaid expenditures in the government-wide and fund financial statements, the County reports the expenditures during the benefiting period.

4. ***Restricted Assets*** – Certain assets, cash, of the Treutlen County Solid Waste Management Authority are classified as restricted assets because their use is completely restricted to the payment of post-closure costs when the landfill is closed.

5. ***Capital Assets*** – Capital assets, which include property, plant equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the Government as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. General infrastructure assets acquired prior to July 1, 2003 are not reported in the basic financial statements.

   The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

   Major outlays for capital assets and improvements are capitalized as projects are constructed. GASB statement 37 prohibits the capitalization of interest on assets constructed for use in governmental activities. However, interest from debt not considered to be general long-term debt may be included as part of the cost of assets constructed for business-type activities. The total interest expense incurred by the County during the current fiscal year was $38,500. Of this amount, $-0- was included as part of the cost of capital assets under construction in connection with public building construction projects.

   Property, plant and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	15-35
Furniture and fixtures	7-10
Machinery and equipment	5-15
Vehicles	3-10
Improvements other than land	10-39

6. ***Compensated Absences*** - It is the Government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the Government does not have a policy to pay any amounts when employees separate from service with the Government. All vacation pay is accrued when incurred in the government-wide, proprietary and fiduciary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

7. ***Long-term Obligations*** - In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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

Fund Balance

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

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

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

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

Assigned – Funds balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the County Commissioners can authorize a designee to assign fund balance.

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

The County uses restricted amounts to be spent when both restricted and unrestricted fund balances are available, unless there are legal documents/contracts that prohibit the use of restricted fund balances, such as grant agreements that require a dollar match. Additionally, the County would then use committed, assigned and lastly, unassigned amounts from the unrestricted fund balances when expending funds.

Net Position

Net investment in capital assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction or improvement of the assets.

Restricted net position – This amount is restricted by external creditors, grantors, contributors or laws or regulations of other governments.

Unrestricted net position – This amount is all net position that do not meet the definition of "net investment in capital assets" or "restricted net position."

9. ***Estimates*** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgets and Budgetary Accounting

Prior to the fiscal year end, the Commission prepares a proposed operating budget for the year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them. The Commission holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Treutlen County. The budget is then revised and adopted or amended by the Commission shortly after the beginning of the year to which it applies. The budget so adopted may be revised during the year only by formal action of the Commission in a regular meeting and no increase shall be made therein without provision also being made for financing same.

The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP) inasmuch as encumbrances are not recorded. Budgeted amounts for the year are as originally adopted, with no amendments by the Commission. The County Financial Clerk is delegated to transfer sums within departments. No increases in the departmental budgets for the County may be made without the approval of the Board of Commissioners and amendments to the budget. The General Fund is subject to budgetary control on a departmental basis.

During the fiscal year ended June 30, 2015, a budget was not adopted for the Law Library Fund and the Sheriff Commissary Fund.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Investments – The Government owns no investments as of June 30, 2015.

Custodial Credit Risk - Deposits – In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Neither the government, nor the Treutlen County Development Authority, discretely presented component unit, has a deposit policy for custodial credit risk. The Treutlen County Public Health Center has a deposit policy. As of June 30, 2015, none of the Government's bank balance was exposed to custodial credit risk.

Additional disclosures with regards to deposits and investments can be located in the *Summary of Significant Accounting Policies* under the *Assets, Liabilities and Equity* section.

B. Property Taxes

State law requires that property taxes be based on assessed value, which is 40% of fair market value. All real and personal property (including motor vehicles) are valued as of January 1 of each year and must be declared and reported on a return for tax purposes by May 1. With the exception of motor vehicles and the property of public utilities, which are valued by the State Revenue Department, the Board of Tax Assessors of Treutlen County makes all assessments.

Upon completion of all assessments and tax returns, the information is turned over to the Treutlen County Tax Commissioner for compilation of the tax digest. The completed tax digest must be submitted to the State Revenue Commissioner for approval. The State Revenue Commissioner must ascertain that real property on the tax digest has been assessed at the state mandated forty percent (40%) of fair market value. If not, the Commissioner may require an across the board percentage adjustment to all real property. The County Tax Commissioner distributes tax notices and collects tax payments. Motor vehicle taxes must be paid by the birth date of the owner of the vehicle. Property taxes are usually levied on assessed valuation as of January 1 and are due by December 31, and considered delinquent by January 1. Property taxes are usually levied around August 1 of each year. Property taxes are attached as an enforceable lien on the day the taxes become delinquent.

The total real and personal property tax levy is recorded as revenue in the fiscal year in which such amounts will be available (collected within 60 days of year-end) as net current assets. In the accompanying financial statements, the portion of the property tax levy for the tax year 2015 collected during the current year and within 60 days of year-end has been recognized as revenue.

Property taxes receivable at June 30, 2015, is composed of the following:

Year of Levy:	
2014	$ 100,682
2013	67,383
2012	32,370
2011	7,921
2010	4,151
Prior to 2010	9,573
Total	222,080
Less - allowance for uncollectible	131,466
Net receivable	$ 90,614

C. Accounts Receivable

Primary Government

Receivables at June 30, 2015 for the County's individual major funds and its non-major and fiduciary funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General	T SPLOST	Other Governmental Funds	Total
Receivables:				
Taxes	$ 222,080	$ -	$ -	$ 222,080
Accounts	6,503	-	12,008	18,511
Intergovernmental	42,034	27,159	36,480	105,673
Interfund	17,682	-	216,580	234,262
Gross receivables	288,299	27,159	265,068	580,526
Less: allowance for uncollectibles	(131,466)	-	-	(131,466)
Net total receivables	$ 156,833	$ 27,159	$ 265,068	$ 449,060

Discretely Presented Component Units

Receivables from the Treutlen County Development Authority and Treutlen County Public Health Center as of June 30, 2015 are as follows:

	Treutlen County Development Authority	Treutlen County Public Health Center	Total
Receivables:			
Accounts	$ -	$ -	$ -
Intergovernmental	-	36,714	36,714
Gross receivables	-	36,714	36,714
Less - allowance for Uncollectibles	-	-	-
Net total receivables	$ -	$ 36,714	$ 36,714

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
Grant drawdowns not yet available	$ -	$ -
Resources billed, but not yet received	$ 85,699	$ 85,699

D. Capital Assets

Primary Government

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

	Primary Government			
	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated -				
Land	$ 328,574	$ -	$ -	$ 328,574
Construction in progress	-	-	-	-
Total capital assets not being depreciated	328,574	-	-	328,574
Other capital assets:				
Improvements other than land	1,439,973	-	-	1,439,973
Buildings and other improvements	6,032,911	35,438	-	6,068,349
Equipment	4,099,815	131,872	-	4,231,687
Total other capital assets	11,572,699	167,310	-	11,740,009
Less accumulated depreciation for:				
Improvements other than land	557,136	51,355	-	608,491
Buildings and other improvements	1,721,972	154,225	-	1,876,197
Equipment	3,172,164	252,711	-	3,424,875
Total accumulated depreciation	5,451,272	458,291	-	5,909,563
Other capital assets, net	6,121,427	(290,981)	-	5,830,446
Governmental activities capital assets, net	$ 6,450,001	$ (290,981)	$ -	$ 6,159,020
Business-type activities				
Capital assets not being depreciated:				
Land	$ 16,957	$ -	$ -	$ 16,957
Total capital assets not being depreciated	16,957	-	-	16,957
Other capital assets:				
Equipment	-	7,000	-	$ 7,000
Total other capital assets	-	7,000	-	7,000
Less accumulated depreciation for:				
Equipment	-	1,000	-	1,000
Total accumulated depreciation	-	1,000	-	1,000
Other capital assets, net	-	6,000	-	6,000
Business-type activities capital assets, net	$ 16,957	$ 6,000	$ -	$ 22,957

D. Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 154,706
Judicial	37,250
Public safety	213,374
Public works	51,961
Total governmental activities depreciation expense	$ 457,291
Business-type activities:	
Solid waste management	$ 1,000

Discretely Presented Component Units

Capital asset activity for the Treutlen County Development Authority and Treutlen County Public Health Center for the year ended June 30, 2015 was as follows:

	Discretely Presented Component Units			
	Beginning Balance	Increases	Decreases	Ending Balance
Treutlen County Development Authority				
Capital assets not being depreciated:				
Land	$ 275,698	$ -	$ -	$ 275,698
Construction in progress	38,139	59,940	-	98,079
Total capital assets not being depreciated	313,837	59,940	-	373,777
Other capital asset -				
Equipment and buildings	1,709,085	-	-	1,709,085
Less accumulated depreciation for:				
Equipment and buildings	98,774	45,204	-	143,978
Other capital assets:	1,610,311	45,204	-	1,565,107
Capital assets, net	$ 1,924,148	$ 14,736	$ -	$ 1,938,884
Treutlen County Public Health Center				
Other capital assets -				
Furniture, fixtures and equipment	$ 46,195	$ 287	$ (10,345)	$ 36,137
Less accumulated depreciation	(46,195)	(57)	10,345	(35,907)
Other capital assets, net	-	230	-	230
Capital assets, net	$ -	$ 230	$ -	$ 230

E. Interfund Receivables, Payables and Transfers

Generally, outstanding balances between funds reported as due to/from other funds include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding, and other miscellaneous receivables and payables between funds. Balances to which a fiduciary fund is a party are treated as external receivables and payables. As of June 30, 2015, the composition of interfund balances, were as follows:

	Interfund Receivable	Interfund Payable
Major Funds:		
General Fund	$ 17,682	$ 216,580
T SPLOST	-	7,171
Non-major Funds:		
Crime Victims Assistance	-	511
LMIG	216,580	-
2013 SPLOST	-	10,000
	$ 234,262	$ 234,262

Interfund Transfers

Transfers and payments within the reporting entity are substantially for the purposes of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service. Resources are accumulated in a fund or component unit to support and simplify the administration of various projects or programs. A reconciliation of transfers is as follows:

	Transfers Out	Transfers In
General Fund	70,161	7,171
T SPLOST	7,171	-
Jail Fund	5,000	-
2013 SPLOST Construction	-	5,000
Emergency 911 Fund	-	70,161
Total interfund transfers	$ 82,332	$ 82,332

F. Due from Other Governments

Amounts due from other governmental entities at June 30, 2015 are as follows:

	Federal	State	Other	Total
General Fund	$ -	$ 42,034		$ 42,034
2013 SPLOST Fund	-	36,480	-	36,480
Total	$ -	$ 78,514	$ -	$ 78,514

G. Long - Term Debt

Primary Government Bonds Payable

The Government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for general government activities.
General obligation bonds are direct obligations and pledge the full faith and credit of the Government. These bonds generally are issued as 5-year serial bonds with equal amounts of principal maturing each year. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rate
General government	1.65%

Annual debt service requirements to maturity for general obligation bonds, including interest of $113,190 are as follows:

Year Ending June 30	Principal	Interest
2016	-	12,581
2017	370,000	22,110
2018	380,000	15,923
2019	385,000	9,614
2020	390,000	3,214
	$ 1,525,000	$ 63,442

* July 1, 2015 payment paid in June 2015.

The above general obligation bond, which was will be used for various County and City of Soperton capital outlay projects, is to be repaid with Special Purpose Local Option Sales Tax (SPLOST), which was passed by voters on November 6, 2012. The SPLOST will cease to exist on December 31, 2018.

Primary Government Notes Payable

The Government issued a note payable to the United States Department of Agriculture (USDA) Rural Development to pay off a short-term note payable to Colony Bank, which was issued to fund construction costs in the completion of the new jail. The USDA note is amortized over a twenty year period with monthly payments of $5,545.

Notes payable currently outstanding is as follows:

Jail construction	4.00%

G. Long - Term Debt (Continued)

Annual debt service requirements to maturity for notes payable jail construction, including interest of $13,628 are as follows:

Year Ending June 30	Principal
2016	61,992
2017	64,518
2018	15,390
	$ 141,900

The Government issued a note payable to the United States Department of Agriculture (USDA) Rural Development to purchase two vehicles to be used for public safety. The USDA note is amortized over a five year period with monthly payments of $931.

Notes payable currently outstanding is as follows:

Purpose	Interest Rate
Vehicle Purchase	4.00%

The notes payable for the vehicles was $2,717 and is all considered due within one year.

G. Long - Term Debt (Continued)

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2015 was as follows:

Long-term liabilities:	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year	Amounts Due Within More Than One Year
Governmental Activities						
General obligation bonds payable	$ 1,890,000	$ -	$ 365,000	$ 1,525,000	$ -	$ 1,525,000
Construction loan	201,466	-	59,566	141,900	61,992	79,908
Capital asset purchase loan	13,585	-	10,868	2,717	2,717	-
Compensated absences payable	29,120	4,344	-	33,464	16,732	16,732
Total Governmental Activities	$ 2,134,171	$ 4,344	$ 435,434	$ 1,703,081	$ 81,441	$ 1,621,640
Business-Type Activities						
Accrued landfill closure and postclosure care costs	$ 196,000	$ -	$ 13,184	$ 182,816	$ 13,184	$ 169,632
Total Business-Type Activities	$ 196,000	$ -	$ 13,184	$ 182,816	$ 13,184	$ 169,632
Discretely Presented Component Units						
Treutlen County Development Authority						
General obligation notes payable	$ 1,022,330	$ -	$ 39,722	$ 982,608	$ 231,691	$ 750,917
Total Development Authority	$ 1,022,330	$ -	$ 39,722	$ 982,608	$ 231,691	$ 750,917
Treutlen County Public Health Center						
Compensated absences payable	$ 12,520	$ 1,521	$ -	$ 14,041	$ 2,808	$ 11,233
Total Public Health Center	$ 12,520	$ 1,521	$ -	$ 14,041	$ 2,808	$ 11,233

Compensated absences are generally liquidated by the general fund and are therefore included in the above schedule.

G. Long - Term Debt (Continued)

Component Unit - Treutlen County Development Authority

Long-term Debt - The following is a summary of long-term debt at June 30, 2015:

	Total	Current	Long-Term
Note Payable - Morris Bank, assignment and deed to secure DFCS building in the Parkway Corporation name, a blended component unit. Payable in monthly installments of $5,568.17, interest at 4.5%. Maturity date 2/19/32.	$ 784,148	$ 34,061	$ 750,087
Note Payable - Bank of Soperton, assignment and deed to secure land in 130.16 acres Highway 29, Soperton, Georgia. Payable in one payment of $150,641.38, interest at 4.0%. Maturity date 7/16/15.	150,641	150,641	-
Note Payable - Bank of Soperton, assignment and deed to secure real estate estate at 3021 U.S. Highway 221, Soperton, Georgia. Payable in 12 monthly installments of $1,000.00 and one balloon of $47,426.40. Maturity date 7/29/15.	47,819	47,819	-
Total	$ 982,608	$ 232,521	$ 750,087

The Treutlen County Development Authority issued bonds August 1, 2011, in the amount of $880,000. The bonds were issued for the purpose of the Parkview Corporation financing the development and construction of the Treutlen County Department of Family and Children Services. The debt was assigned to Morris Bank on the same date. This note is between Morris Bank and Parkview Corporation but has been included on the financial statements of the Authority because Parkview Corporation is a blended component unit of the Authority.

At June 30, 2015, the five-year maturity schedule of these notes payable is as follows:

Year Ending June 30	Principal	Interest
2016	$ 232,521	$ 34,546
2017	33,744	33,064
2018	35,294	31,515
2019	36,916	29,892
2020	38,612	28,196
2021-2025	221,353	112,687
2026-2030	282,254	51,786
2031-2032	101,914	3,865
	$ 982,608	$ 325,551

III. OTHER INFORMATION

A. OTHER DISCLOSURES – TREUTLEN-WHEELER SOLID WASTE MANAGEMENT DISTRICT

Deficit Fund Balance

The deficit fund balance is primarily due to the accrual of estimated costs associated with closure and post-closure care of the Treutlen-Wheeler Solid Waste Management District. These costs are expected to be funded through transfers from the general funds of Treutlen and Wheeler Counties.

Requirements of Solid Waste Management Act of 1990

The Georgia Comprehensive Solid Waste Management Act of 1990 includes several mandated reductions and/or changes in solid waste disposal. This Act includes a requirement to reduce solid waste disposal by 25% and requirements for recycling programs among others. The Treutlen-Wheeler Solid Waste Management District has elected to participate in the Solid Waste Management Plan developed by the Heart of Georgia Regional Development Center for the jurisdiction in the region. This plan has a ten-year implementation strategy to fulfill the requirements of the Solid Waste Management Act of 1990. The Plan will file all reports required by the Solid Waste Management Act of 1990.

Requirements of EPA Subtitle D Regulations

EPA Subtitle D requires landfill operators to meet financial assurance guidelines that demonstrate adequate financial resources to fund closure and post-closure costs at the end of the landfills useful life. Based on information provided by EPA, Treutlen-Wheeler Solid Waste Management District was in compliance with the financial assurance obligations for the permitted solid waste site as of June 30, 2015.

Closure and Post-closure Care Costs

General Disclosures

As of July 1, 1998, the Treutlen-Wheeler Solid Waste Management District terminated operations and no longer accepted any more solid waste.

State and federal laws and regulations require the Counties to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

On May 8, 1998, Treutlen-Wheeler Solid Waste Management District entered into a contract with Geosciences, Inc. (now known as Advanced Environmental Management, Inc.) for engineering services for landfill closure costs. The services consist of groundwater monitoring, methane monitoring, sedimentation pond cleanout and soil replacement required during a 30 year post closure care period. The estimated contract cost totaled $182,816 at June 30, 2015. Of this amount, $13,184 represented costs expected to be incurred during the year ended June 30, 2015. Actual post closure care costs may differ from the estimate due to inflation, changes in technology, or changes in regulation.

B. *DEFINED BENEFIT PENSION PLAN*

The following pension and retirement plans are in effect but are not under the direct control of the County.

1. ***Probate Judges' Retirement Fund of Georgia*** - The Probate Judge is covered under a pension plan which requires that certain sums from marriage licenses, fines and bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

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

3. ***Sheriff's Retirement Fund/Peace Officer's Annuity and Benefit Fund*** - The Sheriff and sheriff deputies are covered under separate pension plans which require that certain sums from fines or bond forfeitures be remitted by the Probate Judge or Clerk of Superior Court to the pension plans before the payment of any costs or other claims.

4. *Defined Benefit Pension Plan*

a. Plan Description

The County contributes to the Association of County Commissioners of Georgia (ACCG) Defined Benefit Plan (Plan), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The Plan does not issue a stand-alone financial report, but the Plan is included in the financial report of the ACCG. A copy of the financial report may be obtained from GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339.

The County's payroll for employees participating in the Plan as of January 1, 2014, (the most recent actuarial valuation date) was $995,622 (based on W-2 earnings for the preceding year). All full-time County employees are eligible to participate in the Plan at their date of hire. Benefits are fully vested after five years of service. Participants become eligible to retire at age 65 with 3 years of participation in the Plan. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 0.50% of average compensation up to $6,600 plus 1.00% of average annual compensation in excess of $6,600 plus $36.00 for each year of credited service payable as a life annuity. Service is limited to 35 years. Compensation is averaged over a five-year period prior to retirement or termination. The Plan also provides benefits in the event of death or disability. These benefit provisions were established by an adoption agreement executed by the County Board of Commissioners.

Plan membership consisted of the following at January 1, 2014, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	14
Terminated plan members entitled to but not yet receiving benefits	6
Active employees participating in the Plan	40
Total	60

b. Summary of Significant Accounting Policies

The Plan's financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by the Plan and increments in the cash value of pre-retirement life insurance policies owned by the trust.

Plan member contributions are recognized in the period in which contributions are due. County contributions are recognized when due and the County has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable.

Investments in securities are valued at current market prices. The trust fund is invested approximately in 60% equities and 40% fixed income securities on a cost basis.

Plan assets do not include any loans, notes, bonds, or other instruments or securities for the County or related parties.

c. Contributions

In order to participate in the Plan, County employees are required to contribute 2% of their salary to the Plan. The County contributes the remaining cost of the Plan, using the actuarial basis described in the annual valuation report. Section 47-20 of the Georgia Code sets forth the funding standards for state and local governmental pension plans. Administrative expenses are based on total covered payroll of plan members and are added to the annual funding requirement.

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

d. Net Pension Liability

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

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

Inflation 3%
Salary Increases .. .. 2.5%-5% based on age
Investment Rate of return... ....7.5%

Mortality rates were based on the RP-2000 Combined Mortality Table.

The Trustees shall rebalance the portfolio at least annually for asset allocation purposes. The guidelines for allocation are: equities shall not exceed 70% of total Plan assets, valued at cost. Fixed Income shall be targeted at 30% of total Plan assets, valued at cost.

The Trustees' guidelines for asset allocation are as follows:

	Target Allocation	Range
Fixed Income:	30%	25% - 35%
Equities:	70%	65% - 75%
Large Cap	30%	25% - 35%
Mid Cap	5%	2.5% - 10%
Small Cap	5%	2.5% - 10%
REIT	5%	2.5% - 10%
International	15%	10% - 20%
Multi Cap	5%	2.5% - 10%
Global Allocation	5%	2.5% - 10%

Change in the Net Pension Liability:

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2013	$ 898,163	$ 813,546	$ 84,617
Changes for the year:			
Service Cost	33,429	-	33,429
Interest	64,869	-	64,869
Liability experience (gain)/loss	-	-	-
Employer Contributions	-	40,619	(40,619)
Employee Contributions	-	19,817	(19,817)
Net Investment Income	-	57,023	(57,023)
Benefit Payments	(66,488)	(66,488)	-
Administrative Expense	-	(7,476)	7,476
Other Changes	-	(6,255)	6,255
Net Changes	31,810	37,240	(5,430)
Balance at June 30, 2015	$ 929,973	$ 850,786	$ 79,187

The following presents the County's net pension liability calculated using the discount rate of 7.5%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate the is 1-percentage –point lower (6.5%) or 1-percentage-point higher (8.5%) that the current rate:

	6.50%	8.50%
Total Pension Liability	$ 1,060,031	$ 821,797
Net Pension Liability	$ 209,245	$ (28,989)

Detailed information about the pension plan's fiduciary net pension is available in separately issued financial report. That report may be obtained by writing to Treutlen County Board of Commissioners, 1830 Martin Luther King Jr. Drive, Soperton, Georgia 30457.

e. *Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

For the year ended June 30, 2015, the County recognized pension expense of $30,863. At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ -
Changes in assumptions	$ -	$ -
Net difference between projected and actual earnings on pension plan investments	$ -	$ -
Changes in proportion and difference between County contributions and proportionate share of contributions	$ -	$ -
County contributions subsequent to the measurement date	$ 61,736	$ -
Total:	$ 61,736	$ -

County contributions of $61,736 subsequent to the measurement date are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year June 30, 2016.

f. *Annual Pension Cost, Net Pension Obligation, and Reserves*

Current year annual pension costs for the Plan are shown in the trend information provided below. Annual required contributions were made to the Plan.

Annual Pension Cost:	
Required contribution	$ 22,983
Interest on net pension obligation	(1,090)
Amortization on net pension obligation	1,184
Total annual pension cost	23,077
Employer contributions	(40,619)
Decrease in net pension obligation	(17,542)
Net pension obligation, beginning of year	(14,537)
Net pension obligation, end of year	$ (32,079)

There are no assets legally reserved for purposes other than the payment of plan member benefits for either plan. There are no long-term contracts for contributions.

g. ***Trend Information***

Fiscal Year	Annual Pension Cost	Percentage Contributed	Net Pension Obligation (NPO)
2013	39,689	100%	(14,616)
2014	40,713	100%	(14,537)
2015	54,201		(14,443)

h. ***Schedule of Funding Progress***

Measurement Date	Actuarial Value of Assets (a)		Actuarial Accrued Liability (TPL) (b)	Funded Ratio (a/b)	Unfunded TPL (NPL) b-a	Covered Payroll (c)	Unfunded TPL as a Percentage of Covered Payroll ((b-a)/c)
December 31, 2008	$ 620,323		$ 798,171	77.7%	$ 177,848	$ 1,012,237	17.6%
December 31, 2009	671,751	*	865,597	77.6%	193,846	876,412	22.1%
December 31, 2010	702,913	*	868,273	81.0%	165,360	834,850	19.8%
December 31, 2011	714,729	*	871,124	82.0%	156,395	942,884	16.6%
December 31, 2012	728,592	*	882,869	82.5%	154,277	900,410	17.1%
December 31, 2013	790,073	*	765,266	103.2%	(24,807)	933,216	-2.7%

* Reflects change to asset smoothing adopted by the ACCG Pension Plan and Trust Board of Trustees.

The following are the actuarial assumptions used in the plan:

Valuation date	January 1, 2014
Actuarial cost method	Projected Unit Credit
Asset valuation method	Market Value
Amortization method	Level Percent of Pay (Closed)
Remaining amortization period*	10 years
Actuarial assumptions*:	
Investment rate of return	7.50% per annum
Projected salary increases	2.5% - 5.0% per annum
Inflation adjustments	3% per annum
Post-retirement benefit increases	None

* Represents the estimated authorization period for all unfunded liabilities combined into one amortization base

C. ***RISK MANAGEMENT - CLAIMS AND JUDGEMENTS***

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined the Association Interlocal Risk Management Agency on June 28, 1991. This membership allows the County to share liability, crime, motor vehicle and property damage risks.

Chapter 85 of Title 36 of the Official Code of Georgia Annotated authorizes Georgia municipalities to form interlocal risk management agencies. The Interlocal Risk Management Agency (IRMA) is a municipal interlocal risk management agency organized to function as an unincorporated nonprofit instrumentality of its member municipalities - IRMA establishes and administers one or more group self-insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of municipal government. IRMA is to defend and protect in accordance with the member government contract and related coverage descriptions any member of IRMA against liability or loss.

The County must participate at all times in at least one fund which is established by IRMA. Other responsibilities of the County are as follows:

- To pay all contributions, assessments, or other sums due to IRMA at such times and in such amounts as shall be established by IRMA.
- To select a person to serve as a Member representative.
- To allow IRMA and its agents reasonable access to all facilities of the County and all records, including but not limited to financial records, which relate to the purposes of IRMA.
- To allow attorneys appointed by IRMA to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the Fund or Funds established by IRMA.
- To assist and cooperate in the defense and settlement of claims against the County.
- To furnish full cooperation to IRMA's attorneys, claim adjusters, Service Company and any agent, employee, officer or independent contractor of IRMA relating to the purposes of IRMA.
- To follow all loss reduction and prevention procedures established by IRMA.
- To furnish to IRMA such budget, operating and underwriting information as may be requested.
- To report as promptly as possible, and in accordance with any Coverage Descriptions issued, all incidents to municipal property or injuries to persons or property when such loss or injury is within the scope of the protection of a Fund or Funds in which the County participates.

The County retains the first $2,500 of each risk of loss in the form of a deductible. The County files all claims with IRMA. IRMA bills the County for any risk of loss up to the $2,500 deductible.

The basis for estimating the liabilities for unpaid claims is the "IBNR" established by an actuary.

Pursuant to Title 34, Chapter 9, Article 150 of the Official Code of Georgia Annotated, the County became a member of the Association of County Commissioners of Georgia Group Self-Insurance Workers' Compensation Fund. The County is obligated to pay all contributions and assessments as prescribed by the fund, to cooperate with the fund's agents and attorneys, to follow loss reduction procedures established by the fund, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the fund being required to pay any claim of loss. The County is also to allow the fund's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the fund.

The fund is to defend and protect the members of the fund against liability or loss as prescribed in the member government contract and in accordance with the workers' compensation law of Georgia. The fund is to pay all costs 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.

D. *JOINT VENTURE*

Under Georgia law, Treutlen County, in conjunction with other cities and counties in the seventeen county Middle Georgia area, is a member of the Heart of Georgia Regional Commission and is required to pay annual dues thereto. Membership in a Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the Commission in Georgia. The Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a Commission.

Separate financial statements may be obtained from:

Heart of Georgia Regional Commission
501 Oak Street
Eastman, Georgia 31023

E. *COMMITMENTS*

Reservations of fund balances of Governmental funds are established to either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriable for future expenditures. Designations of fund balance represent tentative management plans that are subject to change.

F. Contingent Liabilities

Grant Funds

The County participates in numerous grant programs on the federal and state level. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Government expects such amounts, if any, to be immaterial.

Litigation

During the course of normal operations of the County, various claims and lawsuits arise. The County's legal counsel reports no cases pending against the County. Based upon the information available, management does not expect potential liabilities as of June 30, 2015 to impair the County's financial position.

G. Subsequent Events

The County performed an evaluation of subsequent events through February 12, 2016, the date upon which the County's financial statements were available for issue. The County has not evaluated subsequent events after this date. No subsequent events were identified that would have required a change to the financial statements or disclosure in the notes to the financial statements.

Required Supplementary Information Other Than Management's Discussion and Analysis

TREUTLEN COUNTY, GEORGIA

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REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
Revenues:				
Taxes Revenues:				
General property taxes and public utilities	$ 1,234,525	$ 1,234,525	$ 1,291,399	$ 56,874
Timber taxes	60,000	60,000	71,531	11,531
Intangible taxes	14,000	14,000	9,668	(4,332)
Vehicle taxes	255,000	255,000	267,839	12,839
Mobile home taxes	18,500	18,500	15,714	(2,786)
Beer tax	20,000	20,000	19,275	(725)
Local option sales tax	220,000	220,000	220,534	534
Insurance premium tax	175,000	175,000	184,920	9,920
Other tax	87,300	87,300	111,728	24,428
Total taxes revenues	2,084,325	2,084,325	2,192,608	108,283
Fines and Forfeitures:				
Superior Court fines	60,000	60,000	42,077	(17,923)
State Court fines	923,000	923,000	878,059	(44,941)
Magistrate Court fines	8,000	8,000	5,643	(2,357)
Juvenile Court fines	900	900	4,862	3,962
Total fines and forefeitures	991,900	991,900	930,641	(61,259)
Intergovernmental Revenues:				
Public transportation	-	-	-	-
Other grants:				
Bomb dog grant	2,000	2,000	1,207	(793)
Heart of Georgia Area on Aging	45,000	45,000	52,385	7,385
EMA grant	-	-	5,500	5,500
Other grants	110,000	135,000	102,058	(32,942)
Total intergovernmental revenues	157,000	182,000	161,150	(20,850)

TREUTLEN COUNTY, GEORGIA

EXHIBIT 11
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REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
Charges for Services:				
Public safety:				
Miscellaneous reimbursements	15,000	15,000	12,971	(2,029)
General government:				
Superior Court fees	15,000	15,000	16,363	1,363
Probate Court fees	8,000	8,000	12,834	4,834
Tax Commissioner fees	30,000	30,000	34,262	4,262
Miscellaneous reimbursements	119,000	146,470	123,488	(22,982)
Total charges for services	187,000	214,470	199,918	(14,552)
Interest Income	4,800	4,800	3,529	(1,271)
Other Revenues:				
Senior Center contributions	5,300	5,300	3,350	(1,950)
Welcome Center	900	900	947	47
Total other revenues	6,200	6,200	4,297	(1,903)
Total Revenues	**$ 3,431,225**	**$ 3,483,695**	**$ 3,492,143**	**$ 8,448**

TREUTLEN COUNTY, GEORGIA

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REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
General Government:				
Office of the Commissioners:				
Personal services	423,791	443,991	414,961	$ 29,030
Operating expenditures	270,640	270,640	280,986	(10,346)
Total	694,431	714,631	695,947	18,684
Tax Commissioner:				
Personal services	75,159	75,159	75,174	(15)
Operating expenditures	14,800	14,800	13,015	1,785
Total	89,959	89,959	88,189	1,770
Tax Assessor:				
Personal services	61,593	61,593	69,199	(7,606)
Operating expenditures	35,800	35,800	29,105	6,695
Total	97,393	97,393	98,304	(911)
Board of Registrars:				
Personal services	30,704	30,704	28,642	2,062
Operating expenditures	5,150	5,150	1,768	3,382
Total	35,854	35,854	30,410	5,444
Total General Government Expenditures	917,637	937,837	912,850	24,987
Public Safety:				
Office of Sheriff:				
Personal services	463,934	463,934	462,617	1,317
Operating expenditures	138,300	138,300	143,060	(4,760)
Capital outlay	-	-	-	-
Total	602,234	602,234	605,677	(3,443)
Jail:				
Personal services	115,693	115,693	91,662	24,031
Operating expenditures	47,000	47,000	62,618	(15,618)
Total	162,693	162,693	154,280	8,413
Fire Protection:				
Personal services	12,802	12,802	12,356	446
Operating expenditures	33,600	41,600	35,050	6,550
Total	46,402	54,402	47,406	6,996
Emergency Management:				
Personal services	4,612	4,612	4,602	10
Operating expenditures	1,000	1,000	2,992	(1,992)
Capital outlay	-	-	-	-
Total	5,612	5,612	7,594	(1,982)
Coroner:				
Personal services	6,858	7,058	8,382	(1,324)
Operating expenditures	1,075	1,075	897	178
Total	7,933	8,133	9,279	(1,146)
Ambulance -				
Operating expenditures	169,300	169,300	165,700	3,600
Total Public Safety Expenditures	994,174	1,002,374	989,936	12,438

TREUTLEN COUNTY, GEORGIA

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REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
Judicial:				
Office of the Judge of Probate/Magistrate Court:				
Personal services	120,150	143,150	118,386	24,764
Operating expenditures	59,150	62,150	46,629	15,521
Total	179,300	205,300	165,015	40,285
Office of the Clerk of Courts:				
Personal services	68,111	68,111	62,487	5,624
Operating expenditures	-	-	-	-
Total	68,111	68,111	62,487	5,624
Juvenile Court:				
Operating expenditures	12,840	12,840	10,984	1,856
Superior Court:				
Personal services	42,683	42,683	36,245	6,438
Operating expenditures	137,888	137,888	135,492	2,396
Total	180,571	180,571	171,737	8,834
State Court:				
Personal services	93,061	98,861	93,986	4,875
Operating expenditures	44,600	44,600	44,682	(82)
Total	137,661	143,461	138,668	4,793
Total Judicial Expenditures	578,483	610,283	548,891	61,392
Public Works:				
Roads and Bridges:				
Personal services	169,592	169,592	168,467	1,125
Operating expenditures	150,700	150,700	139,899	10,801
Capital outlay	-	-	-	-
Total	320,292	320,292	308,366	11,926
Recycling:				
Personal services	46,735	46,735	47,250	(515)
Operating expenditures	98,650	109,900	104,099	5,801
Total	145,385	156,635	151,349	5,286
Total Public Works Expenditures	465,677	476,927	459,715	17,212
Conservation of Natural Resources:				
Agriculture:				
Personal services	89,322	89,322	63,756	25,566
Operating expenditures	50,118	50,118	48,173	1,945
Capital outlay	-	-	-	-
Total	139,440	139,440	111,929	27,511
Tourism:				
Personal services	9,898	9,898	10,471	(573)
Operating expenditures	2,433	4,733	2,039	2,694
Total	12,331	14,631	12,510	2,121
Recreation	35,000	35,000	35,000	-
Library	25,500	37,500	25,201	12,299
Total Conservation of Natural Resources Expenditures	212,271	226,571	184,640	41,931

TREUTLEN COUNTY, GEORGIA

EXHIBIT 11
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REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Positive (Negative)
Health and Welfare:				
Public Health	97,890	97,890	97,890	-
Family and Children Services	450	450	450	-
Victims Assistance	-	-	-	-
Senior Citizens Center	96,623	119,623	96,020	23,603
Public Transportation	-	-	-	-
Total Health and Welfare Expenditures	194,963	217,963	194,360	23,603
Payments to Other Government Agencies:				
Chamber of Commerce	2,000	2,000	2,000	-
Development Authority	40,000	40,000	40,000	-
Total Payments to Other Government Agencies Expenditures	42,000	42,000	42,000	-
Debt Service:				
Principal payments	11,956	11,956	10,815	1,141
Interest expenditures	344	344	357	(13)
Total Debt Service	12,300	12,300	11,172	1,128
Total Expenditures	3,417,505	3,526,255	3,343,564	182,691
Excess of Revenues Over Expenditures	13,720	(42,560)	148,579	191,139
Other Financing Source (Use):				
Transfer in	-	-	7,171	7,171
Transfer out	(70,000)	(70,000)	(70,161)	(161)
Total Other Financing Source (Use)	(70,000)	(70,000)	(62,990)	7,010
Excess of Revenues and Other Financing Source Over Expenditures and Other Financing Use	(56,280)	(112,560)	85,589	198,149
Fund Balance, Beginning	-	-	1,405,136	(1,405,136)
Prior Period Adjustment - GASB #68	-	-	(25,384)	(25,384)
Fund Balance, Beginning - as restated	-	-	1,379,752	(1,430,520)
Fund Balance, Ending	$ (56,280)	$ (112,560)	$ 1,465,341	$ (1,232,371)

A. Excess of Expenditures over Appropriations in Individual Funds

The individual funds, which had expenditures in excess of appropriations, as well as the object level within each fund at which the excess was incurred, are as follows:

	Expenditures	Appropriations	Expenditures Over Appropriations
GENERAL FUND:			
GENERAL GOVERNMENT:			
Tax Assessor	$ 98,304	$ 97,393	$ 911
PUBLIC SAFETY -			
PUBLIC SAFETY - Office of Sheriff	605,677	602,234	3,443
Coroner	9,279	8,133	1,146
DRUG ABUSE TREATMENT AND EDUCATION FUND:			
Salaries	11,220	-	11,220
Supplies	28,855	14,000	14,855
Donations	4,398	-	4,398
Miscellaneous	533	-	533
Travel	2,058	1,500	558
Advertising	1,250	500	750
Dues and fees	115	-	115
Capital outlay	10,000	-	10,000
CRIME VICTIMS ASSISTANCE FUND:			
Salaries	40,189	29,800	10,389
Purchased Services	4,920	3,500	1,420
Travel Expense	2,163	1,800	363
Victims Gifts and Clothing	7,095	-	7,095
LAW LIBRARY FUND:			
Books	11,332	-	11,332
Law Library Invoices	3,231	-	3,231
Supplies	3,397	-	3,397
Miscellaneous	600	-	600
DRUG SEIZURE FUND - Miscellaneous	102	-	102
E911 RESERVE FUND:			
Salaries	201,255	160,328	40,927
Miscellaneous	706	200	506
JAIL FUND:			
Principal payments	59,582	36,132	23,450
Travel and training	3,085	3,000	85

TREUTLEN COUNTY, GEORGIA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2015

Schedule of the Net Pension Liability – ACCG Restated Pension Plan for Treutlen County Employees for the year ended June 30, 2015 "Unaudited":

Measurement Date	Total Pension Liability	Fiduciary Net Position	Net Pension Liability	Funded Ratio	Annual Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll
December 31, 2014	$ 929,973	$ 850,786	$ 79,187	91.49%	$ 995,622	8.0%

Schedule of Contributions– ACCG Restated Pension Plan for Treutlen County Employees for the year ended June 30, 2015 "Unaudited":

Year ended December 31, 2014	Annual Required Contribution	Percentage Contributed
2009	$ 52,391	103.6%
2010	50,901	100.0%
2011	40,756	100.0%
2012	38,863	100.0%
2013	39,610	100.0%
2014	40,619	100.0%

Other Supplementary Information

Major Governmental Funds

- ***2013 SPLOST Construction Fund*** accounts for the payment of various County capital outlay projects.

- ***TSPLOST Fund*** accounts for the accumulation of TSPLOST revenues and the related capital expenditures.

TREUTLEN COUNTY, GEORGIA

EXHIBIT 12

2013 SPLOST CONSTRUCTION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenue -			
Public Donations	$ -	$ 4,925	$ 4,925
Interest income	2,000	1,016	(984)
Other Income	-	2,026	2,026
Total revenues	-	7,967	2,026
Expenditures:			
Repairs and maintenance	-	1,904	(1,904)
Capital outlay	350,000	142,890	207,110
Total expenditures	350,000	144,794	205,206
Excess (Deficiency) of Revenue Over (Under) Expenditures	(350,000)	(136,827)	213,173
Other Financing Source (Use):			
Transfers in	-	5,000	5,000
Proceeds from issuance of bonds	-	-	-
Total other financing source (use)	-	5,000	5,000
Net change in fund balance	(350,000)	(131,827)	218,173
Fund Balance, Beginning	472,734	472,734	-
Fund Balance, Ending	$ 122,734	$ 340,907	$ 218,173

TREUTLEN COUNTY, GEORGIA

EXHIBIT 13

TSPLOST FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Sales tax revenues	$ 160,000	$ 166,580	$ 6,580
Interest income	-	1,104	1,104
Total revenues	160,000	167,684	7,684
Expenditures -			
Road expenditures	-	10,445	(10,445)
Total Expenditures	-	10,445	(10,445)
Excess of Revenues Over Expenditures	160,000	157,239	18,129
Other Financing Source (Use):			
Transfer out	-	(7,171)	(7,171)
Total Other Financing Source (Use)	-	(7,171)	(7,171)
Net Change in Fund Balance	160,000	150,068	(9,932)
Fund Balance, Beginning	223,386	223,386	-
Fund Balance, Ending	$ 383,386	$ 373,454	$ (9,932)

Non-major Governmental Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

- ***Drug Abuse Treatment and Education*** accounts for drug training fees collected on all drug related charges which are specifically designated for drug training expenditures or capital outlay.

- ***Crime Victims Assistance*** accounts for the portion of all state court fines designated to be used for crime victims who have been displaced.

- ***Law Library*** accounts for the law library fees included in all fines which are specifically designated for the County's law library.

- ***Drug Seizure*** accounts for drug seized drug funds which are specifically designated for drug enforcement or capital outlay.

- ***E911 Reserve*** accounts for surcharges collected on all local phone service which is specifically designated to fund the County's E911 system.

- ***Jail Fund*** accounts for the jail fees included in all fines which are specifically designated for the expansion of the County's jail.

- ***Sheriff Commissary*** accounts for the activities of the inmate canteen operated by the Sheriff's Department.

Capital Project Funds are used to account for specific revenues that are legally restricted to capital expenditures.

- ***2013 SPLOST*** accounts for the accumulation of 2013 SPLOST proceeds and payment of general obligation bond principal and interest.

- ***LMIG*** accounts for the accumulation of LMIG revenues and the related capital expenditures.

TREUTLEN COUNTY, GEORGIA

EXHIBIT 14

COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	$ 297,621	$ 32,236	$ 329,857
Accounts receivable	12,008	-	12,008
Intergovernmental receivable	-	36,480	36,480
Interfund receivable	-	216,580	216,580
Total Assets	$ 309,629	$ 285,296	$ 594,925
LIABILITIES AND FUND BALANCES			
Liabilities:			
Interfund payable	$ 511	$ 10,000	$ 10,511
Fund Balances:			
Restricted for public safety	215,323	-	215,323
Restricted for other purposes	36,426	216,580	253,006
Restricted for debt service	6,717	58,716	65,433
Assigned to social services	47,720	-	47,720
Assigned to public safety	2,932	-	2,932
Total fund balances	309,118	275,296	584,414
Total Liabilities and Fund Balances	$ 309,629	$ 285,296	$ 594,925

TREUTLEN COUNTY, GEORGIA

EXHIBIT 15

COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
JUNE 30, 2015

	Drug Abuse Treatment & Education	Crime Victims Assistance	Law Library	Drug Seizure	E911	Jail	Sheriff Commissary	Total Nonmajor Special Revenue Funds
ASSETS								
Cash and cash equivalents	$ 6,297	$ 48,231	$ 31,114	$ 2,932	$ 54,191	$ 149,544	$ 5,312	$ 297,621
Accounts receivable	-	-	-	-	12,008	-	-	12,008
Total Assets	$ 6,297	$ 48,231	$ 31,114	$ 2,932	$ 66,199	$ 149,544	$ 5,312	$ 309,629
LIABILITIES AND FUND BALANCE								
Liabilities:								
Interfund payable	$ -	$ 511	$ -	$ -	$ -	$ -	$ -	$ 511
Total liabilities	-	511	-	-	-	-	-	511
Fund Balances:								
Restricted for public safety	$ 6,297	$ -	$ -	$ -	$ 66,199	$ 142,827	$ -	$ 215,323
Restricted for other purposes	-	-	31,114	-	-	-	5,312	36,426
Restricted for debt service	-	-	-	-	-	6,717	-	6,717
Assigned to social services	-	47,720	-	-	-	-	-	47,720
Assigned to public safety	-	-	-	2,932	-	-	-	2,932
Total fund balance	6,297	47,720	31,114	2,932	66,199	149,544	5,312	309,118
Total Liabilities and Fund Balance	$ 6,297	$ 48,231	$ 31,114	$ 2,932	$ 66,199	$ 149,544	$ 5,312	$ 309,629

TREUTLEN COUNTY, GEORGIA

EXHIBIT 16

COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECTS GOVERNMENTAL FUNDS
JUNE 30, 2015

	LMIG	2013 SPLOST	Total Nonmajor Capital Project Funds
ASSETS			
Cash and cash equivalents	$ -	$ 32,236	$ 32,236
Intergovernmental receivable	-	36,480	36,480
Interfund receivable	216,580	-	216,580
Total Assets	$ 216,580	$ 68,716	$ 285,296
LIABILITY AND FUND BALANCES			
LIABILITY			
Interfund payable	$ -	$ 10,000	$ 10,000
Total liabilities	-	10,000	10,000
FUND BALANCES:			
Restricted for other purposes	216,580	-	216,580
Restricted for debt service	-	58,716	58,716
Total fund balances	216,580	58,716	275,296
Total Liability and Fund Balances	$ 216,580	$ 68,716	$ 285,296

TREUTLEN COUNTY, GEORGIA

EXHIBIT 17

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
Revenues:			
Taxes	$ -	$ 400,469	$ 400,469
Fines and forfeitures	169,681	-	169,681
Intergovernmental revenue	95,858	221,941	317,799
Charges for services	286,300	-	286,300
Interest income	672	485	1,157
Other income	4,199	10	4,209
Total revenues	556,710	622,905	1,179,615
Expenditures:			
Salaries and benefits	252,664	-	252,664
Telephone	15,295	-	15,295
Advertising	1,250	-	1,250
Dues and fees	615	-	615
Travel and training	7,306	-	7,306
Supplies	69,454	-	69,454
Books	11,332	-	11,332
Repairs and maintenance	41,471	-	41,471
Concession purchases	32,649	-	32,649
Inmate meals	50,457	-	50,457
Meals	10,039	-	10,039
Community grants	12,143	-	12,143
Miscellaneous	10,185	-	10,185
Debt service:			
Principal payments	59,582	365,000	424,582
Interest expenditures	6,958	31,185	38,143
Capital outlay	16,345	-	16,345
Total expenditures	597,745	401,546	999,291
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,035)	221,359	180,324
Other Financing Source(Use):			
Transfers in	70,161	-	70,161
Transfers out	(5,000)	-	(5,000)
Total Other Financing Source (Use)	65,161	-	65,161
Net Change in Fund Balances	24,126	221,359	245,485
Fund Balance, Beginning	284,992	53,937	338,929
Fund Balance, Ending	$ 309,118	$ 275,296	$ 584,414

TREUTLEN COUNTY, GEORGIA

EXHIBIT 18

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Drug Abuse Treatment & Education	Crime Victims Assistance	Law Library	Drug Seizure	E911	Jail	Sheriff Commissary	Total Nonmajor Special Revenue Funds
Revenues:								
Charges for services	$ -	$ -	$ -	$ 536	$ 83,118	$ 159,944	$ 42,702	$ 286,300
Fines and forfeitures	12,640	44,981	15,577	-	-	96,483	-	169,681
Intergovernmental revenue	25,697	-	-	-	70,161	-	-	95,858
Interest income	78	118	79	13	183	184	17	672
Other income	2,199	2,000	-	-	-	-	-	4,199
Total revenues	40,614	47,099	15,656	549	153,462	256,611	42,719	556,710
Expenditures:								
Salaries and benefits	11,220	40,189	-	-	201,255	-	-	252,664
Telephone	-	-	-	-	15,295	-	-	15,295
Advertising	1,250	-	-	-	-	-	-	1,250
Dues and fees	115					-	500	615
Travel and training	2,058	2,163	-	-	-	3,085	-	7,306
Supplies	28,855	-	3,397	7,319	14	29,869	-	69,454
Books	-	-	11,332	-	-	-	-	11,332
Repairs and maintenance		-	3,231	-	19,404	18,836	-	41,471
Concession purchases	-	-	-	-	-	-	32,649	32,649
Inmate meals	-	-	-	-	-	50,457	-	50,457
Meals	-	4,920	-	-	-	-	5,119	10,039
Community grants	4,398	7,095	-	-	-	650	-	12,143
Miscellaneous	533	-	600	102	706	2,472	5,772	10,185
Debt service:								
Principal payments	-	-	-	-	-	59,582	-	59,582
Interest expenditures	-	-	-	-	-	6,958	-	6,958
Capital outlay	10,000	-	-	-	-	6,345	-	16,345
Total expenditures	58,429	54,367	18,560	7,421	236,674	178,254	44,040	597,745
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,815)	(7,268)	(2,904)	(6,872)	(83,212)	78,357	(1,321)	(41,035)
Other Financing Source(Use):								
Transfers in	-	-	-	-	70,161	-	-	70,161
Transfers out	-	-	-	-	-	(5,000)	-	(5,000)
Total Other Financing Source (Use)	-	-	-	-	70,161	(5,000)	-	65,161
Net Change in Fund Balances	(17,815)	(7,268)	(2,904)	(6,872)	(13,051)	73,357	(1,321)	24,126
Fund Balance, Beginning	24,112	54,988	34,018	9,804	79,250	76,187	6,633	284,992
Fund Balance, Ending	$ 6,297	$ 47,720	$ 31,114	$ 2,932	$ 66,199	$ 149,544	$ 5,312	$ 309,118

TREUTLEN COUNTY, GEORGIA

EXHIBIT 19

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	LMIG	2013 SPLOST	Total Nonmajor Capital Projects Funds
Revenues:			
Taxes	$ -	$ 400,469	$ 400,469
Intergovernmental revenue	221,941	-	221,941
Interest income	-	485	485
Other income	-	10	10
Total revenues	221,941	400,964	622,905
Expenditures:			
Road expenditures	5,361	-	5,361
Debt service:			
Principal payments	-	365,000	365,000
Interest expenditures	-	31,185	31,185
Total expenditures	5,361	396,185	401,546
Net Change in Fund Balances	216,580	4,779	221,359
Fund Balance, Beginning	-	53,937	53,937
Fund Balance, Ending	$ 216,580	$ 58,716	$ 275,296

TREUTLEN COUNTY, GEORGIA

EXHIBIT 20

BUDGETARY COMPARISON – DRUG ABUSE TREATMENT & EDUCATION FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Fines and forfeitures	$ 16,000	$ 12,640	$ (3,360)
Interest income	-	78	78
Intergovernmental revenues	-	25,697	25,697
Other Revenue	-	2,199	2,199
Total revenues	16,000	40,614	24,614
Expenditures:			
Salaries and benefits	-	11,220	(11,220)
Advertising	500	1,250	(750)
Dues and fees	-	115	(115)
Supplies	14,000	28,855	(14,855)
Travel and training	1,500	2,058	(558)
Miscellaneous	-	533	(533)
Community Grants	-	4,398	(4,398)
Capital outlay	-	10,000	(10,000)
Total expenditures	16,000	58,429	(42,429)
Net Change in Fund Balance	-	(17,815)	(17,815)
Fund Balance, Beginning	24,112	24,112	-
Fund Balance, Ending	$ 24,112	$ 6,297	$ (17,815)

TREUTLEN COUNTY, GEORGIA

EXHIBIT 21

BUDGETARY COMPARISON – CRIME VICTIMS ASSISTANCE FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Fines and forfeitures	$ -	$ 44,981	$ 44,981
Interest income	100	118	18
Other revenue	-	2,000	2,000
Total revenues	100	47,099	46,999
Expenditures:			
Salaries and benefits	29,800	40,189	(10,389)
Travel and training	1,800	2,163	(363)
Community grants	7,000	-	7,000
Program services	-	7,095	(7,095)
Purchased services for clients	3,500	4,920	(1,420)
Total expenditures	42,100	54,367	(12,267)
Net Change in Fund Balance	(42,000)	(7,268)	34,732
Fund Balance, Beginning	54,988	54,988	-
Fund Balance, Ending	$ 12,988	$ 47,720	$ 34,732

TREUTLEN COUNTY, GEORGIA

EXHIBIT 22

BUDGETARY COMPARISON – LAW LIBRARY FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Fines and forfeitures	$ -	$ 15,577	$ 15,577
Interest income	-	79	79
Total revenues	-	15,656	15,656
Expenditures:			
Books	-	11,332	(11,332)
Repairs and maintenance	-	3,231	(3,231)
Supplies	-	3,397	(3,397)
Miscellaneous	-	600	(600)
Total expenditures	-	18,560	(18,560)
Net Change in Fund Balance	-	(2,904)	(2,904)
Fund Balance, Beginning	34,018	34,018	-
Fund Balance, Ending	$ 34,018	$ 31,114	$ (2,904)

TREUTLEN COUNTY, GEORGIA

EXHIBIT 23

BUDGETARY COMPARISON – DRUG SEIZURE FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Fines and forfeitures	$ 15,000	$ 536	$ (14,464)
Interest income	-	13	13
Total revenues	15,000	549	(14,451)
Expenditures:			
Supplies	15,000	7,319	7,681
Miscellaneous	-	102	(102)
Total expenditures	15,000	7,421	7,579
Net Change in Fund Balance	-	(6,872)	(6,872)
Fund Balance, Beginning	9,804	9,804	-
Fund Balance, Ending	$ 9,804	$ 2,932	$ (6,872)

TREUTLEN COUNTY, GEORGIA

EXHIBIT 24

BUDGETARY COMPARISON – E911 RESERVE FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Charges for services	$ 96,000	$ 83,118	$ (12,882)
Intergovernmental revenue	62,264	70,161	7,897
Interest income	-	183	183
Total revenues	158,264	153,462	(4,802)
Expenditures:			
Salaries and benefits	160,328	201,255	(40,927)
Repairs and maintenance	31,000	19,404	11,596
Telephone	22,000	15,295	6,705
Supplies	7,000	14	6,986
Miscellaneous	200	706	(506)
Total expenditures	220,528	236,674	(16,146)
Expenditures in Excess of Revenues	(62,264)	(83,212)	(20,948)
Other Financing Source -			
Transfer in	62,264	70,161	7,897
Net Change in Fund Balance	-	(13,051)	(13,051)
Fund Balance, Beginning	79,250	79,250	-
Fund Balance, Ending	$ 79,250	$ 66,199	$ (13,051)

TREUTLEN COUNTY, GEORGIA

EXHIBIT 25

BUDGETARY COMPARISON – JAIL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Fines and forfeitures	$ 94,000	$ 96,483	$ 2,483
Charges for services	140,000	159,944	19,944
Interest income	710	184	(526)
Total revenues	234,710	256,611	21,901
Expenditures:			
Inmate meals	55,000	50,457	4,543
Travel and training	3,000	3,085	(85)
Supplies	37,500	29,869	7,631
Repairs and maintenance	30,500	18,836	11,664
Public Donations	3,000	650	2,350
Miscellaneous	3,000	2,472	528
Capital outlay	25,000	6,345	18,655
Debt Service:			
Principal payments	36,132	59,582	(23,450)
Interest expenditures	30,405	6,958	23,447
Total expenditures	223,537	178,254	45,283
Deficiency of Revenues Under Expenditures	11,173	78,357	67,184
Other Financing Source (Use) :			
Transfers in	-	-	-
Transfers out	(6,654)	(5,000)	1,654
Total Other Financing Source (Use)	(6,654)	(5,000)	1,654
Net Change in Fund Balance	4,519	73,357	68,838
Fund Balance, Beginning	76,187	76,187	-
Fund Balance, Ending	$ 80,706	$ 149,544	$ 68,838

TREUTLEN COUNTY, GEORGIA

EXHIBIT 26

BUDGETARY COMPARISON – SHERIFF COMMISSARY FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Charges for services	$ -	$ 42,702	$ 42,702
Interest income	-	17	17
Total revenues	-	42,719	42,719
Expenditures:			
Concession purchases	-	32,649	(32,649)
Meals	-	5,119	(5,119)
Dues and fees	-	500	(500)
Miscellaneous	-	5,772	(5,772)
Total expenditures	-	44,040	(44,040)
Net Change in Fund Balance	-	(1,321)	(1,321)
Fund Balance, Beginning	6,633	6,633	-
Fund Balance, Ending	$ 6,633	$ 5,312	$ (1,321)

TREUTLEN COUNTY, GEORGIA

EXHIBIT 27

BUDGETARY COMPARISON – 2013 SPLOST FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues:			
Sales tax revenues	$ -	$ 400,469	$ 400,469
Interest income	600	485	(115)
Miscellaneous	-	10	10
Total revenues	600	400,964	400,364
Expenditures:			
Debt service:			
Principal payments	360,000	365,000	(5,000)
Interest expenditures	34,155	31,185	2,970
Total expenditures	394,155	396,185	(2,030)
Net Change in Fund Balance	(393,555)	4,779	398,334
Fund Balance, Beginning	53,937	53,937	-
Fund Balance, Ending	$ (339,618)	$ 58,716	$ 398,334

TREUTLEN COUNTY, GEORGIA

EXHIBIT 28

BUDGETARY COMPARISON – LMIG FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budgeted Amount	Final Budgeted Amount	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues -				
Intergovernmental revenues	$ 221,941	$ 221,941	$ 221,941	$ -
Total revenues	221,941	221,941	221,941	-
Expenditures -				
Road expenditures	-	-	5,361	(5,361)
Net Change in Fund Balance	221,941	221,941	216,580	(5,361)
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	$ 221,941	$ 221,941	$ 216,580	$ (5,361)

Agency Funds

TREUTLEN COUNTY, GEORGIA

EXHIBIT 29

AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2015

	Tax Commissioner's Office	Clerk of Superior Court	Probate Court	Clerk of Magistrate Court	Sheriff's Office	Total Agency Funds
Asset -						
Cash	$ 98,410	$ 122,489	$ 85	$ 2,694	$ -	$ 223,678
Liability -						
Other liabilities	$ 98,410	$ 122,489	$ 85	$ 2,694	$ -	$ 223,678

TREUTLEN COUNTY, GEORGIA

EXHIBIT 30

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2015

	Balance July 1, 2014	Increases	Decreases	Balance June 30, 2015
TAX COMMISSIONER				
Asset -				
Cash	$ 918	$ 4,199,987	$ 4,102,495	$ 98,410
Liability -				
Other liabilities	$ 918	$ 4,199,987	$ 4,102,495	$ 98,410
CLERK OF SUPERIOR COURT				
Asset -				
Cash	$ 104,360	$ 1,516,843	$ 1,498,714	$ 122,489
Liability -				
Other liabilities	$ 104,360	$ 1,516,843	$ 1,498,714	$ 122,489
PROBATE COURT				
Asset -				
Cash	$ 535	$ 13,799	$ 14,249	$ 85
Liability -				
Other liabilities	$ 535	$ 13,799	$ 14,249	$ 85
CLERK OF MAGISTRATE COURT				
Asset -				
Cash	$ 1,694	$ 23,120	$ 22,120	$ 2,694
Liability -				
Other liabilities	$ 1,694	$ 23,120	$ 22,120	$ 2,694
SHERIFF'S OFFICE				
Asset -				
Cash	$ -	$ 302,035	$ 302,035	$ -
Liability -				
Other liabilities	$ -	$ 302,035	$ 302,035	$ -

Other Reports

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

To the Board of Commissioners
Treutlen 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 activity, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Treutlen County, Georgia, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Treutlen County, Georgia's basic financial statements and have issued our report thereon dated February 12, 2016. Our report includes a reference to other auditors who audited the financial statements of the Treutlen County Public Health Center and the Treutlen County Development Authority, as described in our report on Treutlen 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 Treutlen 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 Treutlen County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Treutlen 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 over financial reporting 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 responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency 2015-1, described in the accompanying schedule of findings and responses to be a material weakness.

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 2015-2, and 2015-3, described in the accompany schedule of findings and responses to be significant deficiencies.

Compliance and Other Matters

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

We noted certain matters that we have reported to management of Treutlen County, Georgia in a separate letter dated February 12, 2016.

Treutlen County, Georgia's Response to Findings

Treutlen County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Treutlen 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.

Very truly yours,

TFS Deemer Dana LLP

February 12, 2016

Dublin, Georgia

FINDINGS – FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS:

2015-1 Segregation of Duties

Condition: Due to the limited number of personnel, overlapping of duties exists in the County's operations primarily in the areas of cash receipts and disbursements. We also noted that cash disbursement invoices were not approved by two individuals. Furthermore, we noted one individual no longer employed by the County is still listed as an authorized signer on the Bank signature card.

Criteria: Internal controls should be in place that provide reasonable assurance that an individual cannot misappropriate funds without being detected during the normal course of business. Invoices should display the authorization of two county employees to show the disbursement has been properly approved. Individuals no longer employed by the County should also be removed from Bank signature cards.

Effect: This overlapping of duties presents situations where unauthorized use of assets could occur and not be detected within a timely period. The presence of unauthorized individuals on Bank signature cards could lead to the misappropriation of County funds.

Recommendation: The duties of recording, processing and reconciliation of cash accounts should be segregated between employees. We also recommend two individuals sign off on all approved invoices. Furthermore, all individuals listed on Bank signature cards that are no longer employed by the County should be removed.

Response: We concur with the recommendation. Each elected official is working with the Treutlen County Board of Commissioners to evaluate and determine the most efficient and effective solution to properly segregate duties between recording, processing and reconciliation of cash accounts to provide reasonable assurance that an individual cannot misappropriate funds without being detected during the normal course of business.

SIGNIFICANT DEFICIENCIES:

2015-2 Budget

Condition: No budget was adopted for the Law Library Fund and the Sheriff Commissary Fund (special revenue funds) as required by law.

Criteria: A balanced legal budget should be formulated and adopted for all Governmental Fund Types including all Special Revenue Funds.

Effect: Georgia State Law requires that balanced budgets be adopted for all Governmental Fund Types therefore, the lack of a balanced budget is a violation of State Law.

Recommendation: During the budget process for the General Fund, we recommend the County Commissioners verify that revenues equal expenditures to ensure a balanced budget.

Response: We concur with the recommendation. A balanced budget will be adopted for these funds for the fiscal year ending 2016.

2015-3 Budgeting

Condition: As a result of procedures performed, we noted instances whereby actual current operating expenditures of the General Fund, the Drug Abuse Treatment and Education Fund, the Crime Victims Assistance Fund, the Law Library Fund, the Drug Seizure Fund, the Sheriff Commissary Fund, the E911 Reserve Fund and the Jail Fund exceeded budgeted expenditures.

Criteria: A comprehensive review of the budgeting and cash flow process is essential in effectively projecting the cash flow needs and to provide for sufficient funding to operate the County in an efficient and effective manner.

Effect: Failure to properly monitor the County's budget could lead to future cash flow problems.

Recommendation: The County should continue to monitor the budgeting and cash flow process, so that steps can be taken to project the cash flow needs and to provide for sufficient funding to operate the County in an efficient and effective manner.

Response: We concur with the recommendation. We will continue reviewing the budgeting process in order to provide a better monitoring system of the County's cash flows.

Schedule of Prior Audit Findings

TREUTLEN COUNTY, GEORGIA

SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2015

MATERIAL WEAKNESS:

2014-1 Segregation of Duties

Condition: Due to the limited number of personnel, overlapping of duties exists in the County's operations primarily in the areas of cash receipts and disbursements.

Recommendation: The duties of recording, processing and reconciliation of cash accounts should be segregated between employees.

Current Status: We concur with the recommendation. Each elected official is working with the Treutlen County Board of Commissioners to evaluate and determine the most efficient and effective solution to properly segregate duties between recording, processing and reconciliation of cash accounts to provide reasonable assurance that an individual cannot misappropriate funds without being detected during the normal course of business.

SIGNIFICANT DEFICIENCIES:

2014-2 Budget

Condition: No budget was adopted for the Law Library Fund and the Sheriff Commissary Fund (special revenue funds) as required by law.

Recommendation: During the budget process for the General Fund, we recommend the County Commissioners verify that revenues equal expenditures to ensure a balanced budget.

Current Status: This finding was not corrected during the fiscal year ending 2015.

2014-3 Budgeting

Condition: As a result of procedures performed, we noted instances whereby actual current operating expenditures of the General Fund, the Drug Abuse Treatment and Education Fund, the Crime Victims Assistance Fund, the Drug Seizure Fund and the Jail Fund exceeded budgeted expenditures.

Recommendation: The County should continue to monitor the budgeting and cash flow process, so that steps can be taken to project the cash flow needs and to provide for sufficient funding to operate the County in an efficient and effective manner.

Current Status: This finding was not corrected during the fiscal year ending 2015.

2014-4 Crime Victims Assistance Fund Certification

Condition: As a result of procedures performed, it was noted that the Crime Victim's Assistance Fund's certification status with the Georgia Criminal Justice Coordinating Council had expired.

Recommendation: The County should establish policies and procedures to ensure that the local Crime Victims Assistance program is properly certified in order to remain in compliance with State standards regarding the expenditure of the victims assistance fines collected.

Current Status: Certification was received January 9, 2015.

Other Information

TREUTLEN COUNTY, GEORGIA EXHIBIT 31

SCHEDULE OF EXPENDITURES OF 2013 SPECIAL PURPOSE LOCAL OPTION SALES TAX
YEAR ENDED JUNE 30, 2015

Project Description Per SPLOST Referendum	Estimated Cost Original	Estimated Cost Current	Expenditures Prior Years	Expenditures Current Year	Expenditures Total
Capital projects					
Various public works and public safety projects	$ 1,101,335	$ -	$ 10	$ -	$ 10
Debt service	2,398,665	-	477,538	396,185	873,723
	$ 3,500,000	$ -	$ 477,548	$ 396,185	$ 873,733