WHEELER COUNTY, GEORGIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2016

HILLIARD & MILTON, LLC
Certified Public Accountants
Certified Internal Auditors
Certified Government Auditing Professionals

WHEELER COUNTY, GEORGIA
FINANCIAL STATEMENTS

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I. FINANCIAL SECTION

- **INDEPENDENT AUDITOR'S REPORT**
- **BASIC FINANCIAL STATEMENTS**

HILLIARD & MILTON, LLC
A Professional Services Firm of:
Certified Public Accountants
Certified Government Auditing Professionals
Certified Internal Auditors

Partners:
David Hilliard, CPA
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18 S. Third Ave.
McRae Helena, GA 31055

INDEPENDENT AUDITOR'S REPORT

Wheeler County Board of Commissioners
Wheeler County, Georgia
Alamo, Georgia 30411

Report on the Financial Statements
We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wheeler County, Georgia, as of and for the year ended December 31, 2016, which collectively comprise the County's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

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

Auditor's Responsibility
Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the discretely presented component unit and the aggregate remaining fund information of Wheeler County, Georgia, as of December 31, 2016, and the respective changes in financial position in conformity with accounting principles generally accepted in the United States of America.

Other Matters
Required Supplementary Information

Management has omitted the Management's Discussion and Analysis for the year ended December 31, 2016 that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information identified in the Required Supplementary Information section of the accompanying table of contents 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 or economic context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wheeler County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and the budgetary schedules presented on pages 31 through 37 are presented for purposes of additional analysis and are not a required part of the basic financial statements. These statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

In the conduct of our audit, we verified and tested expenditures of each project constructed or under construction, which were identified in the resolution or ordinance calling for imposition of the special sales and use tax authorized by OCGA, Section 48-8-110. The accompanying Schedule of Special Purpose Local Option Sales Tax on page 38 lists each project and contains the information required by OCGA, Section 48-8-121. In our opinion this Schedule presents fairly the original estimated cost of each project, expenditures incurred and the estimated percentage of completion of each project through December 31, 2016 and in our opinion, are fairly stated in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2017, on our consideration of Wheeler County, Georgia's internal control structure over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants 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* and should be considered in assessing the results of our audit.

Hilliard & Milton, LLC

McRae Helena, Georgia

June 29, 2017

WHEELER COUNTY, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2016

	Primary Government		Component Unit
	Governmental Activities	Prior Year	Wheeler County Public Health Center
ASSETS			
Cash and cash equivalents	$ 1,474,507	$ 1,361,632	$ 310,034
Taxes receivable -			
net of uncollectible accounts	2,007,899	1,954,139	-
Other receivables	4,549	22,177	29,248
Capital assets:			
Nondepreciable	127,086	127,086	-
Depreciable, net	4,146,564	4,074,891	132
Total assets	7,760,605	7,539,925	339,414
DEFFERED OUTFLOWS OF RESOURCES	-	-	34,310
LIABILITIES			
Accounts payable	50,697	56,382	-
Other liabilities	18,025	13,802	28,521
Tax anticipation note payable	500,275	-	-
Noncurrent liabilities:			
Proportionate share of collective net pension liability	-	-	191,023
Due within one year	203,662	254,399	-
Due in more than one year	-	148,300	-
Total liabilities	772,659	472,883	219,544
DEFFERED INFLOWS OF RESOURCES	-	-	31,032
NET POSITION			
Net investment in capital assets	4,069,988	3,799,278	132
Restricted			
SPLOST	527,048	479,165	-
Transportation SPLOST	366,758	274,774	-
Multi-grant	1,491	1,491	-
Expendable Trust	26,441	22,799	-
Sheriff commissary	2,420	3,737	-
Prior year program income	-	-	8,249
Unrestricted	1,993,800	2,485,798	114,767
Total net position	$ 6,987,946	$ 7,067,042	$ 123,148

The accompanying Notes to Financial Statements are an integral part of these statements.

WHEELER COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Primary government -			
Governmental activities:			
General government	$ 868,703	$ 163,695	$ -
Judicial	354,193	168,388	-
Public safety	1,736,941	34,480	-
Public works	913,600	37,641	-
Health and welfare	279,494	116,565	-
Culture and recreation	130,703	6,365	-
Housing and development	101,915	-	-
Interest on long-term debt	14,008	-	-
Total primary government	$ 4,399,557	$ 527,134	$ -
Component unit -			
Wheeler County Public Health Center	$ 254,642	$ 87,896	$ 212,664
Total component units	$ 254,642	$ 87,896	$ 212,664
General revenues:			
Property taxes			
Transfer taxes			
Railroad equipment taxes			
Sales taxes			
Hotel and motel taxes			
Beer and wine taxes			
Insurance premium taxes			
Intra/inter agency			
Other local funds			
Interest income			
Total general revenues			
Change in net position			
Net position - beginning			
Net position - ending			

Program Revenues	Net (Expense) Revenue and Changes in Net Position		
	Primary Government		Component Unit
Capital Grants and Contributions	Governmental Activities	Prior Year	Wheeler County Public Health Center
$ -	$ (705,008)	$ (721,244)	
-	(185,805)	(159,957)	
-	(1,702,461)	(1,199,795)	
316,431	(559,528)	(554,310)	
-	(162,929)	(127,800)	
-	(124,338)	(118,481)	
-	(101,915)	(102,599)	
-	(14,008)	(17,346)	
$ 316,431	(3,555,992)	(3,001,532)	
$ -			$ 45,918
$ -			45,918
	2,324,460	2,482,636	-
	4,166	11,968	-
	8,555	8,314	-
	885,767	912,809	-
	34,023	32,683	-
	4,093	3,606	-
	214,412	201,485	-
	-	-	15,061
	-	-	989
	1,420	2,319	-
	3,476,896	3,655,820	16,050
	(79,096)	654,288	61,968
	7,067,042	6,412,754	61,180
	$ 6,987,946	$ 7,067,042	$ 123,148

The accompanying Notes to Financial Statements are an integral part of these statements.

WHEELER COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	General	SPLOST 2011	Transportation SPLOST	Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 596,193	$ 496,777	$ 349,803	$ 31,734	$ 1,474,507
Taxes receivable - net of uncollectible accounts	1,960,673	30,271	16,955	-	2,007,899
Other receivables	4,549	-	-	-	4,549
Total assets	$ 2,561,415	$ 527,048	$ 366,758	$ 31,734	$ 3,486,955
LIABILITIES					
Accounts payable	$ 49,315	$ -	$ -	$ 1,382	$ 50,697
Other liabilities	18,025	-	-	-	18,025
Tax anticipation note payable	500,275	-	-	-	500,275
Total liabilities	567,615	-	-	1,382	568,997
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	982,532	-	-	-	982,532
Total deferred inflows of resources	982,532	-	-	-	982,532
FUND BALANCES					
Restricted:					
SPLOST	-	527,048	-	-	527,048
Transportation SPLOST	-	-	366,758	-	366,758
Sheriff Commissary	-	-	-	2,420	2,420
Multipurpose grant	-	-	-	1,491	1,491
Expendable trust	-	-	-	26,441	26,441
Unassigned	1,011,268	-	-	-	1,011,268
Total fund balances	1,011,268	527,048	366,758	30,352	1,935,426
Total liabilities, deferred inflows inflows of resources and fund balances	$ 2,561,415	$ 527,048	$ 366,758	$ 31,734	$ 3,486,955

The accompanying Notes to Financial Statements are an integral part of these statements.

WHEELER COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2016

Amounts reported for governmental activities in the statement of net position are different because:		
Total governmental fund balance (page 5)		$ 1,935,426
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.		
Cost of capital assets	$ 7,530,238	
Less accumulated depreciation	(3,256,588)	4,273,650
Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.		982,532
Long-term liabilities, such as bonds payable and capital leases are not due and payable in the current period and, therefore, are not reported in the funds.		
Loan payable	$ (55,362)	
Bonds payable	(148,300)	(203,662)
Net position of governmental activities (page 3)		$ 6,987,946

The accompanying Notes to Financial Statements are an integral part of these statements.

WHEELER COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	General	SPLOST 2011	Transportation SPLOST	Nonmajor Funds	Total Governmental Funds
REVENUES					
General property taxes	$ 2,877,245	$ -	$ -	$ -	$ 2,877,245
Other taxes	585,321	351,800	179,872	34,023	1,151,016
Licenses and permits	1,250	-	-	-	1,250
Intergovernmental	365,006	-	-	-	365,006
Interest income	1,420	-	-	-	1,420
Other income	466,984	-	-	10,325	477,309
Total revenues	4,297,226	351,800	179,872	44,348	4,873,246
EXPENDITURES					
Current:					
General government	830,880	-	-	6,297	837,177
Judicial	351,681	-	-	-	351,681
Public safety	1,611,407	-	-	-	1,611,407
Public works	661,238	-	3,055	-	664,293
Health and welfare	272,061	-	-	-	272,061
Culture and recreation	100,345	-	-	2,723	103,068
Housing and development	67,510	-	-	33,003	100,513
Intergovernmental	-	137,302	-	-	137,302
Debt service:					
Principal	54,812	144,500	-	-	199,312
Interest	6,337	7,671	-	-	14,008
Capital outlay:					
Public safety	37,850	-	-	-	37,850
Public works	266,242	-	61,184	-	327,426
Culture and recreation	-	14,444	-	-	14,444
Total expenditures	4,260,363	303,917	64,239	42,023	4,670,542
OTHER FINANCING SOURCES (USES)					
Loan proceeds	275	-	-	-	275
Transfer in (out)	23,649	-	(23,649)	-	-
Total other financing sources (uses)	23,924	-	(23,649)	-	275
Net change in fund balances	60,787	47,883	91,984	2,325	202,979
Fund balances, beginning	950,481	479,165	274,774	28,027	1,732,447
Fund balances, ending	$ 1,011,268	$ 527,048	$ 366,758	$ 30,352	$ 1,935,426

The accompanying Notes to Financial Statements are an integral part of these statements.

WHEELER COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Amounts reported for governmental activities in the statement of activities (page 4) are different because:		
Net change in fund balances - total governmental funds (page 7)		$ 202,979
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	$ 379,720	
Depreciation expense	(308,047)	71,673
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes:		
Unavailable revenue - property taxes at December 31, 2015	$ (1,535,317)	
Unavailable revenue - property taxes at December 31, 2016	982,532	(552,785)
The issuance of long-term debt (e.g. bonds, leases), provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Loan proceeds	$ (275)	
Repayment of long-term debt	199,312	199,037
Change in net position of governmental activities (page 4)		$ (79,096)

The accompanying Notes to Financial Statements are an integral part of these statements.

WHEELER COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2016

ASSETS		
Cash	$	45,921
Taxes receivable (net allowance for uncollectible accounts)		1,702,948
Total assets	$	1,748,869
LIABILITIES		
Other liabilities	$	1,748,869
Total liabilities	$	1,748,869

The accompanying Notes to Financial Statements are an integral part of these statements.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

B. Reporting entity

Wheeler County, Georgia (the County), was incorporated August 14, 1912, under provisions of the laws of the State of Georgia. The County operates under a three member board of commissioners form of government and provides the following services in addition to general administrative responsibilities: public safety, construction and maintenance of roads and bridges, health and sanitation.

In evaluating the County as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the County may be financially accountable and, as such, should be included within the County's financial statements. The County (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial burden on the County. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The component units are discretely presented and are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County.

A brief descriptions of the discretely presented component unit follows:

Wheeler County Board of Health - Provides for various health services for citizens in Wheeler County under a contract with the Georgia Department of Public Health. The County appoints the majority of the Board of Directors and has a significant relationship with the Board of Health. The Health Department is reported on a June 30, 2016 fiscal year. Complete financial statements for the Health Department may be obtained from its administrative office by calling 912-568-7161.

Governmental accounting standards require reasonable separation between the Primary Government and it's discretely presented component units, both in the financial statements and in the related notes and required supplementary information. Because the discretely presented component unit, although legally separate, have been and are operated as if it is part of the primary government, there are limited instances where special note reference or separation will be required. If no separate note reference or categorization is made, the user should assume that information presented is equally applicable.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities (as applicable) incorporate data from the government's enterprise fund. 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.

As discussed earlier, the County has one discretely presented component unit. While it is not considered to be a major component unit, it is nevertheless shown in a separate column in the government-wide financial statements.

D. Basis of presentation – fund financial statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category - governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

SPLOST 2011 Capital Projects Fund accounts for 1% sales tax proceeds required to be used for capital outlay for equipment and infrastructure enhancement purposes as authorized by local referendum.

Transportation SPLOST accounts for the sales tax proceeds and related capital outlay and other expenditures related to the Transportation Investment Act.

Additionally, the County reports the following fund types:

Special Revenue Funds - Used to account for the proceeds of revenue sources other than special assessments, or major capital projects that are legally restricted to expenditures for specified purposes.

Agency Funds - Used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

During the course of operations the County may have activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity may occur during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, (as applicable) balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources.* The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. 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.

The 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 are collectible 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales 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. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the County.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The agency funds have no measurement focus but utilizes the *accrual basis of accounting* for reporting their assets and liabilities.

F. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

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

   State statutes authorize the County to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements and investment pools. Investments in non-negotiable certificates of deposit are stated using a cost-based measure.

2. ***Short-term Interfund Receivables/Payables*** - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. The purpose of the interfund balances is to account for those transactions that have not been settled as of the financial statement date. These receivables and payables are classified as "due from other funds" or "due to other funds" on the respective fund's balance sheet and as internal balances on the statement of net position. All interfund balances shown are expected to be settled within one year.

3. ***Taxes Receivable and Other Receivables -*** Taxes receivable and other receivables, are shown net of an allowance for uncollectible accounts. The allowance for general government accounts receivable is derived from the age of the individual receivable and consists of a percentage of the receivable, based upon actual historical losses.

4. ***Prepaid Items*** - Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaid items. Prepaid items are expensed using the consumption method.

5. ***Bond Issuance Costs*** – At the government fund reporting level, bond proceeds are reported as other financing sources at the face amount of the bonds issued. Bond issuance costs are reported as debt service expenditures.

6. ***Capital Assets*** - Capital assets purchased or acquired are carried at historical cost or estimated historical cost. Contributed assets are recorded at fair market value as of the date donated. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized in the government-wide financial statements to the extent the County's capitalization threshold of $2,500 is met. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on capital assets is calculated on the straight-line basis over the estimated useful lives of the respective assets as follows:

• Infrastructure	30 - 40 years
• Buildings and plant	40 years
• Machinery and equipment	5 - 20 years

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

7. Compensated Absences - National Council on Governmental Accounting Statement 4, effective for fiscal years beginning after December 31, 1982, requires that vacation and sick pay benefits be accrued when: 1) the employer's obligation to employees' right to receive compensation for future benefits is attributable to employee's service already rendered; 2) the obligation relates to rights that vest or accumulate; 3) payment of the compensation is probable; and 4) the amount can be reasonably estimated.

The County compensates all employees for unused vacation at fiscal year-end; therefore, no accrual for vacation is necessary at December 31, 2016.

There is no liability for unpaid accumulated sick leave since the County does not have a policy to pay any amounts when the employees separate from service with the County.

8. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The County has no item that qualifies for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue,* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

9. Fund Equity:

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

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund 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:

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- **Nonspendable** - fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (ie., 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 County Commissioners through the adoption of a resolution. The County Commissioners also may modify or rescind the commitment.

- **Assigned** - fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purpose, but are neither restricted nor committed. Through resolution, the County Commissioners have authorized the Chairman to assign fund balances.

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

10. Fund balance flow assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

11. Net position flow assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the County's policy to consider restricted – net position to have been depleted before unrestricted - net position is applied.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

12. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the period. Actual results could differ from those estimates.

G. Revenues and expenditures/expenses

1. Program revenues

Amounts reported as 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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Property taxes for 2016 were levied by the County on December 13, 2016 and were due on March 15, 2017. The tax rate assessed for 2016 property taxes was $16.883 per $1,000 of assessed taxable property value for the unincorporated areas of Wheeler County, and $18.958 per $1,000 of assessed taxable property value for the incorporated areas. The taxable values for the unincorporated and incorporated areas amounted to $80,157,739 and $37,713,912 respectively.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary basis of accounting

The County's procedures in establishing, maintaining and revising budgetary data reflected in the financial statements are as follows: Prior to January 1, the Board of Commissioners (the Board) prepares a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and expected means of financing. Public hearings are conducted in the Board's Office to obtain taxpayer comments. Prior to January 1, the budget is legally enacted through approval by the Board. The Board is authorized to transfer budgeted amounts between departments within any fund. Formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds. Budgets for the General Fund and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles. All appropriations lapse at the end of the fiscal year on December 31st.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

B. Encumbrances

Encumbrances accounting, the method by which purchase orders, contracts, and other commitments for expenditures of funds are recorded in order to reserve that portion of the applicable appropriation of expected revenues, is not utilized by the County because it is, at present, not considered necessary to assure effective budgetary control or to facilitate effective cash planning and control.

C. Expenditures exceed appropriations

During the year ended December 31, 2016, expenditures exceeded appropriations in the following functions:

	Expenditures	Appropriations	Variance
General fund:			
Public safety:			
Sheriff	950,526	837,420	(113,106)
Other protection	205,565	177,349	(28,216)
Health and welfare:			
Health	52,078	29,946	(22,132)

The County absorbed these excesses as a result of expenditures at other department levels not exceeding budgeted totals, revenues and available fund balance.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and Investments

A summary of the County's deposits and investments at December 31, 2016 follows:

Account Balances	
Petty cash	$ 400
Demand deposits	1,725,939
Certificates of deposit	58,202
	$ 1,784,541

Ownership of Funds	
Primary Government -	
Governmental funds	$ 1,474,507
Component Unit -	
Wheeler County Public Health Center	310,034
Total reporting entity	$ 1,784,541

Custodial Credit Risk is the risk that in the event of a bank failure, the County's deposits (in excess of FDIC insurance) may not be returned to us.

***Deposits**:*

The County's deposits at year-end were entirely covered by federal depository insurance or by collateral held by the County's custodial banks in the County's name.

Investments:

Interest Rate Risk is the risk that changes in interest rates will adversely affect the value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The County has no investment policy that would further limit its investment choices from those authorized and listed in Note I F 1.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

B. Taxes Receivable and Allowances for Uncollectible Accounts

Taxes receivable and allowances for uncollectible accounts at December 31, 2016 are as follows:

	Receivable	Allowance	Net
General fund	$ 2,103,988	$ (143,315)	$ 1,960,673
SPLOST 2011	30,271	-	30,271
Transporation SPLOST	16,955	-	16,955
Total	$ 2,151,214	$ (143,315)	$ 2,007,899

Property tax revenues are recognized when they have become available. Available means when due, or past due and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Taxes relating to the current budget and collected within 60 days after the fiscal year end are recognized as revenue currently.

C. Interfund Receivables and Payables

Generally, outstanding balances between funds reported as due to/from other funds includes outstanding charges by one fund to another for services or goods, subsidy commitments outstanding, and other miscellaneous receivables and payable s between funds. Balances to which a fiduciary fund is a party are treated as external receivables and payables.

The County had no interfund receivables and payables at December 31, 2016.

D. Transfers

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

	Transfer in - General Fund
Transfer out -	
Transportation SPLOST	$ 23,649

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the funds to finance various programs accounted for in other funds in accordance with budgetary authorizations; and to segregate money for anticipated capital projects.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

E. Capital Assets

Following is a summary of changes in capital assets:

Primary Government:

	Balance December 31, 2015	Additions	Transfers/ Retirements	Balance December 31, 2016
Capital assets, not being depreciated -				
Land	$ 127,086	$ -	$ -	$ 127,086
Total capital assets not being depreciated	127,086	-	-	127,086
Capital assets, being depreciated:				
Infrastructure	1,995,214	317,689	-	2,312,903
Buildings and improvements	2,183,913	4,394	-	2,188,307
Machinery and equipment	2,844,305	57,637	-	2,901,942
Total capital assets being depreciated	7,023,432	379,720	-	7,403,152
Less accumulated depreciation for:				
Infrastructure	236,875	83,374	-	320,249
Buildings and improvements	576,293	58,494	-	634,787
Machinery and equipment	2,135,373	166,179	-	2,301,552
Total accumulated depreciation	2,948,541	308,047	-	3,256,588
Total capital assets, being depreciated, net	4,074,891	71,673	-	4,146,564
Governmental activities capital assets, net	$ 4,201,977	$ 71,673	$ -	$ 4,273,650

Depreciation expense was charged to functions / programs as follows:

General government	$ 31,526
Judicial	2,512
Public safety	125,534
Public works	112,005
Health and welfare	7,433
Culture and recreation	27,635
Housing and development	1,402
Total depreciation expense	$ 308,047

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

Component Units:

	Balance June 30, 2015	Additions	Transfers/ Retirements	Balance June 30, 2016
Capital assets, being depreciated:				
Equipment and vehicles	$ 43,571	$ -	$ (38,523)	$ 5,048
Total capital assets being depreciated	43,571	-	(38,523)	5,048
Less accumulated depreciation for:				
Equipment and vehicles	43,307	132	(38,523)	4,916
Total accumulated depreciation	43,307	132	(38,523)	4,916
Governmental activities capital assets, net	$ 264	$ (132)	$ -	$ 132

Depreciation expense was charged to functions / programs as follows:

Component unit:	
Wheeler County Public Health Center	$ 132

F. Short-Term Obligations

Tax Anticipation Note Payable

During fiscal year 2016, the County issued a tax anticipation note due on April 29, 2017 in the amount of $500,275, at an interest rate of 4.00%. The note was issued for cash flow purposes and will be retired from the 2016 property tax revenues collected.

G. Long-Term Obligations

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2016:

	Beginning Balance	Additions	Payments/ Retirements	Ending Balance	Current Portion	Long-term Portion
Governmental activities -						
Note payable	$ 109,899	$ 275	$ (54,812)	$ 55,362	$ 55,362	$ -
General obligation sales tax bond, series 2011	292,800	-	(144,500)	148,300	148,300	-
Governmental activities - long-term liabilities	$ 402,699	$ 275	$ (199,312)	$ 203,662	$ 203,662	$ -

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

Note payable

During fiscal year 2014 the County obtained loan financing for the purchase of a garbage truck for use by the sanitation department with an original amount of $164,436. The note payable called for one payment at maturity of $109,899 plus interest at 4.00% due on December 31, 2016. During 2016, the note was renewed with an original amount of $55,362 due at maturity of December 31, 2017 at 4.00% interest. The annual requirements to amortize the remaining balance of $55,362 as of December 31, 2016 are as follows:

Year Ending December 31,	Principal	Interest	Total Payment
2017	$ 55,362	$ 2,221	$ 57,583

General Obligation Sales Tax Bond, Series 2011

During fiscal year 2011 Wheeler County voters passed a one percent special local option sales tax for funding various capital projects. In March 2011, the County issued $835,000 of general obligation sales tax bonds, series 2011. The total proceeds of the bond net of issuance costs totaled $783,000. The bonds were issued to provide immediate funding for one of the capital projects. The bonds are to be repaid from the sales tax proceeds and require that annually, the sales tax be set aside in a sinking fund sufficient to pay that year's debt service before any sales tax proceeds are utilized for capital project expenditures.

Annual debt service requirements as of December 31, 2016 for the General Obligation Sales Tax Bond, Series 2011 are as follows:

Year Ending December 31,	Principal	Interest	Total Payment
2017	$ 148,300	$ 3,886	$ 152,186

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

H. Fund Equity

Fund Balances:

- ***Restricted*** – The following fund balances are restricted for:

Capital Projects Fund:		
SPLOST 2011 – used to account for capital projects financed with SPLOST	$	527,048
Tranportation SPLOST – used to account for capital projects financed with TSPLOST		366,758
Special Revenue Funds:		
Multipurpose Grant – used to account for grant proceeds and expenditures to be used for specific purposes as called for in grant agreements		1,491
Expendable Trust – used to provide resources for the operating activities of the law library		26,441
Sheriff Commissary – Used to account for the activities of the inmate canteen		2,420
	$	924,158

Net Position:

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

	Governmental Activities
Net investment in capital assets	
Cost of capital assets	$ 7,530,238
Less accumulated depreciation	(3,256,588)
Book value	4,273,650
Less capital related debt	(203,662)
Net investment in capital assets	$ 4,069,988

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

I. Retirement Commitments

The following retirement and pension plans are in effect for County officials but are under control of the State of Georgia, not the County:

A. Probate Judges' Retirement Fund of Georgia

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

B. Clerk of Superior Court Retirement Fund

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

C. Sheriff's Retirement Fund/Peace Officer's Annuity and Benefit Fund

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

J. Commitments and Contingencies

The County receives grant monies for various purposes. All grant monies received by the County are subject to examination and adjustment by the applicable governmental agency or their designee. However, in the opinion of the County officials, adjustments resulting from such examination are not expected to differ materially from amounts reflected in the accompanying financial statements.

There are several lawsuits pending in which the County is involved. The County Attorney has advised that potential claims against the County resulting from such litigation are such that they would not materially affect the financial statements of the County.

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the fiscal year ending December 31, 2016, the County was covered by general liability insurance with Scottsdale Indemnity General Liability through Stamps-Walker Insurance Agency.

The County is also part of the ACCG Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

As part of this risk pool, the Government is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool'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 pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the fund.

The responsibilities of the pool are to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the preview of the Workers' Compensation Law of Georgia, or on the basis of employer's liability. The pool 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.

B. Landfill Closure and Post closure Care Costs

State and federal laws and regulations require the County 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. Although closure and post-closure costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

The County closed its landfill in 1998 and will continue to monitor functions at the site for the next twenty-five years. As of December 31, 2006, the landfill has reached 100% capacity and recognized $335,490 of the estimated total closure and post-closure costs of $335,490. Actual costs for closure and post-closure may be higher due to inflation, changes in technology, or changes in regulation.

IV. OTHER INFORMATION

C. Joint Venture

Wheeler County, in conjunction with cities and counties in the sixteen (16) county Heart of Georgia area are members of the Heart of Georgia Altamaha Regional Commission (RC). Membership in an RC is automatic for each municipality and county in the state. The official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the RCs. Each county and municipality in the state is required by law to pay minimum annual dues to the RC. The county paid annual dues in the amount of $3,877 to the RC for the year ended December 31, 2016. The RC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The County board members and municipal board members from the same county elect one member of the Board who is a resident (but not an elected or appointed official or employee of the County or municipality) to serve as the nonpublic Board member from a County. Copies of the RC's financial statements may be obtained from the Heart of Georgia Altamaha Regional Commission.

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

D. Hotel/Motel Tax

The County levies a hotel/motel tax under the provisions of O.C.G.A. 48-13-51. The code section provides that the County shall expend for the purpose of promoting tourism, conventions, and trade shows a percentage of the total taxes collected under this Code section which is not less than the percentage of such tax collections expended for such purposes during the immediately preceding fiscal year. During 2016, the County received $34,023 in hotel/motel tax. The County distributed $16,502 to the Wheeler County Chamber of Commerce, $16,501 to the State of Georgia Department of Natural Resources and $1,020 for general government purposes. The expended amounts total 100% of the amount received by the County.

For the year ended December 31, 2016, the County has complied with the expenditure requirements of code section 48-13-51.

E. Defined Contribution Plan

The County's defined contribution plan, the Wheeler County Deferred Compensation Plan (the "Plan"), allows employees to contribute pretax to a retirement annuity with a portion matched by the County. Matching portions by the County are determined based on number of years of service for the County. The plan is affiliated with the National Association of Counties and is administered by Nationwide Retirement Solutions, Inc. The Plan was established under the Internal Revenue Service Code Section 457(b) and the County is assigned the authority to establish and amend the provisions of the Plan.

IV. OTHER INFORMATION

Employees are not required to contribute to the plan but may begin contributing once employed by the County. The County has chosen to match a portion of the amounts contributed by the employees based on number of years experience. Once an employee has reached 2 years of service, the County matches amounts paid by employees up to 2 percent of the employee's gross salary. After 5 years of service, the County matches 3 percent of the employee's gross salary. In the employee's 10^{th} year of service, the County matches 4 percent of the employee's gross salary and after 15 years of service, the County matches 5 percent of the employee's gross salary. Five percent is the maximum the County will match.

During 2016, County employees contributed $16,421 and the County matched $8,661.

WHEELER COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget - Over (Under)
	Original	Final	Actual	
REVENUES				
General property taxes	$ 2,645,576	$ 2,645,576	$ 2,877,245	$ 231,669
Other taxes	612,000	612,000	585,321	(26,679)
Licenses and permits	1,850	1,850	1,250	(600)
Intergovernmental	442,214	442,214	365,006	(77,208)
Interest income	2,500	2,500	1,420	(1,080)
Other income	290,400	414,134	466,984	52,850
Total revenues	3,994,540	4,118,274	4,297,226	178,952
EXPENDITURES				
Current:				
General government:				
General government	423,411	423,411	405,563	(17,848)
Elections	151,344	151,344	103,410	(47,934)
General adminstration	366,918	366,918	321,907	(45,011)
Judicial	352,208	352,208	351,681	(527)
Public safety:				
Sheriff	837,420	837,420	950,526	113,106
Fire	5,180	5,180	2,400	(2,780)
Emergency medical services	217,100	506,425	443,880	(62,545)
Coroner / medical examiner	15,755	15,755	9,036	(6,719)
Other protection	177,349	177,349	205,565	28,216
Public works:				
Highways and streets	581,944	581,944	484,530	(97,414)
Solid waste and recycling	246,962	246,962	176,708	(70,254)
Health and welfare:				
Health	29,946	29,946	52,078	22,132
Welfare	2,800	2,800	2,800	-
Community services	226,815	226,815	217,183	(9,632)
Culture and recreation	100,480	100,480	100,345	(135)
Housing and development:				
Conservation	72,803	72,803	65,457	(7,346)
Economic development and assistance	25,000	25,000	-	(25,000)
Airport	4,800	4,800	2,053	(2,747)

WHEELER COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget - Over
	Original	Final	Actual	(Under)
EXPENDITURES (Continued)				
Debt service:				
Principal	54,812	54,812	54,812	-
Interest	6,337	6,337	6,337	-
Capital outlay:				
General government	25,000	25,000	-	(25,000)
Judicial	5,000	5,000	-	(5,000)
Public safety	61,800	66,750	37,850	(28,900)
Public works	325,893	325,893	266,242	(59,651)
Health and welfare	9,200	9,200	-	(9,200)
Housing and Development	2,300	2,300	-	(2,300)
Total expenditures	4,328,577	4,622,852	4,260,363	(362,489)
OTHER FINANCING SOURCES (USES)				
Loan proceeds	-	-	275	275
Transfer in (out)	-	-	23,649	23,649
Total other financing sources (uses)	-	-	23,924	23,924
Net change in fund balances	$ (334,037)	$ (504,578)	60,787	$ 565,365
Fund balances, beginning			950,481	
Fund balances (deficits), ending			$ 1,011,268	

1. Budgetary Policy

The budget is prepared by the Board of Commissioners (the Board) using generally accepted accounting principles. The budget is then adopted by ordinance of the Board, as required by generally accepted accounting principles.

The level of budgetary control (the level at which expenditures may not exceed appropriations) is at the department level with the following provisions:

- The County Clerk may transfer funds from one object or purpose to another within the same department.
- The Board may amend the budget by motion during the fiscal year.

Formal budgetary integration is employed as a management control device during the year for all budgeted funds.

2. Excess of Expenditures Over Appropriations in Individual Funds

During the year ended December 31, 2016, expenditures exceeded appropriations in the following functions:

	Expenditures	Appropriations	Variance
General fund:			
Public safety:			
Sheriff	950,526	837,420	(113,106)
Other protection	205,565	177,349	(28,216)
Health and welfare:			
Health	52,078	29,946	(22,132)

WHEELER COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	Special Revenue				Total Nonmajor Governmental Funds
	Multipurpose Grant	Expendable Trust Fund	Sheriff Commissary	Hotel/Motel Tax	
ASSETS					
Cash and cash equivalents	$ 1,491	$ 26,441	$ 3,802	$ -	$ 31,734
Total assets	$ 1,491	$ 26,441	$ 3,802	$ -	$ 31,734
LIABILITIES					
Accounts payable	$ -	$ -	$ 1,382	$ -	$ 1,382
Total liabilities	-	-	1,382	-	1,382
FUND BALANCES					
Restricted	1,491	26,441	2,420	-	30,352
Total fund balances	1,491	26,441	2,420	-	30,352
Total liabilities and fund balances	$ 1,491	$ 26,441	$ 3,802	$ -	$ 31,734

Refer to Independent Auditor's Report.

WHEELER COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Special Revenue				Total Nonmajor Governmental Funds
	Multipurpose Grant	Expendable Trust Fund	Sheriff Commissary	Hotel/Motel Tax	
REVENUES					
Other taxes	$ -	$ -	$ -	$ 34,023	$ 34,023
Other income	-	6,365	3,960	-	10,325
Total revenues	-	6,365	3,960	34,023	44,348
EXPENDITURES					
Current:					
General government	-	-	5,277	1,020	6,297
Public works	-	-	-	-	-
Culture and recreation	-	2,723	-	-	2,723
Housing and development	-	-	-	33,003	33,003
Total expenditures	-	2,723	5,277	34,023	42,023
Net change in fund balances	-	3,642	(1,317)	-	2,325
Fund balances, beginning	1,491	22,799	3,737	-	28,027
Fund balances, ending	$ 1,491	$ 26,441	$ 2,420	$ -	$ 30,352

Refer to Independent Auditor's Report.

WHEELER COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2016

	Agency Funds					
	Clerk of Superior Court	Sheriff	Judge of Probate Court	Tax Commissioner	Magistrate Court	Total Fiduciary Funds
ASSETS						
Cash	$ 24,304	$ 11,918	$ 3,502	$ 691	$ 5,506	$ 45,921
Taxes receivable (net allowance for uncollectible accounts)	-	-	-	1,702,948	-	1,702,948
Total assets	$ 24,304	$ 11,918	$ 3,502	$ 1,703,639	$ 5,506	$ 1,748,869
LIABILITIES						
Other liabilities	$ 24,304	$ 11,918	$ 3,502	$ 1,703,639	$ 5,506	$ 1,748,869
Total liabilities	$ 24,304	$ 11,918	$ 3,502	$ 1,703,639	$ 5,506	$ 1,748,869

Refer to Independent Auditor's Report.

WHEELER COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Clerk of Superior Court:				
ASSETS				
Restricted assets -				
Cash	$ 23,314	$ 82,289	$ (81,299)	$ 24,304
Total assets	$ 23,314	$ 82,289	$ (81,299)	$ 24,304
LIABILITIES				
Payable from resticted assets -				
Other liabilities	$ 23,314	$ 82,289	$ (81,299)	$ 24,304
Total liabilities	$ 23,314	$ 82,289	$ (81,299)	$ 24,304
Sheriff:				
ASSETS				
Restricted assets -				
Cash	$ 10,421	$ 36,138	$ (34,641)	$ 11,918
Total assets	$ 10,421	$ 36,138	$ (34,641)	$ 11,918
LIABILITIES				
Payable from resticted assets -				
Other liabilities	$ 10,421	$ 36,138	$ (34,641)	$ 11,918
Total liabilities	$ 10,421	$ 36,138	$ (34,641)	$ 11,918
Judge of Probate Court:				
ASSETS				
Restricted assets -				
Cash	$ 2,908	$ 48,920	$ (48,326)	$ 3,502
Total assets	$ 2,908	$ 48,920	$ (48,326)	$ 3,502
LIABILITIES				
Payable from resticted assets -				
Other liabilities	$ 2,908	$ 48,920	$ (48,326)	$ 3,502
Total liabilities	$ 2,908	$ 48,920	$ (48,326)	$ 3,502

WHEELER COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Tax Commissioner:				
ASSETS				
Restricted assets -				
Cash	$ 1,120	$ 3,219,065	$ (3,219,494)	$ 691
Taxes receivable, net	1,655,647	1,817,766	(1,770,465)	1,702,948
Total assets	$ 1,656,767	$ 5,036,831	$ (4,989,959)	$ 1,703,639
LIABILITIES				
Payable from resticted assets -				
Other liabilities	$ 1,656,767	$ 1,817,766	$ (1,770,894)	$ 1,703,639
Total liabilities	$ 1,656,767	$ 1,817,766	$ (1,770,894)	$ 1,703,639
Magistrate Court:				
ASSETS				
Restricted assets -				
Cash	$ 17,903	$ 80,101	$ (92,498)	$ 5,506
Total assets	$ 17,903	$ 80,101	$ (92,498)	$ 5,506
LIABILITIES				
Payable from resticted assets -				
Other liabilities	$ 17,903	$ 80,101	$ (92,498)	$ 5,506
Total liabilities	$ 17,903	$ 80,101	$ (92,498)	$ 5,506

WHEELER COUNTY, GEORGIA
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - DEPARTMENT OF TRANSPORTATION
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original and Final Budgeted Amounts	Actual	Variance with Final Budget - Over (Under)
REVENUES			
Georgia Department of Transportation	$ 65,000	$ 46,749	$ (18,251)
Fares and other	5,000	5,292	292
Total revenues	70,000	52,041	(17,959)
EXPENDITURES			
Current:			
Regular employees	64,915	64,900	(15)
Group health insurance	25,068	25,144	76
Social security contributions	4,025	3,990	(35)
Medicare	941	933	(8)
Unemployment insurance	727	319	(408)
Substance abuse program	350	300	(50)
Repairs and maintenance	2,300	228	(2,072)
Communications services	1,600	1,658	58
Advertising	140	-	(140)
Travel	1,000	470	(530)
Education and training	200	-	(200)
Other purchased services	600	600	-
Vehicle operation supplies	1,100	1,061	(39)
Repair parts	800	170	(630)
General supplies and materials	800	745	(55)
Water and sewer	450	325	(125)
Electricity	1,600	1,208	(392)
Gasoline / diesel	14,000	18,433	4,433
Capital outlay -			
Machinery and equipment	4,000	-	(4,000)
Total expenditures	124,616	120,484	(4,132)
Excess of revenues over (under) expenditures	$ (54,616)	$ (68,443)	$ (13,827)

Note:
The Department of Transportation is included in the Community Services department of the Statement of Revenues, Expenditures and Changes in Fund Balance.

WHEELER COUNTY, GEORGIA
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - HEART OF GEORGIA ALTAMAHA RDC
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original and Final Budgeted Amounts	Actual	Variance with Final Budget - Over (Under)
REVENUES			
Heart of Georgia Altamaha RC	$ 50,000	$ 50,480	$ 480
Program income	2,500	2,044	(456)
Total revenues	52,500	52,524	24
EXPENDITURES			
Current:			
Salaries	29,340	19,212	(10,128)
Payroll taxes	2,573	1,704	(869)
Group health insurance	8,356	8,157	(199)
Repairs and maintenance	900	830	(70)
Communications services	2,000	2,108	108
Travel	1,000	1,437	437
Contract labor	-	104	104
Other purchased services	36,000	38,328	2,328
Repair parts	575	-	(575)
General supplies and materials	1,000	855	(145)
Water and sewer	400	363	(37)
Electricity	6,000	4,619	(1,381)
Gasoline / diesel	500	-	(500)
Books and periodicals	30	-	(30)
Capital outlay -			
Machinery and equipment	700	-	(700)
Total expenditures	89,374	77,717	(11,657)
Excess of revenues over (under) expenditures	$ (36,874)	$ (25,193)	$ 11,681

Note:
The Heart of Georgia Altamaha Regional Commission (RC) is included in the Community Services department of the Statement of Revenues, Expenditures and Changes in Fund Balance.

WHEELER COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Project Description Per SPLOST Referendum	Original Estimated Cost	Amended Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
SPLOST 2011:						
Courthouse renovation (1)			$ 242,942	$ -	$ 242,942	
Jail renovation			715,503	-	715,503	
Construction of new EMS facility			-	-	-	
Road, street and bridge purposes			-	-	-	
Road department vehicles and equipment			-	-	-	
Recreation facilities improvements			2,002	-	2,002	
Recreation department equipment			47,605	14,444	62,049	
Fire and rescue services equipment			12,869	-	12,869	
Subtotal	$ 1,792,000	$ 1,792,000	1,020,921	14,444	1,035,365	57.78%
City of Alamo, Georgia	504,000	504,000	360,570	68,651	429,221	85.16%
City of Glenwood, Georgia	504,000	504,000	360,570	68,651	429,221	85.16%
Subtotal	1,008,000	1,008,000	721,140	137,302	858,442	
Total	$ 2,800,000	$ 2,800,000	$ 1,742,061	$ 151,746	$ 1,893,807	

(1) In addition to the expenditures shown above, the County has incurred expenditures to provide advance funding for the above project as follows:

Bond issuance costs	$ 52,000	$ -	$ 52,000
Debt service - interest	83,073	7,671	90,744
Debt service - principal	542,200	144,500	686,700
Total	$ 677,273	$ 152,171	$ 829,444

II. REPORTS REQUIRED BY GOVERNMENTAL AUDITING STANDARDS

HILLIARD & MILTON, LLC
A Professional Services Firm of:
Certified Public Accountants
Certified Government Auditing Professionals
Certified Internal Auditors

Partners:
David Hilliard, CPA
Chris Milton, CPA, CIA, CGAP

18 S. Third Ave.
McRae Helena, GA 31055

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*

Wheeler County Board of Commissioners
Wheeler County, Georgia
Alamo, Georgia 30411

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, each major fund, the discretely presented component unit and the aggregate remaining fund information of Wheeler County, Georgia, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Wheeler County, Georgia's basic financial statements, and have issued our report thereon dated June 29, 2017.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2016-1 and 2016-2 that we consider to be significant deficiencies.

Compliance and Other Matters

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

Wheeler County, Georgia's Response to Findings

Wheeler County, Georgia's responses to the findings identified in our audit is described in the accompanying schedule of findings and responses. Wheeler County, Georgia's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.

Hilliard & Milton, LLC

McRae Helena, Georgia

June 29, 2017

WHEELER COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2016

Section I – Summary of Auditor's Results

Financial Statements:

Type of report issued on the financial statements -	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses?	Yes
Noncompliance material to the financial statements noted?	No

Section II – Financial Statement Findings:

The following conditions were disclosed for the year ended December 31, 2016:

Audit Finding

2016-1 Lack of segregation of duties

The audit fieldwork disclosed that the County does not have adequate segregation of duties. It was noted that many of the day to day activities are performed by the same employees.

This overlapping of duties presents a situation where unauthorized use of assets could occur and not be detected on a timely basis.

We recommend management continually exercise alert supervision of employees in order to protect the assets of the County

Management's Response:

We realize that with limited personnel adequate segregation of duties is not possible. Therefore, to mitigate this we exercise alert supervision over all employees.

2016-2 Expenditures over appropriations

The audit fieldwork disclosed that the County over-expended funds in the public safety – sheriff and other protection departments and health and welfare; health department. The County lacks budgetary controls to ensure that actual expenditures do not exceed budgeted expenditures.

It is recommended that the County review a budget versus actual on a monthly basis to prevent expenditures in excess of budgeted amounts.

Management's Response:

The County recognizes that maintaining appropriate budgetary controls on its expenditures is important in keeping costs below approved amounts and serves as a management tool in evaluating results of operations. In our efforts to continuously improve and to comply with the highest form of governmental accounting and financial reporting we have implemented a formal review process to compare actual to budgeted amounts on a monthly basis. Expenditures which will cause the County to go over budget will require prior approval of the County Commissioners and an amended budget will be prepared.

Keith E. McNeal
Chairman

Rochelle A. Culver
Vice-Chairman

Danny Clark
Commissioner

WHEELER COUNTY
BOARD OF COMMISSIONERS
P.O. Box 181 • 20 West Forest Avenue • Alamo, GA 30411
(912) 568-7135 • FAX: (912) 568-1909

ELAINE T. CLARK, CCC
County Clerk

June 9, 2017

Georgia Department of Audits and Accounts
Local Government Audits
270 Washington Street, S.W., Room 1-156
Atlanta, Georgia 30334-8400

Dear Sir or Madam:

The following is the corrective action plan for Wheeler County, Georgia for the year ended December 31, 2016. We are in concurrence with the findings and/or recommendations noted in the report. With regards to:

2016-1 – Segregation of Duties:

The audit field work disclosed that due to a limited number of personnel, overlapping of duties exists in the County's operations, primarily in the area of cash receipts and disbursements. We realize that with limited personnel adequate segregation of duties is not possible. Therefore, to mitigate this we will continue to exercise alert supervision of all employees.

2016-2 – Expenditures Exceeded Appropriations at the Legal Level of Control:

The audit fieldwork disclosed that the County over-expended funds in the public safety – Sheriff and other protection departments; health and welfare – health department for the year ended December 31, 2016. The County recognizes that maintaining appropriate budgetary controls on its expenditures is important in keeping costs below approved amounts and serves as a management tool in evaluating results of operations. In our efforts to continuously improve and to comply with the highest form of governmental accounting and financial reporting we have implemented a formal review process to compare actual to budgeted amounts on a monthly basis. Expenditures which will cause the County to go over budget will require prior approval of the County Commissioners and an amended budget will be prepared.

Sincerely

Elaine Clark
County Clerk/Finance Officer

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Partners:
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18 S. Third Ave.
McRae Helena, GA 31055

We have examined management's assertion included in the accompanying State of Georgia Grant Certification Forms about Wheeler County Georgia's compliance during the fiscal year ended December 31, 2016 with the requirement to use grant proceeds solely for the purpose or purposes for which the grant was made for each of the following grant awards:

1) Grant #03-C-L-992 – Local Assistance Grant Wheeler County Recreation
2) Grant #03-C-L-994 – Local Assistance Grant Wheeler County Senior Citizens Grant

Management is responsible for Wheeler County Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Wheeler County, Georgia's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Wheeler County, Georgia's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Wheeler County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Wheeler County, Georgia complied with the aforementioned requirement during the fiscal year ended December 31, 2016 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Georgia Department of Audits and Accounts and the State grantor agency identified on the Grant Certification Form and is not intended to be and should not be used by anyone other than the specified parties.

Hilliard & Milton, LLC

McRae Helena, Georgia

June 9, 2017

State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)

LINE		
A	Local Government	Wheeler County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	03-C-L-994
D	Grant Title	Local Assistance Grant Wheeler County Senior Citizens Grant
E	Grant Award Date	08/07/02
F	Grant Amount	$4,000.00

		COLUMN 1 Current Year Activity	COLUMN 2 Cumulative Grant Activity
		For the Year Ended:	Through the Year Ended:
G		12/31/2016	12/31/2016
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$400.00	
I	Grant Receipts or Revenue Recognized	$0.00	$4,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$3,600.00
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	$400.00	$400.00

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

Column 1, Line L equals Column 2, Line L.
Grant Receipts/Revenue Does Not Exceed Grant Award.
Date Is Provided in Line G, Column 1.
Date Is Provided in Line G, Column 2.
Year End Dates On Line G Agree.
Column 1, Line L Foots Correctly.
Column 2, Line L Foots Correctly.
NO AUDIT FEES CHARGEABLE TO GRANTS OF $5,000 OR LESS

Line A Is Completed.
Line B Is Completed.
Line C Is Completed.
Line D Is Completed.
Line E Is Completed.
Line F Is Completed.

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official _____ Date 6-6-17

Signature of Chief Financial Officer Elaine D. Clark Date 6-6-17

Rev. 8/2006

State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)

LINE		
A	Local Government	Wheeler County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	03-C-L-992
D	Grant Title	Local Assistance Grant Wheeler County Recreation
E	Grant Award Date	08/07/02
F	Grant Amount	$5,000.00

		COLUMN 1 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
G		12/31/2016	12/31/2016
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$169.33	
I	Grant Receipts or Revenue Recognized	$0.00	$5,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$4,830.67
K	Disbursements or Expenditures for Audit Fees	$0.00	$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	$169.33	$169.33

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

Column 1, Line L equals Column 2, Line L.
Grant Receipts/Revenue Does Not Exceed Grant Award.
Date is Provided in Line G, Column 1.
Date is Provided in Line G, Column 2.
Year End Dates On Line G Agree.
Column 1, Line L Foots Correctly.
Column 2, Line L Foots Correctly.
NO AUDIT FEES CHARGEABLE TO GRANTS OF $5,000 OR LESS

Line A is Completed.
Line B is Completed.
Line C is Completed.
Line D is Completed.
Line E is Completed.
Line F is Completed.

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official _____ Date 6-6-17

Signature of Chief Financial Officer Elaine D. Clark Date 6-6-17

Rev. 8/2006