WORTH COUNTY, GEORGIA
ANNUAL FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

WORTH COUNTY, GEORGIA
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Hudson & NeSmith CPAs

Member
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Georgia Society of Certified Public Accountants
Private Companies Practice Section

Ronald D. Hudson, CPA, CFP®

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INDEPENDENT AUDITOR'S REPORT

The Honorable County Commissioners
Worth County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Worth County, Georgia (the "County"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Worth County Health Department, the discretely presented Component Unit, which represent .82 percent, -.99 percent, and 4.43 percent, respectively, of the assets, net position, and revenues of Worth County, Georgia.

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 Worth County Health Department, which represent .82 percent, -.99 percent, and 4.43 percent, respectively, of the assets, net position, and revenues of Worth County, Georgia. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Worth County, Georgia, is based solely on the report 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.

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 financial statement 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 other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely

presented component unit, each major fund, and the aggregate remaining fund information of Worth 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 37-39 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 management discussion and analysis 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Worth County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of Special Purpose Local Option Sales Tax Proceeds is presented for purposes of additional analysis as required by Official Code of Georgia 48-8-121, and is not a required part of the financial statements. The accompanying Project Cost Schedule and Source and Application of Funds Schedule are also presented for additional analysis and are not a required part of the financial statements. The combing and individual nonmajor fund financial statements, schedule of expenditures of Special Purpose Local Option Sales Tax Proceeds, Project Cost Schedule, and Source and Application of Funds Schedule 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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combing and individual nonmajor fund financial statements, schedule of expenditures of Special Purpose Local Option Sales Tax Proceeds, Project Cost Schedule, and Source and Application of Funds Schedule 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 December 21, 2015, on our consideration of Worth County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Worth County, Georgia's internal control over financial reporting and compliance.

Hudson & NeSmith, CPAs

Hudson & NeSmith, CPAs
Sylvester, Georgia
December 21, 2015

WORTH COUNTY, GEORGIA
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

BASIC FINANCIAL STATEMENTS

WORTH COUNTY, GEORGIA
STATEMENT OF NET POSITION
GOVERNMENT - WIDE
FOR THE YEAR ENDED JUNE 30, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Board of Health
Assets				
Current Assets:				
Cash	$ 3,513,516	$ 107,329	$ 3,620,845	$ 237,199
Prepaid Expense	59,563	-	59,563	-
Interfund	7,354	(7,354)	-	-
Receivables - Net	875,050	371,244	1,246,294	25,397
Total Current Assets	4,455,483	471,219	4,926,702	262,596
Non-Current Assets:				
Land	862,000	-	862,000	-
Construction in Progress	627,793	-	627,793	-
Other Capital Assets, Net of Accumulated Depreciation	25,352,315	1,080	25,353,395	-
Total Non-Current Assets	26,842,108	1,080	26,843,188	-
Total Assets	31,297,591	472,299	31,769,890	262,596
Deferred Outflows of Resources				
Pension Plan Contributions	-	-	-	73,900
Liabilities				
Current Liabilities:				
Accounts Payable	$ 309,826	$ 103,662	$ 413,488	$ 13,595
Accrued Expenses	-	-	-	-
Tax Anticipation Note Payable	1,500,000	-	1,500,000	-
Current Portion of Long-Term Liabilities:				
Accrued Vacation Pay	-	-	-	3,853
Capital Lease Payable	221,659	-	221,659	-
Total Current Liabilities	2,031,485	103,662	2,135,147	17,448
Non-Current Liabilities:				
Capital Lease Payable	170,704	-	170,704	-
Accrued Vacation Pay	75,089	-	75,089	34,679
Net Pension Liability	-	-	-	453,037
Accrued Post Closure Costs	-	561,379	561,379	-
Total Non-Current Liabilities	245,793	561,379	807,172	487,716
Total Liabilities	2,277,278	665,041	2,942,319	505,164
Deferred Inflows of Resources				
Pension Plan Earnings	-	-	-	113,140
Unearned Revenues - Grant Proceeds	3,566	-	-	-
Net Position				
Net Investment in Capital Assets	26,449,745	1,080	26,450,825	-
Restricted:				
Drug Education & Victim Counseling	150,487	-	150,487	-
Capital Projects	1,231,914	-	1,231,914	-
Special Purpose Local Option Sales Tax Collected on Behalf of Other Cities	434,885	-	434,885	-
Public Safety	16,003	-	16,003	-
Emergency 911 Operations	49,954	-	49,954	-
Specific State Grant Programs	20,699	-	20,699	-
Economic Development Revolving Loans	325,301	-	325,301	-
Jail Construction and Renovation	54,361	-	54,361	-
Board of Health	-	-	-	187,314
Unrestricted	283,398	(193,822)	89,576	(469,122)
Total Net Position	$ 29,016,747	$ (192,742)	$ 28,824,005	$ (281,808)

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
GOVERNMENT – WIDE
FOR THE YEAR ENDED JUNE 30, 2015

		Program Revenues		
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Activities:				
Governmental:				
General Government	$ 2,286,742	$ 206,338	$ 21,031	$ -
Public Safety	6,121,795	986,383	34,621	-
Public Works	4,665,888	-	-	692,113
Culture and Recreation	102,500	-	-	-
Health and Welfare	75,990	-	-	-
Interest on Long-Term Debt	30,871	-	-	-
Total Governmental Activities	13,283,786	1,192,721	55,652	692,113
Business-type Activities:				
Garbage and Landfill Fund	1,321,312	1,325,671		
Total Business-type Activities	1,321,312	1,325,671	-	-
Total Primary Government	$ 14,605,098	$ 2,518,392	$ 55,652	$ 692,113
Component Unit:				
Board of Health	$ 611,878	$ 281,719	$ 350,281	$ -

General Revenues
Taxes:
Property Taxes, levied for general purposes
Motor Vehicle and Mobile Home Taxes
Sales Tax
Other Taxes

Other General Revenues:
Unrestricted Investment Earnings
Miscellaneous Revenues

Total General Revenues

Special Item - Loss on Disposal of Building (Note 17)

Changes in Net Assets

Net Position – Beginning (as restated for Board of Health only)
Net Position - Ending

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF ACTIVITIES (CONTINUED)
GOVERNMENT – WIDE
FOR THE YEAR ENDED JUNE 30, 2015

Program Revenues	Net (Expense) Revenue and Changes in Net Assets			Component Unit
	Primary Government			
Total	Governmental Activities	Business-type Activities	Total	Board of Health
$ 227,369	$ (2,059,373)	$ -	$ (2,059,373)	$ -
1,021,004	(5,100,791)	-	(5,100,791)	-
692,113	(3,973,775)	-	(3,973,775)	-
-	(102,500)	-	(102,500)	-
-	(75,990)	-	(75,990)	-
-	(30,871)	-	(30,871)	-
1,940,486	(11,343,300)	-	(11,343,300)	-
1,325,671	-	4,359	4,359	-
1,325,671	-	4,359	4,359	-
3,266,157	(11,343,300)	4,359	(11,338,941)	-
$ 632,000	$ -	$ -	$ -	$ 20,122
	5,587,170	-	5,587,170	-
	936,923	-	936,923	-
	2,508,584	-	2,508,584	-
	810,912	-	810,912	-
	8,566	391	8,957	-
	503,319	-	503,319	-
	10,355,474	391	10,355,865	-
	(85,683)	-	(85,683)	
	(1,073,509)	4,750	(1,068,759)	20,122
	30,090,256	(197,492)	29,892,764	(301,930)
	$ 29,016,747	$ (192,742)	$ 28,824,005	$ (281,808)

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	SPLOST Capital Projects Fund	Other Governmental Funds	Total
Assets				
Current Assets:				
Cash	$ 1,690,616	$ 1,541,700	$ 281,200	$ 3,513,516
Prepaid Expense	59,563	-	-	59,563
Property Taxes Receivable	431,612	-	-	431,612
Interfund	36,057	-	-	36,057
Accounts Receivable - Net	88,801	124,349	41,627	254,777
Loan Receivable	-	-	188,661	188,661
Total Assets	$ 2,306,649	$ 1,666,049	$ 511,488	$ 4,484,186
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts Payable	$ 297,675	$ -	$ 12,151	$ 309,826
Tax Anticipation Note Payable	1,500,000	-	-	1,500,000
Interfund	-	-	28,703	28,703
Accrued Expenses	-	-	-	-
Total Liabilities	1,797,675	-	40,854	1,838,529
Deferred Inflows of Resources:				
Unearned Revenues - Property Taxes	353,383	-	-	353,383
Unearned Revenues - Grant Proceeds	-	-	3,566	3,566
Total Deferred Inflows of Resources	353,383	-	3,566	356,949
Fund Balance				
Nonspendable	59,563	-	-	59,563
Restricted for:				
Drug Education and Victim Counseling	150,487	-	-	150,487
Other Governments	-	434,885	-	434,885
Capital Projects	-	1,231,164	-	1,231,164
Loans	-	-	325,301	325,301
E-911 Operations	-	-	49,954	49,954
Public Safety Related Expenditures	-	-	16,003	16,003
Capital Grant Projects	-	-	21,449	21,449
Jail Construction and Renovation	-	-	54,361	54,361
Unassigned	(54,459)	-	-	(54,459)
Total Fund Balance	155,591	1,666,049	467,068	2,288,708
Total Liabilites, Deferred Inflows of Resources, and Fund Balance	$ 2,306,649	$ 1,666,049	$ 511,488	$ 4,484,186

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT – WIDE STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2015

Total Fund Balances - Total Governmental Funds	$	2,288,708
Amounts reported for Governmental Activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet.		
Cost of Capital Assets		67,702,021
Accumulated Depreciation		(40,859,913)
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds		
Property Taxes		353,383
Long-term liabilities, including accrued interest, are not due and payable in the current period; therefore, they are not reported in the Governmental Funds Balance Sheet but are recorded in the Government-Wide Statement of Net Position.		
Leases Payable		(392,363)
Compensated Absences		(75,089)
Net Position of Governmental Activities	$	29,016,747

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE –
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	SPLOST Capital Projects Fund	Other Governmental Funds	Total
Revenues:				
Taxes	$ 8,309,442	$ 1,532,991	$ -	$ 9,842,433
Licenses and Permits	140,670	-	-	140,670
Intergovernmental Revenues	39,190	635,771	65,165	740,126
Charges for Service	65,668	-	364,741	430,409
Fines and Forfeitures	559,733	-	48,810	608,543
Interest	8,566	463	134	9,163
Donations	-	-	20,564	20,564
Miscellaneous	503,319	-	40	503,359
Total Revenues	9,626,588	2,169,225	499,454	12,295,267
Expenditures:				
Current:				
General Government	2,152,970	-	6,075	2,159,045
Public Safety	5,263,160	-	676,397	5,939,557
Public Works	1,863,174	-	-	1,863,174
Health and Welfare	75,990	-	-	75,990
Culture and Recreation	102,500	-	-	102,500
Capital Outlay	-	1,216,088	56,342	1,272,430
Debt Service:				
Principal	37,108	226,859	-	263,967
Interest	19,520	11,352	-	30,872

(Continued on next page)

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE –
GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	Special Purpose Local Tax Sales Tax Fund	Other Governmental Funds	Total
Intergovernmental - Public Works	$ -	$ 570,994	$ -	$ 570,994
Total Expenditures	9,514,422	2,025,293	738,814	12,278,529
Excess (Deficiency) of Revenue Over Expenditures	112,166	143,932	(239,360)	16,738
Other Financing Sources (Uses):				
Transfers In (Out)	(249,923)	-	249,923	-
Capital Lease Inception	-	-	-	-
Total Other Financing Sources (Uses)	(249,923)	-	249,923	-
Net Change in Fund Balance	(137,757)	143,932	10,563	16,738
Fund Balance - July 1, 2014	293,348	1,522,117	456,505	2,271,970
Fund Balance - June 30, 2015	$ 155,591	$ 1,666,049	$ 467,068	$ 2,288,708

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE GOVERNMENT – WIDE STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2015

Net Change in Fund Balances - Total Governmental Funds		$ 16,738
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental Funds report capital outlays as expenditures. However, in the Government-Wide Statement of Activites and Changes in Net Position, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.		1,293,588
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but it does not require the use of current financial resources. Therefore, this amount of depreciation expense is not reported as an expenditure in the Govermental Funds.		(2,528,902)
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level:		
Property taxes deferred at 6/30/2015	$ 353,383	
Property taxes deferred at 6/30/2014	(383,461)	(30,078)
Capital assets associated with ownership of the County's Georgia Bureau of Investigation (GBI) building was transferred to the GBI based on a prior year agreement. This is the net loss on the transfer of the building:		
Building book value at transfer date	$ 228,487	
Less Accumulated Depreciation at transfer date	(142,804)	
Total net loss on disposal		(85,683)
Long-term compensated absences are reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, long-term compensated absences are not reported as expenditures in Governmental Funds. This year vacation leave paid exceeded vacation leave earned by this amount.		2,767

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE GOVERNMENT – WIDE STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015

Principal repayment on long-term debt is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position. This is the amount of principal paid on long-term debt this year by the Governmental Funds	258,061
Change in Net Position of Governmental Activities	$ (1,073,509)

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Garbage and Landfill Services Fund
Assets	
Current Assets:	
Cash	$ 107,329
Accounts Receivable	371,244
Total Current Assets	478,573
Long-Term Assets:	
Capital Assets, Net of Accumulated Depreciation	1,080
Total Long-Term Assets	1,080
Total Assets	$ 479,653
Liabilities	
Current Liabilities:	
Accounts Payable	$ 103,662
Interfund Payable	7,354
Total Current Liabilities	111,016
Long-Term Liabilities:	
Accrued Post Closure Costs	561,379
Total Long-Term Liabilities	561,379
Total Liabilities	672,395
Net Position	
Investment in Capital Assets	1,080
Unrestricted	(193,822)
Total Net Position	$ (192,742)

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Garbage and Landfill Services Fund
Operating Revenues:	
Charges for Services	$ 1,325,210
Miscellaneous	461
Total Operating Revenues	1,325,671
Operating Expenses:	
Personal Services	74,830
Purchased Services	2,532
Supplies	25,384
Cost of Services	1,212,731
Depreciation	2,880
Other	2,955
Total Operating Expenses	1,321,312
Operating Income (Loss)	4,359
Non-operating Revenue (Expense):	
Investment Earnings	391
Total Non-operating Revenues (Expenses)	391
Change in Net Position	4,750
Net Position - July 1, 2014	(197,492)
Net Position - June 30, 2015	$ (192,742)

See accompanying notes to financial statements.

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

	Garbage and Landfill Services Fund
Cash Flows from (Used for) Operating Activities	
Cash Received from Customers	$ 1,348,334
Cash Paid for Goods and Services	(1,238,203)
Cash Received from Other Funds	7,027
Cash Paid to Employees	(74,830)
Net Cash Flows Provided from Operating Activities	42,328
Cash Flows From (Used for) Non-capital Financing Activities	
None	-
Net Cash Provided From Non-capital Financing Activities	-
Cash Flows from (Used for) Capital and Related Financing Activities	
Payments on Landfill Post-Closure Costs	(19,006)
Net Cash Flows (Used for) Capital and Related Financing Activities	(19,006)
Cash Flows from (Used for) Investing Activities	
Interest Income	391
Net Cash Flows from Investing Activities	391
Net Increase (Decrease) in Cash and Cash Equivalents	23,713
Cash and Cash Equivalents - Beginning of Year	83,616
Cash and Cash Equivalents - End of Year	$ 107,329
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	4,359
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation Expense	2,880
Changes in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	22,663
Increase (Decrease) in Interfund Payable	7,027
Increase (Decrease) in Accounts Payable	5,399
Net Cash Provided (Used) by Operating Activities	$ 42,328

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS
AND LIABILITIES – AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

Assets

Cash	$	440,635
Property Taxes Receivable		759,886
Total Assets	$	1,200,521

Liabilities

Accounts Payable	$	92,666
Bonds Not Forfeited		8,012
Due to Others		1,099,843
Total Liabilities	$	1,200,521

See accompanying notes to financial statements.

1. **Summary of Significant Accounting Policies**

Worth County, Georgia (the "County"), was established by the General Assembly of Georgia, December 10, 1853. The County is governed by an elected five member Board of Commissioners. The following services are provided to the citizens of Worth County: general administrative services, courts, public works, public safety, public health and social services, agricultural services (county agent), sanitation, public improvements and recreation.

The financial statements of Worth County, Georgia, have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Reporting Entity

The financial statements of the reporting entity include those of Worth County, Georgia (the primary government) and its component unit. An entity is a component unit of Worth County if the County is financially accountable for the entity. The County 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 benefit to or impose 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.

Discretely Presented Component Units

The Worth County Public Health Department provides healthcare to the citizens of Worth County. Worth County contributes financially to its operation and appoints members to the board of directors. The Worth County Health Department is considered a component unit of Worth County and its financial data is discretely presented in these financial statements and its complete financial statements can be obtained at the following address: Worth County Health Department, P.O. Box 785, Sylvester, Georgia 31791.

Excluded Potential Component Units

Both the Worth County Economic Development Authority and the Worth County Recreation Department provide services to the citizens of Worth County. Worth County contributes financially to these entities; however, it cannot significantly influence their operations and thus neither have been included in the reporting entity.

Related Organizations

The Worth County Economic Development Authority is a related organization in that the County appoints the members of the Board of the Authority and can set millage rates for the collection of tax revenues for funding purposes. The County does not hold title to any of the Authority's assets, nor does it have any rights to the Authority's surpluses. The Authority cannot bind the County for any debt obligations.

B. Government – Wide and Fund Financial Statements

The government – wide financial statements, which are the statement of net position and the statement of activities and changes in net position, report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, 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 its legally separate component unit for which the primary government is financially responsible.

The statement of activities and changes in net position demonstrates the degree to which the direct expenses of a given function or activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. 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 activity and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Taxes and other items are not included among program revenues and are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter is 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 Financial Statement Presentation

The County's government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component unit are presented separately within these financial statements with the focus on the primary government. Fiduciary funds of the County are not included in these statements.

The statement of net position presents the financial position of the governmental activities and business-type activities of the County and its discretely presented component unit at year-end.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted*.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the statement of net position have been eliminated.

Governmental Fund Financial Statements

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances for all major governmental funds and non-major funds aggregated. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The statement of revenues, expenditures, and changes in fund balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Those revenues susceptible to accrual are property taxes, sales taxes, interest revenue, and charges for services. Sales taxes collected and held by the State at year end on behalf of the government also are recognized as revenue. Fines are not susceptible to accrual because generally they are not measurable until received in cash. The County considers taxes as available in the period for which they were levied if they are collected within 60 days after year end. A 60 day availability period is also used for revenue recognition for all other governmental fund revenues.

The County reports the general fund and the special purpose local option sales tax fund as its major governmental funds. The general fund is the principal fund of the County and is used to account for all activities of the County not otherwise accounted for by a specified fund. The special purpose local option sales tax fund, a capital projects fund, is used to account for projects supported by the special purpose local option sales tax including construction of roads, sidewalks, and construction of municipal buildings.

Proprietary Fund Financial Statements

In the prior fiscal year ended June 30, 2014, upon consultation with the Georgia Department of Community Affairs, the County separated its garbage and landfill services into an enterprise fund which is considered a proprietary fund type. By adding this new fund to its chart of accounts, the County transferred its garbage and landfill service activity from the general fund to this enterprise fund. As such, the County reports the garbage and landfill services fund as a major enterprise fund.

The proprietary fund financial statements are reported using the economic resource measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow need of its proprietary activity.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Additionally, the County reports the following fund types:

Special Revenue Funds: These funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The County has the following non-major special revenue funds:

Sheriff's Condemnation Fund – to account for various fines and forfeitures that are designed for various law enforcement purposes.

Emergency Telephone System Fund – to account for the operations of the County's E-911 emergency response system.

State Grant Fund – to account for state grant revenues of the County and their allowable expenditures.

Economic Developing Revolving Loan Fund – to account for prior grant funds to be used in making economic development loans to businesses.

Jail Construction and Renovation Fund – to account for fines to be accumulated and used for renovation of the County's jail.

Capital Projects Funds: These funds are used to account for capital projects supported by specific revenue sources restricted for capital project programs. The County has the following non-major capital project funds:

Community Development Block Grant Fund – to account for the CDBG grant proceeds received for major road repairs on specific road projects as allowed by the grant agreement.

Fiduciary Fund Financial Statements

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent for another entity or person. Fiduciary funds use the economic resources measurement focus and accrual basis of accounting. Worth County has the following agency funds:

Tax Commissioner	State Court
Sheriff's Department	Probate Court
Magistrate Court	Superior Court

D. Budgets and Budgetary Accounting

The County follows the following budgetary process:

a. Each year, all departments of the County submit requests for appropriations to the County finance director so that a budget may be prepared. The budget is prepared by fund, function, and activity and includes information on the past year; current year estimated and requested appropriations for the next fiscal year.

b. Before the new fiscal year, the proposed budget is presented to the Board of Commissioners for review. The Board of Commissioners holds public hearings and adopts the budget.

c. Formal budgetary integration is employed as a management control device during the year for the general fund.

The County adopted an annual budget for the general fund. The budget is adopted on a basis consistent with generally accepted accounting principles. Budget control is maintained at the department level. Any change in total to a departmental appropriation requires approval of the Board of County Commissioners. The Board of County Commissioners also must approve budget transfers within departments.

The County budgets the capital projects funds to cover a specific project which differs from the County's fiscal year.

All annual appropriations lapse at fiscal yearend.

E. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting involves the reserving of applicable appropriations for purchase orders, contracts, and other commitments for the expenditure of resources. Encumbrance accounting is not used by Worth County, Georgia.

F. Inventories

The County uses the purchase method to account for inventory; items are purchased as needed.

G. Compensated Absences

Vested or accumulated vacation leave is accrued as a liability in the County's government – wide financial statements. There is no liability recorded for accumulated sick leave, since these amounts are not paid upon the employee's separation from service.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2015, are recorded as prepaid items.

I. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government - wide financial statements. The County's policy has set the capitalization threshold for reporting capital assets as follows: machinery and equipment-$5,000; building and land-$25,000; roads and bridges-$250,000. 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. Infrastructure assets acquired prior to June 30, 1980 are not reported.

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.

Depreciation is computed over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	40 years
Machinery and Equipment	5-15 years
Infrastructure Assets	30-50 years

J. Property Taxes

The County's board of commissioners establishes the tax millage rate annually. The property tax calendar for the fiscal year ended June 30, 2015, is as follows:

Lien Date – January 1, 2014
Levy Date – July 1, 2014
Due Date – December 20, 2014
Delinquent Date – December 21, 2014
Collection Dates – July 1, 2014 through December 20, 2014

K. Long-Term Obligations

In the government – wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental statement of net position. In the fund financial statements, governmental fund types report proceeds from long-term debt as other financing sources.

L. Unearned Revenue

Unearned revenues arise when potential revenues do not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the County before it has legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue recognized.

M. Interfund Transactions

Quasi-external transactions are accounted for as fund revenues, expenditures, or expenses (as appropriate). Transactions which constitute reimbursements to a fund for expenditures (expenses) initially made are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditures (expenses) in the reimbursed fund. All interfund transactions except advances, quasi-external transaction and reimbursements are accounted for as transfers.

N. 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:

- **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 County Commission through the adoption of a resolution. The County Commission also may modify or rescind the commitment.

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

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

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

- Committed
- Assigned
- Unassigned

Net Position – Net position represent the difference between assets and liabilities. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws, or regulations of other governments. All other net position is reported as unrestricted.

Restricted net position is used first to fund appropriations.

O. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise fund. For the County, these revenues are charges for services for waste collection and landfill transfer station fees. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of the fund. Nonoperating revenues are investment earnings.

2. **Cash and Investments**

Georgia law authorizes local governments to invest in the following types of obligations:

1. Obligations of the State of Georgia or of any other states;
2. Obligations issued by the United States;
3. Obligations fully insured or guaranteed by the United States government or governmental agency;
4. Obligations of any corporation of the United States government;
5. Prime banker's acceptances;
6. Georgia Fund 1 state investment pool;
7. Repurchase agreements; and
8. Obligations of other political subdivisions of the State of Georgia.

Any bank deposit in excess of the total FDIC insured amount must be secured by an equivalent amount of State or U.S. obligations. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds, less the FDIC insurance.

It is the investment policy of Worth County to invest all of its cash into checking accounts, certificates of deposits, and the Georgia Department of Administrative Services Local Government Investment Pool (L.G.I.P.). These accounts are reported at cost which equals market value. The County follows OCGA 36-83-4 for its investing objectives.

The L.G.I.P., created by OCGA 36-83-8, is a stable net asset value investment pool which follows Standard and Poor's criteria for AAAm rated money market funds. However, it operates in a manner consistent with rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The Office of the State Treasurer is the oversight agency for the pool. The pool's primary objectives are safety of capital, investment income, liquidity, and diversification while maintaining principal ($1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1.00 per share.

For the purposes of the statement of cash flows, cash and cash equivalents include all short-term highly liquid investments with original maturities of three months or less. Instruments considered to be cash equivalents include: Treasury bills, certificates of deposit, money market funds, and cash management pools.

The breakdown between deposits and investments for the County is as follows:

Primary Government	
Bank Deposits (checking accounts, saving accounts, and certificates of deposits) and Cash on Hand	$ 3,610,370
Local Government Investment Pool	10,475
Total Primary Government	$ 3,620,845
Agency Funds:	
Bank Deposits (checking account)	$ 440,635
Total Agency Funds	$ 440,635

Credit Risk:
The County limits the credit risk of the primary government and agency funds by investing its cash with the Georgia Department of Administrative Services Local Government Investment Pool, an AAAm rated investment pool by Standard and Poors, and bank deposits which are covered by Federal Depository Insurance. The Office of the State Treasurer is the oversight agency for the pool.

Interest Rate Risk:
The investments of the primary government and agency funds are invested in highly liquid investments to limit the risk of interest rate fluctuations. All bank certificates of deposit have varying maturity dates of one year or less. The local government investment pool's assets have a weighted average maturity of 24 days.

Custodial Credit Risk:
Custodial credit risk is the risk that in the event of a bank failure, the government's deposits (in excess of FDIC insurance) may not be returned to the County. As of June 30, 2015, the County was exposed to the custodial risk as follows:

Uninsured and collateral held by pledging bank's trust department or agent in the County's name	$ 3,275,175

The County does not have a deposit policy for custodial credit risk.

3. **Receivables**

Receivables at June 30, 2015, of the primary government, consist of the following:

	General	Special Revenue	Capital Projects	Proprietary Fund	Total
Property Taxes	$ 431,612	$ -	$ -	$ -	$ 431,612
Accounts	9,703	41,627	-	618,740	670,070
Due from Other Governments	79,098	-	124,349	-	203,447
Gross Receivables	520,413	41,627	124,349	618,740	1,305,129
Less Allowance for Uncollectibles	-	-	-	(247,496)	(247,496)
Net Receivables	$ 520,413	$ 41,627	$ 124,349	$ 371,244	$ 1,057,633

4. **Interfund Receivable/Payable**

The following table includes the interfund receivables and payables at June 30, 2015:

	Payable from:		
Payable to:	Emergency Telephone System Fund	Garbage and Landfill Services Fund	Total
General Fund	$ 28,703	$ 7,354	$ 36,057
Total	$ 28,703	$ 7,354	$ 36,057

Amounts payable between funds generally arise from the practice of the utilizing the general fund as a central bill paying entity. Further, at times during the period, costs may be initially charged to and recorded to one fund and then, as part of the year-end closing process, may be allocated to other funds. This process creates interfund balances between funds that are generally settled soon after year-end. The above balances are expected to be settled within one year.

5. **Capital Assets**

The following schedule represents the changes in the capital assets of the County for the year ending June 30, 2015.

	Balance July 1, 2014	Additions/ Contributions	Transfers/ Deletions	Balance June 30, 2015
Governmental Activities				
Capital Assets not being Depreciated:				
Land	$ 862,000	$ -	$ -	$ 862,000
Construction in Progress	529,921	97,872	-	627,793
Total Assets not being Depreciated	1,391,921	97,872	-	1,489,793
Capital Assets being Depreciated				
Buildings and Improvements	6,012,487	-	(228,487)	5,784,000
Infrastructure	51,476,660	1,174,557	-	52,651,217
Machinery and Equipment	7,755,852	21,159	-	7,777,011
Total Assets being Depreciated	65,244,999	1,195,716	(228,487)	66,212,228
Less Accumulated Depreciation				
Buildings and Improvements	(6,109,821)	(127,533)	142,804	(6,094,550)
Infrastructure	(27,953,056)	(2,005,407)	-	(29,958,463)
Machinery and Equipment	(4,410,938)	(395,962)	-	(4,806,900)
Total Accumulated Depreciation	(38,473,815)	(2,528,902)	142,804	(40,859,913)
Net Capital Assets being Depreciated	26,771,184	(1,333,186)	(85,683)	25,352,315
Total Capital Assets, Net	$ 28,163,105	$ (1,235,314)	$ (85,683)	$ 26,842,108

Depreciation expense was charged to functions as follows:

General Government	$ 127,207
Public Safety	171,829
Public Works	2,229,866
Total	$ 2,528,902

Amortization of assets recorded under capital leases is included with depreciation expense of the Public Works and Public Safety functions of the County.

	Balance July 1, 2014	Additions/ Contributions	Transfers/ Deletions	Balance June 30, 2015
Business-type Activities				
Capital Assets being Depreciated				
Buildings and Improvements	$ 72,000	$ -	$ -	$ 72,000
Total Assets being Depreciated	72,000	-	-	72,000
Less Accumulated Depreciation				
Buildings and Improvements	(68,040)	(2,880)	-	(70,920)
Total Accumulated Depreciation	(68,040)	(2,880)	-	(70,920)
Net Capital Assets being Depreciated	3,960	(2,880)	-	1,080
Total Capital Assets, Net	$ 3,960	$ (2,880)	$ -	$ 1,080

6. **Long-Term Debt**

The following is a summary of the changes in long-term debt of the County for the year ended June 30, 2015:

	Balance July 1, 2014	Additions	Reductions	Balance June 30, 2015	Due in One Year
Governmental Activities					
Capital Leases	$ 650,423	$ -	$ 258,060	$ 392,363	$ 221,659
Compensated Absences	77,856	110,065	112,832	75,089	-
Total Governmental Activities	$ 728,279	$ 110,065	$ 370,892	$ 467,452	$ 221,659
Business-type Activities					
Postclosure Landfill Cost	580,385	-	19,006	561,379	-
Total Business- type Activities	$ 580,385	$ -	$ 19,006	$ 561,379	$ -

Compensated absences typically have been liquidated in the general fund. The capital lease debt is normally paid by the general fund and capital projects fund. The postclosure landfill cost is normally paid by the garbage and landfill services fund.

7. **Short-Term Debt**

In June, 2014, the County signed a tax anticipation note for $1,500,000 for cash flow purposes in anticipation of property tax revenues expected later in the year. The interest rate on the note was 1.65% and was repaid in full in December 2014. The County also signed a tax anticipation note in June, 2015 for $1,500,000 for cash flow purposes in anticipation of property tax revenues expected later in the next fiscal year. The interest rate on the note is 1.80% and is scheduled to be repaid in December 2015. The following is a summary of the short-term debt for the County for the year ended June 30, 2015:

Governmental Activities: Notes Payable	7/1/2014	Additions	Reductions	6/30/2015
HeritageBank of the South, due in one payment of $1,513,613 at 1.65% interest	$ 1,500,000	$ -	$ 1,500,000	$ -
HeritageBank of the South, due in one payment of approximately $1,513,561 at 1.80% interest	-	1,500,000	-	1,500,000
Total Short-Term Notes Payable	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000

8. Capital Leases

The County has entered into lease agreements, as lessee, to finance the acquisition of machinery and equipment used in the Public Works Department and Sheriff's Department. These leases qualify as capital leases for accounting purposes (i.e., title transfers at the end of the lease term) and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of the inception of the lease.

The net book value of assets acquired through capital leases is as follows:

Equipment and Vehicles	$ 1,201,944
Less: Accumulated Depreciation	(397,745)
Carrying value	$ 804,199

The following schedule represents the future minimum lease payments and the net present value of these minimum lease payments at June 30, 2015:

Year Ending June 30,	
2016	$ 232,557
2017	127,661
2018	46,913
2019	-
Total	407,131
Less Amount Representing Interest	(14,768)
Present Value of Future Minimum Lease Payments	$ 392,363

9. **Due from Other Governments**

The following is a schedule of amounts receivable from other government units:

General Fund	
State of Georgia Department of Revenue	$ 79,098
SPLOST Capital Projects Fund:	
State of Georgia Department of Revenue	$ 124,349

10. **Landfill Closure and Postclosure Care Cost**

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. The County has closed its landfill and has placed a final cover on it. The County has accrued a total estimated cost of $847,591 landfill postclosure cost. However, total actual costs may be higher due to inflation or deflation, changes in technology, or changes in laws or regulations. The County has paid $268,212 in landfill postclosure cost through June 30, 2015, and has an estimated liability for these costs at June 30, 2015, of $561,379. At the beginning of the June 30, 2014 fiscal year, the County transferred this liability from the governmental funds to the garbage and landfill services enterprise fund in order to properly account for the postclosure costs along with other landfill charges and expenses.

11. **Deferred Compensation Plan**

Worth County offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457 and the plan is administered for the County by Nationwide Retirement Solutions. The plan, Worth County Georgia Deferred Compensation Plan, is a defined contribution plan and is available to all County employees. The plan was established by the governing authority of Worth County and can be amended at its discretion so long as such amendments are in compliance with the Internal Revenue Code. The plan permits employees to defer a portion of their salary until future years. The County has elected to match employee contributions up to $1,000 per employee per year to the plan based on dollar amounts contributed by the employee and the employee's years of service. The following is a schedule of potential matching contributions that the County may make based on employee contributions and years of service:

Employee Contribution	Years of Service	Employer Match (Up to $1,000 maximum annual contribution)
$1.00	1	$.25
$1.00	5	$.75
$1.00	10	$1.00
$1.00	15	$1.50
$1.00	20	$2.00

Total County contributions to the plan were $49,414 and total employee contributions were $101,684 for the year ended June 30, 2015. The County remits employer and employee contributions directly to the third-party administrator who holds the assets in trust. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

12. **Contingent Liabilities**

A. Litigation

The County is subject to various claims and legal disputes which arise in the normal course of its operations. It is the opinion of management and legal counsel that the potential loss on all claims will not exceed insurance coverage or be significant to the County's financial statements.

B. Federal and State Assisted Grant Programs

The County receives state and federal grants for specific purposes that are subject to review and audit by state and federal agencies. Such audits could result in a request for reimbursement by the state or federal agency for expenditures disallowed under the terms and conditions of the appropriate agency. Any amount of expenditures which might be disallowed in the future on any of the grants cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

13. **Interfund Transfers**

	Transfer In		Transfer Out	
General Fund:				
Emergency Telephone System Fund	$ -		$ 249,173	(a)
CDBG Grant Fund			750	(a)
Capital Projects Fund:				
CDBG Grant Fund	750	(a)		
Special Revenue Funds:				
Emergency Telephone System Fund:				
General Fund	249,173	(a)	-	
Total	$ 249,923		$ 249,923	

(a) to transfer funds for operating expenditures

14. **Risk Management**

The County is exposed to various risks and loses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other counties in the state as part of the Association of County Commissioners of Georgia Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for 55 member local governments.

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

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

The County continues to carry commercial insurance for all other risk of loss. Claims settled in the past three years have not exceeded the commercial coverage.

15. **Joint Ventures**

Worth County, in conjunction with cities and counties in the fourteen county Southwest Georgia area, are members of the Southwest Georgia 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. Worth County paid annual dues in the amount of $17,004 to the RC for the year ended June 30, 2015. 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. Financial information on the RC may be obtained by writing RC, P.O. Box 346, Camilla, Georgia 31730. 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 an RC beyond its resources. (O.C.G.A 50-8-39.1)

16. **Fund Equity**

The following fund balances are nonspendable because they are allocated to:

General Fund:		
Prepaid Items	$	59,563

The following fund balances are restricted for:

General Fund:		
Crime Victim's Assistance and Drug Education Programs	$	150,487
Capital Projects Funds:		
Special Purpose Local Option Sales Tax Fund (SPLOST) Used to account for funds collected on behalf of other cities of the County	$	434,885
Used to account for County-owned projects financed with SPLOST revenues and grant proceeds	$	1,231,164
Community Development Block Grant Fund (CDBG) Used to account for road repair projects funded with CDBG grant proceeds	$	750
Special Revenue Funds:		
Confiscated Assets Fund - used to account for fines and forfeitures and assets seized during criminal cases that are used to fund public safety expenditures	$	16,003
Emergency 911 Telephone Fund - used to account for the operations of the County's E-911 center	$	49,954
State Grant Fund - used to account for state grant revenues of the County and their allowable expenditures	$	20,699
Economic Development Revolving Loan Fund - used to account for prior grant funds to be used in making economic development loans to businesses	$	325,301
Jail Construction and Renovation Fund - used to account for fines to be accumulated and used for renovation of the County's jail	$	54,361

17. **Special Item**

The County transferred ownership of the County-constructed Georgia Bureau of Investigation (GBI) building to the GBI based on a prior year agreement. The cost of the building was $228,487 with accumulated depreciation of $142,804. The net loss on this transaction was $85,683 and is shown on the Statement of Activities as a special item.

18. **Subsequent Events**

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through December 21, 2015, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

WORTH COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budget			Variance Over
	Original	Final	Actual	(Under)
Revenues:				
Property Taxes	$ 5,550,000	$ 5,586,477	$ 5,586,477	$ -
Other Taxes	2,704,972	2,722,965	2,722,965	-
Tax Commissions and Fees	408,000	475,441	475,441	-
Licenses, Fees and Permits	104,750	140,670	140,670	-
Charges for Services	276,900	65,668	65,668	-
Fines and Forfeitures	560,524	559,733	559,733	-
Interest Income	15,000	8,566	8,566	-
Intergovernmental	43,337	39,190	39,190	-
Miscellaneous	38,000	27,878	27,878	-
Total Revenues	9,701,483	9,626,588	9,626,588	-
Expenditures:				
County Commission Office	342,427	302,199	302,199	-
Public Works	2,244,036	1,863,174	1,863,174	-
Drug Squad	113,816	154,513	154,513	-
Sheriff's Department	1,360,407	1,405,234	1,405,234	-
Elections	71,909	57,488	57,488	-
Jail	776,109	952,129	952,129	-
Emergency Management	1,001,485	1,164,638	1,164,638	-
Emergency Medical Services	485,090	482,421	482,421	-
Judicial	335,106	317,835	317,835	-
Juvenile Court	40,418	25,992	25,992	-
Superior Court	378,161	326,716	326,716	-
State Court	131,343	141,647	141,647	-
Probate Court	176,501	156,409	156,409	-
Magistrate Court	150,075	153,464	153,464	-

WORTH COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budget			Variance Over
	Original	Final	Actual	(Under)
Tax Commissioner	$ 294,585	$ 305,258	$ 305,258	$ -
Tax Appraiser	325,579	256,394	256,394	-
Registrar	91,187	68,093	68,093	-
Board of Assessors	8,921	8,703	8,703	-
County Extension	119,850	107,034	107,034	-
Courthouse and Grounds	150,804	160,910	160,910	-
Coroner	29,730	25,175	25,175	-
Building and Zoning	104,225	87,597	87,597	-
General Government	972,807	991,399	991,399	-
Total Expenditures	9,704,571	9,514,422	9,514,422	-
Excess of Revenues Over (Under) Expenditures	(3,088)	112,166	112,166	-
Other Financing Sources (Uses):				
Transfer In (Out)	(336,894)	(249,923)	(249,923)	-
Total Other Financing Sources (Uses)	(336,894)	(249,923)	(249,923)	-
Excess of Expenditures Over Revenues and Other Financing Sources	(339,982)	(137,757)	(137,757)	-
Fund Balance - July 1, 2014	879,063	293,348	293,348	-
Fund Balance - June 30, 2015	$ 539,081	$ 155,591	$ 155,591	$ -

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

1. **Budgets and Budgetary Accounting**

The County follows the following budgetary process:

a. Each year, all departments of the County submit requests for appropriations to the County finance director so that a budget may be prepared. The budget is prepared by fund, function, and activity and includes information on the past year; current year estimated and requested appropriations for the next fiscal year.
b. Before the new fiscal year, the proposed budget is presented to the Board of Commissioners for review. The Board of Commissioners holds public hearings and adopts the budget.
c. Formal budgetary integration is employed as a management control device during the year for the general fund.

The County adopted an annual budget for the general fund. The budget is adopted on a basis consistent with generally accepted accounting principles. Budget control is maintained at the department level. Any change in total to a departmental appropriation requires approval of the Board of County Commissioners. The Board of County Commissioners also must approve budget transfers within departments.

The County budgets the capital projects funds to cover a specific project which differs from the County's fiscal year.

All annual appropriations lapse at fiscal year end.

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

WORTH COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue Funds					Capital Projects Fund	
	Confiscated Assets	Emergency Telephone System	State Grant	Economic Development Revolving Loan	Jail Construction and Renovation	CDBG Grant	Total
Assets							
Current Assets:							
Cash	$ 16,003	$ 49,181	$ 24,265	$ 136,640	$ 54,361	$ 750	$ 281,200
Accounts Receivable	-	41,627	-	-	-	-	41,627
Loan Receivable	-	-	-	188,661	-	-	188,661
Total Assets	$ 16,003	$ 90,808	$ 24,265	$ 325,301	$ 54,361	$ 750	$ 511,488
Liabilities, Deferred Inflows of Resources, and Fund Balance							
Liabilities:							
Accounts Payable	$ -	$ 12,151	$ -	$ -	$ -	-	$ 12,151
Interfund Payable	-	28,703	-	-	-	-	28,703
Total Liabilities	-	40,854	-	-	-	-	40,854
Deferred Inflows of Resources:							
Unearned Revenues - Grant Proceeds	-	-	3,566	-	-	-	3,566
Fund Balance:							
Restricted for:							
Loans	-	-	-	325,301	-	-	325,301
E-911 Operations	-	49,954	-	-	-	-	49,954
Public Safety Related Expenditures	16,003	-	-	-	-	-	16,003
Capital Grant Projects	-	-	20,699	-	-	-	20,699
Jail Construction and Renovation	-	-	-	-	54,361	-	54,361
Road Repair	-	-	-	-	-	750	750
Total Fund Balance	16,003	49,954	20,699	325,301	54,361	750	467,068
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 16,003	$ 90,808	$ 24,265	$ 325,301	$ 54,361	$ 750	$ 511,488

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue Funds					Capital Projects Fund	
	Confiscated Assets	Emergency Telephone System	State Grant	Economic Development Revolving Loan	Jail Construction and Renovation	CDBG Grant	Total
Revenues:							
Charges for Service	$ -	$ 364,741	$ -	$ -	$ -	$ -	$ 364,741
Forfeitures, Fines	17,964	-	-	-	30,846	-	48,810
Intergovernmental	-	-	8,823	-	-	56,342	65,165
Donations	-	-	20,564	-	-	-	20,564
Miscellaneous	-	-	40	-	-	-	40
Interest	27	72	35	-	-	-	134
Total Revenue	17,991	364,813	29,462	-	30,846	56,342	499,454
Expenditures:							
General Government	-	-	6,074	1	-	-	6,075
Public Safety	8,905	635,164	32,328	-	-	-	676,397
Courts	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-
Capital Outlay:							
Public Works	-	-	-	-	-	56,342	56,342
Total Expenditures	8,905	635,164	38,402	1	-	56,342	738,814
Excess (Deficiency) of Revenues Over Expenditures	9,086	(270,351)	(8,940)	(1)	30,846	-	(239,360)
Other Financing Sources (Uses):							
Transfers In	-	249,173	-	-	-	750	249,923
Net Change in Fund Balance	9,086	(21,178)	(8,940)	(1)	30,846	750	10,563
Fund Balance - July 1, 2014	6,917	71,132	29,639	325,302	23,515	-	456,505
Fund Balance - June 30, 2015	$ 16,003	$ 49,954	$ 20,699	$ 325,301	$ 54,361	$ 750	$ 467,068

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
CONFISCATED ASSETS FUND
FOR THE YEAR ENDED JUNE 30, 2015

Assets

Cash	$	16,003
Total Assets	$	16,003

Liabilities & Fund Balance

Liabilities:		
Accounts Payable	$	-
Fund Balance:		
Restricted for Public Safety Related Expenditures		16,003
Total Liabilities and Fund Balance	$	16,003

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
CONFISCATED ASSETS FUND
FOR THE YEAR ENDED JUNE 30, 2015

Revenues:		
Forfeitures	$	17,964
Miscellaneous		-
Interest		27
Total Revenues		17,991
Expenditures:		
Public Safety		8,905
Excess of Revenues over Expenditures		9,086
Net Change in Fund Balance		9,086
Fund Balance - July 1, 2014		6,917
Fund Balance - June 30, 2015	$	16,003

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
EMERGENCY TELEPHONE SYSTEM FUND
FOR THE YEAR ENDED JUNE 30, 2015

Assets

Cash	$	49,181
Accounts Receivable		41,627
Total Assets	$	90,808

Liabilities and Fund Balance

Liabilities:		
Accounts Payable	$	12,151
Interfund Payable		28,703
Total Liabilities		40,854
Fund Balance:		
Restricted for E-911 Operations		49,954
Total Liabilities and Fund Balance	$	90,808

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
EMERGENCY TELEPHONE SYSTEM FUND
FOR THE YEAR ENDED JUNE 30, 2015

Revenues:	
Charges for Service	$ 364,741
Interest	72
Total Revenue	364,813
Expenditures:	
Public Safety	635,164
Deficiency of Revenue over Expenditures	(270,351)
Other Financing Sources:	
Transfer In	249,173
Net Change in Fund Balance	(21,178)
Fund Balance - July 1, 2014	71,132
Fund Balance - June 30, 2015	$ 49,954

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
STATE GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2015

Assets

Cash	$	24,265
Total Assets	$	24,265

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities	$	-
Deferred Inflows of Resources:		
Unearned Revenues - Grant Proceeds		3,566
Fund Balance:		
Restricted for Capital Grant Projects		20,699
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$	24,265

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
STATE GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2015

Revenues:		
Intergovernmental Revenue - Grant Proceeds	$	8,823
Donations		20,564
Miscellaneous		40
Interest		35
Total Revenue		29,462
Expenditures:		
General Government		6,074
Public Safety		32,328
Total Expenditures		38,402
Excess of Revenues over Expenditures		(8,940)
Net Change in Fund Balance		(8,940)
Fund Balance - July 1, 2014		29,639
Fund Balance - June 30, 2015	$	20,699

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
ECONOMIC DEVELOPMENT REVOLVING LOAN FUND
FOR THE YEAR ENDED JUNE 30, 2015

Assets

Cash	$	136,640
Loan Receivable		188,661
Total Assets	$	325,301

Liabilities and Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Loans		325,301
Total Liabilities and Fund Balance	$	325,301

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
ECONOMIC DEVELOPMENT REVOLVING LOAN FUND
FOR THE YEAR ENDED JUNE 30, 2015

Revenues:	
Interest	$ -
Expenditures	
General Government	1
Deficiency of Revenues Over Expenditures	(1)
Net Change in Fund Balance	(1)
Fund Balance - July 1, 2014	325,302
Fund Balance - June 30, 2015	$ 325,301

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
JAIL CONSTRUCTION AND RENOVATION FUND
FOR THE YEAR ENDED JUNE 30, 2015

Assets

Cash	$	54,361
Total Assets	$	54,361

Liabilities and Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Jail Construction and Renovation		54,361
Total Liabilities and Fund Balance	$	54,361

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
JAIL CONSTRUCTION AND RENOVATION FUND
FOR THE YEAR ENDED JUNE 30, 2015

Revenues:		
Fines	$	30,846
Expenditures		-
Excess of Revenues Over Expenditures		30,846
Net Change in Fund Balance		30,846
Fund Balance - July 1, 2014		23,515
Fund Balance - June 30, 2015	$	54,361

WORTH COUNTY, GEORGIA
NONMAJOR CAPITAL PROJECTS FUND
BALANCE SHEET
CDBG GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2015

Assets

Cash	$	750
Total Assets	$	750

Liabilities and Fund Balance

Liabilities:		
Interfund Payable	$	-
Fund Balance:		
Restricted for Road Repair		750
Total Liabilities and Fund Balance	$	750

WORTH COUNTY, GEORGIA
NONMAJOR CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
CDBG GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2015

Revenues:		
Intergovernmental Revenues	$	56,342
Expenditures		
Current:		
Capital Outlay:		
Public Works		56,342
Total Expenditures		56,342
Excess of Revenues Over Expenditures		-
Other Financing Sources:		
Transfer In		750
Net Change in Fund Balance		750
Fund Balance - July 1, 2014		-
Fund Balance - June 30, 2015	$	750

FIDUCIARY FUND

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Tax Commissioner	Sheriff's Department	Magistrate Court	State Court	Probate Court	Superior Court	Total
Assets							
Cash	$ 363,043	$ 925	$ 3,059	$ 25,996	$ 9,490	$ 38,122	$ 440,635
Property Taxes Receivable	759,886	-	-	-	-	-	759,886
Due from Other Governmental Units	-	-	-	-	-	-	-
Total Assets	$ 1,122,929	$ 925	$ 3,059	$ 25,996	$ 9,490	$ 38,122	$ 1,200,521
Liabilities							
Accounts Payable	$ 23,086	$ 925	$ 3,059	$ 25,996	$ 9,490	$ 30,110	$ 92,666
Bonds not Forfeited	-	-	-	-	-	8,012	8,012
Due to Others	1,099,843	-	-	-	-	-	1,099,843
Total Liabilities	$ 1,122,929	$ 925	$ 3,059	$ 25,996	$ 9,490	$ 38,122	$ 1,200,521

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

	Balance July 1, 2014	Additions	Deductions	Eliminations	Balance June 30, 2015
Tax Commissioner					
Assets					
Cash	$ 373,368	$ 18,646,987	$ 18,515,330	$ 141,982	$ 363,043
Property Taxes Receivable	972,934	17,457,575	17,670,623	-	759,886
Total Assets	$ 1,346,302	$ 36,104,562	$ 36,185,953	$ 141,982	$ 1,122,929
Liabilities					
Due to General Fund	$ -	$ 7,226,749	$ 7,084,767	$ 141,982	$ -
Due to Others	1,279,640	28,137,468	28,317,265	-	1,099,843
Accounts Payable	66,662	805,058	848,634	-	23,086
Total Liabilities	$ 1,346,302	$ 36,169,275	$ 36,250,666	$ 141,982	$ 1,122,929
Sheriff's Department					
Assets					
Cash	$ 276	$ 54,847	$ 48,618	$ 5,580	$ 925
Liabilities					
Due to General Fund	$ -	$ 8,352	$ 2,772	$ 5,580	$ -
Accounts Payable	276	46,495	45,846	-	925
Total Liabilities	$ 276	$ 54,847	$ 48,618	$ 5,580	$ 925
Magistrate Court					
Assets					
Cash	$ 22	$ 197,200	$ 187,061	$ 7,102	$ 3,059
Liabilities					
Accounts Payable	$ 22	$ 122,733	$ 119,696	$ -	$ 3,059
Due to General Fund	-	74,467	67,365	7,102	-
Total Liabilities	$ 22	$ 197,200	$ 187,061	$ 7,102	$ 3,059

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

	Balance July 1, 2014	Additions	Deductions	Eliminations	Balance June 30, 2015
State Court					
Assets					
Cash	$ 25,537	$ 443,515	$ 398,711	$ 44,345	$ 25,996
Liabilities					
Accounts Payable	$ 25,537	$ 107,164	$ 106,705	$ -	$ 25,996
Due to General Fund	-	336,351	292,006	44,345	-
Total Liabilities	$ 25,537	$ 443,515	$ 398,711	$ 44,345	$ 25,996
Probate Court					
Assets					
Cash	$ 9,036	$ 78,302	$ 70,694	$ 7,154	$ 9,490
Liabilities					
Accounts Payable	$ 9,036	$ 16,549	$ 16,095	$ -	$ 9,490
Due to General Fund	-	61,753	54,599	7,154	-
Total Liabilities	$ 9,036	$ 78,302	$ 70,694	$ 7,154	$ 9,490
Superior Court					
Assets					
Cash	$ 44,823	$ 335,333	$ 328,683	$ 13,351	$ 38,122
Accounts Receivable	-	-	-	-	-
Total Assets	$ 44,823	$ 335,333	$ 328,683	$ 13,351	$ 38,122
Liabilities					
Accounts Payable	$ 36,811	$ 197,296	$ 203,997	$ -	$ 30,110
Due to General Fund	-	138,037	124,686	13,351	-
Bonds not Forfeited	8,012	-	-	-	8,012
Total Liabilities	$ 44,823	$ 335,333	$ 328,683	$ 13,351	$ 38,122

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2015

	Prior Referendums Expenditures		
	Prior Years	**Current Year**	**Total**
Roads, Bridges, and Streets	7,126,526	-	7,126,526
Total	$ 7,126,526	$ -	$ 7,126,526

(Continued on next page)

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2015

		1996 Referendum Expenditures		
	Original Estimated Cost	Prior Years	Current Year	Total
Worth County: Roads, Bridges, and Streets; Courthouse Renovations; Recreation Complex Improvements	$ 4,632,797	$ 4,559,460	$ -	$ 4,559,460
City of Sylvester: Roads, Bridges, and Streets; Municipal Building Renovations; Water Wells	2,150,580	2,056,574	-	2,056,574
City of Poulan: Roads, Bridges, and Streets; Municipal Building Renovations; Water Wells	327,824	313,842	-	313,842
City of Warwick: Roads, Bridges, and Streets; Municipal Building Renovations; Water Wells	179,070	181,697	-	181,697
Town of Sumner: Roads, Bridges, and Streets; Municipal Building Renovations; Water Wells	74,729	75,710	-	75,710
Total	$ 7,365,000	$ 7,187,283	$ -	$ 7,187,283

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2015

	Original Estimated Cost	2001 Referendum Expenditures		
		Prior Years	Current Year	Total
Worth County:	$ 4,806,875			
Roads, Bridges, and Streets		$ 4,048,317	$ -	$ 4,048,317
Construction and Renovation of Buildings		1,597,419	2,664	1,600,083
City of Sylvester:	2,119,750			
Roads, Bridges, and Streets		907,307	-	907,307
Municipal Building Renovations		1,213,854	-	1,213,854
Water and Sewer System Improvements		5,626	-	5,626
City of Poulan:	323,175			
Roads, Bridges, and Streets		131,955	-	131,955
Municipal Building Renovations		72,964	-	72,964
Water Wells		129,474	-	129,474
City of Warwick:	176,530			
Roads, Bridges, and Streets		-	-	-
Municipal Building Construction		154,696	19,303	173,999
Town of Sumner:	73,676			
Roads, Bridges, and Streets		42,535	-	42,535
Water System Improvements		29,679	-	29,679
Total	$ 7,500,006	$ 8,333,826	$ 21,967	$ 8,355,793

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2015

		2006 Referendum Expenditures		
	Original Estimated Cost	Prior Years	Current Year	Total
Worth County:				
Roads, Bridges, and Streets	$ 4,917,062	$ 6,112,647	$ -	$ 6,112,647
Construction and Renovation of Buildings				
Capital Equipment Purchases				
City of Sylvester:				
Roads, Bridges, and Streets	2,119,750	2,312,775	-	2,312,775
Renovation of Buildings				
Water and Sewer System Improvements				
Capital Equipment Purchases				
City of Poulan:				
Roads, Bridges, and Streets	330,586	365,475	-	365,475
Construction and Renovation of Buildings				
City of Warwick:				
Roads, Bridges, and Streets	180,599	199,658	-	199,658
Water System Improvements				
Town of Sumner:				
Roads, Bridges, and Streets	73,676	83,290	-	83,290
Construction and Renovation of Buildings				
Water System Improvements				
Total	$ 7,621,673	$ 9,073,845	$ -	$ 9,073,845

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2015

		2011 Referendum Expenditures		
	Original Estimated Cost	Prior Years	Current Year	Total
Worth County:				
Roads, Bridges, and Streets	$ 7,034,781	$ 1,631,334	$ 741,779	$ 2,373,113
Construction and Renovation of Buildings				
Capital Equipment Purchases				
City of Sylvester:				
Roads, Bridges, and Streets	2,727,476	1,030,669	434,236	1,464,905
Renovation of Buildings				
Water and Sewer System Improvements				
Capital Equipment Purchases				
City of Poulan:				
Roads, Bridges, and Streets	415,819	155,576	66,202	221,778
Construction and Renovation of Buildings				
City of Warwick:				
Roads, Bridges, and Streets	227,161	83,503	36,166	119,669
Water System Improvements				
Town of Sumner:				
Roads, Bridges, and Streets	94,763	43,902	15,087	58,989
Construction and Renovation of Buildings				
Water System Improvements				
Total	$ 10,500,000	$ 2,944,984	$ 1,293,470	$ 4,238,454

Note: The variance of $709,856 between the Statement of Revenues, Expenditures, and Changes in Fund Balance for the Special Purpose Local Option Sales Tax Fund and the total of the above schedules was due to expenditures of $226,859 of principal payments on long-term capital leases. Also, the County used grants associated with capital project expenditures in the amount of $482,997 that were not considered proceeds from Special Purpose Local Option Sales Tax revenues.

WORTH COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETED AND ACTUAL
CDBG PROGRAM NO. 13p-y-159-1-5557
FOR THE GRANT PERIOD SEPTEMBER, 2013 THROUGH JUNE 30, 2015
PROJECT COST SCHEDULE

	Project Budget	Actual to Date	Variance
Revenues:			
Federal Government:			
Georgia Department of Community Affairs - Community Development			
Block Grant	$ 500,000	$ 71,468	$ (428,532)
Miscellaneous	-	-	-
Total Revenues	500,000	71,468	(428,532)
Expenditures:			
Acquisition of Property (Public)	19,914	12,676	7,238
Engineering - Street Improvements	45,285	33,792	11,493
Street Improvements	377,375	-	377,375
Administration	30,000	25,000	5,000
Contingencies	27,426	-	27,426
Total Expenditures	500,000	71,468	428,532
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers (Out)	-	-	-
Total Other Financing and Uses	-	-	-
Net Changes in Fund Balances	-	-	-
Fund Balances - Beginning	$ -	$ -	$ -
Fund Balances - Ending	$ -	$ -	$ -

WORTH COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
SOURCE AND APPLICATION OF FUNDS SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015

Worth County, Georgia
Recipient Name

13p-y-159-1-5557
CDBG Grant Number

For the Period Ending: **June 30, 2015**
(Cumulative)

Total Program Year 2013 CDBG Funds Allocated to Recipient	$	500,000
Less: Deobligations		-
Net Program Year 2013 Funds Allocated to Recipient		500,000
Less: Total Program Year 2013 Funds Drawn Down by Recipient	$	(71,468)
Funds Still Available from Program Year 2013 Resources	$	428,532
Total Program Year 2013 CDBG Funds Drawn and Received by Recipient	$	71,468
Local Matches and Other Receipts		-
Total Receipts Available for Program Year 2013 Costs		71,468
Less: Funds Applied and Expended to Program Year 2013 Costs		71,468
Total Program Year 2013 Funds Held by Recipient	$	-

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

The Honorable County Commissioners
Worth County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Worth County, Georgia, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Worth County, Georgia 's basic financial statements and have issued our report thereon dated December 21, 2015. We did not audit the financial statements of the Worth County Health Department, the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the County, is based on the report of other auditors.

Internal Control Over Financial Reporting

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

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

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 described in the accompanying schedule of findings and responses to be a material weakness: item 2006-01.

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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Worth 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2014-03.

Worth County, Georgia's Response to Findings

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



Hudson & NeSmith, CPAs
Sylvester, Georgia
December 21, 2015

WORTH COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2015

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the basic financial statements of Worth County, Georgia.

2. One material weakness was disclosed during the audit of the basic financial statements as reported in the "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." "

3. One instance of noncompliance, material to the basic financial statements of Worth County, Georgia was disclosed during the audit.

FINDINGS – FINANCIAL STATEMENT AUDIT

1. Deficiency in Internal Control Structure

PRIOR PERIOD AND CURRENT PERIOD CONDITION

2006-01 Lack of Segregation of Duties

Condition and Criteria - The offices of some constitutional officers and the board of commissioners' office do not have proper segregation of duties. A proper segregation of duties does not exist between handling cash receipts and disbursements, access to accounts receivable and accounts payable detail, access to the general ledger, and reconciliation of the bank accounts. Internal controls should be in place which provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Cause – A proper segregation of duties was not in place in some offices that handle receipting and disbursing of cash that provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Effect – The failure to segregate out the accounting duties among multiple persons presents the opportunity for misappropriation of assets, mainly cash.

Recommendation – The duties of recording, distribution, reconciliation of cash accounts and other operational functions should be segregated between employees.

Management's Response – The County concurs with finding. However, the County believes that it is not economically feasible to hire additional personnel needed to accomplish a complete segregation of duties. Management, commissioners, and constitutional officers do review monthly financial information. Management has also put in place cash handling procedures to segregate these duties to the extent possible.

WORTH COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2015

2. Compliance

PRIOR PERIOD AND CURRENT PERIOD CONDITION

2014-03 Loan Payments Are Not Being Remitted on a Timely Basis

Condition and Criteria – Loan balances due to the County under the State of Georgia Department of Community Affairs Economic Development Revolving Loan Fund should be monitored and managed to ensure timely collection and reduction of bad debts. During our audit of the County, we noted that the loan made to assist a small business in the County is not being repaid according to the loan agreement.

Cause – Policies and procedures are inadequate to ensure collection of loan balances and reduction of delinquencies.

Effect – Loan balances due to the County may not be timely collected and bad debts could result.

Recommendation – Policies and procedures should be reviewed and refined to ensure collection of loan balances and reduction of and/or prevention of delinquencies. The County should also review the outstanding loan balance periodically to determine the collectability of the loan.

Management's Response – The County concurs with the finding. Policies and procedures for the above program will be reviewed in a continued effort to prevent delinquencies. Outstanding loan balances will also be reviewed for collectability.

WORTH COUNTY, GEORGIA
STATUS OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2015

Audit Reference Number	Status
2006-01	Uncorrected, re-cited as 2006-01 in the attached Schedule of Findings and Responses
2014-01	Corrected in the current year
2014-02	Corrected in the current year
2014-03	Uncorrected, re-cited as 2014-03 in the attached Schedule of Findings and Responses

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REPORT ON STATE OF GEORGIA GRANT CERTIFICATION FORM

The Honorable County Commissioners
Worth County, Georgia

We have examined management's assertion included in the accompanying State of Georgia Grant Certification Forms about Worth County, Georgia's compliance during the fiscal year ended June 30, 2015 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:

Governor's Emergency Fund #03-E04-176
Governor's Emergency Fund #02-E04-140
Governor's Emergency Fund #02-E04-139
Local Assistance Grant (LAG) #07-C-L-168
Recreation Department Assistance Grant #LDF-06-R1-031

Management is responsible for Worth County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Worth 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 Worth 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 Worth County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Worth County, Georgia complied with the aforementioned requirement during the fiscal year ended June 30, 2015 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.

Hudson & NeSmith, CPAs

Hudson & NeSmith, CPAs
Sylvester, Georgia
December 21, 2015

Hudson & NeSmith CPAs

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REPORT ON ANNUAL REPORT OF 9-1-1 COLLECTIONS AND EXPENDITURES

The Honorable County Commissioners
Worth County, Georgia

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Worth County, Georgia's compliance during the fiscal year ended June 30, 2015 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for Worth County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Worth 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 Worth 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 Worth County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Worth County, Georgia complied with the aforementioned requirement during the fiscal year ended June 30, 2015 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

Hudson & NeSmith, CPAs

Hudson & NeSmith, CPAs
Sylvester, Georgia
December 21, 2015

State of Georgia Grant Certification Form

LINE		
A	Local Government	Worth County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	07-C-L-168
D	Grant Title	Library Local Assistance
E	Grant Award Date	July 26, 2006
F	Grant Amount	$9,000.00

		COLUMN 1 **Current Year Activity** For the Year Ended:	COLUMN 2 **Cumulative Grant Activity** Through the Year Ended:
G		June 30, 2015	June 30, 2015
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$0.00	
I	Grant Receipts or Revenue Recognized	$0.00	$9,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$9,000.00
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]	$0.00	$0.00

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.
Audit Fee is Within 2% Limit ($250 max).

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. I understand that failure to comply with the provisions of the law applicable to this grant award shall result in a forfeiture of such grant and the return to the state of any such grant funds received.

Signature of Chief Elected Official _____ Date 12-21-2015

Signature of Chief Financial Officer _____ Date 12-21-2015

Rev. 8/2006

State of Georgia Grant Certification Form

LINE		
A	Local Government	Worth County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	02-E04-139
D	Grant Title	Governor's Emergency Fund
E	Grant Award Date	December 31, 2001
F	Grant Amount	$10,000.00

		COLUMN 1 **Current Year Activity** For the Year Ended: June 30, 2015	COLUMN 2 **Cumulative Grant Activity** Through the Year Ended: June 30, 2015
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$10,000.00	
I	Grant Receipts or Revenue Recognized	$0.00	$10,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$0.00
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]	$10,000.00	$10,000.00

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. I understand that failure to comply with the provisions of the law applicable to this grant award shall result in a forfeiture of such grant and the return to the state of any such grant funds received.

Signature of Chief Elected Official Date 12-21-2015

Signature of Chief Financial Officer Date 12-21-2015

Rev. 8/2006

State of Georgia Grant Certification Form

LINE		
A	Local Government	Worth County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	03-E04-176
D	Grant Title	Governor's Emergency Fund
E	Grant Award Date	October 30, 2002
F	Grant Amount	$15,000.00

		COLUMN 1 **Current Year Activity** For the Year Ended: June 30, 2015	COLUMN 2 **Cumulative Grant Activity** Through the Year Ended: June 30, 2015
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$6,882.00	
I	Grant Receipts or Revenue Recognized	$0.00	$15,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$8,118.00
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]	$6,882.00	$6,882.00

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. I understand that failure to comply with the provisions of the law applicable to this grant award shall result in a forfeiture of such grant and the return to the state of any such grant funds received.

Signature of Chief Elected Official Mike Cody, Chairman Date 12-21-2015

Signature of Chief Financial Officer Barbara Davis Date 12-21-2015

Rev. 8/2006

State of Georgia Grant Certification Form

LINE		
A	Local Government	Worth County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	02-E04-140
D	Grant Title	Governor's Emergency Fund
E	Grant Award Date	December 31, 2001
F	Grant Amount	$10,000.00

		COLUMN 1 **Current Year Activity** For the Year Ended:	COLUMN 2 **Cumulative Grant Activity** Through the Year Ended:
G		June 30, 2015	June 30, 2015
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$701.00	
I	Grant Receipts or Revenue Recognized	$0.00	$10,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$9,299.00
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]	$701.00	$701.00

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. I understand that failure to comply with the provisions of the law applicable to this grant award shall result in a forfeiture of such grant and the return to the state of any such grant funds received.

Signature of Chief Elected Official Mike Cox, Chairman Date 12-21-2015

Signature of Chief Financial Officer Barbara Graves Date 12-21-2015

Rev. 8/2006

State of Georgia Grant Certification Form

LINE		
A	Local Government	Worth County, Georgia
B	State Awarding Agency	Georgia Department of Community Affairs
C	Grant Identification Number	LDF-06-R1-031
D	Grant Title	Recreation Department Assistance
E	Grant Award Date	July 1, 2006
F	Grant Amount	$17,500.00

		COLUMN 1 **Current Year Activity** For the Year Ended: June 30, 2015	COLUMN 2 **Cumulative Grant Activity** Through the Year Ended: June 30, 2015
G			
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue)	$0.00	
I	Grant Receipts or Revenue Recognized	$0.00	$17,500.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	$0.00	$17,500.00
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]	$0.00	$0.00

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. I understand that failure to comply with the provisions of the law applicable to this grant award shall result in a forfeiture of such grant and the return to the state of any such grant funds received.

Signature of Chief Elected Official _____ Date 12-21-2015

Signature of Chief Financial Officer _____ Date 12-21-2015

Rev. 8/2006

Worth County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2015

Line No.		O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	__x__ Special Revenue Fund _____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	SEE ATTACHED LIST		$ 6,975.90
			$
			$
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ 110,352.32
3b	Purchase costs	46-5-134(f)(1)(A)	$ 6,500.39
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 2,568.63
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 420,835.73
5b	Employee benefits	46-5-134(f)(1)(C)	$ 70,872.93
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 6,802.00
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 1,486.87
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$
8b	Purchase costs	46-5-134(f)(1)(F)	$
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$
9b	Purchase costs	46-5-134(f)(1)(G)	$
9c	Maintenance costs	46-5-134(f)(1)(G)	$

Worth County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2015

Line No.		O.C.G.A. Reference:	
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$ _____
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	$ _____
11b	Purchase costs	46-5-134(f)(1)(I)	$ _____
11c	Maintenance costs	46-5-134(f)(1)(I)	$ _____
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$ _____
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2(B)(ii)	$ _____
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$ _____
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$ _____
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$ _____
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2(B)(iv)	$ _____
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$ _____
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$ _____
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2(B)(v)	$ _____
16b	Purchase costs	46-5-134(f)(2(B)(v)	$ _____
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$ _____

Worth County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2015

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Telephone		$ 5,880.25
	Postage		$ 30.70
	Travel		$ 1,913.72
	Medical Services for Employees		$ 735.00
	Advertising		$ 209.38
			$
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 635,163.82

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official Mike Cosby, Chairman Date 12-21-2015

Print Name of Chief Elected Official Mike Cosby

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer Barbara E. Francis Date 12-21-2015

Print Name of Chief Financial Officer Barbara E. Francis

ATTACHMENT TO ITEM #2

Wireless service supplier cost recovery charges:	
ACN	$ 1.91
ALLIED	162.05
AT&T	38.16
BIRCH	21.43
BULLSEYE	1.58
COMPLIANCE SOLUTIONS	13.52
CONSUMER CELLULAR	33.26
DELTACOM	9.28
GRANITE	17.70
INTERFACE	0.94
LEVEL 3	0.14
MCC TELEPHONY	656.59
MET TEL	3.96
METRO	7.92
NE GEORGIA	0.81
NEW CINGULAR	1,276.46
PREFERRED	5.16
SOUTHERN LINC	11.29
SPRINT.COM	108.27
T-MOBILE	62.83
VERIZON	4,530.58
VONAGE	9.90
Y MAX	2.16
	$ 6,975.90