WORTH COUNTY, GEORGIA
ANNUAL FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

WORTH COUNTY, GEORGIA
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Hudson & NeSmith CPAs

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Georgia Society of Certified Public Accountants
Private Companies Practice Section

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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, 2017, 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 1.11 percent, -0.49 percent, and 4.47 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 1.11 percent, -.49 percent, and 4.47 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, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 36-38 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 January 2, 2018, 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
January 2, 2018

WORTH COUNTY, GEORGIA
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

BASIC FINANCIAL STATEMENTS

WORTH COUNTY, GEORGIA
STATEMENT OF NET POSITION
GOVERNMENT - WIDE
FOR THE YEAR ENDED JUNE 30, 2017

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Board of Health
Assets				
Current Assets:				
Cash	$ 4,230,081	$ 318,542	$ 4,548,623	$ 284,892
Prepaid Expense	52,448	-	52,448	-
Interfund	55,568	(55,568)	-	-
Receivables - Net	602,403	342,774	945,177	60,335
Total Current Assets	4,940,500	605,748	5,546,248	345,227
Non-Current Assets:				
Land	862,000	-	862,000	-
Construction in Progress	801,741	-	801,741	-
Other Capital Assets, Net of Accumulated Depreciation	23,387,240	-	23,387,240	29,686
Total Non-Current Assets	25,050,981	-	25,050,981	29,686
Total Assets	29,991,481	605,748	30,597,229	374,913
Deferred Outflows of Resources				
Pension Plan Contributions	-	-	-	124,467
Liabilities				
Current Liabilities:				
Accounts Payable	$ 44,502	$ 96,281	$ 140,783	$ 30,298
Accrued Expenses	-	-	-	3,213
Tax Anticipation Note Payable	-	-	-	-
Current Portion of Long-Term Liabilities:				
Accrued Vacation Pay	-	-	-	3,741
Capital Lease Payable	107,095	-	107,095	-
Total Current Liabilities	151,597	96,281	247,878	37,252
Non-Current Liabilities:				
Capital Lease Payable	170,565	-	170,565	-
Accrued Vacation Pay	100,425	-	100,425	33,672
Net Pension Liability	-	-	-	547,546
Accrued Post Closure Costs	-	535,075	535,075	-
Total Non-Current Liabilities	270,990	535,075	806,065	581,218
Total Liabilities	422,587	631,356	1,053,943	618,470
Deferred Inflows of Resources				
Pension Plan Earnings	-	-	-	26,173
Unearned Revenues - Grant Proceeds	3,566	-	3,566	-
Net Position				
Net Investment in Capital Assets	24,773,321	-	24,773,321	29,686
Restricted:				
Drug Education & Victim Counseling	211,056	-	211,056	-
Capital Projects	2,105,557	-	2,105,557	-
Special Purpose Local Option Sales Tax Collected on Behalf of Other Cities	433,928	-	433,928	-
Public Safety	11,416	-	11,416	-
Emergency 911 Operations	(21,605)	-	(21,605)	-
Specific State Grant Programs	49,410	-	49,410	-
Economic Development Revolving Loans	332,977	-	332,977	-
Jail Construction and Renovation	134,324	-	134,324	-
Board of Health	-	-	-	186,368
Unrestricted	1,534,944	(25,608)	1,509,336	(361,317)
Total Net Position	$ 29,565,328	$ (25,608)	$ 29,539,720	$ (145,263)

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
GOVERNMENT – WIDE
FOR THE YEAR ENDED JUNE 30, 2017

		Program Revenues		
	Expenses	**Fees, Fines and Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Activities:				
Governmental:				
General Government	$ 2,209,453	$ 167,880	$ 56,889	$ -
Public Safety	5,639,649	1,408,212	41,316	-
Public Works	4,327,413	-	26,795	1,244,820
Culture and Recreation	102,500	-	-	-
Health and Welfare	85,000	-	-	-
Interest on Long-Term Debt	25,386	-	-	-
Total Governmental Activities	12,389,401	1,576,092	125,000	1,244,820
Business-type Activities:				
Garbage and Landfill Fund	1,164,043	1,273,564		
Total Business-type Activities	1,164,043	1,273,564	-	-
Total Primary Government	$ 13,553,444	$ 2,849,656	$ 125,000	$ 1,244,820
Component Unit:				
Board of Health	$ 600,170	$ 297,601	$ 387,904	$ -

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

Transfers

Changes in Net Assets

Net Position – Beginning
Net Position - Ending

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF ACTIVITIES (CONTINUED)
GOVERNMENT – WIDE
FOR THE YEAR ENDED JUNE 30, 2017

Program Revenues	Net (Expense) Revenue and Changes in Net Assets			
	Primary Government			Component Unit
Total	Governmental Activities	Business-type Activities	Total	Board of Health
$ 224,769	$ (1,984,684)	$ -	$ (1,984,684)	$ -
1,449,528	(4,190,121)	-	(4,190,121)	-
1,271,615	(3,055,798)	-	(3,055,798)	-
-	(102,500)	-	(102,500)	-
-	(85,000)	-	(85,000)	-
-	(25,386)	-	(25,386)	-
2,945,912	(9,443,489)	-	(9,443,489)	-
1,273,564	-	109,521	109,521	-
1,273,564	-	109,521	109,521	-
4,219,476	(9,443,489)	109,521	(9,333,968)	-
$ 685,505	$ -	$ -	$ -	$ 85,335
	5,712,917	-	5,712,917	-
	937,683	-	937,683	-
	2,456,626	-	2,456,626	-
	801,040	-	801,040	-
	840	491	1,331	-
	526,058	-	526,058	-
	10,435,164	491	10,435,655	-
	(34,906)	34,906	-	-
	956,769	144,918	1,101,687	85,335
	28,608,559	(170,526)	28,438,033	(230,598)
	$ 29,565,328	$ (25,608)	$ 29,539,720	$ (145,263)

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	General Fund	SPLOST Capital Projects Fund	Emergency Telephone System Special Revenue Fund	Other Governmental Funds	Total
Assets					
Current Assets:					
Cash	$ 1,199,685	$ 2,538,735	$ 126,591	$ 365,070	$ 4,230,081
Prepaid Expense	52,448	-	-	-	52,448
Property Taxes Receivable	281,534	-	-	-	281,534
Interfund	268,952	-	-	-	268,952
Accounts Receivable - Net	88,308	-	65,188	-	153,496
Loan Receivable	-	-	-	167,373	167,373
Total Assets	$ 1,890,927	$ 2,538,735	$ 191,779	$ 532,443	$ 5,153,884
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities:					
Accounts Payable	$ 44,502	$ -	$ -	$ -	$ 44,502
Tax Anticipation Note Payable	-	-	-	-	-
Interfund	-	-	213,384	-	213,384
Accrued Expenses	-	-	-	-	-
Total Liabilities	44,502	-	213,384	-	257,886
Deferred Inflows of Resources:					
Unearned Revenues - Property Taxes	248,989	-	-	-	248,989
Unearned Revenues - Grant Proceeds	-	-	-	3,566	3,566
Total Deferred Inflows of Resources	248,989	-	-	3,566	252,555
Fund Balance					
Nonspendable	52,448	-	-	-	52,448
Restricted for:					
Drug Education and Victim Counseling	211,056	-	-	-	211,056
Other Governments	-	433,928	-	-	433,928
Capital Projects	-	2,104,807	-	750	2,105,557
Loans	-	-	-	332,977	332,977
E-911 Operations	-	-	(21,605)	-	(21,605)
Public Safety Related Expenditures	-	-	-	11,416	11,416
Capital Grant Projects	-	-	-	49,410	49,410
Jail Construction and Renovation	-	-	-	134,324	134,324
Unassigned	1,333,932	-	-	-	1,333,932
Total Fund Balance	1,597,436	2,538,735	(21,605)	528,877	4,643,443
Total Liabilites, Deferred Inflows of Resources, and Fund Balance	$ 1,890,927	$ 2,538,735	$ 191,779	$ 532,443	$ 5,153,884

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, 2017

Total Fund Balances - Total Governmental Funds	$	4,643,443
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		70,954,854
Accumulated Depreciation		(45,903,873)
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds		
Property Taxes		248,989
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		(277,660)
Compensated Absences		(100,425)
Net Position of Governmental Activities	$	29,565,328

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, 2017

	General Fund	SPLOST Capital Projects Fund	Emergency Telephone System Special Revenue Fund	Other Governmental Funds	Total
Revenues:					
Taxes	$ 8,464,830	$ 1,499,451	$ 273,681	$ -	$ 10,237,962
Licenses and Permits	136,616	-	-	-	136,616
Intergovernmental Revenues	55,366	823,438	37,500	423,060	1,339,364
Charges for Service	31,264	-	-	-	31,264
Fines and Forfeitures	1,044,810	-	-	89,020	1,133,830
Interest	840	822	442	8,077	10,181
Donations	-	-	-	21,816	21,816
Miscellaneous	526,058	-	-	-	526,058
Total Revenues	10,259,784	2,323,711	311,623	541,973	13,437,091
Expenditures:					
Current:					
General Government	2,176,678	-	-	2,071	2,178,749
Public Safety	4,874,838	-	646,045	44,661	5,565,544
Public Works	1,829,942	-	-	-	1,829,942
Health and Welfare	85,000	-	-	-	85,000
Culture and Recreation	102,500	-	-	-	102,500
Capital Outlay	-	1,346,219	-	420,560	1,766,779
Debt Service:					
Principal	61,562	95,186	-	-	156,748
Interest	14,835	10,551	-	-	25,386

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, 2017

	General Fund	SPLOST Capital Projects Fund	Emergency Telephone System Special Revenue Fund	Other Governmental Funds	Total
Intergovernmental - Public Works	$ -	$ 445,481	$ -	$ -	$ 445,481
Total Expenditures	9,145,355	1,897,437	646,045	467,292	12,156,129
Excess (Deficiency) of Revenue Over Expenditures	1,114,429	426,274	(334,422)	74,681	1,280,962
Other Financing Sources (Uses):					
Transfers In (Out)	(263,315)	-	228,409	-	(34,906)
Capital Lease Inception	57,156	97,122	-	-	154,278
Total Other Financing Sources (Uses)	(206,159)	97,122	228,409	-	119,372
Net Change in Fund Balance	908,270	523,396	(106,013)	74,681	1,400,334
Fund Balance - July 1, 2016	689,166	2,015,339	84,408	454,196	3,243,109
Fund Balance - June 30, 2017	$ 1,597,436	$ 2,538,735	$ (21,605)	$ 528,877	$ 4,643,443

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, 2017

Net Change in Fund Balances - Total Governmental Funds		$ 1,400,334
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.		2,158,681
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.		(2,512,178)
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 6/30/2017	$ 248,989	
Property taxes deferred at 6/30/2016	(305,004)	(56,015)
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Debt issued in fiscal year 2017		(154,278)
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 earned exceeded vacation leave paid by this amount.		(36,523)

(Continued on next page)

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, 2017

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	156,748
Change in Net Position of Governmental Activities	$ 956,769

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Garbage and Landfill Services Fund
Assets	
Current Assets:	
Cash	$ 318,542
Accounts Receivable	342,774
Total Current Assets	661,316
Long-Term Assets:	
Capital Assets, Net of Accumulated Depreciation	-
Total Long-Term Assets	-
Total Assets	$ 661,316
Liabilities	
Current Liabilities:	
Accounts Payable	$ 96,281
Interfund Payable	55,568
Total Current Liabilities	151,849
Long-Term Liabilities:	
Accrued Post Closure Costs	535,075
Total Long-Term Liabilities	535,075
Total Liabilities	686,924
Net Position	
Investment in Capital Assets	-
Unrestricted	(25,608)
Total Net Position	$ (25,608)

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, 2017

	Garbage and Landfill Services Fund
Operating Revenues:	
Charges for Services	$ 1,273,113
Miscellaneous	451
Total Operating Revenues	1,273,564
Operating Expenses:	
Personal Services	80,829
Purchased Services	2,542
Supplies	23,878
Cost of Services	1,056,661
Depreciation	-
Other	133
Total Operating Expenses	1,164,043
Operating Income (Loss)	109,521
Non-operating Revenue (Expense):	
Investment Earnings	491
Total Non-operating Revenues (Expenses)	491
Transfers In	34,906
Change in Net Position	144,918
Net Position - July 1, 2016	(170,526)
Net Position - June 30, 2017	$ (25,608)

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Garbage and Landfill Services Fund
Cash Flows from (Used for) Operating Activities	
Cash Received from Customers	$ 1,331,763
Cash Paid for Goods and Services	(986,933)
Cash Received from Other Funds	44,227
Cash Paid to Employees	(80,829)
Net Cash Flows Provided from Operating Activities	308,228
Cash Flows From (Used for) Non-capital Financing Activities	
Cash Received from Other Funds	34,906
Net Cash Provided From Non-capital Financing Activities	34,906
Cash Flows from (Used for) Capital and Related Financing Activities	
Payments on Landfill Post-Closure Costs	(14,384)
Net Cash Flows (Used for) Capital and Related Financing Activities	(14,384)
Cash Flows from (Used for) Investing Activities	
Interest Income	491
Net Cash Flows from Investing Activities	491
Net Increase (Decrease) in Cash and Cash Equivalents	329,241
Cash and Cash Equivalents - Beginning of Year (Cash Overdraft)	(10,699)
Cash and Cash Equivalents - End of Year	$ 318,542
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	109,521
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation Expense	-
Changes in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	58,199
Increase (Decrease) in Interfund Payable	44,227
Increase (Decrease) in Accounts Payable	96,281
Net Cash Provided (Used) by Operating Activities	$ 308,228

See accompanying notes to financial statements.

WORTH COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS
AND LIABILITIES – AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

Assets

Cash	$	464,794
Property Taxes Receivable		693,716
Total Assets	$	1,158,510

Liabilities

Accounts Payable	$	135,196
Bonds Not Forfeited		8,012
Due to Others		1,015,302
Total Liabilities	$	1,158,510

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 Worth County Economic Development 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 government-wide financial statements are reported using the economic resource measurement focus and the accrual basis of accounting. 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, the special purpose local option sales tax fund, and emergency telephone system 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. The emergency telephone system fund, a special revenue fund, is used to account for the operations of the County's E-911 emergency response system which is supported by a special tax added to telephone lines.

Proprietary Fund Financial Statements

In a 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.

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 fund:

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 and emergency telephone system special revenue 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, 2017, 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, 2017, is as follows:

Lien Date – January 1, 2016
Levy Date – July 1, 2016
Due Date – December 20, 2016
Delinquent Date – December 21, 2016
Collection Dates – July 1, 2016 through December 20, 2016

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	$ 4,337,700
Local Government Investment Pool	210,923
Total Primary Government	$ 4,548,623
Agency Funds:	
Bank Deposits (checking account)	$ 464,794
Total Agency Funds	$ 464,794

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 42 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, 2017, 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	$ 4,259,765

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

3. **Receivables**

Receivables at June 30, 2017, of the primary government, consist of the following:

	General	Special Revenue	Proprietary Fund	Total
Property Taxes	$ 281,534	$ -	$ -	$ 281,534
Accounts	5,469	65,188	610,089	680,746
Due from Other Governments	82,839	-	-	82,839
Gross Receivables	369,842	65,188	610,089	1,045,119
Less Allowance for Uncollectibles	-	-	(267,315)	(267,315)
Net Receivables	$ 369,842	$ 65,188	$ 342,774	$ 777,804

4. **Interfund Receivable/Payable**

The following table includes the interfund receivables and payables at June 30, 2017:

	Payable from:		
Payable to:	Emergency Telephone System Fund	Garbage and Landfill Services Fund	Total
General Fund	$ 213,384	$ 55,568	$ 268,952
Total	$ 213,384	$ 55,568	$ 268,952

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, 2017.

	Balance July 1, 2016	Additions/ Contributions	Transfers/ Deletions	Balance June 30, 2017
Governmental Activities				
Capital Assets not being Depreciated:				
Land	$ 862,000	$ -	$ -	$ 862,000
Construction in Progress	757,200	126,755	(82,214)	801,741
Total Assets not being Depreciated	1,619,200	126,755	(82,214)	1,663,741
Capital Assets being Depreciated				
Buildings and Improvements	5,784,000	22,118	-	5,806,118
Infrastructure	53,462,561	1,619,015	82,214	55,163,790
Machinery and Equipment	7,930,412	390,793	-	8,321,205
Total Assets being Depreciated	67,176,973	2,031,926	82,214	69,291,113
Less Accumulated Depreciation				
Buildings and Improvements	(6,224,963)	(129,376)	-	(6,354,339)
Infrastructure	(31,963,870)	(1,956,805)	-	(33,920,675)
Machinery and Equipment	(5,202,862)	(425,997)	-	(5,628,859)
Total Accumulated Depreciation	(43,391,695)	(2,512,178)	-	(45,903,873)
Net Capital Assets being Depreciated	23,785,278	(480,252)	-	23,387,240
Total Capital Assets, Net	$ 25,404,478	$ (353,497)	$ -	$ 25,050,981

Depreciation expense was charged to functions as follows:

General Government	$ 128,414
Public Safety	196,427
Public Works	2,187,337
Total	$ 2,512,178

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, 2016	Additions/ Contributions	Transfers/ Deletions	Balance June 30, 2017
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	(72,000)	-	-	(72,000)
Total Accumulated Depreciation	(72,000)	-	-	(72,000)
Net Capital Assets being Depreciated	-	-	-	-
Total Capital Assets, Net	$ -	$ -	$ -	$ -

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, 2017:

	Balance July 1, 2016	Additions	Reductions	Balance June 30, 2017	Due in One Year
Governmental Activities					
Capital Leases	$ 280,130	$ 154,278	$ 156,748	$ 277,660	$ 107,095
Compensated Absences	63,902	100,425	63,902	100,425	-
Total Governmental Activities	$ 344,032	$ 254,703	$ 220,650	$ 378,085	$ 107,095
Business-type Activities					
Postclosure Landfill Cost	549,459	-	14,384	535,075	-
Total Business- type Activities	$ 549,459	$ -	$ 14,384	$ 535,075	$ -

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**

The County signed a tax anticipation note in June, 2016 for amounts up to $1,500,000 for cash flow purposes in anticipation of property tax revenues expected later in the 2017 fiscal year. The interest rate on the note was 1.68% and was repaid in December 2016. The following is a summary of the short-term debt for the County for the year ended June 30, 2017:

Governmental Activities: Notes Payable	7/1/2016	Additions	Reductions	6/30/2017
Colony Bank, due in one payment of $1,510,383 at 1.68% interest	$ 500,000	$ 1,000,000	$ 1,500,000	$ -
Total Short-Term Notes Payable	$ 500,000	$ 1,000,000	$ 1,500,000	$ -

8. Capital Leases

The County has entered into lease agreements, as lessee, to finance the acquisition of vehicles, 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	$ 1,460,275
Less: Accumulated Depreciation	(593,811)
Carrying value	$ 866,464

The following schedule represents the future minimum lease payments and the net present value of these minimum lease payments at June 30, 2017:

Year Ending June 30,	
2018	$ 113,868
2019	67,474
2020	67,474
2021	20,684
2022-2026	20,684
Total	290,184
Less Amount Representing Interest	(12,524)
Present Value of Future Minimum Lease Payments	$ 277,660

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	$ 82,839

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 $312,516 in landfill postclosure cost through June 30, 2017, and has an estimated liability for these costs at June 30, 2017, of $535,075. 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 $51,341 and total employee contributions were $82,088 for the year ended June 30, 2017. 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	$ -		$ 228,409	(a)
Garbage and Landfill Services Fund	-		34,906	(a)
Special Revenue Funds:				
Emergency Telephone System Fund:				
General Fund	228,409	(a)	-	
Proprietary Fund:				
Garbage and Landfill Services Fund:				
General Fund	34,906	(a)	-	
Total	$ 263,315		$ 263,315	

(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 $19,448 to the RC for the year ended June 30, 2017. 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	$	52,448

The following fund balances are restricted for:

General Fund:		
Crime Victim's Assistance and Drug Education Programs	$	211,056
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	$	433,928
Used to account for County-owned projects financed with SPLOST revenues and grant proceeds	$	2,104,807
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	$	11,416
Emergency 911 Telephone Fund - used to account for the operations of the County's E-911 center	$	(21,605)
State Grant Fund - used to account for state grant revenues of the County and their allowable expenditures	$	49,140
Economic Development Revolving Loan Fund - used to account for prior grant funds to be used in making economic development loans to businesses	$	332,977
Jail Construction and Renovation Fund - used to account for fines to be accumulated and used for renovation of the County's jail	$	134,324

17. **Subsequent Events**

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through January 2, 2018, 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, 2017

	Budget			Variance Over
	Original	Final	Actual	(Under)
Revenues:				
Property Taxes	$ 5,490,000	$ 5,490,000	$ 5,601,191	$ 111,191
Other Taxes	2,644,500	2,644,500	2,863,639	219,139
Tax Commissions and Fees	397,000	397,000	444,486	47,486
Licenses, Fees and Permits	108,800	108,800	136,616	27,816
Charges for Services	39,300	39,300	31,264	(8,036)
Fines and Forfeitures	1,097,500	1,097,500	1,044,810	(52,690)
Interest Income	10,836	10,836	840	(9,996)
Intergovernmental	51,690	51,690	55,366	3,676
Miscellaneous	85,527	85,527	81,572	(3,955)
Total Revenues	9,925,153	9,925,153	10,259,784	334,631
Expenditures:				
County Commission Office	293,462	293,462	288,301	(5,161)
Public Works	1,877,318	1,877,318	1,829,942	(47,376)
Drug Squad	112,148	112,148	106,270	(5,878)
Sheriff's Department	1,385,861	1,527,449	1,420,464	(106,985)
Elections	73,589	73,589	38,966	(34,623)
Jail	1,158,789	1,017,201	868,787	(148,414)
Emergency Management	1,222,135	1,222,135	1,285,052	62,917
Emergency Medical Services	14,200	14,200	34,677	20,477
Judicial	377,947	377,947	320,127	(57,820)
Juvenile Court	42,918	42,918	56,609	13,691
Superior Court	394,567	394,567	337,469	(57,098)
State Court	163,375	163,375	151,435	(11,940)
Probate Court	180,958	180,958	170,730	(10,228)
Magistrate Court	164,179	164,179	160,961	(3,218)

WORTH COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Budget			Variance Over
	Original	Final	Actual	(Under)
Tax Commissioner	$ 383,435	$ 383,435	$ 358,762	$ (24,673)
Tax Appraiser	210,042	210,042	213,445	3,403
Registrar	84,097	84,097	69,526	(14,571)
Board of Assessors	9,151	9,151	8,673	(478)
County Extension	121,956	121,956	103,175	(18,781)
Courthouse and Grounds	176,199	176,199	165,823	(10,376)
Coroner	28,735	28,735	26,646	(2,089)
Building and Zoning	114,631	114,631	98,736	(15,895)
General Government	1,050,555	1,050,555	1,030,779	(19,776)
Total Expenditures	9,640,247	9,640,247	9,145,355	(494,892)
Excess of Revenues Over (Under) Expenditures	284,906	284,906	1,114,429	829,523
Other Financing Sources (Uses):				
Transfer In (Out)	(284,906)	(284,906)	(263,315)	21,591
Capital Lease Inception	-	-	57,156	57,156
Total Other Financing Sources (Uses)	(284,906)	(284,906)	(206,159)	78,747
Excess of Expenditures Over Revenues and Other Financing Sources	-	-	908,270	908,270
Fund Balance - July 1, 2016	185,235	689,166	689,166	-
Fund Balance - June 30, 2017	$ 185,235	$ 689,166	$ 1,597,436	$ 908,270

WORTH COUNTY, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
EMERGENCY TELEPHONE SYSTEM
SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Budget			Variance Over
	Original	Final	Actual	(Under)
Revenues:				
Charges for Services	$ 465,794	$ 465,794	$ 273,681	$ (192,113)
Intergovernmental Revenues	-	-	37,500	37,500
Interest Income	175	175	442	267
Total Revenues	465,969	465,969	311,623	(154,346)
Expenditures:				
Public Safety	715,969	715,969	646,045	(69,924)
Total Expenditures	715,969	715,969	646,045	(69,924)
Other Financing Sources (Uses):				
Transfer In (Out)	250,000	250,000	228,409	(21,591)
Total Other Financing Sources (Uses)	250,000	250,000	228,409	(21,591)
Excess of Expenditures Over Revenues and Other Financing Sources	-	-	(106,013)	(106,013)
Fund Balance - July 1, 2016	-	-	84,408	84,408
Fund Balance - June 30, 2017	$ -	$ -	$ (21,605)	$ (21,605)

WORTH COUNTY, GEORGIA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2017

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 and emergency telephone system special revenue 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.

2. **Resolution Adopting Action for Excess Expenditures Over Appropriations at the Legal Level of Control**

Subsequent to year end, the Board of County Commissioners adopted a resolution that acknowledged that some departments in the General Fund experienced an excess of appropriations created by unexpected expenditures during the June 30, 2017 fiscal year. The resolution further acknowledged that some departments experienced a decrease of appropriations created by less than expected expenditures. The resolution also acknowledged that the increase in revenues from budgeted revenues and the reduction of expenditures from budgeted appropriations by the total fund were sufficient to cover all expenditure overages of departments in the General Fund.

Through this resolution, the Board of County Commissioners acknowledged and approved the departments whose expenditures exceeded the original budget appropriations through the use of decreases in expenditures from budgeted appropriations in other departments of the General Fund that were under the original budget. While the resolution did not specify the amounts that the departments that were over budget were amended by, it is in the opinion of management that a budget violation did not occur due to the adoption of this resolution subsequent to year end.

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

WORTH COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Special Revenue Funds				Capital Projects Fund	
	Confiscated Assets	State Grant	Economic Development Revolving Loan	Jail Construction and Renovation	CDBG Grant	Total
Assets						
Current Assets:						
Cash	$ 11,416	$ 52,976	$ 165,604	$ 134,324	$ 750	$ 365,070
Accounts Receivable	-	-	-	-	-	-
Loan Receivable	-	-	167,373	-	-	167,373
Total Assets	$ 11,416	$ 52,976	$ 332,977	$ 134,324	$ 750	$ 532,443
Liabilities, Deferred Inflows of Resources, and Fund Balance						
Liabilities:						
Accounts Payable	$ -	$ -	$ -	$ -	-	$ -
Interfund Payable	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
Deferred Inflows of Resources:						
Unearned Revenues - Grant Proceeds	-	3,566	-	-	-	3,566
Fund Balance:						
Restricted for:						
Loans	-	-	332,977	-	-	332,977
E-911 Operations	-	-	-	-	-	-
Public Safety Related Expenditures	11,416	-	-	-	-	11,416
Capital Grant Projects	-	49,410	-	-	-	49,410
Jail Construction and Renovation	-	-	-	134,324	-	134,324
Road Repair	-	-	-	-	750	750
Total Fund Balance	11,416	49,410	332,977	134,324	750	528,877
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 11,416	$ 52,976	$ 332,977	$ 134,324	$ 750	$ 532,443

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Special Revenue Funds				Capital Projects Fund	
	Confiscated Assets	State Grant	Economic Development Revolving Loan	Jail Construction and Renovation	CDBG Grant	Total
Revenues:						
Charges for Service	$ -	$ -	$ -	$ -	$ -	$ -
Forfeitures, Fines	3,235	-	-	85,785	-	89,020
Intergovernmental	-	2,500	-	-	420,560	423,060
Donations	-	21,816	-	-	-	21,816
Miscellaneous	-	-	-	-	-	-
Interest	-	82	7,736	259	-	8,077
Total Revenue	3,235	24,398	7,736	86,044	420,560	541,973
Expenditures:						
General Government	-	2,055	16	-	-	2,071
Public Safety	7,779	6,119	-	30,763	-	44,661
Courts	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Capital Outlay:						
Public Works	-	-	-	-	420,560	420,560
Total Expenditures	7,779	8,174	16	30,763	420,560	467,292
Excess (Deficiency) of Revenues Over Expenditures	(4,544)	16,224	7,720	55,281	-	74,681
Other Financing Sources (Uses):						
Transfers In	-	-	-	-	-	-
Net Change in Fund Balance	(4,544)	16,224	7,720	55,281	-	74,681
Fund Balance - July 1, 2016	15,960	33,186	325,257	79,043	750	454,196
Fund Balance - June 30, 2017	$ 11,416	$ 49,410	$ 332,977	$ 134,324	$ 750	$ 528,877

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
CONFISCATED ASSETS FUND
FOR THE YEAR ENDED JUNE 30, 2017

Assets

Cash	$	11,416
Total Assets	$	11,416

Liabilities & Fund Balance

Liabilities:		
Accounts Payable	$	-
Fund Balance:		
Restricted for Public Safety Related Expenditures		11,416
Total Liabilities and Fund Balance	$	11,416

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, 2017

Revenues:		
Forfeitures	$	3,235
Miscellaneous		-
Total Revenues		3,235
Expenditures:		
Public Safety		7,779
Excess of Revenues over Expenditures		(4,544)
Net Change in Fund Balance		(4,544)
Fund Balance - July 1, 2016		15,960
Fund Balance - June 30, 2017	$	11,416

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
STATE GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2017

Assets

Cash	$	52,976
Total Assets	$	52,976

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		49,410
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$	52,976

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, 2017

Revenues:		
Intergovernmental Revenue - Grant Proceeds	$	2,500
Donations		21,816
Interest		82
Total Revenue		24,398
Expenditures:		
General Government		2,055
Public Safety		6,119
Total Expenditures		8,174
Excess of Revenues over Expenditures		16,224
Net Change in Fund Balance		16,224
Fund Balance - July 1, 2016		33,186
Fund Balance - June 30, 2017	$	49,410

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
ECONOMIC DEVELOPMENT REVOLVING LOAN FUND
FOR THE YEAR ENDED JUNE 30, 2017

Assets

Cash	$	165,604
Loan Receivable		167,373
Total Assets	$	332,977

Liabilities and Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Loans		332,977
Total Liabilities and Fund Balance	$	332,977

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, 2017

Revenues:		
Interest	$	7,736
Expenditures		
General Government		16
Deficiency of Revenues Over Expenditures		7,720
Net Change in Fund Balance		7,720
Fund Balance - July 1, 2016		325,257
Fund Balance - June 30, 2017	$	332,977

WORTH COUNTY, GEORGIA
NONMAJOR SPECIAL REVENUE FUND
BALANCE SHEET
JAIL CONSTRUCTION AND RENOVATION FUND
FOR THE YEAR ENDED JUNE 30, 2017

Assets

Cash	$	134,324
Total Assets	$	134,324

Liabilities and Fund Balance

Liabilities	$	-
Fund Balance:		
Restricted for Jail Construction and Renovation		134,324
Total Liabilities and Fund Balance	$	134,324

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, 2017

Revenues:		
Fines	$	85,785
Interest		259
Total Revenues		86,044
Expenditures		
Public Safety		30,763
Excess of Revenues Over Expenditures		55,022
Net Change in Fund Balance		55,281
Fund Balance - July 1, 2016		79,043
Fund Balance - June 30, 2017	$	134,324

WORTH COUNTY, GEORGIA
NONMAJOR CAPITAL PROJECTS FUND
BALANCE SHEET
CDBG GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2017

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, 2017

Revenues:		
Intergovernmental Revenues	$	420,560
Expenditures		
Current:		
Capital Outlay:		
Public Works		420,560
Total Expenditures		420,560
Excess of Revenues Over Expenditures		-
Other Financing Sources:		
Transfer In		-
Net Change in Fund Balance		-
Fund Balance - July 1, 2016		750
Fund Balance - June 30, 2017	$	750

FIDUCIARY FUND

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Tax Commissioner	Sheriff's Department	Magistrate Court	State Court	Probate Court	Superior Court	Total
Assets							
Cash	$ 374,841	$ 6,985	$ 7,931	$ 31,617	$ 3,000	$ 40,420	$ 464,794
Property Taxes Receivable	693,716	-	-	-	-	-	693,716
Due from Other Governmental Units	-	-	-	-	-	-	-
Total Assets	$ 1,068,557	$ 6,985	$ 7,931	$ 31,617	$ 3,000	$ 40,420	$ 1,158,510
Liabilities							
Accounts Payable	$ 53,255	$ 6,985	$ 7,931	$ 31,617	$ 3,000	$ 32,408	$ 135,196
Bonds not Forfeited	-	-	-	-	-	8,012	8,012
Due to Others	1,015,302	-	-	-	-	-	1,015,302
Total Liabilities	$ 1,068,557	$ 6,985	$ 7,931	$ 31,617	$ 3,000	$ 40,420	$ 1,158,510

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Balance July 1, 2016	Additions	Deductions	Eliminations	Balance June 30, 2017
Tax Commissioner					
Assets					
Cash	$ 321,469	$ 19,340,167	$ 19,157,995	$ 128,800	$ 374,841
Property Taxes Receivable	886,964	17,909,761	18,103,009	-	693,716
Total Assets	$ 1,208,433	$ 37,249,928	$ 37,261,004	$ 128,800	$ 1,068,557
Liabilities					
Due to General Fund	$ -	$ 7,177,750	$ 7,048,950	$ 128,800	$ -
Due to Others	1,187,595	29,127,071	29,299,364	-	1,015,302
Accounts Payable	20,838	888,500	856,083	-	53,255
Total Liabilities	$ 1,208,433	$ 37,193,321	$ 37,204,397	$ 128,800	$ 1,068,557
Sheriff's Department					
Assets					
Cash	$ 2,783	$ 63,465	$ 52,625	$ 6,638	$ 6,985
Liabilities					
Due to General Fund	$ -	$ 6,638	$ -	$ 6,638	$ -
Accounts Payable	2,783	57,210	53,008	-	6,985
Total Liabilities	$ 2,783	$ 63,848	$ 53,008	$ 6,638	$ 6,985
Magistrate Court					
Assets					
Cash	$ 5,463	$ 158,950	$ 149,570	$ 6,912	$ 7,931
Liabilities					
Accounts Payable	$ 5,463	$ 86,777	$ 84,309	$ -	$ 7,931
Due to General Fund	-	72,173	65,261	6,912	-
Total Liabilities	$ 5,463	$ 158,950	$ 149,570	$ 6,912	$ 7,931

WORTH COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Balance July 1, 2016	Additions	Deductions	Eliminations	Balance June 30, 2017
State Court					
Assets					
Cash	$ 37,350	$ 1,167,177	$ 1,112,709	$ 60,201	$ 31,617
Liabilities					
Accounts Payable	$ 37,350	$ 262,341	$ 268,074	$ -	$ 31,617
Due to General Fund	-	904,836	844,635	60,201	-
Total Liabilities	$ 37,350	$ 1,167,177	$ 1,112,709	$ 60,201	$ 31,617
Probate Court					
Assets					
Cash	$ 2,706	$ 80,287	$ 74,356	$ 5,637	$ 3,000
Liabilities					
Accounts Payable	$ 2,706	$ 23,406	$ 23,112	$ -	$ 3,000
Due to General Fund	-	56,880	51,243	5,637	-
Total Liabilities	$ 2,706	$ 80,286	$ 74,355	$ 5,637	$ 3,000
Superior Court					
Assets					
Cash	$ 36,254	$ 232,245	$ 209,611	$ 18,468	$ 40,420
Accounts Receivable	-	-	-	-	-
Total Assets	$ 36,254	$ 232,245	$ 209,611	$ 18,468	$ 40,420
Liabilities					
Accounts Payable	$ 28,242	$ 98,911	$ 94,745	$ -	$ 32,408
Due to General Fund	-	133,334	114,866	18,468	-
Bonds not Forfeited	8,012	-	-	-	8,012
Total Liabilities	$ 36,254	$ 232,245	$ 209,611	$ 18,468	$ 40,420

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2017

	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, 2017

		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, 2017

	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		1,600,083	-	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		173,999	-	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	$ 8,355,793	$ -	$ 8,355,793

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2017

		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, 2017

		2011 Referendum Expenditures		
	Original Estimated Cost	Prior Years	Current Year	Total
Worth County:				
Roads, Bridges, and Streets	$ 7,034,781	$ 2,672,370	$ 692,442	$ 3,364,812
Construction and Renovation of Buildings				
Capital Equipment Purchases				
City of Sylvester:				
Roads, Bridges, and Streets	2,727,476	1,887,883	65,007	1,952,890
Renovation of Buildings				
Water and Sewer System Improvements				
Capital Equipment Purchases				
City of Poulan:				
Roads, Bridges, and Streets	415,819	286,248	9,911	296,159
Construction and Renovation of Buildings				
City of Warwick:				
Roads, Bridges, and Streets	227,161	154,889	5,414	160,303
Water System Improvements				
Town of Sumner:				
Roads, Bridges, and Streets	94,763	73,681	2,259	75,940
Construction and Renovation of Buildings				
Water System Improvements				
Total	$ 10,500,000	$ 5,075,071	$ 775,033	$ 5,850,104

WORTH COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2017

		2016 Referendum Expenditures		
	Original Estimated Cost	Prior Years	Current Year	Total
Worth County:				
Roads, Bridges, and Streets	$ 6,664,240	$ -	$ 51,724	$ 51,724
Construction and Renovation of Buildings				
Capital Equipment Purchases				
City of Sylvester:				
Roads, Bridges, and Streets	2,997,015	-	284,647	284,647
Renovation of Buildings				
Water and Sewer System Improvements				
Capital Equipment Purchases				
City of Poulan:				
Roads, Bridges, and Streets	412,000	-	39,146	39,146
Construction and Renovation of Buildings				
City of Warwick:				
Roads, Bridges, and Streets	220,000	-	19,459	19,459
Water System Improvements				
Town of Sumner:				
Roads, Bridges, and Streets	206,745	-	19,638	19,638
Construction and Renovation of Buildings				
Water System Improvements				
Total	$ 10,500,000	$ -	$ 414,614	$ 414,614

Note: The variance of $707,790 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 $95,186 of principal payments on long-term capital leases. Also, the County used grants associated with capital project expenditures in the amount of $612,604 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, 2017
PROJECT COST SCHEDULE

	Project Budget	Actual to Date	Variance
Revenues:			
Federal Government:			
Georgia Department of Community Affairs - Community Development			
Block Grant	$ 500,000	$ 500,000	$ -
Miscellaneous	-	-	-
Total Revenues	500,000	500,000	-
Expenditures:			
Acquisition of Property (Public)	19,914	19,914	-
Engineering - Street Improvements	45,285	45,285	-
Street Improvements	377,375	377,375	-
Administration	30,000	30,000	-
Contingencies	27,426	27,426	-
Total Expenditures	500,000	500,000	-
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, 2017

Worth County, Georgia
Recipient Name

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

For the Period Ending: **June 30, 2017**
(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	$	(500,000)
Funds Still Available from Program Year 2013 Resources	$	-
Total Program Year 2013 CDBG Funds Drawn and Received by Recipient	$	500,000
Local Matches and Other Receipts		188,806
Total Receipts Available for Program Year 2013 Costs		688,806
Less: Funds Applied and Expended to Program Year 2013 Costs		688,806
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, 2017, 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 January 2, 2018. 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be material weaknesses. We consider the deficiency described in the accompanying schedule of findings and responses to be a material weakness: item 2017-01.

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 2017-02.

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
January 2, 2018

WORTH COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2017

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. No significant deficiency 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."

4. 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

2017-01 Lack of Segregation of Duties

Condition and Criteria - The offices of some constitutional officers 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, 2017

2. Compliance

2017-02 Law Section – O.C.G.A. 48-8-121

Condition and Criteria – Worth County, Georgia transferred Special Purpose Local Option Sales Tax (SPLOST) funds from the SPLOST Capital Project Fund to the General Fund operating bank account on September 27, 2016 for $150,000 and General Fund payroll bank account on October 5, 2016 for $150,000 for interfund lending purposes. The Official Code of Georgia (48-8-121) requires proceeds from SPLOST revenue be kept in a separate account from other funds of the County. Also, with regards to the State of Georgia Attorney General's Official Opinion 2007-5, a county may not borrow from county Special Purpose Local Option Sales Tax (SPLOST) proceeds to fund expenditures other than voter-approved capital projects authorized in the SPLOST statutes.

Cause – The County deposited SPLOST funds with non-SPLOST funds in order to supplement cash shortfalls in its General Fund.

Effect – Commingling of SPLOST revenues with non-SPLOST revenues violates the State Statute and allows for the potential of funds to be expended on items not approved under voter referendum.

Recommendation – All SPLOST funds should be maintained in a separate bank account from non-SPLOST funds and should not be used for borrowing purposes to fund expenditures other than voter-approved capital projects authorized in the SPLOST statutes.

Management's Response – The County concurs with finding. The County reimbursed the SPLOST Fund from the General Fund in the month subsequent to the initial transfer from the SPLOST Fund to the General Fund.

WORTH COUNTY, GEORGIA
STATUS OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017

Audit Reference Number	Status
2016-01	Uncorrected, re-cited as 2017-01 in the attached Schedule of Findings and Responses
2016-02	Corrected
2016-03	Corrected

Hudson & NeSmith CPAs

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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, 2017 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, 2017 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
January 2, 2018

Hudson & NeSmith CPAs

Ronald D. Hudson, CPA, CFP®

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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, 2017 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, 2017 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
January 2, 2018

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

G		COLUMN 1 Current Year Activity For the Year Ended: June 30, 2017	COLUMN 2 Cumulative Grant Activity Through the Year Ended: June 30, 2017
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 1-2-2018

Signature of Chief Financial Officer Barbara Branch Date 1-2-2018

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, 2017	COLUMN 2 Cumulative Grant Activity Through the Year Ended: June 30, 2017
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 1-2-2018

Signature of Chief Financial Officer Barbara Brannen Date 1-2-2018

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, 2017	COLUMN 2 Cumulative Grant Activity Through the Year Ended: June 30, 2017
G			
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 _____ Date 1-2-2018

Signature of Chief Financial Officer Barbara Francis Date 1-2-2018

Rev. 6/2006

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: June 30, 2017	COLUMN 2 Cumulative Grant Activity Through the Year Ended: June 30, 2017
G			
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 _____ Date 1-2-2018

Signature of Chief Financial Officer _____ Date 1-2-2018

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, 2017	COLUMN 2 Cumulative Grant Activity Through the Year Ended: June 30, 2017
G			
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 1-2-2018

Signature of Chief Financial Officer Barbara Ireland Date 1-2-2018

Rev. 8/2006

Worth County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2016

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		
2	Expenditures (UCOA Activity 3800) Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	SEE ATTACHED LIST		$ 3,883.85
			$
			$
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)	$ 181,747.08
3b	Purchase costs	46-5-134(f)(1)(A)	$ 924.90
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 3,204.28
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)	$ 378,797.11
5b	Employee benefits	46-5-134(f)(1)(C)	$ 65,183.04
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 1,512.00
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)	$ 1,393.04
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)	$
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)	$

Worth County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2016

Line No.		O.C.G.A. Reference	
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 text 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)(v)	$
15b	Purchase costs	46-5-134(f)(2(B)(v)	$
15c	Maintenance costs	46-5-134(f)(2(B)(v)	$
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)	$

17 Other expenditures not included in Lines 2 through 16 above.
Identify by object and purpose.

Telephone	$ 6,573.42
Postage	$ 29.37
Travel	$ 1,583.58
Medical Services for Employees	$ 1,113.00
Advertising	$ 100.00
	$

Worth County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2016

Line No.		O.C.G.A. Reference	
			$
			$
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 646,044.67

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 _____ Date 1-2-2018

Print Name of Chief Elected Official FRED DENT

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer Barbara Francis Date 1-2-2018

Print Name of Chief Financial Officer Barbara Francis

ATTACHMENT TO ITEM #2

Wireless service supplier cost recovery charges:

AT&T	$ 3,512.90
SOUTHERN LINC	32.85
SPRINT.COM	338.10
	$ 3,883.85