

CITY OF THOMASVILLE, GEORGIA

INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES



**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Mayor and Members of the
City of Thomasville City Council
Thomasville, Georgia

We have performed the procedures enumerated below, which were agreed to by the City of Thomasville, Georgia (the "City"), solely to assist you with respect to certain records and transactions of the City for the period January 1, 2015 through December 31, 2017. The City's management is responsible for maintaining the accounting records and transactions. The sufficiency of these procedures is solely the responsibility of the City of Thomasville, Georgia. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- 1) We requested from City personnel the original signed minutes of all meetings of the Thomasville City Council from January 1, 2015 through December 31, 2017, to verify whether minutes of each meeting were approved with the original signature of the Mayor. City staff were unable to provide original signed minutes for meetings held between January 1, 2015 and March 26, 2017. We were able to inspect the original minutes of meetings held from March 27, 2017 through December 11, 2017, noting approval of the minutes with the Mayor's original signature.
- 2) We requested from City personnel a list of all items added to the agenda for each Council meeting held from January 1, 2015 through December 31, 2017, to determine whether each add-on item was included in the original signed minutes of City Council meetings obtained in item 1 above. We obtained the list of items added to the agenda for each Council meeting as requested; however, as noted in item 1 above, we were not able to obtain original signed minutes for any meetings prior to March 27, 2017, and were, therefore, unable to perform this procedure for any add-on items to meetings prior to March 27, 2017. We were able to trace each add-on item for meetings held from March 27, 2017 through December 31, 2017 to inclusion in the respective City Council meeting minutes without exception.

- 3) For the period January 1, 2015 through December 31, 2017, we obtained from City personnel: (a) invoices received from the South Georgia Governmental Services Authority (“SGGSA”), and (b) documentation of all payments made by the City to SGGSA. We compared the amounts noted on the invoices from SGGSA to the documentation of payments made by the City to SGGSA noting no exceptions. See the results of our testing at Appendix A.
- 4) We obtained from City personnel a detailed listing of all utility accounts receivable balances written off during the period January 1, 2015 through December 31, 2017, for purposes of selecting a sample of accounts from each year to verify approval of the write-off by someone other than an individual involved in billing, collecting or recording of utility accounts receivable. Based on discussions with City personnel, the write-off of uncollectible accounts is a system generated process. City employees are not involved in the selection of accounts for write-off. Customer accounts are not written off individually. The utility financial system software generates a list of past due accounts to be written off based on the date of the last transaction for each account. This listing is reviewed by the City Finance Director prior to the actual write-off of accounts in the financial system. As this entire process is system generated, with accounts written off in batch, the procedure as requested could not be performed.
- 5) We obtained from City personnel a copy of the City’s policies and procedures for the use of City credit cards, as well as a listing of all City credit cards issued to City employees from January 1, 2015 through December 31, 2017. We randomly selected five (5) credit cards from two (2) months of each year to test for adherence to City credit card policies and procedures. No exceptions were noted. See the results of our testing at Appendix B.
- 6) We obtained from City personnel a list of all contracts in excess of \$15,000 entered into by the City from January 1, 2015 through December 31, 2017. From this list we randomly selected fifteen (15) contracts for testing (five (5) contracts from each of the years 2015, 2016 and 2017) to determine if the contract was approved by City Council and if the contract was signed by the Mayor, City Manager, or Designee of the City Manager. Of the fifteen (15) contracts tested, all but two (2) were noted to have been approved by City Council and signed by the City Manager. One (1) contract was not confirmed to be Council approved, and the other was a service agreement between Georgia Public Web and SGGSA, which did not require City Council approval. See the results of our testing at Appendix C.
- 7) We obtained from City personnel all contracts entered into by the City for paving/road construction projects during the period January 1, 2015 through December 31, 2017. We also obtained: (a) copies of the invoices related to work performed under each contract, and (b) documentation of payments made by the City under each contract. Using this information, we compared the work agreed upon in each contract to work listed as performed on the related invoice(s) and compared the total cost of the project per the contract to the total amount paid by the City. We were provided with eleven (11) contracts for testing. Based on documentation received from City personnel, the amount paid by the City for each contract did not match the total contract price or the invoices received for eight (8) of the contracts tested. Of these eight (8) contracts with differences, actual payments were less than the contract price for five (5) contracts, and actual payments were more than the contract price for three (3) contracts. None of the

differences exceeded 5% of the contract price. See the results of our testing at Appendix D.

- 8) We requested from City personnel the following information for the General Fund for the years ended December 31, 2015 and 2016: (a) original budget; (b) all budget amendments; and (c) final, as amended budgets. This information was used to verify that the budgets and budget amendments are approved by City Council and that the original and final budgets agree to amounts presented in the Comprehensive Annual Financial Report (“CAFR”) for the applicable year. The only variances noted related to the budgeting of principal and interest payments on capital leases. The City budgets these payments within the applicable General Fund departments (Police, Fire, Streets, etc.). For financial reporting purposes, these amounts are reclassified and shown as debt service expenditures in the City’s CAFR. No exceptions were noted.
- 9) We requested from City personnel a list of all contracts/agreements entered into by the City for professional services, including auditors, actuaries and investment managers in order to verify that contracts/agreements for these professional services were approved by City Council and to verify that no independence issues under generally accepted government auditing standards exist. City personnel provided a list of nine (9) contracts/agreements. Of these nine (9) contracts tested, four (4) were approved by City Council as noted in City Council meeting minutes. Two (2) contracts were less than \$15,000 and were, therefore, not required to be approved by City Council in accordance with City policy. The remaining three (3) contracts were not approved by City Council; however, professional service contracts are exempt from bidding and State purchasing regulations per the City’s purchasing policy, and are not taken to City Council for approval. See the results of our testing at Appendix E.
- 10) We requested from City personnel a list of all work performed for the private development Greenwood Plantation, LLC, as well as all work orders and invoices submitted to Greenwood Plantation, LLC for payment, and documentation of payments received in order to verify that work orders agree to work performed per the invoices, and amounts received from Greenwood Plantation, LLC agree to invoices submitted for payment. We were provided with a list of one (1) proposal provided to Westchester Magnolia with two (2) options for building fiber and providing a 10 MB ethernet circuit and 10 MB internet to a lodge on Highway 84 West. Option A of the proposal was selected. No exceptions were noted. See results of our testing at Appendix F.
- 11) We requested from City personnel copies of all monthly utility reports presented to City Council reflecting monthly electric sales for the period January 1, 2015 through December 31, 2017, and copies of the City’s detailed general ledgers for the Electric Fund for the period January 1, 2015 through December 31, 2017. These reports were requested in order to compare electric sales per the monthly utility reports presented to City Council to electric sales reported in the general ledger for the City’s Electric Fund for each month to determine if amounts are in agreement. No exceptions were noted. See results of our testing at Appendix G.

- 12) We obtained from City personnel a copy of the agreement between the City of Thomasville and Thomas County for the operation of the landfill and the annual determination of funds available for distribution from the Landfill Fund to the City's General Fund and to Thomas County for the years ended December 31, 2015, 2016, and 2017. Using this information, we agreed amounts used in the calculation to the financial records of the Landfill Fund for each of the years ended December 31, 2015, 2016, and 2017, and determined whether amounts calculated as distributable each year to the City's General Fund and to Thomas County were paid. No exceptions were noted. See results of our testing at Appendix H.
- 13) We obtained from City personnel a copy of the City's December 31, 2017 Comprehensive Annual Financial Report ("CAFR"), which included the balance sheet of the CNS Fund, and we obtained from City personnel a copy of the balance sheet of the CNS Fund as of June 30, 2018. Using this information, we calculated the reduction in the interfund payable of the CNS Fund from December 31, 2017 to June 30, 2018. The balance of the interfund payable at December 31, 2017, was \$10,334,708. The balance of the interfund payable at June 30, 2018, was \$9,861,682. The reduction of the balance from December 31, 2017 to June 30, 2018, was \$473,026. We also noted that this interfund payable is the result of negative pooled cash in the CNS Fund.
- 14) We obtained from City personnel a listing of all vehicles purchased by the Landfill Fund during the years ended December 31, 2015, 2016 and 2017, along with supporting documentation for each of the vehicles purchased, and a copy of the Landfill Fund's detailed capital asset listing and depreciation schedule for each of the years ended December 31, 2015, 2016, and 2017. We compared the listing of vehicles purchased for each year to the related invoices and to the addition on the detailed capital asset listing and depreciation schedule. No exceptions were noted. See the results of our testing at Appendix I.
- 15) We obtained from City personnel a listing of all employee travel expenses (not including City Council members) from January 1, 2015 through July 31, 2018, and a copy of the City's policy and procedures related to travel expenses. We tested all travel expenses, a total of one-hundred and eighty-eight (188) items, for adherence to City credit card policies and procedures. As a result of our testing, we noted three (3) items for which the signature of a financial services employee was not noted, and one (1) item not signed by the City Manager. See the results of our testing at Appendix J.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the items described in this report. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information of the specified users listed above and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Macon, Georgia
January 22, 2019

**CITY OF THOMASVILLE, GEORGIA
 AGREED-UPON PROCEDURES
 APPENDIX A**

✓ SGGSA Invoice Number	✓ Invoice Date	✓ Invoice/P.O. Amount	✓✓ Check Amount	✓✓ Check Number	✓✓ Check/Wire Date
16121016-04	12/29/2016	\$ 341,243.47	\$ 341,243.47	WIRE	1/13/2017 - 90009954 confirm #
CamFibLease-04	12/21/2016	4,249.15	4,249.15	161259	1/6/2017
ERATE 2016-QRT12	12/1/2016	11,475.00	11,475.00	161537	1/27/2017
17010822-04	1/31/2017	365,860.53	365,860.53	WIRE	2/14/2017 - 90009993 confirm #
0023738-IN-04	1/19/2017	419.10	419.10	161802	2/17/2017
DNCS 2017-QTR1-04	1/20/2017	778.90	778.90	161802	2/17/2017
WG&L Jan 17-04	1/19/2017	11,132.40	11,132.40	161802	2/17/2017
RC-Quitman Tel 16-13	1/1/2017	8,316.00	8,316.00	161893	2/24/2017
04 modems 2/8/17	2/8/2017	1,973.56	1,973.56	161993	3/3/2017
2006238-04	2/9/2017	24,902.17	24,902.17	161993	3/3/2017
GPW 2-2017-04	2/10/2017	419.10	419.10	161993	3/3/2017
10000019-04	2/13/2017	565.31	565.31	161993	3/3/2017
0407087-IN-04	2/2/2017	634.74	634.74	161993	3/3/2017
04 Camilla LP qrt 15	2/6/2017	3,531.44	3,531.44	161993	3/3/2017
RC Quitman Tel 16-14	2/1/2017	8,316.00	8,316.00	161993	3/3/2017
WG&L 04-2017-02	2/9/2017	778.90	778.90	161993	3/3/2017
172020772-01-04	2/28/2017	1,454.00	1,454.00	WIRE	3/15/2017 - 90010023confirm #
1720772-04	2/28/2017	362,680.13	362,680.13	WIRE	3/15/2017 - 90010023confirm #
2017 Impact Fees-04	2/15/2017	50.00	50.00	162068	3/10/2017
172020772-01-04	2/28/2017	1,454.00	1,454.00	162266	3/24/2017
ERATE 2017-QRT13	3/1/2017	11,475.00	11,475.00	162266	3/24/2017
Modems-Arris-3/2017	3/8/2017	3,947.09	3,947.09	162266	3/24/2017
DTA-CCI 3/2017-04	3/8/2017	6,829.20	6,829.20	162266	3/24/2017
RC-Quitman Tel 16-15	3/1/2017	8,316.00	8,316.00	162368	3/31/2017
04 Headend pay off	4/5/2017	44,291.59	44,291.59	162544	4/14/2017
04 Fiber Pay off	4/5/2017	51,909.86	51,909.86	162544	4/14/2017
WG&L 3-2017-04	3/15/2017	778.90	778.90	162544	4/14/2017
1703043-04	3/31/2017	362,531.43	362,531.43	WIRE	4/14/2017 - 90010056 confirm #
0024016-IN-04	4/1/2017	419.10	419.10	162754	4/28/2017
DTA-CCI-3/22/17-04	3/29/2017	4,552.80	4,552.80	162754	4/28/2017
RC-Quitman Tel 16-16	4/1/2017	8,316.00	8,316.00	162754	4/28/2017
DTA-CCI 3/30/17-04	4/6/2017	3,414.60	3,414.60	162856	5/5/2017
WG&L04-2017-04	4/10/2017	778.90	778.90	162856	5/5/2017
0024155-IN-04	4/14/2017	419.10	419.10	162856	5/5/2017
17040467+-2 adds-04	4/28/2017	361,935.02	361,935.02	WIRE	5/15/2017 - 90010085 confirm #
No Invoice - PO92947 dated 6/8/2017 for May 2017 Revenue - \$336,222.18 A		336,222.18	336,222.18	163306	6/9/2017
No Invoice - PO92942 dated 6/9/2017 for May Advertising Revenue - \$32,057.20 A		32,057.20	32,057.20	163305	6/9/2017
No invoice - PO 93205 dated 7/5/2017 for SGGSA Revenue 6/17 - \$1,300,053.44 A		1,300,053.44	1,300,053.44	163665	7/7/2017
21	6/16/2017	6,100.00	6,100.00	163739	7/14/2017
25	6/16/2017	6,100.00	6,100.00	163739	7/14/2017

**CITY OF THOMASVILLE, GEORGIA
 AGREED-UPON PROCEDURES
 APPENDIX A**

No invoice - PO 93252 dated 7/17/17 for June Advertising Revenue - \$36,747.44 A	36,747.44	36,747.44	163739	7/14/2017
34 7/5/2017	6,100.00	6,100.00	164006	8/4/2017
No invoice - PO 93490 dated 8/7/2017 for July Advertising revenue - \$55,376.67 A	55,376.67	55,376.67	164071	8/11/2017
No invoice - PO 93505 dated 8/9/2017 for SGGSA Revenue 7/17 - \$1,275,594.14 A	1,275,594.14	1,275,594.14	164071	8/11/2017
48 8/1/2017	6,100.00	6,100.00	164348	9/1/2017
No invoice - PO 93915 dated 9/5/2017 for SGGSA Revenue 8/17 - \$1,513,479.27 A	1,513,479.27	1,513,479.27	164396	9/8/2017
No invoice - PO 93927 dated 8/9/2017 for Aug Advertising revenue - \$45,739.32 A	45,739.32	45,739.32	164452	9/15/2017
57 8/30/2017	6,100.00	6,100.00	164612	9/29/2017
No invoice - PO 94070 dated 10/3/2017 for SGGSA Revenue 9/17 - \$1,405,013.90 A	1,405,013.90	1,405,013.90	164688	10/6/2017
No invoice - PO 94155 dated 10/6/2017 for Sept Advertising Revenue - \$46,421.28 A	46,421.28	46,421.28	164790	10/13/2017
67 9/28/2017	6,100.00	6,100.00	164940	10/27/2017
No invoice - PO 94542 dated 11/2/2017 for SGGSA Revenue 10/17 - \$1,318,494.37 A	1,318,494.37	1,318,494.37	165120	11/10/2017
No invoice - PO 94605 dated 11/6/2017 for Oct Advertising Revenue - \$58,798.84 A	58,798.84	58,798.84	165120	11/10/2017
78 10/30/2017	6,100.00	6,100.00	165222	11/17/2017
No invoice - PO 947475 dated 11/15/2017 for Decatur County Schools 4th Qtr - \$45,093.78 A	45,093.78	45,093.78	165222	11/17/2017
No invoice - PO 94956 dated 12/5/2017 for SGGSA Revenue 11/17 - \$1,351,992.66 A	1,351,992.66	1,351,992.66	165407	12/8/2017
No invoice - PO 94994 dated 12/13/2017 for Nov Advertising Revenue - \$80,778.85 A	80,778.85	80,778.85	165600	12/22/2017
89 11/29/2017	6,100.00	6,100.00	165601	12/22/2017

- ✓ Traced and agreed to SGGSA invoice provided by City personnel.
- ✓ Traced and agreed to check copy provided by City personnel.
- A** Spreadsheet supporting billed amount included.

**CITY OF THOMASVILLE, GEORGIA
 AGREED-UPON PROCEDURES
 APPENDIX B**

Department	Cardholder	Last Digits of Card #	Statements Requested		A	B	C	D	E
			Month	Year					
1 ENGINEERING	J PIONESSA	5608	Apr	2015	YES	YES	YES	YES	YES
2 TECHNICAL SERVICES	C WHITE	1087	Apr	2015	YES	YES	YES	YES	YES
3 POLICE	POLICE DEPT	4489	Apr	2015	YES	YES	YES	YES	YES
4 NATURAL GAS	C WHITAKER	6734	Apr	2015	YES	YES	YES	YES	YES
5 GOLF COURSE	M OWENS	5218	Apr	2015	YES	YES	YES	YES	YES
6 UTILITY OPER-WASTEWATER	J RIDLEY	902	Oct	2015	YES	YES	YES	YES	YES
7 NETWORK OPERATIONS	A JONES	2920	Oct	2015	YES	YES	YES	YES	YES
8 POLICE	T RICH	4489	Oct	2015	YES	YES	YES	YES	YES
9 GOLF COURSE	M OWENS	7835	Oct	2015	YES	YES	YES	YES	YES
10 SOLID WASTE	M BYRANT	7727	Oct	2015	YES	YES	YES	YES	YES
11 CITY COUNCIL	G HOBBS	7102	Mar	2016	ZC	ZC	ZC	ZC	ZC
12 SOLID WASTE/LANDFILL	B GERBER	1026	Mar	2016	YES	YES	YES	YES	YES
13 POLICE	T RICH	3897	Mar	2016	YES	YES	YES	YES	YES
14 CITY MANAGER	V BRYSON	6120	Mar	2016	YES	YES	YES	YES	YES
15 FINANCIAL SERVICES	ORG 1	1558	Mar	2016	ZC	ZC	ZC	ZC	ZC
16 OPERATIONS	B GERBER	1026	Jul	2016	YES	YES	YES	YES	YES
17 FINANCIAL SERVICES	A SINGLETARY	4520	Jul	2016	YES	YES	YES	YES	YES
18 CITY COUNCIL	J FLOWERS	3772	Jul	2016	YES	YES	YES	YES	YES
19 UTILITY OPER-WATER	J RIDLEY	4887	Jul	2016	YES	YES	YES	YES	YES
20 HUMAN RESOURCES	A IVEY	7917	Jul	2016	YES	YES	YES	YES	YES
21 AIRPORT #1	C KENT #1	8698	May	2017	YES	YES	YES	YES	YES
22 CITY COUNCIL	T SCOTT	6493	May	2017	ZC	ZC	ZC	ZC	ZC
23 SOLID WASTE	N TYLER	7433	May	2017	YES	YES	YES	YES	YES
24 FIRE RESCUE	T CONNELL	4862	May	2017	YES	YES	YES	YES	YES
25 UTILITY OPER-WATER	S THOMAS	2774	May	2017	YES	YES	YES	YES	YES
26 AIRPORT #2	C KENT #2	9035	Nov	2017	YES	YES	YES	YES	YES
27 ELECTRIC	E DEPT	2105	Nov	2017	YES	YES	YES	YES	YES
28 FINANCIAL SERVICES	ORG 2	5311	Nov	2017	YES	YES	YES	YES	YES
29 PDA	M ZORN	8497	Nov	2017	YES	YES	YES	YES	YES
30 ROSENET	M GOLDEN	2920	Nov	2017	YES	YES	YES	YES	YES

ZC No charges were noted on the card for the month selected.

CITY OF THOMASVILLE, GEORGIA
AGREED-UPON PROCEDURES
APPENDIX B

City Credit Card Policies and Procedures:

- A** City credit cards are to be used for business purposes only.
- B** No personal expenditures, cash advances or purchases of alcohol allowed.
- C** Completion and approval of a credit card check requisition by department head or department reporter.
- D** Credit card requisition sent to Finance Department for review, then to City Manager for approval.
- E** Final documentation packet to include check copy, credit card requisition, credit card statement and receipts or other supporting documentation for all purchases.

**CITY OF THOMASVILLE, GEORGIA
 AGREED-UPON PROCEDURES
 APPENDIX C**

Type of Contract	Purpose of Contract	Contractor	Contract Amount	Year Contract Signed	Date Approved by Council	Signed by Mayor	Signed by City Manager or Designee
1 Mowing	Remington Park & outlying areas	Allen Turf & Landscaping Mgmt.	\$361,200.00	2015	9/10/2012	No	Yes
2 Construction	Red Hills Onsite Sewer Collection System	Griffin Utility Construction	\$277,722.00	2015	9/22/2014	No	Yes
3 Construction	SPLOST/LMIG	Scoggins Dozer	\$15,898.98	2015	B	No	Yes
4 Construction	Trail Phase 1	CMI, INC	\$238,363.50	2015	4/13/2015	No	Yes
5 Construction	Old GA 3 Natural Gas Extension	R.A.W. Construction, LLC	\$206,170.00	2015	2/9/2015	No	Yes
6 Construction	Tanglewood Pavement Patching	Green's Backhoe	\$67,134.50	2016	12/12/2016	No	Yes
7 Construction	Sewer System Improvement	CaJenn Construction	\$1,290,477.95	2016	9/12/2016	No	Yes
8 Construction	GEFA (S. Pintree Blvd) Water Imp.	Popco Inc	\$1,407,827.96	2016	2/20/2016	No	Yes
9 Construction	SPLOST/LMIG	The Scruggs Company	\$1,032,554.22	2016	5/23/2016	No	Yes
10 Construction	Tennis Courts at Remington Park	Premier Surface Solutions	\$136,900.00	2016	6/13/2016	No	Yes
11 Consulting	Cherokee Lake Dam Renovation - Engineering	Watkins & Associates	\$28,500.00	2017	12/12/2016	No	Yes
12 Service Agreement	Telecom Agreement (Albany to ATL)	Georgia Public Web	\$17,940.00	2017	A	No	Yes
13 Construction	Asphalt Patching - Sewer Main Replacement - Glen Arven Drive	Scoggins Dozer	\$23,670.00	2017	8/14/2017	No	Yes
14 Construction	SPLOST/LMIG Street Improvements	The Scruggs Company	\$1,629,169.06	2017	7/24/2017	No	Yes
15 Construction	North MLK Street Sidewalks	Standard Contractors	\$175,147.15	2017	7/24/2017	No	Yes

A Contract was between Georgia Public Web and SGGSA; no approval required by City Council.

B Unable to confirm Council's approval of the contract.

**CITY OF THOMASVILLE, GEORGIA
 AGREED-UPON PROCEDURES
 APPENDIX D**

Type of Contract	A Name of Contract	A Name of Contractor	A Contract Signed	A Contract Amount	B Change Order	C Total Contract + Change Orders	D Payments Made by City	C Difference Over (Under)	Work Performed from Invoice Agrees to Work Agreed Upon in Contract	Amount Paid by City Matches Invoices and Total Contract
Construction	SPLOST/LMIG Street Improvements	The Scruggs Company	2015	\$ 1,145,027.90	\$ 11,664.00	\$ 1,156,691.90	\$ 1,059,873.90	\$ (96,818.00)	Yes	No
Construction	SPLOST/LMIG Street Improvements (stormwater project)	Calmart Inc	2016	149,141.00	-	149,141.00	149,141.00	-	Yes	Yes
Construction	SPLOST/LMIG Street Improvements	The Scruggs Company	2017	1,629,169.06	-	1,635,673.76	1,518,165.28	(117,508.48)	Yes	No
Construction	SPLOST/LMIG	The Scruggs Company	2016	1,032,554.22	7,380.00	1,039,934.22	1,098,514.00	58,579.78	Yes	No
Construction	Remington Ave Asphalt Removal Fletcher St at Lester & 5th Ave Pavement Patching Project	Defnall Constructions	2015	52,339.00	20,777.00	73,116.00	73,116.00	-	Yes	Yes
Construction	SPLOST/LMIG	CMI, INC	2015	24,754.00	10,840.00	35,594.00	34,700.00	(894.00)	Yes	No
Construction	SPLOST/LMIG	Scoggins Dozer	2015	15,898.98	14,538.00	30,436.98	28,915.13	(1,521.85)	Yes	No
Construction	Laurel Hill & Peaceful Rest Road Asphalt Patching - Sewer Main Replacement - Glen Arven Drive Bennett, Carol & Lansing Street	Scoggins Dozer	2015	67,075.00	-	67,075.00	69,307.30	2,232.30	Yes	No
Construction	Improvements	Scoggins Dozer	2017	23,670.00	32,100.00	55,770.00	42,542.00	(13,228.00)	Yes	No
Construction	Tanglewood Pavement Patching	Green's Backhoe	2016	38,192.72	-	38,192.72	40,362.00	2,169.28	Yes	No
Construction				69,378.50	-	69,378.50	69,378.50	-	Yes	Yes

A Traced and agreed all information to signed copy of original contract.

B Provided by City management.

C Calculated by M&J .

D Traced and agreed to payments made on each contract.

**CITY OF THOMASVILLE, GEORGIA
 AGREED-UPON PROCEDURES
 APPENDIX E**

	Date	Contractor	Description of Professional Services	Contract Approved by Council	Indication of Independence Issues
1	1/23/2017	Hodger, Harmbin, Newbery, Tribble	Landfill Consulting and Monitoring	No ^(B)	No
2	3/17/2017	Carlson Environmental Consultants, PC	Landfill Consulting	^(A)	No
3	10/5/2017	Associates in Local Government Assistance, Inc.	Administration of CDBG Grant	Yes	No
4	12/1/2017	Carter and Sloop, Inc.	Engineering Services	No ^(B)	No
5	1/9/2017	Watkins & Associates, LLC	Engineering Services	Yes	No
6	10/20/2017	Carter and Sloop, Inc.	Engineering Services	No ^(B)	No
7	7/15/2015	Carlton & Associates Surveying & Mapping	Surveying Services	^(A)	No
8	10/2/2017	Falcon Design Consultants	Engineering Services	Yes	No
9	8/26/2015	J. Glenn Gregory and Associates, Architects P.C.	Design Services	Yes	No

^(A) Contract price less than \$15,000. Per City policy, approval by City Council is not required for contracts less than \$15,000.

^(B) Contract not approved by City Council; however, professional service contracts are exempt from the bidding and State purchasing regulations per the City's purchasing policy, and are not required to be taken to Council for approval.

**CITY OF THOMASVILLE, GEORGIA
 AGREED-UPON PROCEDURES
 APPENDIX F**

**Proposal for Westchester Magnolia
 Option A**

Aerial-UG

Build 12ct fiber to Lodge providing
 10 MB Ethernet Circuit and 10 MB Internet.

Materials	\$	6,680.00
Labor		6,475.00
Make-ready		<u>3,030.00</u>

Total \$ 16,185.00

4	\$	✓ 4,500.00	One-Time Install
44		✓ <u>11,685.00</u>	To be repaid in 24 months or less
	\$	<u><u>16,185.00</u></u>	

✓
 4
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Traced to Agreement for Telecommunication Services for Westchester Magnolia, LLC, signed by City Manager Steve Sykes.
 Traced and agreed to invoice from Thomasville Utilities dated 7/24/16 and to 7/25/16 receipt of payment per Billing and Status Report.
 Traced and agreed to monthly invoices from August 2016 through September 2017, and to subsequent receipt of payments per Billing and Status Report totaling \$11,685.

CITY OF THOMASVILLE, GEORGIA
AGREED-UPON PROCEDURES
APPENDIX G

		Electric Sales per Monthly Reports to Council	Electric Sales per General Ledger	Difference
2015	January	\$ 4,493,989.00	\$ 4,493,989.00	-
	February	4,728,499.00	4,728,499.00	-
	March	4,439,982.00	4,439,982.00	-
	April	4,101,135.00	4,101,135.00	-
	May	4,340,828.00	4,340,828.00	-
	June	5,031,905.00	5,031,905.00	-
	July	5,464,389.00	5,464,389.00	-
	August	5,844,035.00	5,844,035.00	-
	September	5,492,214.00	5,492,214.00	-
	October	4,629,549.00	4,629,549.00	-
	November	4,237,827.00	4,237,827.00	-
	December	4,060,949.00	4,060,949.00	-
2016	January	4,234,368.00	4,234,368.00	-
	February	4,766,125.00	4,766,125.00	-
	March	4,154,134.00	4,154,134.00	-
	April	4,011,617.00	4,011,617.00	-
	May	4,252,741.00	4,252,741.00	-
	June	4,968,189.00	4,968,189.00	-
	July	5,459,823.00	5,459,823.00	-
	August	5,646,604.00	5,646,604.00	-
	September	5,606,779.00	5,606,779.00	-
	October	5,047,463.00	5,047,463.00	-
	November	4,261,317.00	4,261,317.00	-
	December	4,041,920.00	4,041,920.00	-
2017	January	4,193,768.00	4,193,768.00	-
	February	4,157,521.00	4,157,521.00	-
	March	3,755,450.00	3,755,450.00	-
	April	4,043,393.00	4,043,393.00	-
	May	4,354,175.00	4,354,175.00	-
	June	4,969,283.00	4,969,283.00	-
	July	5,262,206.00	5,262,206.00	-
	August	5,570,268.00	5,570,268.00	-
	September	5,514,251.00	5,514,251.00	-
	October	4,823,426.00	4,823,426.00	-
	November	4,172,375.00	4,172,375.00	-
	December	4,012,717.00	4,012,717.00	-

CITY OF THOMASVILLE, GEORGIA
AGREED-UPON PROCEDURES
APPENDIX H

	2015	2016	2017
Cash and Investments - Landfill Fund			
Cash	\$ 3,760,996.00 A	\$ 4,698,277.00 A	\$ 5,160,015.00 A
Investments	2,108,379.00 A	2,113,119.00 A	2,121,203.00 A
Pooled Cash Deficit (Due to City)	(278,121.00) A	(159,684.00) A	(223,919.00) A
Net Cash and Investments	5,591,254.00 C	6,651,712.00 C	7,057,299.00
Less:			
Two Months of the 2016/2017/2018 Budgeted Income (Before Transfers)	(13,779.00) B	(40,812.00) B	(47,599.00) B
One-Half of the 2016/2017/2018 Capital Budget	(105,000.00) B	(108,500.00) B	(88,000.00) B
Accrued Landfill Closure and Post-Closure Costs	(4,786,566.00) A	(5,042,056.00) A	(5,186,310.00) A
Reserve for Future Landfill Expansion - Estimated	(1,496,788.00) A	(1,100,000.00) A	(2,526,759.00) A
	(6,402,133.00) C	(6,291,368.00)	(7,848,668.00)
Net Funds Available for Distribution	\$ (810,879.00) C	\$ 360,344.00 C	\$ (791,369.00)
Due to Thomas County	- A	180,172.00 A	- A
Due to City of Thomasville	- A	180,172.00 A, D	- A
	\$ -	\$ 360,344.00	\$ -

- A** Traced and agreed to respective 2015, 2016, and 2017 audited Landfill financial reports.
- B** Recalculated based on budgeted amounts provided by City Finance Department.
- C** Calculated by M&J.
- D** Traced and agreed to subsequent receipt during 2017.

**CITY OF THOMASVILLE, GEORGIA
 AGREED-UPON PROCEDURES
 APPENDIX I**

2015

Per City personnel, no vehicles purchased by Landfill Fund in 2015.

2016

Per City personnel, no vehicles purchased by Landfill Fund in 2016.

2017

Date of purchase per listing	Date of purchase per invoice	Description of Vehicle Purchased	Purchase Price	Description/Cost Agrees to Detail Capital Asset Listing
8/23/2017	8/25/2017	Dodge Ram 2500	\$ 37,775	Yes

**CITY OF THOMASVILLE, GEORGIA
 AGREED-UPON PROCEDURES
 APPENDIX J**

2015 TRAVEL EXPENSE REPORTS							A	B	C	D	
Date Received	Department	Employee(s)	CC CHARGES	CCard #	Due to/From the City	Date Approved					
1	1/13/2015	MARKETING, TECH RESOURCES	A GOODWING, C WHITE, G LAWRENCE	\$ 284.53	8977	N/A	1/14/2015	Yes	Yes	N/A	No
2	1/30/2015	HR & COMMUNITY RELATIONS	K MCDONALD	422.42	7925	83 DUE TO EMPLOYEE	2/2/2015	Yes	Yes	N/A	No
3	2/2/2015	POLICE	T RICH	424.64	8151	29.88 DUE TO EMPLOYEE	2/3/2015	Yes	Yes	N/A	No
4	3/20/2015	CITY MANAGER	S SYKES	127.62	5267	N/A	3/20/2015	Yes	Yes	N/A	No
5	3/25/2015	CITY MANAGER	S SYKES	219.07	8498	219.07 DUE TO THE CITY	3/25/2015	Yes	Yes	N/A	No
6	4/8/2015	ELECTRIC	J LANE	910.00	5977	100 DUE TO EMPLOYEE	4/8/2015	Yes	Yes	N/A	No
7	4/8/2015	ELECTRIC	B ALDERMAN	930.23	5977	100 DUE TO EMPLOYEE	4/8/2015	Yes	Yes	N/A	No
8	4/17/2015	CUSTOMER RELATIONS	M CREEL	353.00	5951	240.04 DUE TO EMPLOYEE	4/17/2015	Yes	Yes	N/A	No
9	4/20/2015	ELECTRIC ENGINEERING	M STRAIT	146.00	5977	100 DUE TO EMPLOYEE	4/21/2015	Yes	Yes	N/A	No
10	4/21/2015	WATER	T MILER	221.76	4729	102.60 DUE TO EMPLOYEE	4/23/2015	Yes	Yes	N/A	No
11	4/21/2015	WATER	S ROBINSON	221.76	4729	62.41 DUE TO EMPLOYEE	4/23/2015	Yes	Yes	N/A	No
12	4/27/2015	ELECTRIC	R JOINER	151.00	5977	100 DUE TO EMPLOYEE	4/29/2015	Yes	Yes	N/A	No
13	4/27/2015	ELECTRIC	T LAMOS	146.00	5977	100 DUE TO EMPLOYEE	4/29/2015	Yes	Yes	N/A	No
14	4/27/2015	ELECTRIC	J LANE	146.00	5977	100 DUE TO EMPLOYEE	4/29/2015	Yes	Yes	N/A	No
15	5/12/2015	ECC	J BUTTS	889.96	1087	160 DUE TO EMPLOYEE	5/13/2015	Yes	Yes	N/A	No
16	5/12/2015	WATER TREATMENT	T TUCKER	384.00	4729	237 DUE TO EMPLOYEE	5/13/2015	Yes	Yes	N/A	No
17	5/12/2015	TECH RESOURCES	A WHARTON	889.96	1087	160 DUE TO EMPLOYEE	5/13/2015	Yes	Yes	N/A	No
18	5/8/2015	TECH RESOURCES	P VEALEY	896.56	1087	307.63 DUE TO EMPLOYEE	5/13/2015	Yes	Yes	Yes	No
19	5/13/2015	ELECTRIC	W DAVIS	1,168.29	5977	714.30 DUE TO EMPLOYEE	5/13/2015	Yes	Yes	N/A	No
20	5/13/2015	ELECTRIC	J CARTER	1,031.16	5977	409.75 DUE TO EMPLOYEE	5/13/2015	Yes	Yes	N/A	No
21	7/22/2015	CITY MANAGER	S SYKES	734.43	5267	270.25 DUE TO EMPLOYEE	7/22/2015	Yes	Yes	N/A	No
22	8/7/2015	ELECTRIC	R THOMPSON	5,977.00	5977	100.00 DUE TO EMPLOYEE	8/7/2015	Yes	Yes	N/A	No
23	8/7/2015	WASTEWATER TREATMENT	D BELL	902.00	902	0.00 DUE TO EMPLOYEE	8/7/2015	Yes	Yes	Yes	No
24	9/25/2015	MARKETING	T SHROATS	76.25	5951	35.75 DUE TO EMPLOYEE	9/25/2015	Yes	Yes	N/A	No

2016 TRAVEL EXPENSE REPORTS							A	B	C	D	
Date Received	Department	Employee(s)	CC CHARGES	CCard #	Due to/From the City	Date Approved					
25	2/1/2016	HR	K MCDONALD	\$ 168.00	7925	394.16 DUE TO EMPLOYEE	2/1/2016	Yes	Yes	N/A	No
26	4/4/2016	MARKETING	K MORRISON	222.09	6911	276.23 DUE TO EMPLOYEE	4/4/2016	Yes	Yes	N/A	No
27	4/20/2016	MARKETING	L WILLIAMS	537.88	5408	235.68 DUE TO EMPLOYEE	4/20/2016	Yes	Yes	N/A	No
28	4/21/2016	TECHNOLOGY RESOURCES	M PARRAMORE	1,157.00	318	176.75 DUE TO EMPLOYEE	4/21/2016	Yes	Yes	N/A	No
29	4/25/2016	LANDFILL	L THOMAS	69.85	1574	000.00 DUE TO EMPLOYEE	4/25/2016	Yes	Yes	N/A	No
30	4/27/2016	TECHNOLOGY RESOURCES	D HOWER	1,157.00	159	121.20 DUE TO EMPLOYEE	4/27/2016	Yes	Yes	N/A	No
31	4/27/2016	FINANCIAL SERVICES	A CASON	4,520.00	627	242.00 DUE TO EMPLOYEE	4/27/2016	Yes	Yes	N/A	No
32	4/29/2016	FINANCIAL SERVICES	J KUHN	N/A	30	30.00 DUE TO EMPLOYEE	4/29/2016	Yes	Yes	N/A	No
33	4/29/2016	WATER	S THOMAS	567.90	2774	00.00 DUE TO EMPLOYEE	4/29/2016	Yes	Yes	Yes	No
34	4/29/2016	WATER	D DOLER	648.44	2774	132.00 DUE TO EMPLOYEE	4/29/2016	Yes	Yes	N/A	No
35	4/29/2016	WATER	S THOMAS	682.00	2774	132.00 DUE TO EMPLOYEE	4/29/2016	Yes	Yes	N/A	No
36	6/24/2016	HUMAN RESOURCE	K MCDONALD	115.32	7925	145.80 DUE TO EMPLOYEE	6/27/2016	Yes	Yes	Yes	No

**CITY OF THOMASVILLE, GEORGIA
 AGREED-UPON PROCEDURES
 APPENDIX J**

37	7/6/2016	TECH RESOURCES	C WHITE	1,396.97	1210	140.00 DUE TO EMPLOYEE	7/6/2016	Yes	Yes	N/A	No
38	7/8/2016	CITY CLERK	K VINSON	1,303.22	5358	261.91 DUE TO EMPLOYEE	7/11/2016	Yes	Yes	N/A	No
39	7/14/2016	WASTEWATER	K KING	1,104.00	4737	213.90 DUE TO EMPLOYEE	7/15/2016	Yes	Yes	N/A	No
40	7/14/2016	WASTEWATER	A O'NEAL	1,038.00	4737	284.22 DUE TO EMPLOYEE	7/15/2016	Yes	Yes	N/A	No
41	7/27/2016	PLANNING	B HERRMANN	81.00	3956	2,401.55 DUE TO EMPLOYEE	7/27/2016	Yes	Yes	N/A	No
42	7/29/2016	WAREHOUSE	R D. FORTNER	80.00	1558	80.00 DUE TO EMPLOYEE	7/29/2016	Yes	Yes	N/A	No
43	7/29/2016	ELECTRIC	T LAMOS	80.00	1558	80.00 DUE TO EMPLOYEE	7/29/2016	Yes	Yes	N/A	No
44	8/2/2016	MARKETING	S SEALY	511.87	6911	404.97 DUE TO EMPLOYEE	8/2/2016	Yes	Yes	N/A	No
45	8/9/2016	UTILITY OPERATIONS	B GERBER	674.00	1026	385.96 DUE TO EMPLOYEE	8/9/2016	Yes	Yes	N/A	No
46	8/16/2016	INFO TECH	C OAKES	248.36	9387	118.36 DUE TO EMPLOYEE	16-Aug	Yes	Yes	Yes	No
47	8/26/2016	ENGINEERING	J PIONESSA	2,476.25	9408	128.00 DUE TO EMPLOYEE	8/29/2016	Yes	Yes	N/A	No
48	10/3/2016	ELECTRIC	S STEVENS	180.00	9908	100.00 DUE TO EMPLOYEE	10/3/2016	Yes	Yes	N/A	No
49	10/7/2016	NETWORK OPERATIONS CENTER	M GOLDEN	2,273.21	2920	83.35 DUE TO EMPLOYEE	10/7/2016	Yes	Yes	Yes	No
50	10/10/2016	UTILITY OPERATIONS	B GERBER	1,312.92	1026	664.50 DUE TO EMPLOYEE	10/10/2016	Yes	Yes	N/A	No
51	10/10/2016	WASTEWATER	A O'NEAL	490.30	4737	602.80 DUE TO EMPLOYEE	10/10/2016	Yes	Yes	N/A	No
52	10/10/2016	WASTEWATER	T BARRETT	490.30	4737	160.00 DUE TO EMPLOYEE	10/10/2016	Yes	Yes	N/A	No
53	10/11/2016	HUMAN RESOURCE	K MCDONALD	701.16	7925	345.78 DUE TO EMPLOYEE	10/11/2016	Yes	Yes	N/A	No
54	10/12/2016	ELECTRIC	J CARTER	1,128.00	9908	396.60 DUE TO EMPLOYEE	10/12/2016	Yes	Yes	N/A	No
55	10/18/2016	TOURISM	B HAYES	1,515.52	4289	253.00 DUE TO EMPLOYEE	10/19/2016	Yes	Yes	N/A	No
56	10/26/2016	CUSTOMER RELATIONS	M CREEL	249.00	5951	443.52 DUE TO EMPLOYEE	10/26/2016	Yes	Yes	N/A	No
57	11/1/2016	UTILITY OPERATIONS	B GERBER	767.00	1026	561.78 DUE TO EMPLOYEE	11/1/2016	Yes	Yes	N/A	No
58	11/2/2016	AIRPORT	R PETTY	444.47	8698	180.36 DUE TO EMPLOYEE	11/3/2016	Yes	Yes	N/A	No
59	11/3/2016	WAREHOUSE/ELECTRIC	R D. FORTNER	80.00	9908	80.00 DUE TO EMPLOYEE	11/3/2016	Yes	Yes	N/A	No
60	11/3/2016	ELECTRIC	T LAMOS	115.45	9908	80.00 DUE TO EMPLOYEE	11/3/2016	Yes	Yes	N/A	No
61	12/28/2016	GOLF COURSE	M OWENS	119.64	7835	331.06 DUE TO EMPLOYEE	12/28/2016	Yes	Yes	N/A	No

2017 TRAVEL EXPENSE REPORTS									A	B	C	D
Date Received	Department	Employee(s)	CC CHARGES	CCard #	Due to/From the City	Date Approve						
62	1/20/2017	FINANCIAL SERVICES	A CASON	\$ 441.00	4520	347.50 DUE TO EMPLOYEE	1/20/2017	Yes	Yes	N/A	No	
63	1/31/2017	GOLF COURSE	M OWENS	637.89	7835	421.02 DUE TO EMPLOYEE	1/31/2017	Yes	Yes	N/A	No	
64	2/3/2017	MARKETING	S TURNER	114.00	5408	71.37 DUE TO EMPLOYEE	2/3/2017	Yes	Yes	N/A	No	
65	2/3/2017	TOURISM	B HAYES	348.54	4289	70.00 DUE TO EMPLOYEE	2/3/2017	Yes	Yes	N/A	No	
66	2/8/2017	UTILITY OPERATIONS	B GERBER	308.00	1026	270.12 DUE TO EMPLOYEE	2/8/2017	Yes	Yes	N/A	No	
67	2/14/2017	GOLF COURSE	M OWENS	1,245.64	7835	407.31 DUE TO EMPLOYEE	2/14/2017	Yes	Yes	N/A	No	
68	2/28/2017	WATER	C OUZTS	111.02	2774	92.00 DUE TO EMPLOYEE	2/28/2017	Yes	Yes	N/A	No	
69	3/1/2017	ENGINEERING	J PIONESSA	519.59	9408	36.00 DUE TO EMPLOYEE	3/1/2017	Yes	Yes	N/A	No	
70	3/22/2017	ELECTRIC ENGINEERING	M STRAIT	1,493.17	9908	160.00 DUE TO EMPLOYEE	3/22/2017	Yes	Yes	N/A	No	
71	3/28/2017	TECH SERVICES	J LESUER	764.51	1210	3.00 DUE TO EMPLOYEE	3/28/2017	Yes	Yes	Yes	No	
72	3/28/2017	UTILITIES SERVICES	H MILLER	764.51	1210	40.00 DUE TO EMPLOYEE	3/28/2017	Yes	Yes	Yes	No	
73	4/5/2017	OPERATIONS	B GERBER	925.90	1026	287.67 DUE TO EMPLOYEE	4/5/2017	Yes	Yes	N/A	No	
74	4/10/2017	ELECTRIC	T HENDERSON	622.98	9908	72.00 DUE TO EMPLOYEE	4/10/2017	Yes	Yes	N/A	No	
75	4/17/2017	CITY MANAGER	S SYKES	540.83	1238	208.64 DUE TO EMPLOYEE	4/17/2017	Yes	Yes	N/A	No	
76	4/17/2017	WAREHOUSE	B DONALDSON	529.00	9908	160.50 DUE TO EMPLOYEE	4/17/2017	Yes	Yes	Yes	No	

CITY OF THOMASVILLE, GEORGIA
AGREED-UPON PROCEDURES
APPENDIX J

77	4/19/2017	ELECTRIC	W DAVIS	909.32	8488	152.00 DUE TO EMPLOYEE	4/19/2017	Yes	Yes	N/A	No
78	5/11/2017	OPERATIONS	B GERBER	1,114.00	1026	265.67 DUE TO EMPLOYEE	5/11/2017	Yes	Yes	N/A	No
79	5/12/2017	CITY MANAGER	S SYKES	255.74	6199	206.82 DUE TO EMPLOYEE	5/12/2017	Yes	Yes	N/A	No
80	5/18/2017	OPERATIONS	B GERBER	1,105.15	1026	269.67 DUE TO EMPLOYEE	5/18/2017	Yes	Yes	N/A	No
81	5/22/2017	ELECTRIC	GEORGE WALKER	164.00	9908	100.00 DUE TO EMPLOYEE	5/22/2017	Yes	Yes	N/A	No
82	5/22/2017	ELECTRIC	J TURNBULL	195.00	9908	100.00 DUE TO EMPLOYEE	5/22/2017	Yes	Yes	N/A	No
83	5/22/2017	FIRE RESCUE	S MEEHAN	40.00	2254	180.83 DUE TO EMPLOYEE	5/22/2017	Yes	Yes	N/A	No
84	5/23/2017	HUMAN RESOURCE	K MCDONALD	359.98	7925	333.03 DUE TO EMPLOYEE	5/23/2017	Yes	Yes	N/A	No
85	5/26/2017	MARKETING	A GOODWIN	985.40	8977	24.00 DUE TO EMPLOYEE	5/26/2017	Yes	Yes	N/A	No
86	5/26/2017	WATER	S THOMAS	466.17	2774	293.83 DUE TO EMPLOYEE	5/26/2017	Yes	Yes	N/A	No
87	6/1/2017	TOURISM	B HAYES	1,540.00	4289	377.85 DUE TO EMPLOYEE	6/1/2017	Yes	Yes	N/A	No
88	6/9/2017	ENGINEERING	C CROCKER	767.79	4512	27.91 DUE TO COMPANY	6/9/2017	Yes	Yes	Yes	No
89	6/13/2017	ELECTRIC	B ALDERMAN	1,338.18	9908	164.98 DUE TO EMPLOYEE	6/13/2017	Yes	Yes	N/A	No
90	6/16/2017	MARKETING	L RADFORD	245.76	5408	355.99 DUE TO EMPLOYEE	6/16/2017	Yes	Yes	N/A	No
91	6/16/2017	NETWORK OPERATIONS CENTER	M GOLDEN	392.10	2920	64.00 DUE TO COMPANY	6/16/2017	Yes	Yes	Yes	No
92	6/26/2017	ELECTRIC	B ALDERMAN	328.00	9908	100.00 DUE TO EMPLOYEE	6/26/2017	Yes	Yes	N/A	No
93	6/26/2017	HUMAN RESOURCE	K MCDONALD	55.51	7925	44.04 DUE TO EMPLOYEE	6/26/2017	Yes	Yes	Yes	No
94	6/29/2017	ECC	J LOGUE	2,221.23	4727	29.80 DUE TO EMPLOYEE	6/29/2017	Yes	B-1	Yes	No
95	7/3/2017	CITY MANAGER	S SYKES	1,254.13	1238	24.46 DUE TO COMPANY	7/3/2017	Yes	Yes	N/A	No
96	7/12/2017	MARKETING	L RADFORD	511.00	6911	425.61 DUE TO EMPLOYEE	7/12/2017	Yes	Yes	N/A	No
97	7/17/2017	ENGINEERING	J PIONESSA	779.66	9408	527.36 DUE TO EMPLOYEE	7/19/2017	Yes	Yes	N/A	No
98	7/24/2017	CITY MANAGER	S SYKES	1,236.34	1238	337.24 DUE TO COMPANY	7/24/2017	Yes	Yes	N/A	No
99	7/24/2017	UTILITIES ADMIN	C WHITE	810.72	4386	75.00 DUE TO EMPLOYEE	7/24/2017	Yes	Yes	N/A	No
100	7/25/2017	UTILITIES OPERATION	B GERBER	1,512.80	1026	348.10 DUE TO EMPLOYEE	7/25/2017	Yes	Yes	N/A	No
101	7/27/2017	TECH SERVICES	M PARRAMORE	1,116.07	1210	26.00 DUE TO EMPLOYEE	7/27/2017	Yes	Yes	Yes	No
102	8/1/2017	MARKETING	L WILLIAMS	429.40	4464	304.66 DUE TO EMPLOYEE	8/1/2017	Yes	Yes	N/A	No
103	8/1/2017	ELECTRIC	S HUMPHRIES	164.00	442	100.00 DUE TO EMPLOYEE	8/1/2017	Yes	Yes	N/A	No
104	8/1/2017	ELECTRIC	J MAYFIELD	164.00	442	100.00 DUE TO EMPLOYEE	8/1/2017	Yes	Yes	N/A	No
105	8/1/2017	ENGINEERING	C CROCKER	1,437.58	9408	239.76 DUE TO EMPLOYEE	8/1/2017	Yes	Yes	N/A	No
106	8/2/2017	ELECTRIC	W DAVIS	1,527.84	8488	132.00 DUE TO EMPLOYEE	8/2/2017	Yes	Yes	N/A	No
107	8/8/2017	UTILITIES	C WHITE	2,023.26	4386	80.00 DUE TO EMPLOYEE	8/8/2017	Yes	Yes	N/A	No
108	8/14/2017	CUSTOMER SERVICE	K MILLS	364.91	4520	120.00 DUE TO EMPLOYEE	8/14/2017	Yes	Yes	N/A	No
109	8/15/2017	CUSTOMER SERVICE	S HAYES	293.44	4520	100.00 DUE TO EMPLOYEE	8/15/2017	Yes	Yes	N/A	No
110	8/17/2017	CNS	R EUBANKS	270.49	4520	120.00 DUE TO EMPLOYEE	8/17/2017	Yes	Yes	N/A	No
111	8/23/2017	INFO TECH	M DONALDSON	455.84	4520	130.40 DUE TO EMPLOYER	8/23/2017	Yes	Yes	Yes	No
112	8/25/2017	ELECTRIC	J GUNN	189.00	442	100.00 DUE TO EMPLOYEE	8/25/2017	Yes	Yes	N/A	No
113	9/1/2017	INFO TECH	M DONALDSON	396.00	9387	60.00 DUE TO EMPLOYER	9/1/2017	Yes	Yes	Yes	No
114	9/5/2017	CUSTOMER RELATIONS	M CREEL	178.63	5951	303.45 DUE TO EMPLOYEE	9/5/2017	Yes	B-1	N/A	No
115	9/5/2017	CUSTOMER RELATIONS	A TUCKER	178.63	5951	52.00 DUE TO EMPLOYEE	9/5/2017	Yes	Yes	N/A	No
116	9/18/2017	ENGINEERING	J PIONESSA	729.00	9408	1,247.73 DUE TO EMPLOYEE	9/18/2017	Yes	Yes	N/A	No
117	10/6/2017	HUMAN RESOURCE	K MCDONALD	495.80	7925	244.18 DUE TO EMPLOYEE	10/6/2017	Yes	Yes	N/A	No
118	10/12/2017	OPERATIONS	B GERBER	1,796.28	1026	417.25 DUE TO EMPLOYEE	10/12/2017	Yes	Yes	N/A	No
119	10/19/2017	ENGINEERING	J PIONESSA	170.00	9408	259.00 DUE TO EMPLOYEE	10/19/2017	Yes	Yes	N/A	No
120	10/23/2017	WATER	R CARSON	367.00	1558	160.00 DUE TO EMPLOYEE	10/23/2017	Yes	Yes	N/A	No

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121	10/23/2017	WATER	D DOLER	367.00	1558	228.02 DUE TO EMPLOYEE	10/23/2017	Yes	Yes	N/A	No
122	10/23/2017	WATER	M LONG	746.42	2774	160.00 DUE TO EMPLOYEE	10/23/2017	Yes	Yes	N/A	No
123	10/23/2017	WATER	S THOMAS	1,125.49	2774	160.00 DUE TO EMPLOYEE	10/23/2017	Yes	Yes	N/A	No
124	10/24/2017	WASTEWATER	C HAYES	2,175.14	4737	200.00 DUE TO EMPLOYEE	10/24/2017	Yes	Yes	N/A	No
125	10/30/2017	OPERATIONS	B GERBER	804.55	1026	480.10 DUE TO EMPLOYEE	10/30/2017	Yes	Yes	N/A	No
126	11/7/2017	ECC	D BENTON	246.00	1210	30.00 DUE TO EMPLOYER	11/7/2017	Yes	Yes	Yes	No
127	11/7/2017	ECC	L BARTON	246.00	1210	30.00 DUE TO EMPLOYER	11/7/2017	Yes	B-1	Yes	No
128	11/16/2017	WATER	C OUZTS	810.83	2774	120.00 DUE TO EMPLOYEE	11/16/2017	Yes	Yes	N/A	No
129	11/16/2017	WATER	S THOMAS	921.00	2774	120.00 DUE TO EMPLOYEE	11/16/2017	Yes	Yes	N/A	No
130	11/16/2017	WATER	D DOLER	735.00	2774	120.00 DUE TO EMPLOYEE	11/16/2017	Yes	Yes	N/A	No
131	11/20/2017	INFO TECH	L MCCARDLE	1,276.49	4520	83.00 DUE TO EMPLOYER	11/20/2017	Yes	Yes	Yes	No
132	12/15/2017	TOURISM	B HAYES	673.00	4289	279.25 DUE TO EMPLOYEE	12/15/2017	Yes	Yes	N/A	No

2018 TRAVEL EXPENSE REPORTS								A	B	C	D
Date Received	Department	Employee(s)	CC CHARGES	CCard #	Due to/From the City	Date Approved					
133	1/29/2018	PUBLIC WORKS	D REICHERT	\$ 188.00	4520	100.00 DUE TO EMPLOYEE	1/29/2018	Yes	Yes	N/A	No
134	1/30/2018	CUSTOMER RELATIONS	M CREEL	220.12	5951	299.43 DUE TO EMPLOYEE	1/30/2018	Yes	Yes	N/A	No
135	1/31/2018	GOLF COURSE	M OWENS	1,345.42	3805	187.50 DUE TO EMPLOYEE	1/31/2018	Yes	Yes	N/A	No
136	2/1/2018	OPERATIONS	B GERBER	317.00	1026	276.43 DUE TO EMPLOYEE	2/1/2018	Yes	Yes	N/A	No
137	2/13/2018	CITY CLERK	F BRANNEN	953.43	2030	241.51 DUE TO EMPLOYEE	2/13/2018	Yes	Yes	N/A	No
138	3/5/2018	INFO TECH	S HITT	1,895.00	9387	110.00 DUE TO EMPLOYER	3/5/2018	Yes	Yes	Yes	No
139	3/8/2018	INFO TECH	L MCCARDLE	2,946.89	9387	102.00 DUE TO EMPLOYER	3/8/2018	Yes	Yes	Yes	No
140	3/13/2018	ELECTRIC	B ALDERMAN	3,070.22	2105	70.00 DUE TO EMPLOYEE	3/13/2018	Yes	Yes	N/A	No
141	3/29/2018	ICM	K MCDONALD	744.24	7925	283.14 DUE TO EMPLOYEE	3/30/2018	Yes	Yes	N/A	No
142	4/3/2018	WATER	S THOMAS	451.00	2774	180.00 DUE TO EMPLOYEE	4/3/2018	Yes	Yes	N/A	No
143	4/3/2018	WATER	D DOLER	538.05	1558	150.00 DUE TO EMPLOYEE	4/3/2018	Yes	Yes	N/A	No
144	4/3/2018	WATER	C OUZTS	538.05	1558	120.00 DUE TO EMPLOYEE	4/3/2018	Yes	Yes	N/A	No
145	4/3/2018	WATER	S ROBINSON	538.05	1558	297.13 DUE TO EMPLOYEE	4/3/2018	Yes	Yes	N/A	No
146	4/3/2018	WATER	P GARRITY	392.00	2774	180.00 DUE TO EMPLOYEE	4/3/2018	Yes	Yes	N/A	No
147	4/3/2018	FINANCIAL SERVICES	A CASON	N/A	N/A	86.68 DUE TO EMPLOYEE	4/3/2018	Yes	Yes	N/A	No
148	4/10/2018	WAREHOUSE	B DONALDSON	799.00	2105	166.33 DUE TO EMPLOYEE	4/10/2018	Yes	Yes	Yes	No
149	4/10/2018	ELECTRIC	T HENDERSON	368.00	2105	329.24 DUE TO EMPLOYEE	4/10/2018	Yes	Yes	N/A	No
150	4/10/2018	WATER	S THOMAS	414.00	2774	120.00 DUE TO EMPLOYEE	4/10/2018	Yes	Yes	N/A	No
151	4/10/2018	WATER	D DOLER	354.00	2774	120.00 DUE TO EMPLOYEE	4/10/2018	Yes	Yes	N/A	No
152	4/10/2018	LANDFILL/SOLID WASTE	B GERBER	760.38	1026	245.30 DUE TO EMPLOYEE	4/10/2018	Yes	Yes	N/A	No
153	5/7/2018	INFO TECH	M DONALDSON	3,403.80	4520	163.29 DUE TO EMPLOYEE	5/7/2018	Yes	Yes	Yes	No
154	5/7/2018	INFO TECH	D MCBEE	3,878.60	9387	102.16 DUE TO EMPLOYER	5/7/2018	Yes	Yes	Yes	No
155	5/7/2018	OPERATIONS	C HAYES	750.00	4737	105.75 DUE TO EMPLOYEE	5/7/2018	Yes	Yes	N/A	No
156	5/9/2018	MARKETING	A GOODWIN	1,077.40	8977	92.00 DUE TO EMPLOYEE	5/9/2018	Yes	Yes	N/A	No
157	5/9/2018	ELECTRIC	W DAVIS	876.31	2105	160.00 DUE TO EMPLOYEE	5/9/2018	Yes	Yes	N/A	No
158	5/9/2018	THOMASVILLE UTILITIES	C WHITE	605.00	4386	229.29 DUE TO EMPLOYEE	5/9/2018	Yes	Yes	N/A	No
159	5/15/2018	WATER	P GARRITY	392.00	2774	180.00 DUE TO EMPLOYEE	5/15/2018	Yes	Yes	N/A	No
160	5/15/2018	WATER	S THOMAS	455.00	2774	180.00 DUE TO EMPLOYEE	5/15/2018	Yes	Yes	N/A	No

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161	5/23/2018	SOLID WASTE/LANDFILL	B GERBER	1,845.20	1026	300.30 DUE TO EMPLOYEE	5/23/2018	Yes	Yes	N/A	No
162	5/23/2018	ENGINEERING	E GEYER	630.09	54	859.29 DUE TO EMPLOYEE	5/23/2018	Yes	Yes	N/A	No
163	5/25/2018	ENGINEERING	W G. NEWSOME	1,132.78	54	429.23 DUE TO EMPLOYEE	5/29/2018	Yes	Yes	N/A	No
164	6/11/2018	WATER	S THOMAS	782.00	2774	120.00 DUE TO EMPLOYEE	6/11/2018	Yes	Yes	N/A	No
165	6/11/2018	WATER	B REICHERT	627.00	2774	120.00 DUE TO EMPLOYEE	6/11/2018	Yes	Yes	N/A	No
166	6/11/2018	WATER	T MILER	627.00	2274	120.00 DUE TO EMPLOYEE	6/11/2018	Yes	Yes	N/A	No
167	6/12/2018	ELECTRIC	B ALDERMAN	598.04	2105	306.50 DUE TO EMPLOYEE	6/12/2018	Yes	Yes	N/A	No
168	6/19/2018	ELECTRIC	K BOZEMAN	188.00	2105	100.00 DUE TO EMPLOYEE	6/19/2018	Yes	Yes	N/A	No
169	6/19/2018	ELECTRIC	R THOMPSON	228.00	2105	100.00 DUE TO EMPLOYEE	6/19/2018	Yes	Yes	N/A	No
170	6/21/2018	OPERATIONS	B GERBER	1,310.71	1026	315.00 DUE TO EMPLOYEE	6/21/2018	Yes	Yes	N/A	No
171	6/28/2018	HUMAN RESOURCE	K MCDONALD	456.33	7925	285.00 DUE TO EMPLOYEE	6/28/2018	Yes	Yes	N/A	No
172	6/28/2018	PLANNING/ENGINEERING	B HERRMANN	500.00	6946	1249.37 DUE TO EMPLOYEE	6/28/2018	Yes	Yes	N/A	No
173	7/2/2018	HUMAN RESOURCE	C OAKES	879.00	2262	297.57 DUE TO EMPLOYEE	7/2/2018	Yes	Yes	Yes	No
174	7/6/2018	ECC	J LOGUE	1,657.57	1210	21.07 DUE TO EMPLOYER	7/6/2018	Yes	Yes	Yes	No
175	7/13/2018	UTILITIES	C WHITE	824.76	1210	287.67 DUE TO EMPLOYEE	7/13/2018	Yes	Yes	N/A	No
176	8/1/2018	WASTEWATER	K KING	1,260.00	3691	292.88 DUE TO EMPLOYEE	8/1/2018	Yes	Yes	Yes	No
177	8/1/2018	WATER	S THOMAS	855.00	2774	132.00 DUE TO EMPLOYEE	8/1/2018	Yes	Yes	N/A	No
178	8/1/2018	WATER	D DOLER	45.00	2774	132.00 DUE TO EMPLOYEE	8/1/2018	Yes	Yes	N/A	No
179	8/3/2018	ELECTRIC	W DAVIS	1,642.87	2105	255.12 DUE TO EMPLOYEE	8/3/2018	Yes	Yes	N/A	No
180	8/10/2018	MARKETING	S TURNER	2,157.50	166	255.12 DUE TO EMPLOYEE	8/10/2018	Yes	Yes	N/A	No
181	8/15/2018	MARKETING	S SEALY	1,221.08	6911	275.46 DUE TO EMPLOYEE	8/15/2018	Yes	Yes	N/A	No
182	8/30/2018	WATER	S ROBINSON	118.06	2774	60.00 DUE TO EMPLOYEE	8/30/2018	Yes	Yes	N/A	No
183	8/30/2018	WATER	T MILER	118.06	2774	60.00 DUE TO EMPLOYEE	8/30/2018	Yes	Yes	N/A	No
184	8/31/2018	BUILDING	M POWELL	569.00	7902	247.12 DUE TO EMPLOYEE	8/31/2018	Yes	Yes	N/A	No
185	9/14/2018	RISK MANAGEMENT	D FORD	203.80	5311	160.23 DUE TO EMPLOYEE	9/14/2018	Yes	Yes	Yes	No
186	9/24/2018	TECH SERVICES	J KINSEY	832.31	7530	109.00 DUE TO EMPLOYEE	9/24/2018	Yes	Yes	Yes	No
187	9/25/2018	SOLID WASTE	N TYLER	782.58	7433	64.00 DUE TO EMPLOYEE	9/25/2018	Yes	Yes	N/A	No
188	9/27/2018	UTILITIES	C WHITE	278.46	4386	28.00 DUE TO EMPLOYEE	9/28/2018	Yes	B-2	N/A	No

Travel Expenses Policies and Procedures:

- A Required forms completed and supporting documentation present and agrees.
- B Expenditure must be approved by 1) department head, 2) Financial Services, and 3) City Manager.
- C Completion and approval of appropriate form when cash advance is made to an employee.
- D Any prohibited items noted.

N/A Not applicable - no cash advance.

B-1 Missing financial services signatures.

B-2 Missing City Manager signature. Financial Services signature was present.