

TERRELL COUNTY, GEORGIA

**Financial Statements and Supplementary Information
For the Years Ended September 30, 2013 and 2012**

and

Auditors' Report

**GARLAND, WILLIAMS & ASSOCIATES
Certified Public Accountants
P.O. Box 70427
Albany, Georgia 31708**

TERRELL COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2013

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Terrell County, Georgia
Dawson, Georgia 39842

Gentlemen:

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Terrell County, Georgia, as of and for the year ended September 30, 2013, 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 Terrell County Board of Health Component Unit, which statements reflect total assets of \$ 239,717. as of June 30, 2013, and total revenues of \$ 449,767. for the year then ended. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the Terrell County Board of Health Component Unit, is based solely on the report of the other auditors.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Terrell County, Georgia as of September 30, 2013, and the respective budgetary comparison for the General Fund thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted *management's 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 Terrell County, Georgia's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 20, 2013 on our consideration of Terrell County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Terrell County, Georgia's internal control over financial reporting and compliance.

Respectfully submitted,

Garland, Williams & Associates

GARLAND, WILLIAMS & ASSOCIATES
ALBANY, GEORGIA

November 20, 2013

TERRELL COUNTY, GEORGIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Terrell County Board of Health	Development Authority of Terrell County
<u>ASSETS</u>					
Cash	\$ 1,543,370.	\$ -	\$ 1,543,370.	\$ 212,267.	\$ 35,317.
Taxes Receivable	483,849.	-	483,849.	-	-
Accounts Receivable	148,350.	-	148,350.	-	-
Internal Balances	-	-	-	-	-
Due from State Government	158,200.	-	158,200.	27,450.	-
Capital Assets:					
Capital Assets Not Being Depreciated	144,966.	-	144,966.	-	-
Capital Assets Being Depreciated, net of Depreciation	<u>11,225,275.</u>	<u>-</u>	<u>11,225,275.</u>	<u>-</u>	<u>-</u>
Total Assets	<u>13,704,010.</u>	<u>-</u>	<u>13,704,010.</u>	<u>239,717.</u>	<u>35,317.</u>
<u>DEFERRED OUTFLOWS</u>					
Deferred Outflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>LIABILITIES</u>					
Accounts Payable	453,975.	-	453,975.	6,736.	-
Property Tax Escrow	294.	-	294.	-	-
Compensated Absences Payable	-	-	-	7,689.	-
Notes Payable -					
Due In One Year	52,168.	-	52,168.	-	-
Notes Payable -					
Due After One Year	<u>24,059.</u>	<u>-</u>	<u>24,059.</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>530,496.</u>	<u>-</u>	<u>530,496.</u>	<u>14,425.</u>	<u>-</u>
<u>DEFERRED INFLOWS</u>					
Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET POSITION</u>					
Net Investment in Capital Assets	11,294,014.	-	11,294,014.	-	-
Restricted:					
Restricted for Special Purpose					
Sales Tax Projects	700,861.	-	700,861.	-	-
Restricted for Health and Welfare	-	-	-	116,922.	-
Restricted for Development Purposes	-	-	-	-	35,317.
Unrestricted	<u>1,178,639.</u>	<u>-</u>	<u>1,178,639.</u>	<u>108,370.</u>	<u>-</u>
Total Net Position	<u>\$ 13,173,514.</u>	<u>\$ -</u>	<u>\$ 13,173,514.</u>	<u>\$ 225,292.</u>	<u>\$ 35,317.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

<u>Function/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Fees, Fines, Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government:				
Governmental Activities:				
General Government	\$ 1,861,348.	\$ 113,092.	\$ -	\$ 6,119.
Public Safety	1,826,245.	46,653.	-	9,000.
Court System	518,666.	460,579.	-	-
Roads and Bridges	2,282,787.	4,928.	966,500.	264,445.
Health and Welfare	1,813,499.	765,186.	5,000.	-
Recreation	92,327.	-	-	-
Interest on Long-Term Debt	<u>3,725.</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>8,398,597.</u>	<u>1,390,438.</u>	<u>971,500.</u>	<u>279,564.</u>
Business-Type Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Business-Type Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>8,398,597.</u>	<u>1,390,438.</u>	<u>971,500.</u>	<u>279,564.</u>
Component Units:				
Terrell County Board of Health Development Authority of Terrell County	411,516. <u>5,000.</u>	170,576. <u>6,000.</u>	279,191. <u>-</u>	- <u>-</u>
Total Component Units	<u>416,516.</u>	<u>176,576.</u>	<u>279,191.</u>	<u>-</u>

General Revenues:

- Property Tax
- Insurance Premium Tax
- Beer, Wine, and Liquor Tax
- Intangible Recording Tax
- Railroad Equipment Tax
- Real Estate Transfer Tax
- Local Option Sales Tax
- Special Purpose Sales Tax
- Financial Institution Tax
- Interest Income
- Miscellaneous
- Gain on Disposition of Capital Assets
- Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning

Net Position - Ending

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

Net (Expense) Revenue and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Units</u>	
			<u>Terrell County Board of Health</u>	<u>Development Authority of Terrell County</u>
\$(1,742,137.)	\$ -	\$ (1,742,137.)		
(1,770,592.)	-	(1,770,592.)		
(58,087.)	-	(58,087.)		
(1,046,914.)	-	(1,046,914.)		
(1,043,313.)	-	(1,043,313.)		
(92,327.)	-	(92,327.)		
<u>(3,725.)</u>	<u>-</u>	<u>(3,725.)</u>		
 <u>(5,757,095.)</u>	 <u>-</u>	 <u>(5,757,095.)</u>		
 <u>-</u>	 <u>-</u>	 <u>-</u>		
 <u>-</u>	 <u>-</u>	 <u>-</u>		
 <u>(5,757,095.)</u>	 <u>-</u>	 <u>(5,757,095.)</u>		
			38,251.	-
			<u>-</u>	<u>1,000.</u>
			<u>38,251.</u>	<u>1,000.</u>
3,882,521.	-	3,882,521.		
183,786.	-	183,786.		
27,446.	-	27,446.		
36,348.	-	36,348.		
14,159.	-	14,159.		
6,845.	-	6,845.		
553,320.	-	553,320.		
920,665.	-	920,665.		
22,775.	-	22,775.		
10,058.	-	10,058.	-	166.
26,662.	-	26,662.	-	-
58,280.	-	58,280.	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <u>5,742,865.</u>	 <u>-</u>	 <u>5,742,865.</u>	 <u>-</u>	 <u>166.</u>
(14,230.)	-	(14,230.)	38,251.	1,166.
<u>13,187,744.</u>	<u>-</u>	<u>13,187,744.</u>	<u>187,041.</u>	<u>34,151.</u>
<u>\$ 13,173,514.</u>	<u>\$ -</u>	<u>\$ 13,173,514.</u>	<u>\$ 225,292.</u>	<u>\$ 35,317.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	<u>General</u> <u>Fund</u>	2011-2016 <u>Special</u> <u>Purpose</u> <u>Fund</u>	Other <u>Governmental</u> <u>Funds</u>	Total <u>Governmental</u> <u>Funds</u>
<u>ASSETS</u>				
Cash	\$ 364,480.	\$ 757,771.	\$ 421,119.	\$ 1,543,370.
Taxes Receivable	409,599.	74,250.	-	483,849.
Accounts Receivable	116,961.	-	30,282.	147,243.
Due from Other Funds	-	-	35.	35.
Due from Other Agencies and Individuals	-	-	1,107.	1,107.
Due from State Government	158,200.	-	-	158,200.
Other Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>1,049,240.</u>	<u>832,021.</u>	<u>452,543.</u>	<u>2,333,804.</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts Payable	124,093.	329,426.	456.	453,975.
Deferred Revenue	343,016.	-	-	343,016.
Due to Other Funds	35.	-	-	35.
Tax Sale Escrow	<u>294.</u>	<u>-</u>	<u>-</u>	<u>294.</u>
Total Liabilities	<u>467,438.</u>	<u>329,426.</u>	<u>456.</u>	<u>797,320.</u>
Fund Balances:				
Restricted:				
Special Purpose Sales				
Tax Projects	-	502,595.	198,266.	700,861.
Jail Fund Projects	-	-	36,897.	36,897.
Drug Abuse Education and Treatment Purposes	-	-	69,616.	69,616.
Law Enforcement Purposes	-	-	1,107.	1,107.
E-911 Purposes	-	-	96,845.	96,845.
Spinal Injury Purposes	-	-	415.	415.
Law Library Purposes	-	-	48,941.	48,941.
Unassigned	<u>581,802.</u>	<u>-</u>	<u>-</u>	<u>581,802.</u>
Total Fund Balance	<u>581,802.</u>	<u>502,595.</u>	<u>452,087.</u>	<u>1,536,484.</u>
Total Liabilities and Fund Balances	<u>\$ 1,049,240.</u>	<u>\$ 832,021.</u>	<u>\$ 452,543.</u>	<u>\$ 2,333,804.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

Total Fund Equity per Balance Sheet of Governmental Funds	\$ 1,536,484.
Amounts reported for governmental activities in the Statement of Net Position differ from amounts reported in the Balance Sheet of Governmental Funds due to the following:	
Capital Assets:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Cost of the assets	19,663,717.
Accumulated depreciation	(8,293,476.)
Revenues:	
Some of the government's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.	
	343,016.
Long-term Liabilities:	
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities both current and long-term are reported in the Statement of Net Position. Long-term liabilities at year-end consist of the following:	
Notes Payable	(76,227.)
Landfill Postclosure Costs	<u>-</u>
Total Adjustments	<u>11,637,030.</u>
Net Position of Governmental Activities	<u>\$ 13,173,514.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	General Fund	2011-2016 Special Purpose Fund	Other Governmental Funds	Total Governmental Funds
<u>REVENUES</u>				
Taxes	\$ 4,676,902.	\$ 920,665.	\$ -	\$ 5,597,567.
Licenses and Permits	36,551.	-	-	36,551.
Fines and Forfeitures	225,025.	-	48,042.	273,067.
Charges for Services	874,273.	-	131,287.	1,005,560.
Federal Government	-	-	-	-
State Government	1,244,945.	-	-	1,244,945.
Miscellaneous	<u>110,769.</u>	<u>4,951.</u>	<u>2,379.</u>	<u>118,099.</u>
Total Revenues	<u>7,168,465.</u>	<u>925,616.</u>	<u>181,708.</u>	<u>8,275,789.</u>
<u>EXPENDITURES</u>				
Current:				
General Government	1,288,475.	1,475.	10,364.	1,300,314.
Public Safety	1,538,496.	-	5,226.	1,543,722.
Court System	509,585.	-	9,081.	518,666.
Roads and Bridges	1,981,965.	54,063.	3,304.	2,039,332.
Health and Welfare	1,421,871.	40,495.	234,406.	1,696,772.
Recreation	61,666.	-	-	61,666.
Debt Service:				
Principal	25,503.	-	27,704.	53,207.
Interest	-	-	3,725.	3,725.
Capital Outlay:				
Capital Expenditures	416,231.	534,069.	37,490.	987,790.
Intergovernmental	<u>-</u>	<u>374,230.</u>	<u>-</u>	<u>374,230.</u>
Total Expenditures	<u>7,243,792.</u>	<u>1,004,332.</u>	<u>331,300.</u>	<u>8,579,424.</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(75,327.)</u>	<u>(78,716.)</u>	<u>(149,592.)</u>	<u>(303,635.)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds of Sale of Assets	58,280.	-	-	58,280.
Long-Term Debt Issued	72,260.	-	-	72,260.
Transfers In	100,000.	-	152,471.	252,471.
Transfers Out	<u>(152,471.)</u>	<u>-</u>	<u>(100,000.)</u>	<u>(252,471.)</u>
Net Other Financing Sources (Uses)	<u>78,069.</u>	<u>-</u>	<u>52,471.</u>	<u>130,540.</u>
Net Changes in Fund Balance	2,742.	(78,716.)	(97,121.)	(173,095.)
<u>FUND BALANCE - BEGINNING</u>	<u>579,060.</u>	<u>581,311.</u>	<u>549,208.</u>	<u>1,709,579.</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 581,802.</u>	<u>\$ 502,595.</u>	<u>\$ 452,087.</u>	<u>\$ 1,536,484.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses \$ (173,095.)

Amounts reported for governmental activities in the Statement of Activities differ from amounts reported in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances due to the following:

Capital assets:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.

Total capital outlays 987,790.
 Total depreciation (860,170.)

The net effect of transactions involving capital assets (i.e. sales) is to decrease net position.

Cost of capital assets sold (349,849.)
 Accumulated depreciation 349,849.

Long-term debt:

The issuance of bonds and similar long-term debt provides current financial resources to governmental funds and thus contributes 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. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Position. The amounts of the items that make up these differences in the treatment of long-term debt and related items are as follows:

Debt issued or incurred (72,260.)
 Principal paid by governmental funds 53,207.

Revenues:

Because some revenues will not be collected for several months after the government's fiscal year end, they are not considered available revenues and are deferred in the governmental funds. Deferred revenues increased (decreased) by this amount during the fiscal year.

50,298.

Total Adjustments 158,865.

Change in Net Position of Governmental Activities \$ (14,230.)

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES -BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	General Fund			
	Budgeted Amounts		Actual	Variance
	Original	Final		
<u>REVENUES</u>				
Taxes	\$ 4,583,610.	\$ 4,583,610.	\$ 4,676,902.	\$ 93,292.
Licenses and Permits	32,000.	32,000.	36,551.	4,551.
Fines and Forfeitures	261,000.	261,000.	225,025.	(35,975.)
Charges for Services	905,300.	905,300.	874,273.	(31,027.)
Federal Government	-	-	-	-
State Government	1,100,000.	1,373,000.	1,244,945.	(128,055.)
Miscellaneous	<u>56,600.</u>	<u>56,600.</u>	<u>110,769.</u>	<u>54,169.</u>
Total Revenues	<u>6,938,510.</u>	<u>7,211,510.</u>	<u>7,168,465.</u>	<u>(43,045.)</u>
<u>EXPENDITURES</u>				
General Government	1,660,457.	1,436,129.	1,288,475.	147,654.
Public Safety	1,693,527.	1,744,977.	1,687,782.	57,195.
Court System	502,348.	513,926.	509,585.	4,341.
Roads and Bridges	1,951,158.	2,491,158.	2,248,910.	242,248.
Health and Welfare	1,477,896.	1,509,996.	1,421,871.	88,125.
Recreation	67,470.	67,470.	61,666.	5,804.
Debt Service	<u>-</u>	<u>25,510.</u>	<u>25,503.</u>	<u>7.</u>
Total Expenditures	<u>7,352,856.</u>	<u>7,789,166.</u>	<u>7,243,792.</u>	<u>545,374.</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(414,346.)</u>	<u>(577,656.)</u>	<u>(75,327.)</u>	<u>502,329.</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds of Sale of Assets	5,000.	50,000.	58,280.	8,280.
Long-Term Debt Issued	-	72,260.	72,260.	-
Transfers In	570,000.	616,050.	100,000.	(516,050.)
Transfers Out	<u>(160,354.)</u>	<u>(160,654.)</u>	<u>(152,471.)</u>	<u>8,183.</u>
Net Other Financing Sources (Uses)	<u>414,646.</u>	<u>577,656.</u>	<u>78,069.</u>	<u>(499,587.)</u>
Net Changes in Fund Balance	-	-	2,742.	2,742.
<u>FUND BALANCE - BEGINNING</u>	<u>579,060.</u>	<u>579,060.</u>	<u>579,060.</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 579,060.</u>	<u>\$ 579,060.</u>	<u>\$ 581,802.</u>	<u>\$ 2,742.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
SEPTEMBER 30, 2013

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash on Hand and in Banks	\$ 278,640.
Due from Other Agencies, Officials and Individuals	-
Other Assets	<u>772,541.</u>
Total Assets	<u>1,051,181.</u>
<u>LIABILITIES</u>	
Liabilities:	
Retirement Funds Payable	-
Due to Other Agencies, Officials and Individuals	82,507.
Due to State of Georgia	2.
Due to School System	46,693.
Due to Other Municipalities	1,831.
Garnishments Payable	13,297.
Other Liabilities	<u>906,851.</u>
Total Liabilities	\$ <u>1,051,181.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting Entity

Terrell County operates under a County Commissioner form of government and provides the following services as authorized by state law; public safety (police and fire), highway and streets, health and social services, recreation, public improvements, planning and zoning, and general administrative services.

The financial statements of the reporting entity include those of Terrell County, Georgia (the primary government) and its component unit. A component unit is a legally separate organization for which elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The component units discussed below is included in the County's reporting entity because of the significance of the operational and financial relationships with the County. In conformity with generally accepted accounting principles, as set forth in Statement of Governmental Accounting Standards No. 14, *The Financial Reporting Entity*, the financial statements of the component units have been included as discretely presented component units. The component units column in the basic financial statements include the financial data for the County's component units, as reflected in their most recent audited financial statements. This is reported in columns separate from the County's financial information to emphasize that they are legally separate from the County.

Terrell County Board of Health - The County Board of Health provides health services to the citizenry of Terrell County, Georgia. The County Board of Health is a legally separate entity. The Board of Commissioners of Terrell County appoint a voting majority of the Board of Health. The County has the ability to impose its will on the Board of Health in accordance with Georgia Laws O.C.G.A. 31-3-14. Complete financial statements of the Terrell County Board of Health may be obtained at the offices in Terrell County, Georgia.

Development Authority of Terrell County - The Development Authority of Terrell County promotes development in Terrell County. The authority is a legally separate entity. The Board of Commissioners of Terrell County appoint a voting majority of the authority's board. The county has the ability to impose its will on the development authority. Complete financial statements of the Development Authority of Terrell County may be obtained at the offices in Terrell County, Georgia.

In addition, Terrell County, Georgia, in conjunction with other cities and counties are members of the Southwest Georgia Regional Commission. Membership in a regional commission 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 regional commissions. Each county and municipality in the state is required by law to pay minimum annual dues to the regional commission. Terrell County, Georgia paid annual dues in the amount of \$4,495. to the regional commission for the year ended September 30, 2013. The regional commission board membership includes the chairman of each county (or his/her designee), a municipal representative from each county, three appointees named by the governor, and one each by the lieutenant governor and speaker of the House of Representatives. Complete financial statements of the Southwest Georgia Regional Commission may be obtained at the offices in Mitchell County, Georgia.

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

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1-B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government (the County) and its component units. These statements include financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

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

Operating income reported in proprietary fund financial statements include revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

The County reports the following major governmental funds:

General Fund - This is the county's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

2011-2016 Special Purpose Sales Tax Fund - This fund accounts for the County's proceeds from the 2011-2016 Special Purpose Sales Tax.

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1-B. Basis of Presentation, Basis of Accounting, continued

Basis of Presentation, continued

The county reports the following major enterprise fund:

-None-

The County reports the following fund types:

Agency Funds - These funds account for monies received and disbursed by various elected and appointed officials.

Measurement Focus, Basis of Accounting

Government-wide, Proprietary, and Fiduciary Fund Financial Statements. The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgements, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs followed by categorical block grants, and then by general revenues.

All governmental and business-type activities and enterprise funds of the County follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1-B. Basis of Presentation, Basis of Accounting, continued

Measurement Focus, Basis of Accounting, continued

Terrell County, Georgia has adopted GASB Statement No. 54 beginning with the fiscal year ended September 30, 2011. GASB Statement No. 54 redefined how net position and fund balances of governmental funds are presented in financial statements. Net position and fund balances are classified as follows:

Nonspendable - Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors.

Committed - Amounts that can be used only for specific purposes determined by majority by vote of the county commission.

Assigned - Amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes designated by majority vote of the county commission.

Unassigned - All amounts not included in other spendable classifications.

Terrell County, Georgia will typically use restricted net position and fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

1-C. Assets, Liabilities, and Equity

Deposits and Investments

The cash and investment balances consist entirely of cash on hand, demand deposits, and money market accounts.

Cash and Cash Equivalents

The County considers cash and cash equivalents in proprietary funds to be cash on hand, demand deposits, money market accounts, and certificates of deposit with maturities of less than three months.

Receivable and Payables

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Property Tax Calendar

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. Property taxes are levied on the date the millage rate is set (September 11, 2012) and are due and payable between October 20th and December 20th (typically). The lien date for property is January 1st (typically).

Inventories and Prepaid Items

The County maintains no significant inventories or prepaid items.

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1-C. Assets, Liabilities and Equity, continued

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. General infrastructure assets acquired prior to July 1, 2002 consist of the road network assets that were acquired or that received substantial improvements. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

As a Phase 3 government the County can elect to capitalize infrastructure from the date of inception forward. The County has elected to do so.

Capital assets are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	20
Buildings	30
Building Improvements	10-20
Vehicles and Equipment	5-10

Compensated Absences

Costs of vacation pay is not recorded until such benefits are paid. GASB Standards require that vacation pay be accrued when:

- (1) The employer's obligation to employees' right to receive compensation for future benefits is attributable to employees' service already rendered.
- (2) The obligation related to rights that vest or accumulate.
- (3) Payment of compensation is probable, and
- (4) the amount can be reasonably estimated.

Accumulated sick pay benefits have not been recorded as a liability because these benefits are paid only upon the illness of an employee and the amount of such payments cannot be reasonably estimated.

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 2 - DEPOSITS AND INVESTMENTS

PRIMARY GOVERNMENT

The following is a summary of the County's deposit and investment balances at September 30, 2012:

	Government-wide Statement Of Net Assets	Fiduciary Funds Statement Of Net Assets	Total
Cash	\$ <u>1,543,370.</u>	\$ <u>278,640.</u>	\$ <u>1,822,010.</u>
Total	\$ <u>1,543,370.</u>	\$ <u>278,640.</u>	\$ <u>1,822,010.</u>

The cash and investment balances consist entirely of cash on hand, demand deposits, and money market accounts. At September 30, 2013, the carrying amount of the County's cash balances was \$ 1,822,010 and the bank balance was \$2,349,243. Of the bank balance, \$1,113,938 was covered by federal depository insurance and \$ 1,235,305 was covered by collateral held by the pledging bank's agent in the County's name.

Terrell County did not maintain any investments during the fiscal year ended September 30, 2013. When applicable, investing is performed in accordance with investment policies complying with State Statutes. According to State Statutes, funds may be invested in (1) obligations of this state or of other states, (2) obligations issued by the United States Government, (3) obligations fully insured or guaranteed by the United States Government or by a government agency of the United States, (4) obligations of any corporation of the United States government, (5) prime bankers acceptances, (6) the Local Government Investment Pool established by the Georgia Code, (7) repurchase agreements, and (8) obligations of other political subdivisions of this State.

It is the policy of Terrell County to deposit any available excess funds into interest-bearing money market accounts or certificates of deposit.

COMPONENT UNIT

Terrell County Board of Health - At June 30, 2013 (the fiscal year end of the component unit), the carrying amount of the Terrell County Health Department's deposits was \$212,267 and the bank balances were \$212,267. Of the bank balances, \$ 212,267 was covered by Federal Depository Insurance and \$ 0 was covered by collateral held by the pledging bank in the Health Department's name.

Development Authority of Terrell County - At September 30, 2013, the carrying amount of the Development Authority of Terrell County deposits was \$35,317 and the bank balances were \$35,317. Of the bank balances, \$ 35,317 was covered by Federal Depository Insurance and \$ 0 was covered by collateral held by the pledging bank in the authority's name.

TERRELL COUNTY, GEORGIA
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2013

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2013 was as follows:

	<u>Balance</u> <u>10/01/12</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>09/30/13</u>
Governmental Activities:				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 144,966.	\$ -	\$ -	\$ 144,966.
Construction in Progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Assets Not Being Depreciated	<u>144,966.</u>	<u>-</u>	<u>-</u>	<u>144,966.</u>
 <i>Capital Assets Being Depreciated:</i>				
Infrastructure	1,591,626.	351,417.	-	1,943,043.
Building and Improvements	11,195,842.	20,511.	-	11,216,353.
Equipment, Furniture and Vehicles	<u>6,093,342.</u>	<u>615,862.</u>	<u>349,849.</u>	<u>6,359,355.</u>
Total Capital Assets Being Depreciated	<u>18,880,810.</u>	<u>987,790.</u>	<u>349,849.</u>	<u>19,518,751.</u>
 Less Accumulated Depreciation For:				
Infrastructure	168,627.	80,588.	-	249,215.
Building and Improvements	2,995,734.	371,850.	-	3,367,584.
Equipment, Furniture and Vehicles	<u>4,618,794.</u>	<u>407,732.</u>	<u>349,849.</u>	<u>4,676,677.</u>
Total Accumulated Depreciation	<u>7,783,155.</u>	<u>860,170.</u>	<u>349,849.</u>	<u>8,293,476.</u>
 Governmental Activity Assets, Net	 <u>\$11,242,621.</u>	 <u>\$ 127,620.</u>	 <u>\$ -</u>	 <u>\$ 11,370,241.</u>

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 3 - CAPITAL ASSETS, continued

	<u>Balance</u> <u>10/01/12</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>09/30/13</u>
Business-type Activities:				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Capital Assets Not Being Depreciated	_____ -	_____ -	_____ -	_____ -
<i>Capital Assets Being Depreciated:</i>				
Infrastructure	-	-	-	-
Building and Improvements	-	-	-	-
Equipment, Furniture and Vehicles	_____ -	_____ -	_____ -	_____ -
Total Capital Assets Being Depreciated	_____ -	_____ -	_____ -	_____ -
Less Accumulated Depreciation For:				
Infrastructure	-	-	-	-
Building and Improvements	-	-	-	-
Equipment, Furniture and Vehicles	_____ -	_____ -	_____ -	_____ -
Total Accumulated Depreciation	_____ -	_____ -	_____ -	_____ -
Business-type Activity Assets, Net	===== -	===== -	===== -	===== -
Total Governmental and Business-Type, Net	\$ <u>11,242,621.</u>	\$ <u>127,620.</u>	\$ _____ -	\$ <u>11,370,241.</u>

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General Government	\$ 186,804.
Public Safety	282,523.
Court System	-
Roads and Bridges	243,455.
Health and Welfare	116,727.
Recreation	<u>30,661.</u>
Total Governmental Activities Depreciation	\$ <u>860,170.</u>
Business-Type Activities:	
Water and Sewer System	_____ -
Total Business-Type Activities Depreciation	\$ _____ -

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 3 - CAPITAL ASSETS, continued

COMPONENT UNIT

Terrell County Board of Health:

Capital asset activity for the year ended June 30, 2013 was as follows:

Governmental Activities:	<u>Balance</u> <u>07/01/12</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/13</u>
<i>Capital Assets Being Depreciated:</i>				
Building and Improvements	\$ -	\$ -	\$ -	\$ -
Equipment, Furniture and Vehicles	<u>166,835.</u>	<u>-</u>	<u>-</u>	<u>166,835.</u>
 Total Capital Assets Being Depreciated	 <u>166,835.</u>	 <u>-</u>	 <u>-</u>	 <u>166,835.</u>
Less Accumulated Depreciation For:				
Building and Improvements	-	-	-	-
Equipment, Furniture and Vehicles	<u>166,835.</u>	<u>-</u>	<u>-</u>	<u>166,835.</u>
 Total Accumulated Depreciation	 <u>166,835.</u>	 <u>-</u>	 <u>-</u>	 <u>166,835.</u>
 Terrell County Board of Health Assets, Net	 \$ <u>-</u>	 \$ <u>-</u>	 \$ <u>-</u>	 \$ <u>-</u>

Development Authority of Terrell County:

Capital asset activity for the year ended September 30, 2013 was as follows:

Governmental Activities:	<u>Balance</u> <u>10/01/12</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>09/30/13</u>
<i>Capital Assets Being Depreciated:</i>				
Building and Improvements	\$ -	\$ -	\$ -	\$ -
Equipment, Furniture and Vehicles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Capital Assets Being Depreciated	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
Less Accumulated Depreciation For:				
Building and Improvements	-	-	-	-
Equipment, Furniture and Vehicles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Accumulated Depreciation	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Development Authority of Terrell County Assets, Net	 \$ <u>-</u>	 \$ <u>-</u>	 \$ <u>-</u>	 \$ <u>-</u>

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund receivables and payables balance at September 30, 2013 were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund:		
Law Library Special Revenue Fund	\$ <u> -</u>	\$ <u> 35.</u>
Total General Fund	<u> -</u>	<u> 35.</u>
Law Library Special Revenue Fund:		
General Fund	<u> 35.</u>	<u> -</u>
Total Law Library Special Revenue Fund	<u> 35.</u>	<u> -</u>
Totals	<u>\$ <u> 35.</u></u>	<u>\$ <u> 35.</u></u>

Due to/from balances are the result of short term borrowing between the funds. It is the county's intent to repay these interfund balances during the next fiscal year.

A reconciliation of transfers is as follows:

	<u>Transfer From</u>	<u>Transfer To</u>
General Fund:		
Jail Special Revenue Fund	\$ 100,000.	\$ -
E-911 Special Revenue Fund	<u> -</u>	<u>152,471.</u>
Total General Fund	<u>100,000.</u>	<u>152,471.</u>
Jail Special Revenue Fund:		
General Fund	<u> -</u>	<u>100,000.</u>
Total Jail Special Revenue Fund	<u> -</u>	<u>100,000.</u>
E-911 Special Revenue Fund:		
General Fund	<u>152,471.</u>	<u> -</u>
Total E-911 Special Revenue Fund	<u>152,471.</u>	<u> -</u>
Totals	<u>\$ <u>252,471.</u></u>	<u>\$ <u>252,471.</u></u>

Transfers to and from other funds were for operating expenditures.

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 5 - SHORT-TERM DEBT

Terrell County, Georgia did not any short-term for the year ended September 30, 2013.

NOTE 6 - LONG-TERM OBLIGATIONS

PRIMARY GOVERNMENT

The following is a summary of the notes payable and liabilities for landfill postclosure costs for Terrell County, Georgia for the year ended September 30, 2013:

	Payable at October 1, <u>2012</u>	<u>Additions</u>	<u>Deletions</u>	Payable at September 30, <u>2013</u>	Portion Due Within One <u>Year</u>
Notes Payable:					
(1) Ford Motor Credit for (3) 2011 Ford sheriff cars, Due in annual installments of \$ 25,503. each through December, 2014 at 6.00% interest, (Original Amount \$ 72,260.)	\$ -	\$ 72,260.	\$ 25,503.	\$ 46,757.	\$ 22,698.
(1) Motorola Corporation for E-911 Centracom System, Due in annual installments of \$ 31,345. each through February, 2014 at 6.369% interest, (Original Amount \$ 233,471.)	<u>57,174.</u>	<u>-</u>	<u>27,704.</u>	<u>29,470.</u>	<u>29,470.</u>
Total Notes Payable	57,174.	72,260.	53,207.	76,227.	52,168.
Landfill Postclosure Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 57,174.</u>	<u>\$ 72,260.</u>	<u>\$ 53,207.</u>	<u>\$ 76,227.</u>	<u>\$ 52,168.</u>

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 6 - LONG-TERM OBLIGATIONS, continued

PRIMARY GOVERNMENT, (continued)

The annual requirements to amortize the note payable and landfill postclosure obligations as of September 30, 2013 is as follows:

	Landfill		Notes Payable		<u>Totals</u>
	<u>Postclosure</u> <u>Care</u>		<u>Principal</u>	<u>Interest</u>	
FYE 9/30/2014	\$ -	\$	52,168.	\$ 4,681.	\$ 56,849.
FYE 9/30/2015	-		24,059.	1,444.	25,503.
FYE 9/30/2016	-		-	-	-
FYE 9/30/2017	-		-	-	-
FYE 9/30/2018	-		-	-	-
FYE 9/30/2019	-		-	-	-
	-		-	-	-
Totals	<u>\$ -</u>	<u>\$</u>	<u>76,227.</u>	<u>\$ 6,125.</u>	<u>\$ 82,352.</u>

COMPONENT UNIT

-None-

NOTE 7 - CONTRIBUTIONS TO PENSION PLAN

PRIMARY GOVERNMENT

By authority of a resolution passed by the Board of Commissioners and state statute, the County has elected to participate in a retirement plan administered by the Nationwide Retirement Solutions and GEBCOR . The plan is a defined contribution (money-purchase) plan in which contributions made by and made for an individual participant are credited to that individual participant's account. The name of the plan is the Terrell County Deferred Compensation Plan.

Under the plan, the County allows employees the option of contributing up to 25% of their earnings to the plan. In addition to the employees contribution, the County contributes the following amounts based upon length of employment (but never less than \$ 600. for participants over age 55):

Less than 3 years service	0% of Annual Salary
3 years but less than 5	3% of Annual Salary
5 years but less than 7	4% of Annual Salary
7 years but less than 10	6% of Annual Salary
10 or more years service	8% of Annual Salary

Benefits depend upon the sum of the employee's contributions to the plan with investment earnings and the County - financed contributions to the plan with investment earnings.

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 7 - CONTRIBUTIONS TO PENSION PLAN, continued

PRIMARY GOVERNMENT, (continued)

Upon retirement or employment termination, employees are entitled to either a lump sum distribution of the employee and employer contributions with investments earnings or the option of receiving monthly, semi-annual or annual payments based on an amount equal to the amount of the employee and employer contributions with investment earnings. Employees are vested immediately in the County - financed contributions to the plan.

The County's total payroll was \$ 2,754,950. and the County's contributions were based on a payroll of \$ 1,005,350. for the fiscal year ending September 30, 2013. Employee contributions to the plan amounted to \$ 50,404., or 5.01% of the total covered payroll. Employer contributions amounted to \$72,684. to the plan, or 6.89% of the total covered payroll. Employee and employer contributions can only be amended by a resolution passed by the county commission or by state statute. A total of 49 employees participated in the plan for the fiscal year ended September 30, 2013. The County made its required contributions to the plan amounting to \$ 72,684. to the plan for the fiscal year ending September 30, 2013. There were no related-party transactions.

In addition to the above plan, the following pension and retirement plans are in effect but are not under the direct control of the County:

(A) PROBATE JUDGES' RETIREMENT FUND OF GEORGIA

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

(B) CLERK OF SUPERIOR COURT RETIREMENT FUND

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

(C) SHERIFF'S RETIREMENT FUND/PEACE OFFICER'S ANNUITY AND BENEFIT FUND

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

COMPONENT UNIT

Terrell County Board of Health - The employees of the Terrell County Health Department are covered by the Employee's Retirement System of the State of Georgia.

Development Authority of Terrell County - The Development Authority of Terrell County does not have any employees.

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 8 - CHANGES IN RESTRICTIONS IN FUND BALANCE

PRIMARY GOVERNMENT

The nature, purpose, and changes in amounts reported as restricted fund balances are as follows:

<u>Fund</u>	<u>Purpose</u>	<u>Balance</u> <u>10/01/12</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Balance</u> <u>09/30/13</u>
Special Revenue Funds:				
Jail Fund	Restricted for Jail Fund Projects	\$ 109,381.	\$ (72,484.)	\$ 36,897.
Drug Abuse Education And Treatment	Restricted for Drug Education And Treatment Purposes	59,727.	9,889.	69,616.
Forfeit and Seizure Fund	Restricted for Law Enforcement Purposes	1,253.	(146.)	1,107.
E-911 Fund	Restricted for E-911 E-911 System Purposes	78,512.	18,333.	96,845.
Spinal Injury Trust Fund	Restricted for Spinal Injury Purposes	413.	2.	415.
Law Library	Restricted for Law Library Purposes	47,598.	1,343.	48,941.
Capital Projects Fund:				
2001-2005 Special Purpose Sales Tax	Restricted for Special Purpose Sales Tax Projects	101,400.	(313.)	101,087.
2006-2010 Special Purpose Sales Tax	Restricted for Special Purpose Sales Tax Projects	150,924.	(53,745.)	97,179.
2011-2016 Special Purpose Sales Tax	Restricted for Special Purpose Sales Tax Projects	<u>581,311.</u>	<u>(78,716.)</u>	<u>502,595.</u>
Totals		<u>\$1,130,519.</u>	<u>\$ (175,837.)</u>	<u>\$ 954,682.</u>

COMPONENT UNIT

<u>Fund</u>	<u>Purpose</u>	<u>Balance</u> <u>10/01/12</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Balance</u> <u>09/30/13</u>
Terrell County Board of Health	Restricted for Health Department Purposes	\$ 104,484.	\$ 12,438.	\$ 116,922.
Development Authority Of Terrell County	Restricted for Development Purposes	<u>34,151.</u>	<u>1,166.</u>	<u>35,317.</u>
Totals		<u>\$ 138,635.</u>	<u>\$ 13,604.</u>	<u>\$ 152,239.</u>

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 9 - BUDGETARY DATA AND BUDGETARY CONTROL

1. Prior to the start of the new fiscal year, the Chairman submits to the Commission a proposed operating budget. The operating budget includes proposed expenditures and the means of financing them.
2. The Commission holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Terrell County.
3. The budget is then revised and adopted or amended by the Commission.
4. The budget so adopted may be revised during the year only by formal action of the Commission in a regular meeting and no increase shall be made therein without provision also being made for financing same.
5. Formal budgetary integration has not been employed. The budget for the General Fund and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).
6. Budgeted amounts are as originally adopted, or as amended by the Commission. Individual budget amendments were not material in relation to the original appropriations which were amended.

Each fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by sources. Expenditures are budgeted by department and class as follows: personal services, other services and charges, supplies, capital outlay, transfers, and debt service. The legal level of control is by department. Expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the County Commission. Within these control levels, management may transfer appropriations without commission approval.

NOTE 10 - ENCUMBRANCES

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is not utilized by the County. Encumbrance accounting is normally an extension of formal budgetary integration. The County has not reserved any fund balances for encumbrances of financial resources.

NOTE 11 - CAPITALIZED INTEREST

Interest expenditures incurred during construction of assets are capitalized as part of the asset cost.

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 12 - MATERIAL VIOLATIONS OF LEGAL AND CONTRACTUAL PROVISIONS

The County is in compliance with all finance related legal and contractual provisions.

NOTE 13 - DEFICIT FUND BALANCES

All funds operated by Terrell County had positive fund balances at September 30, 2013.

NOTE 14 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

None of the funds operated by Terrell County, Georgia had an excess of expenditures over appropriations.

NOTE 15 - GRANTS RECEIVABLE

At September 30, 2013, Terrell County did not have any grants receivables.

NOTE 16 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

Terrell County has closed its landfill and placed a final cover on the landfill in accordance with state and federal laws and regulations. In addition, state and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the site for five years after closure. These maintenance and monitoring functions were completed during the fiscal year ending September 30, 2001 and were estimated to cost \$ 65,300. per year.

Since these maintenance and monitoring functions were completed during the fiscal year ended September 30, 2001, the County does not report any amount as landfill postclosure care liability.

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 17 - SEGMENT INFORMATION - ENTERPRISE FUNDS

The County does not currently operate any enterprise funds.

NOTE 18 - LITIGATION

In the opinion of the Commissioners and legal counsel, there are no legal actions pending which would have a material effect on the County's financial position.

NOTE 19 - CONTINGENCIES

Terrell County, Georgia did not receive any grants from the Federal Government for the year ended September 30, 2013. Therefore the county is not required to comply with the provisions of the Single Audit Act Amendments of 1996.

NOTE 20 - RISK MANAGEMENT

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

Pursuant to provisions of the Official Code of Georgia Annotated, Terrell County became a member of the ACCG Interlocal Risk Management Agency. The agency established and administers one or more group self insurance funds and a risk management service to prevent or lessen the incidence and severity of casualty and property losses occurring in the operation of government. The agency is to defend and protect in accordance with the member government contract and related coverage descriptions any member of the agency against liability or loss.

Terrell County, Georgia must participate at all times in at least one fund which is established by the agency. Other responsibilities of the County are as follows:

- (1) To pay all contributions, assessments or other sums due the agency at such times and in such amounts as shall be established by the agency.
- (2) To select a person to serve as a member representative.
- (3) To allow the agency and its agents reasonable access to all facilities of the County and all records, including but not limited to financial records, which relate to the purposes of the agency.
- (4) To allow attorneys appointed by the agency to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the fund established by the agency.
- (5) To assist and cooperate in the defense and settlement of claims against the County.
- (6) To furnish full cooperation to the agency's attorneys, claims adjusters, service company, and any agent, employee, officer or independent contractor of the agency relating to the purposes of the agency.

TERRELL COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 20 - RISK MANAGEMENT, continued

- (7) To follow all loss reduction and prevention procedures established by the agency.
- (8) To furnish to the agency such budget, operating and underwriting information as may be requested.
- (9) To report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the agency or any fund established by the agency being required to pay claim for loss or injuries to County property or injuries to persons or property when such loss or injury is within the scope of the protection of a fund or funds in which the County participates.

Terrell County, Georgia retains the first \$ 5,000. of each risk of loss in the form of a deductible. The County files all claims with agency and the agency bills the County for any loss up to the \$ 5,000. deductible.

Pursuant to provisions of the Official Code of Georgia Annotated, Terrell County, Georgia became a member of the ACCG-GSIWCF (a Workers' Compensation Self Insurance Fund). The liability of the fund to the employees of any employer (Terrell County, Georgia) is specifically limited to such obligations as are imposed by the applicable state laws against the employer for workers' compensation and/or employers' liability.

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

The fund is to defend, in the name of and on behalf of the members, any suits or other proceedings which may at any time be instituted against them on account of injuries or death within the preview of the Workers' Compensation Law of Georgia, or on the basis of employer's liability, including suits or other proceedings alleging such injuries and demanding of compensation therefor, although such suits, other proceedings, allegations or demands be wholly groundless, false, or fraudulent. The fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgement, and all expenses incurred for investigation, negotiation, or defense.

Settled claims in the past three years have not exceeded the coverages.

NOTE 21 - SUBSEQUENT EVENTS

There are no subsequent events which would materially affect the financial statements and require disclosure.

NONMAJOR GOVERNMENTAL FUNDS

TERRELL COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	<u>Jail</u> <u>Fund</u>	<u>Drug Abuse</u> <u>Education</u> <u>And</u> <u>Treatment</u>	<u>Special</u> <u>Spinal</u> <u>Injury</u> <u>Trust</u> <u>Fund</u>
<u>ASSETS</u>			
Cash	\$ 36,897.	\$ 69,616.	\$ 415.
Accounts Receivable	-	-	-
Due from Other Funds	-	-	-
Due from Other Agencies and Individuals	-	-	-
Total Assets	<u>36,897.</u>	<u>69,616.</u>	<u>415.</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts Payable	-	-	-
Due to Other Funds	-	-	-
Total Liabilities	-	-	-
Fund Balances:			
Restricted for Jail Fund Projects	36,897.	-	-
Restricted for Drug Abuse Education and Treatment Purposes	-	69,616.	-
Restricted for E-911 Purposes	-	-	-
Restricted for Spinal Injury Trust Purposes	-	-	415.
Restricted for Law Enforcement Purposes	-	-	-
Restricted for Law Library Purposes	-	-	-
Restricted for Special Purpose Sales Tax Projects	-	-	-
Total Fund Balances	<u>36,897.</u>	<u>69,616.</u>	<u>415.</u>
Total Liabilities and Fund Balances	<u>\$ 36,897.</u>	<u>\$ 69,616.</u>	<u>\$ 415.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
COMBINING BALANCE
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

Revenue Funds			Capital Projects Funds		Total Nonmajor Governmental Funds
E-911 Fund	Law Library Fund	Forfeit And Seizure Fund	2001-2005 Special Purpose Sales Tax	2006-2010 Special Purpose Sales Tax	
\$ 67,019.	\$ 48,906.	\$ -	\$ 101,087.	\$ 97,179.	\$ 421,119.
30,282.	-	-	-	-	30,282.
-	35.	-	-	-	35.
-	-	1,107.	-	-	1,107.
<u>97,301.</u>	<u>48,941.</u>	<u>1,107.</u>	<u>101,087.</u>	<u>97,179.</u>	<u>452,543.</u>
456.	-	-	-	-	456.
-	-	-	-	-	-
<u>456.</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>456.</u>
-	-	-	-	-	36,897.
-	-	-	-	-	69,616.
96,845.	-	-	-	-	96,845.
-	-	-	-	-	415.
-	-	1,107.	-	-	1,107.
-	48,941.	-	-	-	48,941.
-	-	-	101,087.	97,179.	198,266.
<u>96,845.</u>	<u>48,941.</u>	<u>1,107.</u>	<u>101,087.</u>	<u>97,179.</u>	<u>452,087.</u>
\$ <u>97,301.</u>	\$ <u>48,941.</u>	\$ <u>1,107.</u>	\$ <u>101,087.</u>	\$ <u>97,179.</u>	\$ <u>452,543.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Jail Fund	Drug Abuse Education And Treatment	Special Spinal Injury Trust Fund
<u>REVENUES</u>			
Fines and Forfeitures	\$ 27,343.	\$ 9,335.	\$ -
Charges for Services	-	-	-
Federal Government	-	-	-
State Government	-	-	-
Miscellaneous	<u>173.</u>	<u>554.</u>	<u>2.</u>
Total Revenues	<u>27,516.</u>	<u>9,889.</u>	<u>2.</u>
 <u>EXPENDITURES</u>			
General Government	-	-	-
Public Safety	-	-	-
Court System	-	-	-
Roads and Bridges	-	-	-
Health and Welfare	-	-	-
Recreation	-	-	-
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER (UNDER) EXPENDITURES</u>	 <u>27,516.</u>	 <u>9,889.</u>	 <u>2.</u>
 <u>OTHER FINANCING SOURCES (USES)</u>			
Long-Term Debt Issued	-	-	-
Transfers In	-	-	-
Transfers Out	<u>(100,000.)</u>	<u>-</u>	<u>-</u>
Net Other Financing Sources (Uses)	<u>(100,000.)</u>	<u>-</u>	<u>-</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>AND OTHER SOURCES OVER EXPENDITURES</u> <u>AND OTHER USES</u>	 <u>(72,484.)</u>	 <u>9,889.</u>	 <u>2.</u>
 <u>FUND BALANCE - BEGINNING</u>	 <u>109,381.</u>	 <u>59,727.</u>	 <u>413.</u>
 <u>FUND BALANCE - ENDING</u>	 <u>\$ 36,897.</u>	 <u>\$ 69,616.</u>	 <u>\$ 415.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

Revenue Funds			Capital Projects Funds		Total Nonmajor Governmental Funds
E-911 Fund	Law Library Fund	Forfeit And Seizure Fund	2001-2005 Special Purpose Sales Tax	2006-2010 Special Purpose Sales Tax	
\$ -	\$ 10,352.	\$ 1,012.	\$ -	\$ -	\$ 48,042.
131,287.	-	-	-	-	131,287.
-	-	-	-	-	-
-	-	-	-	-	-
<u>410.</u>	<u>72.</u>	<u>-</u>	<u>162.</u>	<u>1,006.</u>	<u>2,379.</u>
<u>131,697.</u>	<u>10,424.</u>	<u>1,012.</u>	<u>162.</u>	<u>1,006.</u>	<u>181,708.</u>
-	-	-	475.	15,297.	15,772.
-	-	1,158.	-	21,047.	22,205.
-	9,081.	-	-	-	9,081.
-	-	-	-	18,407.	18,407.
234,406.	-	-	-	-	234,406.
-	-	-	-	-	-
<u>31,429.</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,429.</u>
<u>265,835.</u>	<u>9,081.</u>	<u>1,158.</u>	<u>475.</u>	<u>54,751.</u>	<u>331,300.</u>
<u>(134,138.)</u>	<u>1,343.</u>	<u>(146.)</u>	<u>(313.)</u>	<u>(53,745.)</u>	<u>(149,592.)</u>
-	-	-	-	-	-
152,471.	-	-	-	-	152,471.
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,000.)</u>
<u>152,471.</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,471.</u>
18,333.	1,343.	(146.)	(313.)	(53,745.)	(97,121.)
<u>78,512.</u>	<u>47,598.</u>	<u>1,253.</u>	<u>101,400.</u>	<u>150,924.</u>	<u>549,208.</u>
<u>\$ 96,845.</u>	<u>\$ 48,941.</u>	<u>\$ 1,107.</u>	<u>\$ 101,087.</u>	<u>\$ 97,179.</u>	<u>\$ 452,087.</u>

The accompanying notes are an integral part of these financial statements.

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

TERRELL COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS

	September 30,	
<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash	\$ <u>364,480.</u>	\$ <u>20,468.</u>
Taxes Receivable:		
Uncollected Property Tax	362,614.	298,680.
1% Local Option Sales Tax	44,624.	54,253.
Beer, Wine and Liquor Tax	<u>2,361.</u>	<u>1,746.</u>
Total Taxes Receivable	<u>409,599.</u>	<u>354,679.</u>
Accounts Receivable:		
Ambulance	28,926.	28,860.
Due from Other Agencies and Individuals	81,725.	502,691.
Garbage	6,310.	5,273.
Other	<u>-</u>	<u>-</u>
Total Accounts Receivable	<u>116,961.</u>	<u>536,824.</u>
Due from Other Funds:		
E-911 Special Revenue Fund	-	-
Jail Special Revenue Fund	-	-
Recreation Relocation Special Revenue Fund	<u>-</u>	<u>-</u>
Total Due from Other Funds	<u>-</u>	<u>-</u>
Due from State Government:		
State Dept. of Offender Rehabilitation	158,200.	82,360.
State Probation Officer	-	-
D.O.T. Construction Contract	<u>-</u>	<u>-</u>
Total Due from State Government	<u>158,200.</u>	<u>82,360.</u>
Total Assets	<u>\$ <u>1,049,240.</u></u>	<u>\$ <u>994,331.</u></u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS

	September 30,	
	2013	2012
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts Payable:		
Payroll Tax	\$ -	\$ -
Accounts Payable	124,093.	122,259.
Total Accounts Payable	124,093.	122,259.
Note Payable Short-Term	-	-
Deferred Revenue-Property Tax	343,016.	292,718.
Due to Other Funds:		
Due to Law Library		
Special Revenue Fund	35.	-
Total Due to Other Funds	35.	-
Tax Sale Escrow - Reserved for Claims	294.	294.
Total Liabilities	467,438.	415,271.
<u>FUND EQUITY</u>		
Unassigned Fund Balance	581,802.	579,060.
Total Fund Equity	581,802.	579,060.
Total Liabilities and Fund Equity	\$ 1,049,240.	\$ 994,331.

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

	Fiscal Year Ended September 30,			
	2013		Variance Favorable (Unfavorable)	2012 Actual
<u>REVENUES</u>	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Taxes	\$4,583,610.	\$ 4,676,902.	\$ 93,292.	\$4,696,200.
Licenses and Permits	32,000.	36,551.	4,551.	36,319.
Fines and Forfeitures	261,000.	225,025.	(35,975.)	234,388.
Charges for Services	905,300.	874,273.	(31,027.)	773,756.
Federal Government	-	-	-	344,931.
State Government	1,373,000.	1,244,945.	(128,055.)	1,062,154.
Miscellaneous	56,600.	110,769.	54,169.	63,564.
Total Revenues	7,211,510.	7,168,465.	(43,045.)	7,211,312.
 <u>EXPENDITURES</u>				
General Government	1,436,129.	1,288,475.	147,654.	1,352,828.
Public Safety	1,744,977.	1,687,782.	57,195.	2,021,641.
Court System	513,926.	509,585.	4,341.	501,585.
Roads and Bridges	2,491,158.	2,248,910.	242,248.	1,860,922.
Health and Welfare	1,509,996.	1,421,871.	88,125.	1,528,641.
Recreation	67,470.	61,666.	5,804.	51,789.
Debt Service	25,510.	25,503.	7.	-
Total Expenditures	7,789,166.	7,243,792.	545,374.	7,317,406.
Excess (Deficiency) of Revenues Over Expenditures	(577,656.)	(75,327.)	502,329.	(106,094.)
 <u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds of Sale of Assets	50,000.	58,280.	8,280.	19,456.
Long-Term Debt Issued	72,260.	72,260.	-	-
Transfer In from Jail Special Revenue Fund	46,050.	100,000.	53,950.	-
Transfer In from Special Purpose Sales Tax Capital Projects Fund	570,000.	-	(570,000.)	-
Transfer Out to E-911 Special Revenue Fund	(160,654.)	(152,471.)	8,183.	(147,149.)
Net Other Financing Sources (Uses)	577,656.	78,069.	(499,587.)	(127,693.)
Excess (Deficiency) of Revenues And Other Sources Over Expenditures and Other Uses	-	2,742.	2,742.	(233,787.)
FUND BALANCE -BEGINNING	579,060.	579,060.	-	812,847.
FUND BALANCE -ENDING	\$ 579,060.	\$ 581,802.	\$ 2,742.	\$ 579,060.

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET

	Fiscal Year Ended September 30,		Variance Favorable (Unfavorable)	2012 Actual
	2013 Budget	Actual		
<u>TAXES</u>				
Ad Valorem Taxes	\$3,718,610.	\$3,832,223.	\$ 113,613.	\$3,838,202.
Intangible Recording Tax	23,000.	36,348.	13,348.	27,155.
1% Local Option Sales Tax	600,000.	553,320.	(46,680.)	594,355.
Insurance Premium Tax	172,000.	183,786.	11,786.	172,033.
Beer, Wine, and Liquor Tax	24,000.	27,446.	3,446.	21,682.
Real Estate Transfer Tax	9,000.	6,845.	(2,155.)	6,691.
Railroad Equipment Tax	14,000.	14,159.	159.	14,129.
Financial Institution Tax	<u>23,000.</u>	<u>22,775.</u>	<u>(225.)</u>	<u>21,953.</u>
Total Taxes	<u>4,583,610.</u>	<u>4,676,902.</u>	<u>93,292.</u>	<u>4,696,200.</u>
<u>LICENSES AND PERMITS</u>				
Business Licenses	20,000.	24,681.	4,681.	22,565.
Zoning Fees	6,000.	5,051.	(949.)	6,255.
Logging Permits	-	-	-	1,900.
Building Permits	<u>6,000.</u>	<u>6,819.</u>	<u>819.</u>	<u>5,599.</u>
Total Licenses and Permits	<u>32,000.</u>	<u>36,551.</u>	<u>4,551.</u>	<u>36,319.</u>
<u>FINES AND FORFEITURES</u>				
Traffic Fines	261,000.	225,025.	(35,975.)	234,388.
Superior Court Fines	-	-	-	-
Juvenile Fines	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fines and Forfeitures	<u>261,000.</u>	<u>225,025.</u>	<u>(35,975.)</u>	<u>234,388.</u>
<u>CHARGES FOR SERVICES</u>				
Sheriff's Fees	26,000.	46,653.	20,653.	17,066.
Pipe, Dirt and Fuel Sales	8,500.	4,928.	(3,572.)	5,766.
Map Copies	600.	1,281.	681.	814.
Probate Court Fees	-	15,933.	15,933.	16,596.
Emergency Medical Service	355,000.	391,097.	36,097.	341,747.
Clerk of Superior Court Fees	155,600.	115,642.	(39,958.)	136,139.
Solid Waste and Garbage	293,600.	230,295.	(63,305.)	204,066.
Magistrate Court Fees	55,000.	55,937.	937.	51,562.
Animal Control	<u>11,000.</u>	<u>12,507.</u>	<u>1,507.</u>	<u>-</u>
Total Charges for Services	<u>\$ 905,300.</u>	<u>\$ 874,273.</u>	<u>\$ (31,027.)</u>	<u>\$ 773,756.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET

	Fiscal Year Ended September 30,			
	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
<u>FEDERAL GOVERNMENT</u>				
Homeland Security - Firefighters Grant	\$ -	\$ -	\$ -	\$ 344,931.
Total Federal Government	-	-	-	344,931.
<u>STATE GOVERNMENT</u>				
State D.O.O.R. Inmate Subsidies	1,100,000.	966,500.	(133,500.)	989,900.
DHR-Ambulance Grant	-	-	-	72,254.
GBI-Intoxilyzer Grant	9,000.	9,000.	-	-
EMA Reimbursement	-	5,000.	5,000.	-
D.O.T. LMIG Grant	264,000.	264,445.	445.	-
Total State Government	1,373,000.	1,244,945.	(128,055.)	1,062,154.
<u>MISCELLANEOUS</u>				
Interest Earned	7,500.	8,847.	1,347.	8,021.
Rents and Royalties	40,000.	38,875.	(1,125.)	39,250.
Qualifying Fees	-	1,139.	1,139.	7,706.
Insurance Proceeds	-	35,246.	35,246.	-
Other	9,100.	26,662.	17,562.	8,587.
Total Miscellaneous	56,600.	110,769.	54,169.	63,564.
Grand Total Revenues	\$7,211,510.	\$7,168,465.	\$ (43,045.)	\$7,211,312.

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,		Variance Favorable (Unfavorable)	2012 Actual
	2013 Budget	Actual		
<u>GENERAL GOVERNMENT</u>				
Administrative:				
Regular Salaries	\$ 125,620.	\$ 123,353.	\$ 2,267.	\$ 119,100.
Temporary Salaries	-	-	-	484.
Treasurer's Salary	3,000.	3,000.	-	3,000.
County Attorney	9,000.	4,805.	4,195.	5,645.
Group Insurance	47,380.	51,784.	(4,404.)	56,134.
Payroll Taxes	9,910.	8,849.	1,061.	8,310.
Employee Retirement	5,815.	5,713.	102.	5,099.
Workers Compensation Insurance	144,740.	144,740.	-	117,336.
Legal Fees	5,000.	347.	4,653.	1,915.
Auditor	18,000.	18,000.	-	18,000.
Repairs and Maintenance	12,139.	12,139.	-	11,824.
Insurance	176,000.	133,445.	42,555.	160,188.
Communications	4,500.	3,301.	1,199.	3,469.
Advertising	1,500.	1,449.	51.	2,739.
Travel	6,300.	5,510.	790.	8,283.
Dues and Fees	12,275.	12,275.	-	12,518.
Education and Training	4,150.	4,150.	-	5,200.
General Supplies and Materials	11,000.	10,077.	923.	15,996.
Food	500.	291.	209.	328.
Other Supplies	-	-	-	-
Interest and Bank Charges	350.	339.	11.	201.
Miscellaneous	69,947.	10,311.	59,636.	22,632.
Capital Outlay:	13,486.	*	7,767.	*
(3) Computers	*	4,501.	*	-
Time Clock	*	1,218.	*	-
2011 Ford Van	*	-	*	15,000.
Computer Server	*	-	*	5,907.
 Total Administrative	 \$ <u>680,612.</u>	 \$ <u>559,597.</u>	 \$ <u>121,015.</u>	 \$ <u>599,308.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,			
	2013	2013	Variance	2012
<u>GENERAL GOVERNMENT</u> , (continued)	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
Zoning:				
Regular Salaries	\$ 14,152.	\$ 13,890.	\$ 262.	\$ 13,543.
Temporary Salaries	1,400.	1,241.	159.	2,056.
Group Insurance	5,388.	5,388.	-	5,367.
Payroll Taxes	1,125.	1,095.	30.	1,019.
Employee Retirement	1,142.	1,111.	31.	1,083.
Legal Fees	300.	-	300.	120.
Repairs and Maintenance	1,500.	719.	781.	2,614.
Communications	3,428.	3,427.	1.	2,037.
Advertising	500.	99.	401.	588.
Travel	1,650.	1,447.	203.	1,560.
Dues and Fees	200.	153.	47.	145.
Education and Training	1,000.	817.	183.	842.
General Supplies and Materials	2,080.	2,080.	-	1,040.
Gas and Oil	1,614.	1,614.	-	1,030.
Miscellaneous	-	-	-	-
Capital Outlay:	507.	*	507.	*
Computer	*	-	*	1,680.
Total Zoning	<u>35,986.</u>	<u>33,081.</u>	<u>2,905.</u>	<u>34,724.</u>
Courthouse:				
Pest Control	900.	815.	85.	945.
Repairs and Maintenance	6,500.	6,173.	327.	7,569.
General Supplies and Materials	5,000.	6,275.	(1,275.)	4,475.
Electricity	29,000.	29,292.	(292.)	30,790.
Burglar Alarm & Security	300.	647.	(347.)	227.
Communications	1,800.	1,330.	470.	1,671.
Other Supplies	-	-	-	-
Miscellaneous	<u>1,650.</u>	<u>495.</u>	<u>1,155.</u>	<u>686.</u>
Total Courthouse	<u>\$ 45,150.</u>	<u>\$ 45,027.</u>	<u>\$ 123.</u>	<u>\$ 46,363.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,			
	2013		Variance	2012
<u>GENERAL GOVERNMENT</u> , (continued)	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
Armory Building:				
Pest Control	\$ 500.	\$ 451.	\$ 49.	\$ 558.
Repairs and Maintenance	2,600.	2,723.	(123.)	2,900.
General Supplies and Materials	5,000.	3,859.	1,141.	6,002.
Electricity	17,700.	18,924.	(1,224.)	18,764.
Food	800.	570.	230.	745.
Other Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Capital Outlay	-	-	-	-
	<u>26,600.</u>	<u>26,527.</u>	<u>73.</u>	<u>28,969.</u>
Total Armory Building				
County Office Building:				
Pest Control	600.	451.	149.	538.
Repairs and Maintenance	4,384.	3,658.	726.	4,450.
Burglar Alarm and Security	250.	240.	10.	220.
General Supplies and Materials	6,211.	5,330.	881.	7,984.
Electricity	20,533.	20,533.	-	20,925.
Food	83.	83.	-	-
Other Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Capital Outlay:	1,289.	*	-	*
Floor Burnisher	*	1,289.	*	-
	<u>33,350.</u>	<u>31,584.</u>	<u>1,766.</u>	<u>34,117.</u>
Total County Office Building				

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,		Variance Favorable (Unfavorable)	2012 Actual
	2013 Budget	Actual		
<u>GENERAL GOVERNMENT</u> , (continued)				
Tax Commissioner:				
Regular Salaries	\$ 112,370.	\$ 112,125.	\$ 245.	\$ 111,290.
Temporary Salaries	1,000.	244.	756.	-
Group Insurance	14,808.	14,713.	95.	16,452.
Payroll Taxes	9,158.	8,653.	505.	8,270.
Employee Retirement	2,760.	2,542.	218.	2,898.
Pest Control	286.	286.	-	328.
Repairs and Maintenance	5,295.	5,295.	-	4,598.
Burglar Alarm and Security	240.	240.	-	220.
Communications	2,400.	2,098.	302.	2,265.
Advertising	250.	37.	213.	-
Travel	2,680.	2,680.	-	1,192.
Dues and Fees	605.	415.	190.	471.
Education and Training	1,100.	265.	835.	495.
General Supplies and Materials	10,500.	10,244.	256.	9,408.
Electricity	4,700.	4,105.	595.	4,506.
Miscellaneous	134.	396.	(262.)	-
Capital Outlay:	1,773.	*	500.	*
(3) Lap Top Computers	*	1,273.	*	-
Computer and Programs	*	-	*	7,597.
Total Tax Commissioner	\$ <u>170,059.</u>	\$ <u>165,611.</u>	\$ <u>4,448.</u>	\$ <u>169,990.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,		Variance Favorable (Unfavorable)	2012 Actual
	2013 Budget	Actual		
<u>GENERAL GOVERNMENT, (continued)</u>				
Tax Maintenance and Assessors:				
Regular Salaries	\$ 50,118.	\$ 50,099.	\$ 19.	\$ 48,454.
Temporary Salaries	4,070.	3,425.	645.	3,462.
Group Insurance	16,164.	16,164.	-	16,102.
Payroll Taxes	4,168.	3,907.	261.	3,624.
Employee Retirement	4,170.	4,006.	164.	3,910.
Professional Services	3,800.	3,390.	410.	3,900.
Repairs and Maintenance	600.	44.	556.	618.
Communications	1,900.	1,717.	183.	2,277.
Advertising	200.	-	200.	99.
Travel	4,700.	4,584.	116.	3,450.
Dues and Fees	2,000.	1,613.	387.	1,642.
Education and Training	1,220.	1,220.	-	865.
General Supplies and Materials	5,900.	5,214.	686.	5,213.
Energy-Gasoline/Diesel	310.	310.	-	315.
Miscellaneous	1,820.	1,590.	230.	135.
Capital Outlay:	2,150.	*	265.	*
Computer	*	1,885.	*	-
	<u>103,290.</u>	<u>99,168.</u>	<u>4,122.</u>	<u>94,066.</u>
Total Tax Maintenance And Assessors				
Board of Equalization:				
Salaries	1,500.	1,000.	500.	1,050.
Payroll Taxes	-	-	-	-
Communications	-	-	-	258.
Travel	1,125.	985.	140.	198.
Education and Training	225.	225.	-	90.
General Supplies and Materials	100.	82.	18.	23.
Miscellaneous	-	-	-	-
	<u>\$ 2,950.</u>	<u>\$ 2,292.</u>	<u>\$ 658.</u>	<u>\$ 1,619.</u>
Total Board of Equalization				

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,		Variance Favorable (Unfavorable)	2012 Actual
	2013 Budget	Actual		
<u>GENERAL GOVERNMENT</u> , (continued)				
Board of Registrars:				
Regular Salaries	\$ 38,552.	\$ 38,552.	\$ -	\$ 38,017.
Temporary Salaries	4,125.	2,015.	2,110.	2,949.
Group Insurance	5,554.	5,505.	49.	5,484.
Payroll Taxes	3,189.	3,098.	91.	2,908.
Employee Retirement	1,543.	1,320.	223.	1,378.
Repairs and Maintenance	718.	718.	-	547.
Communications	2,300.	1,611.	689.	1,930.
Advertising	3,500.	1,743.	1,757.	4,272.
Travel	4,500.	2,491.	2,009.	3,936.
Dues and Fees	200.	125.	75.	162.
Education and Fees	2,600.	1,400.	1,200.	2,100.
General Supplies and Materials	2,846.	3,056.	(210.)	1,589.
Election Expenditures	16,405.	19,737.	(3,332.)	38,148.
Miscellaneous	523.	-	523.	-
Capital Outlay:	4,942.	*	2,440.	*
Computer	*	1,147.	*	-
Scanner	*	940.	*	-
Projector	*	415.	*	-
Total Board of Registrars	\$ <u>91,497.</u>	\$ <u>83,873.</u>	\$ <u>7,624.</u>	\$ <u>103,420.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,			
	2013		Variance	2012
<u>GENERAL GOVERNMENT</u> , (continued)	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>Extension Service:</u>				
Regular Salaries	\$ 48,960.	\$ 48,959.	\$ 1.	\$ 48,726.
Payroll Taxes	4,171.	4,094.	77.	3,706.
Teacher Retirement	3,991.	3,991.	-	2,193.
Repairs and Maintenance	936.	936.	-	502.
Communications	4,986.	4,986.	-	6,035.
Travel	10,270.	10,271.	(1.)	10,012.
Dues and Fees	254.	254.	-	100.
General Supplies and Materials	2,565.	2,914.	(349.)	4,093.
Electricity	5,832.	6,104.	(272.)	6,147.
Gas and Oil	1,368.	1,007.	361.	1,446.
Other Supplies	-	-	-	-
Miscellaneous	565.	565.	-	284.
Capital Outlay:	2,902.	*	350.	
Pressure Washer	*	683.	*	-
Printer	*	630.	*	-
Work Table & Sink	*	488.	*	-
Refuse Shed	*	417.	*	-
File Cabinet	*	334.	*	-
Total Extension Service	<u>86,800.</u>	<u>86,633.</u>	<u>167.</u>	<u>83,244.</u>
<u>Lawn Maintenance:</u>				
Repairs and Maintenance	4,200.	3,582.	618.	1,426.
General Supplies and Materials	2,473.	383.	2,090.	251.
Gas and Oil	3,000.	2,415.	585.	1,852.
Capital Outlay:	1,127.	*	351.	*
(2) Tractor Mowers	*	-	*	4,500.
Weedeater, Blower, & Trimmers	*	776.	*	1,061.
Total Lawn Maintenance	<u>10,800.</u>	<u>7,156.</u>	<u>3,644.</u>	<u>9,090.</u>
<u>Other:</u>				
Forestry Protection	16,000.	15,811.	189.	16,094.
Library Subsidy	55,500.	55,500.	-	52,385.
Airport Expenditures	42,385.	41,485.	900.	42,835.
Chamber of Commerce	35,150.	35,130.	20.	35,000.
Miscellaneous	-	-	-	2,054.
Total Other	<u>149,035.</u>	<u>147,926.</u>	<u>1,109.</u>	<u>147,918.</u>
Total General Government	<u>\$1,436,129.</u>	<u>\$1,288,475.</u>	<u>\$ 147,654.</u>	<u>\$1,352,828.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,		Variance Favorable (Unfavorable)	2012 Actual
	2013 Budget	Actual		
<u>PUBLIC SAFETY</u>				
Sheriff's Department:				
Regular Salaries	\$ 364,326.	\$ 364,272.	\$ 54.	\$ 371,843.
Group Insurance	71,149.	68,209.	2,940.	65,657.
Payroll Taxes	29,180.	29,143.	37.	28,554.
Employee Retirement	1,378.	1,393.	(15.)	1,305.
Legal and Professional Fees	2,150.	2,106.	44.	1,686.
Repairs and Maintenance	78,793.	78,793.	-	74,387.
Communications	20,246.	20,246.	-	46,955.
Advertising	100.	99.	1.	-
Travel	2,340.	2,336.	4.	3,371.
Dues and Fees	1,177.	1,176.	1.	1,392.
Education and Training	2,718.	2,718.	-	1,880.
Uniforms	5,435.	6,038.	(603.)	5,154.
Inmate Housing/Transport	2,772.	2,772.	-	134.
General Supplies and Materials	7,829.	9,343.	(1,514.)	13,495.
Gas and Oil	50,717.	50,717.	-	27,519.
Food	1,331.	1,331.	-	1,070.
Other Supplies	665.	665.	-	656.
Miscellaneous	1,017.	953.	64.	608.
Capital Outlay:	149,651.	*	2,191.	*
(3) 2011 CV's	*	73,685.	*	-
2010 Ford CV	*	15,300.	*	-
Tag Scanner	*	21,770.	*	-
(3) In Car Video Systems	*	13,950.	*	-
(12) Body Armor Vests	*	9,763.	*	-
Intoximeter	*	9,033.	*	-
Shotgun Rack	*	3,310.	*	-
Computer	*	649.	*	-
2009 Ford CV	*	-	*	15,600.
2009 Ford CV	*	-	*	15,800.
2007 Ford CV	*	-	*	13,800.
2009 Ford CV	*	-	*	16,195.
 Total Sheriff's Department	 \$ <u>792,974.</u>	 \$ <u>789,770.</u>	 \$ <u>3,204.</u>	 \$ <u>707,061.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,		Variance Favorable (Unfavorable)	2012 Actual
	2013	Actual		
<u>PUBLIC SAFETY, (continued)</u>	<u>Budget</u>	<u>Actual</u>		
Jail:				
Regular Salaries	\$ 431,117.	\$ 400,612.	\$ 30,505.	\$ 387,132.
Group Insurance	104,828.	104,828.	-	104,646.
Payroll Taxes	37,917.	32,302.	5,615.	29,451.
Employee Retirement	7,669.	7,669.	-	7,460.
Legal and Professional Fees	5,000.	900.	4,100.	10,274.
Inmate Medical	95,339.	95,339.	-	120,757.
Pest Control	585.	585.	-	242.
Repairs and Maintenance	13,780.	13,780.	-	14,679.
Communications	3,476.	3,476.	-	2,684.
Travel	1,500.	920.	580.	1,753.
Dues and Fees	150.	-	150.	395.
Education and Training	2,000.	291.	1,709.	604.
Uniforms	2,000.	388.	1,612.	5,350.
Inmate Housing/Transport	1,500.	(293.)	1,793.	1,230.
General Supplies and Materials	8,051.	9,231.	(1,180.)	10,253.
Inmate Clothing and Bedding	2,055.	2,055.	-	736.
Electricity	48,078.	48,078.	-	45,667.
Telecommunications	2,000.	1,610.	390.	1,774.
Food	55,000.	52,772.	2,228.	66,129.
Other Supplies	-	-	-	-
Miscellaneous	3,000.	1,581.	1,419.	841.
Capital Outlay:	7,096.	*	4,981.	*
Maytag Dryer	*	810.	*	-
Water Cooler	*	736.	*	-
Scanner & Monitor	*	569.	*	-
(2) Washing Machines	*	-	*	1,375.
Total Jail	<u>\$ 832,141.</u>	<u>\$ 778,239.</u>	<u>\$ 53,902.</u>	<u>\$ 813,432.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,			
	2013		Variance	2012
	Budget	Actual	Favorable (Unfavorable)	Actual
<u>PUBLIC SAFETY, (continued)</u>				
<u>Fire/Rescue Unit:</u>				
Regular Salaries	\$ 31,959.	\$ 33,367.	\$ (1,408.)	\$ 34,344.
Temporary Employees	5,000.	3,957.	1,043.	4,129.
Group Insurance	6,453.	5,505.	948.	5,484.
Payroll Taxes	2,839.	2,915.	(76.)	2,910.
Employee Retirement	1,450.	1,882.	(432.)	1,468.
Repairs and Maintenance	19,700.	19,379.	321.	17,228.
Communications	6,000.	4,089.	1,911.	29,106.
Travel	750.	127.	623.	72.
Education and Training	500.	-	500.	16,700.
Uniforms	250.	1,041.	(791.)	2,237.
General Supplies and Materials	5,000.	4,437.	563.	8,147.
Electricity	15,000.	16,546.	(1,546.)	16,569.
Gas and Oil	17,500.	20,541.	(3,041.)	19,050.
Other Supplies	561.	150.	411.	-
Miscellaneous	1,100.	52.	1,048.	1,022.
Capital Outlay:	5,800.	*	15.	*
(8) Fire Suits	*	5,785.	*	-
Pierce Pumper Fire Truck	*	-	*	311,547.
Air System Exhaust System	*	-	*	28,396.
(2) Computers	*	-	*	2,123.
(2) Washing Machines	*	-	*	616.
	<u>119,862.</u>	<u>119,773.</u>	<u>89.</u>	<u>501,148.</u>
 Total Fire/Rescue Unit	 <u>119,862.</u>	 <u>119,773.</u>	 <u>89.</u>	 <u>501,148.</u>
 Total Public Safety	 <u>\$1,744,977.</u>	 <u>\$1,687,782.</u>	 <u>\$ 57,195.</u>	 <u>\$2,021,641.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,		Variance Favorable (Unfavorable)	2012 Actual
	2013 Budget	Actual		
<u>COURT SYSTEM</u>				
Magistrate Court:				
Regular Salaries	\$ 94,992.	\$ 94,992.	\$ -	\$ 94,810.
Temporary Salaries	1,216.	1,141.	75.	3,877.
Group Insurance	12,005.	12,005.	-	9,561.
Payroll Taxes	7,785.	7,686.	99.	7,851.
Employee Retirement	4,569.	4,569.	-	5,101.
Constable	-	-	-	450.
Repairs and Maintenance	4,800.	3,897.	903.	5,102.
Communications	2,343.	2,343.	-	2,134.
Advertising	30.	-	30.	30.
Travel	1,123.	1,123.	-	2,327.
Dues and Fees	320.	293.	27.	360.
Education and Training	530.	530.	-	530.
General Supplies and Materials	2,700.	2,428.	272.	2,562.
Gas and Oil	1,268.	1,268.	-	810.
Miscellaneous	-	-	-	-
Capital Outlay	631.	-	631.	-
Total Magistrate Court	<u>134,312.</u>	<u>132,275.</u>	<u>2,037.</u>	<u>135,505.</u>
Clerk of Superior Court:				
Regular Salaries	88,080.	87,937.	143.	82,819.
Temporary Salaries	-	-	-	39.
Group Insurance	16,282.	16,282.	-	16,218.
Payroll Taxes	7,140.	6,816.	324.	6,150.
Employee Retirement	675.	673.	2.	76.
Repairs and Maintenance	9,000.	8,395.	605.	9,759.
Communications	2,400.	2,353.	47.	2,242.
Travel	2,100.	2,089.	11.	1,234.
Dues and Fees	350.	328.	22.	395.
Education and Training	300.	300.	-	550.
General Supplies and Materials	4,103.	3,941.	162.	4,529.
Miscellaneous	2,497.	2,565.	(68.)	8.
Capital Outlay:	1,000.	*	1,000.	*
Ricoh Copier	*	-	*	4,779.
Total Clerk of Superior Court	<u>\$ 133,927.</u>	<u>\$ 131,679.</u>	<u>\$ 2,248.</u>	<u>\$ 128,798.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,			
	2013		Variance	2012
	Budget	Actual	Favorable (Unfavorable)	Actual
<u>COURT SYSTEM, (continued)</u>				
Probate Court:				
Regular Salaries	\$ 76,096.	\$ 78,633.	\$ (2,537.)	\$ 84,740.
Temporary Salaries	3,600.	4,464.	(864.)	2,326.
Group Insurance	12,000.	8,729.	3,271.	9,612.
Payroll Taxes	6,185.	6,836.	(651.)	5,946.
Vital Statistics	150.	100.	50.	150.
Professional Fees	850.	334.	516.	738.
Prosecutor	4,800.	4,400.	400.	-
Mental Hearings	300.	180.	120.	560.
Repairs and Maintenance	1,200.	2,520.	(1,320.)	1,825.
Communications	2,400.	2,004.	396.	2,225.
Advertising	50.	26.	24.	-
Travel	1,500.	1,394.	106.	1,348.
Dues and Fees	370.	155.	215.	370.
Education and Training	850.	1,170.	(320.)	850.
General Supplies and Materials	2,500.	3,875.	(1,375.)	3,373.
Other Supplies	50.	-	50.	-
Miscellaneous	25.	-	25.	-
Capital Outlay:	1,950.	*	1,950.	*
Computer	*	-	*	1,173.
Total Probate Court	<u>114,876.</u>	<u>114,820.</u>	<u>56.</u>	<u>115,236.</u>
Superior Court:				
Salaries	5,000.	544.	4,456.	4,670.
Payroll Taxes	483.	407.	76.	533.
Bailiff	2,000.	4,268.	(2,268.)	2,309.
Court Reporter Expenditures	6,500.	9,791.	(3,291.)	9,422.
Superior Court Judge's				
Expenditures	10,000.	11,486.	(1,486.)	12,606.
District Attorney Expenditures	10,000.	9,948.	52.	10,499.
Public Defender Expenditures	53,100.	66,772.	(13,672.)	50,364.
Advertising	100.	30.	70.	80.
Jury Script	15,000.	11,283.	3,717.	11,811.
Law Library	1,800.	1,465.	335.	1,810.
Juvenile Judge Expenditures	4,740.	4,740.	-	4,070.
Juvenile Court Appointed Attorney	1,760.	1,037.	723.	757.
Coroner Expenditures	13,400.	8,996.	4,404.	12,852.
Miscellaneous	6,928.	44.	6,884.	263.
Capital Outlay	*	-	*	-
Total Superior Court	<u>130,811.</u>	<u>130,811.</u>	<u>-</u>	<u>122,046.</u>
Total Court System	<u>\$ 513,926.</u>	<u>\$ 509,585.</u>	<u>\$ 4,341.</u>	<u>\$ 501,585.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,		Variance Favorable (Unfavorable)	2012 Actual
	2013 Budget	Actual		
ROADS AND BRIDGES				
Correctional Institute:				
Regular Salaries	\$ 731,095.	\$ 731,049.	\$ 46.	\$ 684,652.
Temporary Salaries	-	-	-	-
Group Insurance	178,748.	178,748.	-	166,795.
Payroll Taxes	60,778.	58,115.	2,663.	52,011.
Employee Retirement	26,266.	24,172.	2,094.	23,643.
Inmate Medical	95,715.	95,715.	-	93,294.
Pest Control	842.	842.	-	425.
Repairs and Maintenance	55,665.	47,898.	7,767.	55,985.
Communications	6,517.	6,014.	503.	6,500.
Advertising	500.	63.	437.	118.
Travel	3,569.	3,568.	1.	2,216.
Dues and Fees	1,000.	314.	686.	789.
Education and Training	709.	709.	-	250.
Uniforms	3,500.	3,036.	464.	1,215.
General Supplies and Materials	30,735.	31,917.	(1,182.)	37,462.
Inmate Clothing and Bedding	12,670.	12,670.	-	14,075.
Electricity	71,045.	71,045.	-	70,005.
Bottled Gas	30,000.	22,069.	7,931.	24,060.
Gas and Oil	8,500.	8,089.	411.	10,985.
Food	214,632.	213,145.	1,487.	225,164.
Other Supplies	-	-	-	-
Miscellaneous	6,291.	8,775.	(2,484.)	4,194.
Capital Outlay:	13,281.	*	5,779.	*
AC/Heating Unit-Warden's House	*	4,350.	*	-
Ice Machine	*	1,350.	*	-
(4) AC Units	*	827.	*	-
Water Cooler	*	550.	*	-
Washer/Dryer	*	425.	*	-
 Total Correctional Institute	 <u>\$1,552,058.</u>	 <u>\$1,525,455.</u>	 <u>\$ 26,603.</u>	 <u>\$1,473,838.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,		Variance Favorable (Unfavorable)	2012 Actual
	2013 Budget	Actual		
<u>ROADS AND BRIDGES, (continued)</u>				
Road and Bridge Department:				
Repairs and Maintenance	\$ 161,000.	\$ 160,817.	\$ 183.	\$ 91,923.
State Road Projects	-	-	-	2,500.
Equipment Rental	2,000.	2,723.	(723.)	20,638.
Communications	6,000.	3,027.	2,973.	32,539.
General Supplies and Materials	45,000.	44,861.	139.	48,020.
Electricity	8,000.	11,799.	(3,799.)	7,906.
Gas and Oil	358,200.	223,506.	134,694.	171,465.
Other Supplies	-	-	-	-
Miscellaneous	5,100.	8,999.	(3,899.)	5,704.
Capital Outlay:	353,800.	*	86,077.	*
Road Resurfacing & Construction	*	266,945.	*	-
Chain Saw	*	400.	*	-
100' Rooter	*	378.	*	-
Bobcat Welder	*	-	*	3,494.
Tire Changer & Balancer	*	-	*	1,500.
Shop Heater	*	-	*	779.
Computer	*	-	*	616.
	<u>939,100.</u>	<u>723,455.</u>	<u>215,645.</u>	<u>387,084.</u>
Total Road and Bridge Department				
Total Roads and Bridges	<u>\$2,491,158.</u>	<u>\$2,248,910.</u>	<u>\$ 242,248.</u>	<u>\$ 1,860,922.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,		Variance Favorable (Unfavorable)	2012 Actual
	2013 Budget	Actual		
<u>HEALTH AND WELFARE</u>				
Ambulance Service:				
Regular Salaries	\$ 536,910.	\$ 536,655.	\$ 255.	\$ 517,728.
Group Insurance	91,651.	91,636.	15.	96,169.
Payroll Taxes	43,697.	42,010.	1,687.	39,419.
Employee Retirement	16,440.	16,440.	-	14,661.
Pest Control	812.	812.	-	896.
Repairs and Maintenance	30,510.	30,510.	-	50,693.
Communications	14,114.	11,811.	2,303.	12,786.
Advertising	200.	-	200.	99.
Travel	2,500.	36.	2,464.	21.
Dues and Fees	8,368.	8,157.	211.	8,368.
Education and Training	3,000.	(1,533.)	4,533.	842.
Uniforms	9,000.	5,067.	3,933.	5,483.
General Supplies and Materials	7,000.	4,771.	2,229.	6,546.
Electricity	15,588.	15,588.	-	15,500.
Gas and Oil	34,335.	34,135.	200.	30,931.
Food	500.	-	500.	21.
Other Supplies	1,000.	-	1,000.	-
Patient Supplies	26,647.	26,530.	117.	20,439.
Miscellaneous	5,186.	4,686.	500.	1,336.
Capital Outlay:	61,458.	*	60,317.	*
Air Conditioner	*	828.	*	-
Lawn Mower	*	313.	*	-
2012 Type I Ambulance	*	-	*	122,963.
2008 Ford CV	*	-	*	7,500.
(2) Computers	*	-	*	2,854.
Furnishings	*	-	*	2,221.
	<u>908,916.</u>	<u>828,452.</u>	<u>80,464.</u>	<u>957,476.</u>
Total Ambulance Service				
EMA:				
Salaries	6,000.	6,000.	-	-
Payroll Taxes	-	455.	(455.)	-
Repair and Maintenance	1,500.	90.	1,410.	-
Communications	-	1,601.	(1,601.)	-
Gas and Oil	7,500.	5,243.	2,257.	-
Miscellaneous	-	297.	(297.)	-
Capital Outlay:	-	*	(731.)	*
Computer	*	731.	*	-
	<u>\$ 15,000.</u>	<u>\$ 14,417.</u>	<u>\$ 583.</u>	<u>\$ -</u>
Total EMA				

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,			
	2013	2013	Variance	2012
	Budget	Actual	Favorable (Unfavorable)	Actual
<u>HEALTH AND WELFARE, (continued)</u>				
Solid Waste:				
Regular Salaries	\$ 20,994.	\$ 24,181.	\$ (3,187.)	\$ 22,742.
Group Insurance	5,700.	5,505.	195.	5,484.
Payroll Taxes	1,705.	1,834.	(129.)	1,640.
Employee Retirement	1,198.	1,225.	(27.)	1,179.
Repairs and Maintenance	1,700.	1,225.	475.	6,124.
Landfill Fees	500.	265.	235.	64.
Solid Waste Fees-Transwaste	413,500.	414,585.	(1,085.)	403,448.
General Supplies and Materials	400.	1,669.	(1,269.)	611.
Gas and Oil	5,000.	6,090.	(1,090.)	7,622.
Miscellaneous	3,400.	1,914.	1,486.	2,302.
Capital Outlay	<u>4,500.</u>	<u>-</u>	<u>4,500.</u>	<u>-</u>
Total Solid Waste	<u>458,597.</u>	<u>458,493.</u>	<u>104.</u>	<u>451,216.</u>
Public Welfare:				
DFACS (Welfare)	15,000.	10,021.	4,979.	12,811.
Health Department Repair and Maintenance	900.	20.	880.	-
Health Department	64,378.	64,378.	-	61,312.
Mental Health	16,720.	16,720.	-	16,720.
Indigent Maternity & Health Care	500.	-	500.	-
Miscellaneous	<u>1,500.</u>	<u>909.</u>	<u>591.</u>	<u>400.</u>
Total Public Welfare	<u>98,998.</u>	<u>92,048.</u>	<u>6,950.</u>	<u>91,243.</u>
Animal Control:				
Regular Salaries	8,611.	8,730.	(119.)	8,543.
Payroll Taxes	674.	659.	15.	626.
Animal Board and Other	8,000.	6,523.	1,477.	9,685.
Repairs and Maintenance	1,000.	893.	107.	2,500.
Communications	200.	187.	13.	156.
Dues and Fees	200.	300.	(100.)	498.
General Supplies and Materials	7,600.	8,524.	(924.)	5,284.
Gas and Oil	500.	55.	445.	367.
Miscellaneous	1,500.	1,477.	23.	1,047.
Capital Outlay:	200.	*	(913.)	*
Dog Trap	*	613.	*	-
Washer/Dryer	<u>*</u>	<u>500.</u>	<u>*</u>	<u>-</u>
Total Animal Control	<u>28,485.</u>	<u>28,461.</u>	<u>24.</u>	<u>28,706.</u>
Total Health and Welfare	<u>\$1,509,996.</u>	<u>\$1,421,871.</u>	<u>\$ 88,125.</u>	<u>\$1,528,641.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended September 30,		Variance Favorable (Unfavorable)	2012 Actual
	2013 Budget	Actual		
<u>RECREATION</u>				
Appropriations	\$ 60,000.	\$ 60,000.	\$ -	\$ 50,000.
Miscellaneous	<u>7,470.</u>	<u>1,666.</u>	<u>5,804.</u>	<u>1,789.</u>
Total Recreation	<u>67,470.</u>	<u>61,666.</u>	<u>5,804.</u>	<u>51,789.</u>
<u>DEBT SERVICE</u>				
Principal Retirement	25,510.	25,503.	7.	-
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Debt Service	<u>25,510.</u>	<u>25,503.</u>	<u>7.</u>	<u>-</u>
<u>GRAND TOTAL EXPENDITURES</u>	<u>\$7,789,166.</u>	<u>\$7,243,792.</u>	<u>\$ 545,374.</u>	<u>\$7,317,406.</u>

* Capital outlay items were budgeted as lump sums.

The accompanying notes are an integral part of these financial statements.

SPECIAL REVENUE FUNDS

These funds are used to report governmental operations where statutory, regulatory or grant requirement provisions require separate accountability.

TERRELL COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET - SEPTEMBER 30, 2013
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2012

<u>ASSETS</u>	<u>Jail Fund</u>	<u>Drug Abuse Education And Treatment</u>	<u>Spinal Injury Trust Fund</u>
Cash	\$ 36,897.	\$ 69,616.	\$ 415.
Accounts Receivable	-	-	-
Due from Other Funds	-	-	-
Due from Other Agencies and Individuals	-	-	-
Due from State Government	<u>-</u>	<u>-</u>	<u>-</u>
 Total Assets	 <u>36,897.</u>	 <u>69,616.</u>	 <u>415.</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Accounts Payable	-	-	-
Due to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>
 Total Liabilities	 <u>-</u>	 <u>-</u>	 <u>-</u>
Fund Balance:			
Restricted for Jail Fund Projects	36,897.	-	-
Restricted for Drug Abuse Education and Treatment Purposes	-	69,616.	-
Restricted for E-911 System Purposes	-	-	-
Restricted for Spinal Injury Trust Purposes	-	-	415.
Restricted for Water System Project	-	-	-
Restricted for Law Enforcement Purposes	-	-	-
Restricted for Law Library Purposes	<u>-</u>	<u>-</u>	<u>-</u>
 Total Fund Balance	 <u>36,897.</u>	 <u>69,616.</u>	 <u>415.</u>
 Total Liabilities and Fund Balance	 <u>\$ 36,897.</u>	 <u>\$ 69,616.</u>	 <u>\$ 415.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET - SEPTEMBER 30, 2013
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2012

<u>E-911 Fund</u>	<u>Law Library Fund</u>	<u>Forfeit And Seizure Fund</u>	<u>Totals</u>	
			<u>2013</u>	<u>2012</u>
\$ 67,019.	\$ 48,906.	\$ -	\$ 222,853.	\$ 276,966.
30,282.	-	-	30,282.	19,918.
-	35.	-	35.	-
-	-	1,107.	1,107.	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>97,301.</u>	<u>48,941.</u>	<u>1,107.</u>	<u>254,277.</u>	<u>296,884.</u>
456.	-	-	456.	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>456.</u>	<u>-</u>	<u>-</u>	<u>456.</u>	<u>-</u>
-	-	-	36,897.	109,381.
-	-	-	69,616.	59,727.
96,845.	-	-	96,845.	78,512.
-	-	-	415.	413.
-	-	-	-	-
-	-	1,107.	1,107.	1,253.
<u>-</u>	<u>48,941.</u>	<u>-</u>	<u>48,941.</u>	<u>47,598.</u>
<u>96,845.</u>	<u>48,941.</u>	<u>1,107.</u>	<u>253,821.</u>	<u>296,884.</u>
<u>\$ 97,301.</u>	<u>\$ 48,941.</u>	<u>\$ 1,107.</u>	<u>\$ 254,277.</u>	<u>\$ 296,884.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2012

	Jail Fund	Drug Abuse Education And Treatment	Spinal Injury Trust Fund
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Fines and Forfeitures	27,343.	9,335.	-
Charges for Services	-	-	-
Federal Government	-	-	-
State Government	-	-	-
Miscellaneous	<u>173.</u>	<u>554.</u>	<u>2.</u>
Total Revenues	<u>27,516.</u>	<u>9,889.</u>	<u>2.</u>
<u>EXPENDITURES</u>			
General Government	-	-	-
Public Safety	-	-	-
Court System	-	-	-
Roads and Bridges	-	-	-
Health and Welfare	-	-	-
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER (UNDER) EXPENDITURES</u>	<u>27,516.</u>	<u>9,889.</u>	<u>2.</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers In	-	-	-
Transfers Out	<u>(100,000.)</u>	<u>-</u>	<u>-</u>
Net Other Financing Sources (Uses)	<u>(100,000.)</u>	<u>-</u>	<u>-</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND</u> <u>OTHER SOURCES OVER EXPENDITURES</u> <u>AND OTHER USES</u>	<u>(72,484.)</u>	<u>9,889.</u>	<u>2.</u>
<u>FUND BALANCE - BEGINNING</u>	<u>109,381.</u>	<u>59,727.</u>	<u>413.</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 36,897.</u>	<u>\$ 69,616.</u>	<u>\$ 415.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2012

E-911 Fund	Law Library Fund	Forfeit And Seizure Fund	Totals	
			2013	2012
\$ -	\$ -	\$ -	\$ -	\$ -
-	10,352.	1,012.	48,042.	46,793.
131,287.	-	-	131,287.	123,913.
-	-	-	-	-
-	-	-	-	-
<u>410.</u>	<u>72.</u>	<u>-</u>	<u>1,211.</u>	<u>2,010.</u>
<u>131,697.</u>	<u>10,424.</u>	<u>1,012.</u>	<u>180,540.</u>	<u>172,716.</u>
-	-	-	-	-
-	-	1,158.	1,158.	3,067.
-	9,081.	-	9,081.	7,684.
-	-	-	-	-
234,406.	-	-	234,406.	223,605.
<u>31,429.</u>	<u>-</u>	<u>-</u>	<u>31,429.</u>	<u>31,345.</u>
<u>265,835.</u>	<u>9,081.</u>	<u>1,158.</u>	<u>276,074.</u>	<u>265,701.</u>
<u>(134,138.)</u>	<u>1,343.</u>	<u>(146.)</u>	<u>(95,534.)</u>	<u>(92,985.)</u>
152,471.	-	-	152,471.	147,149.
<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,000.)</u>	<u>-</u>
<u>152,471.</u>	<u>-</u>	<u>-</u>	<u>52,471.</u>	<u>147,149.</u>
18,333.	1,343.	(146.)	(43,063.)	54,164.
<u>78,512.</u>	<u>47,598.</u>	<u>1,253.</u>	<u>296,884.</u>	<u>242,720.</u>
<u>\$ 96,845.</u>	<u>\$ 48,941.</u>	<u>\$ 1,107.</u>	<u>\$ 253,821.</u>	<u>\$ 296,884.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2013 AND 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash	\$ 36,897.	\$ 109,381.
Due from Other Agencies and Individuals	<u> -</u>	<u> -</u>
Total Assets	<u>36,897.</u>	<u>109,381.</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Due to General Fund	-	-
Fund Balance - Restricted for Jail Fund Projects	<u>36,897.</u>	<u>109,381.</u>
Total Liabilities and Fund Balance	<u>\$ 36,897.</u>	<u>\$ 109,381.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
Fines and Forfeitures:		
Probate Court	\$ 19,553.	\$ 20,196.
Clerk of Superior Court	7,528.	10,594.
Magistrate Court	262.	404.
State Probation Office	-	-
Miscellaneous:		
Interest Income	<u>173.</u>	<u>959.</u>
Total Revenues	<u>27,516.</u>	<u>32,153.</u>
 <u>EXPENDITURES</u>		
Public Safety:		
Printed Checks	<u>-</u>	<u>45.</u>
Total Expenditures	<u>-</u>	<u>45.</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER EXPENDITURES</u>	 27,516.	 32,108.
 <u>OTHER FINANCING SOURCES (USES)</u>		
Transfer Out to General Fund	(100,000.)	<u>-</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>AND OTHER SOURCES OVER</u> <u>EXPENDITURES AND OTHER USES</u>	 (72,484.)	 32,108.
 <u>FUND BALANCE - BEGINNING</u>	 <u>109,381.</u>	 <u>77,273.</u>
 <u>FUND BALANCE - ENDING</u>	 <u>\$ 36,897.</u>	 <u>\$ 109,381.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ <u>69,616.</u>	\$ <u>59,727.</u>
Total Assets	<u>69,616.</u>	<u>59,727.</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Due to General Fund	-	-
Fund Balance - Restricted for Drug Abuse Treatment and Education Purposes	<u>69,616.</u>	<u>59,727.</u>
Total Liabilities and Fund Balance	<u>\$ 69,616.</u>	<u>\$ 59,727.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
Fines and Forfeitures:		
Probate Court	\$ 4,674.	\$ 1,730.
Clerk of Superior Court	4,661.	3,245.
Miscellaneous:		
Interest Income	<u>554.</u>	<u>601.</u>
Total Revenues	<u>9,889.</u>	<u>5,576.</u>
<u>EXPENDITURES</u>		
Public Safety:		
Printed Checks	<u>-</u>	<u>46.</u>
Total Expenditures	<u>-</u>	<u>46.</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER EXPENDITURES</u>	9,889.	5,530.
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>59,727.</u>	<u>54,197.</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ 69,616.</u>	<u>\$ 59,727.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
SPINAL INJURY TRUST SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 415.	\$ 413.
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>415.</u>	<u>413.</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Due to General Fund	-	-
Fund Balance - Restricted for Spinal Injury Trust Purposes	<u>415.</u>	<u>413.</u>
Total Liabilities and Fund Balance	<u>\$ 415.</u>	<u>\$ 413.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
SPINAL INJURY TRUST SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
Miscellaneous:		
Other	\$ -	\$ -
Interest Income	<u>2.</u>	<u>3.</u>
Total Revenues	<u>2.</u>	<u>3.</u>
 <u>EXPENDITURES</u>		
Health and Welfare:		
Bank Service Charges	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	 2.	 3.
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	 <u>413.</u>	 <u>410.</u>
 <u>FUND BALANCE - END OF YEAR</u>	 <u>\$ 415.</u>	 <u>\$ 413.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
E-911 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2013 AND 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash	\$ 67,019.	\$ 58,594.
Accounts Receivable	<u>30,282.</u>	<u>19,918.</u>
Total Assets	<u>97,301.</u>	<u>78,512.</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts Payable	456.	-
Due to General Fund	<u>-</u>	<u>-</u>
Total Liabilities	456.	-
Fund Balance:		
Restricted for E-911 System Purposes	<u>96,845.</u>	<u>78,512.</u>
Total Liabilities and Fund Balance	<u>\$ 97,301.</u>	<u>\$ 78,512.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
E-911 SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
Charges for Services:		
Telephone Surcharges	\$ 131,287.	\$ 123,913.
Miscellaneous:		
Interest Income	<u>410.</u>	<u>376.</u>
Total Revenues	<u>131,697.</u>	<u>124,289.</u>
<u>EXPENDITURES</u>		
Health and Welfare:		
Salaries	140,551	135,803.
Payroll Taxes	11,920.	11,346.
Travel	-	-
Supplies	9,469.	3,268.
Repairs and Maintenance	72,466.	69,323.
Uniforms	-	3,792.
Advertising	<u>-</u>	<u>73.</u>
Total Health and Welfare	<u>234,406.</u>	<u>223,605.</u>
Debt Service:		
Principal Retirement	27,704.	26,045.
Interest	<u>3,725.</u>	<u>5,300.</u>
Total Debt Service	<u>31,429.</u>	<u>31,345.</u>
Total Expenditures	<u>265,835.</u>	<u>254,950.</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER EXPENDITURES</u>	(134,138.)	(130,661.)
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer In from General Fund	<u>152,471.</u>	<u>147,149.</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND</u> <u>OTHER SOURCES OVER EXPENDITURES</u> <u>AND OTHER USES</u>	18,333.	16,488.
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>78,512.</u>	<u>62,024.</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ 96,845.</u>	<u>\$ 78,512.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash in Banks	\$ 48,906.	\$ 47,598.
Due from General Fund	<u>35.</u>	<u>-</u>
Total Assets	<u>48,941.</u>	<u>47,598.</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	-	-
Fund Balance - Restricted for Law Library Purposes	<u>48,941.</u>	<u>47,598.</u>
Total Liabilities and Fund Balance	<u>\$ 48,941.</u>	<u>\$ 47,598.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
Fines and Forfeitures:		
General Fund	\$ 1,465.	\$ 1,810.
Probate Court	7,807.	7,804.
Clerk of Superior Court	1,080.	1,010.
Miscellaneous:		
Interest Income	<u>72.</u>	<u>71.</u>
Total Revenues	<u>10,424.</u>	<u>10,695.</u>
<u>EXPENDITURES</u>		
Court System:		
Law Books	5,610.	7,684.
Supplies	845.	-
Website	2,626.	-
Witness Travel	<u>-</u>	<u>-</u>
Total Expenditures	<u>9,081.</u>	<u>7,684.</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u> OVER EXPENDITURES</u>	1,343.	3,011.
<u>FUND BALANCE - BEGINNING</u>	<u>47,598.</u>	<u>44,587.</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 48,941.</u>	<u>\$ 47,598.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
FORFEIT AND SEIZURE SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2013 AND 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Due from Other Agencies and Individuals	\$ 1,107.	\$ 1,253.
Due from General Fund	<u>-</u>	<u>-</u>
Total Assets	<u>1,107.</u>	<u>1,253.</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	-	-
Fund Balance - Restricted for Law Enforcement Purposes	<u>1,107.</u>	<u>1,253.</u>
Total Liabilities and Fund Balance	<u>\$ 1,107.</u>	<u>\$ 1,253.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
FORFEIT AND SEIZURE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
Fines and Forfeitures:		
Forfeiture Proceeds	\$ <u>1,012.</u>	\$ <u>-</u>
Total Revenues	<u>1,012.</u>	<u>-</u>
<u>EXPENDITURES</u>		
Public Safety:		
Supplies	-	86.
Advertising	210.	590.
Schools	658.	2,300.
Repair and Maintenance	275.	-
Miscellaneous	15.	-
Capital Outlay:		
2001 Ford CV (Pro-Rata Share)	-	-
2004 Ford CV	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,158.</u>	<u>2,976.</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u> OVER EXPENDITURES</u>	(146.)	(2,976.)
<u>FUND BALANCE - BEGINNING</u>	<u>1,253.</u>	<u>4,229.</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 1,107.</u>	<u>\$ 1,253.</u>

The accompanying notes are an integral part of these financial statements.

CAPITAL PROJECTS FUND

These funds are used to report the receipt and disbursement of Special Purpose Sales Tax proceeds.

TERRELL COUNTY, GEORGIA
CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET
SEPTEMBER 30, 2013 AND 2012

	2001-2005 Special Purpose Sales Tax	2006-2010 Special Purpose Sales Tax	2011-2016 Special Purpose Sales Tax	<u>Totals</u>	
				<u>2013</u>	<u>2012</u>
<u>ASSETS</u>					
Cash in Bank	\$ 101,087.	\$ 97,179.	\$ 757,771.	\$ 956,037.	\$ 1,465,277.
Accounts Receivable	-	-	-	-	584,000.
Special Purpose Sales Tax Receivable	<u>-</u>	<u>-</u>	<u>74,250.</u>	<u>74,250.</u>	<u>90,273.</u>
Total Assets	<u>101,087.</u>	<u>97,179.</u>	<u>832,021.</u>	<u>1,030,287.</u>	<u>2,139,550.</u>
<u>LIABILITIES AND FUND BALANCE</u>					
Liabilities:					
Accounts Payable	-	-	295,729.	295,729.	1,230,312.
Due to Municipalities	<u>-</u>	<u>-</u>	<u>33,697.</u>	<u>33,697.</u>	<u>75,603.</u>
Total Liabilities	-	-	329,426.	329,426.	1,305,915.
Fund Balance - Restricted for Special Purpose Sales Tax Projects	<u>101,087.</u>	<u>97,179.</u>	<u>502,595.</u>	<u>700,861.</u>	<u>833,635.</u>
Total Liabilities and Fund Balance	<u>\$ 101,087.</u>	<u>\$ 97,179.</u>	<u>\$ 832,021.</u>	<u>\$ 1,030,287.</u>	<u>\$ 2,139,550.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
CAPITAL PROJECTS FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2012

	2001-2005 Special Purpose Sales Tax	2006-2010 Special Purpose Sales Tax	2011-2016 Special Purpose Sales Tax	<u>Totals</u>	
				<u>2013</u>	<u>2012</u>
<u>REVENUES</u>					
Taxes	\$ -	\$ -	\$ 920,665.	\$ 920,665.	\$ 989,189.
Miscellaneous	<u>162.</u>	<u>1,006.</u>	<u>4,951.</u>	<u>6,119.</u>	<u>12,651.</u>
Total Revenues	<u>162.</u>	<u>1,006.</u>	<u>925,616.</u>	<u>926,784.</u>	<u>1,001,840.</u>
<u>EXPENDITURES</u>					
General Government	475.	15,297.	1,475.	17,247.	27,746.
Public Safety	-	21,047.	-	21,047.	104,708.
Roads and Bridges	-	18,407.	530,819.	549,226.	1,251,720.
Health and Welfare	-	-	97,808.	97,808.	155,600.
Intergovernmental	-	-	374,230.	374,230.	435,030.
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>475.</u>	<u>54,751.</u>	<u>1,004,332.</u>	<u>1,059,558.</u>	<u>1,974,804.</u>
<u>EXCESS (DEFICIENCY)</u>					
<u>OF REVENUES</u>					
<u>OVER EXPENDITURES</u>					
	(313.)	(53,745.)	(78,716.)	(132,774.)	(972,964.)
<u>FUND BALANCE -</u>					
<u>BEGINNING</u>					
	<u>101,400.</u>	<u>150,924.</u>	<u>581,311.</u>	<u>833,635.</u>	<u>1,805,599.</u>
<u>FUND BALANCE - ENDING</u>					
	<u>\$ 101,087.</u>	<u>\$ 97,179.</u>	<u>\$ 502,595.</u>	<u>\$ 700,861.</u>	<u>\$ 833,635.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
2001-2005 SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash in Bank	\$ 101,087.	\$ 341,400.
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>101,087.</u>	<u>341,400.</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts Payable	<u>-</u>	<u>240,000.</u>
Total Liabilities	-	240,000.
Fund Balance - Restricted for Special Purpose Sales Tax Projects	<u>101,087.</u>	<u>101,400.</u>
Total Liabilities and Fund Balance	<u>\$ 101,087.</u>	<u>\$ 341,400.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
2001-2005 SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
Miscellaneous:		
Interest Income	\$ <u>162.</u>	\$ <u>725.</u>
Total Revenues	<u>162.</u>	<u>725.</u>
<u>EXPENDITURES</u>		
General Government:		
Building Repair and Maintenance	475.	4,750.
Capital Outlay-		
Brannon Building Renovation	-	-
Courthouse Renovation	<u>-</u>	<u>-</u>
Total General Government	<u>475.</u>	<u>4,750.</u>
Roads and Bridges:		
Capital Outlay-		
Road Construction and Resurfacing	-	425,000.
Cat 120M2 Motor Grader	-	220,169.
JD 450-C Bulldozer	<u>-</u>	<u>12,900.</u>
Total Roads and Bridges	<u>-</u>	<u>658,069.</u>
Total Expenditures	<u>475.</u>	<u>658,069.</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER EXPENDITURES</u>	(313.)	(662,094)
<u>FUND BALANCE - BEGINNING</u>	<u>101,400.</u>	<u>763,494.</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 101,087.</u>	<u>\$ 101,400.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
2006-2010 SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2013 AND 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash in Bank	\$ 97,179.	\$ 494,924.
Special Purpose Sales Tax Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>97,179.</u>	<u>494,924.</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts Payable	-	344,000.
Due to Municipalities	<u>-</u>	<u>-</u>
Total Liabilities	-	344,000.
Fund Balance - Restricted for Special Purpose Sales Tax Projects	<u>97,179.</u>	<u>150,924.</u>
Total Liabilities and Fund Balance	<u>\$ 97,179.</u>	<u>\$ 494,924.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
 2006-2010 SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FISCAL YEAR ENDED SEPTEMBER 30, 2013
 WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
Taxes:		
Special Purpose Sales Tax	\$ -	\$ -
Miscellaneous:		
Interest Income	<u>1,006.</u>	<u>7,361.</u>
Total Revenues	<u>1,006.</u>	<u>7,361.</u>
<u>EXPENDITURES</u>		
General Government:		
Public Building Repair and Maintenance	4,670.	6,035.
Capital Outlay-		
Chamber Building Improvements	5,408.	-
Armory Building Improvements	3,344.	-
Courthouse Video Monitors	<u>1,875.</u>	<u>-</u>
Total General Government	<u>15,297.</u>	<u>6,035.</u>
Public Safety:		
Capital Outlay-		
Jail Security Cameras	4,068.	-
Communications Equipment and Tower	<u>16,979.</u>	<u>77,651.</u>
Total Public Safety	<u>21,047.</u>	<u>77,651.</u>
Roads and Bridges:		
Repair and Maintenance	3,304.	-
Capital Outlay-		
Gas Pump Shelter	15,103.	-
Road Resurfacing	<u>-</u>	<u>344,000.</u>
Total Roads and Bridges	<u>18,407.</u>	<u>344,000.</u>
Health and Welfare:		
Landfill Utilities	-	-
Landfill Testing	-	-
Capital Outlay-		
Animal Shelter Construction	<u>-</u>	<u>67,406.</u>
Total Health and Welfare	<u>-</u>	<u>67,406.</u>
Total Expenditures	<u>54,751.</u>	<u>495,092.</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER EXPENDITURES</u>		
	(53,745.)	(487,731.)
<u>FUND BALANCE - BEGINNING</u>	<u>150,924.</u>	<u>638,655.</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 97,179.</u>	<u>\$ 150,924.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
2011-2016 SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2013 AND 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash in Bank	\$ 757,771.	\$ 628,953.
Accounts Receivable	-	584,000.
Special Purpose Sales Tax Receivable	<u>74,250.</u>	<u>90,273.</u>
 Total Assets	 <u>832,021.</u>	 <u>1,303,226.</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts Payable	295,729.	646,312.
Due to Municipalities	<u>33,697.</u>	<u>75,603.</u>
 Total Liabilities	 329,426.	 721,915.
 Fund Balance - Restricted for Special Purpose Sales Tax Projects	 <u>502,595.</u>	 <u>581,311.</u>
 Total Liabilities and Fund Balance	 <u>\$ 832,021.</u>	 <u>\$1,303,226.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
 2011-2016 SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 FISCAL YEAR ENDED SEPTEMBER 30, 2013
 WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2012

<u>REVENUES</u>	<u>2013</u>	<u>2012</u>
Special Purpose Sales Tax	\$ 920,665.	\$ 989,189.
Interest Income	<u>4,951.</u>	<u>4,565.</u>
Total Revenues	<u>925,616.</u>	<u>993,754.</u>
 <u>EXPENDITURES</u>		
General Government:		
Building Repair and Maintenance	<u>1,475.</u>	<u>16,961.</u>
Total General Government	<u>1,475.</u>	<u>16,961.</u>
 Public Safety:		
Capital Outlay-		
Communications Equipment and Tower	<u>-</u>	<u>27,057.</u>
Total Public Safety	<u>-</u>	<u>27,057.</u>
 Roads and Bridges:		
Repair and Maintenance	13,793.	53,759.
Equipment Rental	17,914.	-
Road Materials	20,125.	-
Capital Outlay-		
Road Construction and Resurfacing	84,472.	62,312.
Cat 140M2 Motor Grader	211,319.	-
Cat 420F Backhoe	83,669.	-
Cat Compact Tract Loader	49,128.	-
(2) Zero Turn Mowers	12,868.	-
10' Predator Mower	11,900.	-
10' Flat Wing Mower	11,900.	-
JD 5075E Tractor	11,500.	-
Compressor	2,231.	-
22' Machete Boom Mower	-	107,895.
2012 Ford F150	<u>-</u>	<u>25,685.</u>
Total Roads and Bridges	<u>530,819.</u>	<u>249,651.</u>
 Health and Welfare:		
Landfill Utilities	4,117.	3,713.
Landfill Testing	36,378.	23,177.
Capital Outlay-		
(4) Lucas Devices	57,313.	-
EMS Relocation	<u>-</u>	<u>61,304.</u>
Total Health and Welfare	<u>97,808.</u>	<u>88,194.</u>
 Intergovernmental:		
Distributions to Dawson	312,471.	364,433.
Distributions to Bronwood	29,126.	32,536.
Distributions to Sasser	19,743.	23,027.
Distributions to Parrott	<u>12,890.</u>	<u>15,034.</u>
Total Intergovernmental	<u>374,230.</u>	<u>435,030.</u>
Total Expenditures	<u>1,004,332.</u>	<u>816,893.</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	 (78,716.)	 176,861.
 <u>FUND BALANCE - BEGINNING</u>	 <u>581,311.</u>	 <u>404,450.</u>
 <u>FUND BALANCE - ENDING</u>	 <u>\$ 502,595.</u>	 <u>\$ 581,311.</u>

The accompanying notes are an integral part of these financial statements.

FIDUCIARY FUNDS

AGENCY FUNDS - To account for funds received and disbursed by various elected and appointed officials. All administrative costs of each of the offices are budgeted and expended as part of the County's General Fund. The officials who serve as fiscal agents for the County as well as other government entities are:

Tax Commissioner
Probate Court Judge
Clerk of Superior Court
Sheriff
Magistrate Court Judge

TERRELL COUNTY, GEORGIA
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - SEPTEMBER 30, 2013
WITH COMPARATIVE TOTALS AT SEPTEMBER 30, 2012

<u>ASSETS</u>	<u>Tax Commissioner</u>	<u>Probate Court</u>
Cash	\$ 183,548.	\$ -
Uncollected Taxes	771,882.	-
Due from Other Agencies and Individuals	-	-
Other Assets	<u>659.</u>	<u>-</u>
Total Assets	<u><u>956,089.</u></u>	<u><u>-</u></u>
<u>LIABILITIES</u>		
Liabilities:		
Due to State of Georgia	-	-
Due to Schools and School Bonds	46,693.	-
Retirement Funds Payable:		
Probate Court Judges'	-	-
Sheriffs'	-	-
Peace Officers'	-	-
Peace Officer Training Fund Payable	-	-
Garnishments, Child Support, etc. Payable	-	-
Due to Other Agencies and Individuals	81,400.	-
Due to Other Municipalities	1,831.	-
Uncollected Taxes Due to Other Governments	771,882.	-
Condemnations in Escrow	-	-
Other Liabilities	<u>54,283.</u>	<u>-</u>
Total Liabilities	<u><u>\$ 956,089.</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - SEPTEMBER 30, 2013
WITH COMPARATIVE TOTALS AT SEPTEMBER 30, 2012

<u>Clerk of Superior Court</u>	<u>Sheriff</u>	<u>Magistrate Court</u>	<u>Totals</u>	
			<u>2013</u>	<u>2012</u>
\$ 13,299.	\$ 81,793.	\$ -	\$ 278,640.	\$ 1,092,141.
-	-	-	771,882.	627,449.
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>659.</u>	<u>-</u>
<u>13,299.</u>	<u>81,793.</u>	<u>-</u>	<u>1,051,181.</u>	<u>1,719,590.</u>
2.	-	-	2.	21,783.
-	-	-	46,693.	438,155.
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
13,297.	-	-	13,297.	18,718.
-	1,107.	-	82,507.	502,691.
-	-	-	1,831.	5,789.
-	-	-	771,882.	627,449.
-	-	-	-	-
<u>-</u>	<u>80,686.</u>	<u>-</u>	<u>134,969.</u>	<u>105,005.</u>
<u>\$ 13,299.</u>	<u>\$ 81,793.</u>	<u>\$ -</u>	<u>\$ 1,051,181.</u>	<u>\$ 1,719,590.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
 FIDUCIARY FUNDS - AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>Tax Commissioner</u>				
ASSETS				
Cash	\$ 996,454.	\$ 8,749,937.	\$ 9,562,843.	\$ 183,548.
Other Assets	<u>627,449.</u>	<u>6,905,543.</u>	<u>6,760,451.</u>	<u>772,541.</u>
Total Assets	<u>1,623,903.</u>	<u>15,655,480.</u>	<u>16,323,294.</u>	<u>956,089.</u>
LIABILITIES				
Funds Held for Others	<u>1,623,903.</u>	<u>15,655,480.</u>	<u>16,323,294.</u>	<u>956,089.</u>
Total Liabilities	<u>1,623,903.</u>	<u>15,655,480.</u>	<u>16,323,294.</u>	<u>956,089.</u>
<u>Probate Court</u>				
ASSETS				
Cash and Other Assets	<u>1,696.</u>	<u>397,576.</u>	<u>399,272.</u>	<u>-</u>
LIABILITIES				
Funds Held for Others	<u>1,696.</u>	<u>397,576.</u>	<u>399,272.</u>	<u>-</u>
<u>Clerk of Superior Court</u>				
ASSETS				
Cash	<u>18,723.</u>	<u>322,711.</u>	<u>328,135.</u>	<u>13,299.</u>
LIABILITIES				
Funds Held for Others	<u>18,723.</u>	<u>322,711.</u>	<u>328,135.</u>	<u>13,299.</u>
<u>Sheriff</u>				
ASSETS				
Cash and Other	<u>75,268.</u>	<u>356,593.</u>	<u>350,068.</u>	<u>81,793.</u>
LIABILITIES				
Funds Held for Others	<u>75,268.</u>	<u>356,593.</u>	<u>350,068.</u>	<u>81,793.</u>
<u>Magistrate Court</u>				
ASSETS				
Cash	<u>-</u>	<u>164,966.</u>	<u>164,966.</u>	<u>-</u>
LIABILITIES				
Funds Held for Others	\$ <u>-</u>	\$ <u>164,966.</u>	\$ <u>164,966.</u>	\$ <u>-</u>

The accompanying notes are an integral part of these financial statements.

COMPONENT UNITS

TERRELL COUNTY, GEORGIA
TERRELL COUNTY BOARD OF HEALTH - COMPONENT UNIT
BALANCE SHEET
JUNE 30, 2013
(FISCAL YEAR END OF THE COMPONENT UNIT)

<u>ASSETS</u>	
Cash on Hand and in Bank	\$212,267.
Due from DHR	27,450.
Due from Phoebe	-
Accounts Receivable	<u>-</u>
 Total Assets	 <u>239,717.</u>
<u>LIABILITIES</u>	
Accounts Payable	<u>6,736.</u>
 Total Liabilities	 <u>6,736.</u>
<u>FUND EQUITY</u>	
Fund Balance:	
Unassigned	116,059.
Restricted for Health and Welfare Purposes	<u>116,922.</u>
 Total Fund Equity	 <u>232,981.</u>
 Total Liabilities and Fund Equity	 <u>\$239,717.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
TERRELL COUNTY BOARD OF HEALTH - COMPONENT UNIT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
JUNE 30, 2013
(FISCAL YEAR END OF THE COMPONENT UNIT)

REVENUES

Georgia Department of Human Resources	
Grant-In-Aid	\$ 170,579.
Other Local Funds	63,612.
Contracts	45,000.
Outpatient and Other Fees	108,126.
Other Revenue	370.
Intra/Inter Agency	<u>62,080.</u>
 Total Revenues	 <u>449,767.</u>

EXPENDITURES

Salaries and Fringe Benefits	244,836.
Equipment	2,906.
Other Operating	116,775.
Intra/Inter Agency	38,567.
Indirect Cost	<u>13,373.</u>
 Total Expenditures	 <u>416,457.</u>

Excess (Deficiency) of Revenues Over (Under) Expenditures	33,310.
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<u>FUND BALANCE - BEGINNING</u>	<u>199,671.</u>
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<u>FUND BALANCE - ENDING</u>	<u>\$ 232,981.</u>
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The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
DEVELOPMENT AUTHORITY OF TERRELL COUNTY - COMPONENT UNIT
BALANCE SHEET
SEPTEMBER 30, 2013

<u>ASSETS</u>	
Cash in Bank	\$ <u>35,317.</u>
Total Assets	<u>35,317.</u>
<u>LIABILITIES</u>	
Accounts Payable	<u>-</u>
Total Liabilities	<u>-</u>
<u>FUND EQUITY</u>	
Fund Balance:	
Restricted for Development Authority Purposes	<u>35,317.</u>
Total Fund Equity	<u>35,317.</u>
Total Liabilities and Fund Equity	\$ <u>35,317.</u>

The accompanying notes are an integral part of these financial statements.

TERRELL COUNTY, GEORGIA
DEVELOPMENT AUTHORITY OF TERRELL COUNTY - COMPONENT UNIT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SEPTEMBER 30, 2013

<u>REVENUES</u>	
Tower Rent	\$ 6,000.
Interest Income	166.
Miscellaneous Income	<u>-</u>
Total Revenues	<u>6,166.</u>
<u>EXPENDITURES</u>	
Chamber of Commerce	5,000.
Engineering Service	<u>-</u>
Total Expenditures	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,166.
<u>FUND BALANCE - BEGINNING</u>	<u>34,151.</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 35,317.</u>

The accompanying notes are an integral part of these financial statements.

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CERTIFIED PUBLIC ACCOUNTANTS
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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

Board of County Commissioners
Terrell County, Georgia
Dawson, Georgia 39842

Gentlemen:

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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Terrell County, Georgia as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise Terrell County, Georgia's basic financial statements and have issued our report thereon dated November 20, 2013. Our report includes a reference to other auditors who audited the financial statements of the Terrell County Board of Health Component Unit, as described in our report on Terrell County, Georgia's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that reported on separately by those auditors.

In planning and performing our audit of the financial statements, we considered Terrell 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 Terrell County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Terrell 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

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.

Respectfully submitted,

Garland, Williams & Associates

GARLAND, WILLIAMS & ASSOCIATES
ALBANY, GEORGIA

November 20, 2013

GWA
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CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITORS' REPORT ON SPECIAL
1 PERCENT SALES AND USE TAX

Board of County Commissioners
Terrell County
Dawson, Georgia 39842

Gentlemen:

We have audited the accompanying Schedule of Special Purpose Local Option Sales Tax for Terrell County, Georgia for the year ended September 30, 2013, and have issued our report thereon dated November 20, 2013. This schedule is the responsibility of Terrell County, Georgia's management. Our responsibility is to express an opinion on the Schedule of Special Purpose Local Option Sales Tax based on our audit.

We conducted 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 Schedule of Special Purpose Local Option Sales Tax is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule of Special Purpose Local Option Sales Tax was prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting as described in Note A-3 and is not intended to be a complete presentation of Terrell County, Georgia's revenues and expenditures.

In our opinion, the Schedule of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project in Terrell County, Georgia's resolution or ordinance calling for the tax for the year ended September 30, 2013, in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the audit committee, management, and State of Georgia legislative or regulatory bodies (as required by Official Code of Georgia Annotated 48-8-121), and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Garland, Williams & Associates

GARLAND, WILLIAMS & ASSOCIATES

November 20, 2013

TERRELL COUNTY, GEORGIA
YEAR ENDED SEPTEMBER 30, 2013
SCHEDULE OF PROJECTS CONSTRUCTED
WITH 2011-2016 SPECIAL SALES TAX PROCEEDS

	*	Expenditures			Estimated Percentage of Completion
	Original Estimated Cost	Prior Years	Current Year	Total	
<u>PROJECTS</u>					
1. Capital outlay projects for emergency medical services	\$ 500,000.	\$ 61,304.	\$ 57,313.	\$ 118,617.	23.7%
2. Capital outlay projects for E-911 service	100,000.	27,057.	-	27,057.	27.1%
3. Capital outlay projects for public buildings	431,280.	16,961.	1,475.	18,436.	4.3%
4. Landfill Purposes	400,000.	26,890.	40,495.	67,385.	16.8%
5. Road, street, and bridge purposes	2,000,000.	249,651.	530,819.	780,470.	39.0%
6. Distributions for capital outlay projects to be administered by:					
b. City of Dawson	2,144,800.	648,459.	312,471.	960,930.	44.8%
c. City of Parrott	88,480.	26,751.	12,890.	39,641.	44.8%
d. City of Bronwood	199,920.	59,010.	29,126.	88,136.	44.8%
e. City of Sasser	<u>135,520.</u>	<u>40,973.</u>	<u>19,743.</u>	<u>60,716.</u>	<u>44.8%</u>
Totals	<u>\$ 6,000,000.</u>	<u>\$ 1,157,056.</u>	<u>\$ 1,004,332.</u>	<u>\$ 2,161,388.</u>	<u>36.0%</u>

* There have been no changes in original estimated costs.

TERRELL COUNTY, GEORGIA
YEAR ENDED SEPTEMBER 30, 2013
SCHEDULE OF PROJECTS CONSTRUCTED
WITH 2006-2010 SPECIAL SALES TAX PROCEEDS

	*	Expenditures			Estimated Percentage of Completion
	Original Estimated Cost	Prior Years	Current Year	Total	
<u>PROJECTS</u>					
1. Construction of County Jail	\$ 4,100,000.	\$ 4,680,258.	\$ -	\$ 4,680,258.	114.2%
2. Construction of County Buildings for Elected and Constitutional Officers	500,000.	744,498.	36,344.	780,842.	156.2%
3. Landfill Closure and Road Purposes	<u>400,000.</u>	<u>614,758.</u>	<u>18,407.</u>	<u>633,165.</u>	<u>158.3%</u>
Total Projects	<u>5,000,000.</u>	<u>6,039,514</u>	<u>54,751.</u>	<u>6,094,265.</u>	<u>121.9%</u>
<u>RECONCILING ITEMS</u>					
1. Debt Service of General Obligation Debt					
a. Principal	3,060,000.	3,060,000.	-	3,060,000.	100.0%
b. Interest	<u>205,486.</u>	<u>205,486.</u>	<u>-</u>	<u>205,486.</u>	<u>100.0%</u>
Grand Totals	<u>\$ 8,265,486.</u>	<u>\$ 9,305,000.</u>	<u>\$ 54,751.</u>	<u>\$ 9,359,751.</u>	<u>113.2%</u>

* There have been no changes in original estimated costs.

TERRELL COUNTY, GEORGIA
YEAR ENDED SEPTEMBER 30, 2013
SCHEDULE OF PROJECTS CONSTRUCTED
WITH 2001-2005 SPECIAL SALES TAX PROCEEDS

	*	Expenditures			Estimated Percentage of Completion
	Original Estimated Cost	Prior Years	Current Year	Total	
<u>PROJECTS</u>					
1. Renovation of the Terrell County Courthouse and its adjacent administration tax building known as the Brannon Building, grounds and parking	\$ 4,400,000.	\$ 2,499,278.	\$ 475.	\$ 2,499,753.	56.8%
2. Landfill Purposes	100,000.	250,211.	-	250,211.	250.2%
3. Road, street, and bridge purposes for Terrell County and other capital outlay projects for the municipalities of Dawson, Parrott, Bronwood and Sasser:					
a. Terrell County	811,950.	1,413,769.	-	1,413,769.	174.1%
b. City of Dawson	574,500.	367,347.	-	367,347.	63.9%
c. City of Parrott	23,700.	15,154.	-	15,154.	63.9%
d. City of Bronwood	53,550.	34,241.	-	34,241.	63.9%
e. City of Sasser	<u>36,300.</u>	<u>23,211.</u>	<u>-</u>	<u>23,211.</u>	<u>63.9%</u>
Totals	<u>\$ 6,000,000.</u>	<u>\$ 4,603,211.</u>	<u>\$ 475.</u>	<u>\$ 4,603,686.</u>	<u>76.7%</u>

* There have been no changes in original estimated costs.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF THE SCHEDULE OF SPECIAL
PURPOSE LOCAL OPTION SALES TAX PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of County Commissioners
Terrell County, Georgia
Dawson, Georgia 39842

Gentlemen:

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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Terrell County, Georgia as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise Terrell County, Georgia's basic financial statements and have issued our report thereon dated November 20, 2013. Our report includes a reference to other auditors who audited the financial statements of the Terrell County Board of Health Component Unit, as described in our report on Terrell County, Georgia's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that reported on separately by those auditors.

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

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MEMBERS:
THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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THE GEORGIA SOCIETY OF
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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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

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.

Respectfully submitted,

Garland, Williams & Associates

GARLAND, WILLIAMS & ASSOCIATES
ALBANY, GEORGIA

November 20, 2013

TERRELL COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

INTERNAL CONTROL OVER COMPLIANCE

2012-1	Prior Audit Finding:	The legal level of budgetary control requires that expenditures not exceed budgeted amounts for departments. Terrell County, Georgia's expenditures exceeded the budgeted amounts for some departments during the fiscal year ended September 30, 2012.
	Status:	Terrell County, Georgia is periodically reviewing the financial statements and examining the reasons for expenditures in excess of budgeted amounts.

TERRELL COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2013

COMPLIANCE

-None-

INTERNAL CONTROL OVER COMPLIANCE AND FINANCIAL REPORTING

-None-