RANDOLPH COUNTY, GEORGIA

Financial Statements and Supplemental Information
For the Nine Months Ended December 31, 2012

and

Auditors' Report

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

RANDOLPH COUNTY, GEORGIA
FINANCIAL REPORT
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

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GARLAND, WILLIAMS & ASSOCIATES, PC

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 70427, ALBANY, GEORGIA 31708-0427 (229) 432-6762 FAX (229) 436-0360

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Randolph County, Georgia
Cuthbert, Georgia

Gentlemen:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Randolph County, Georgia, as of and for the nine months ended December 31, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Randolph County, Georgia, as of and for the nine months ended December 31, 2012, and the respective changes in financial position, where applicable, cash flows, 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.

MEMBERS:

THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

GREGORY R. GARLAND, C.P.A. GGARLAND@GARLANDWILLIAMS.COM THE GEORGIA SOCIETY OF
WILLIAM H. WILLIAMS, JR., CPA WILLCPA@AOL.COM CERTIFIED PUBLIC ACCOUNTANTS

Randolph County, Georgia has not presented *management's discussion and analysis*, that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be a part of the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 17, 2013 on our consideration of Randolph County, Georgia's internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise Randolph 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 have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Respectfully submitted,

Garland, Williams & Associates

GARLAND, WILLIAMS & ASSOCIATES

May 17, 2013

RANDOLPH COUNTY, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2012

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Randolph County Board of Health
ASSETS				
Cash	$ 9,011,512.	$ 46,312.	$ 9,057,824.	$ 63,490.
Taxes Receivable	856,010.	-	856,010.	-
Accounts Receivable	145,002.	2,164.	147,166.	1,689.
Internal Balances	-	-	-	-
Restricted Assets:				
Cash	-	825.	825.	-
Due from Federal Government	66,550.	-	66,550.	-
Due from State Government	5,317.	-	5,317.	-
Capital Assets:				
Capital Assets Not Being Depreciated	2,659,730.	-	2,659,730.	-
Capital Assets Being Depreciated, net of Depreciation	5,793,731.	29,250.	5,822,981.	-
Total Assets	18,537,852.	78,551.	18,616,403.	65,179.
DEFERRED OUTFLOWS				
Deferred Outflows	-	-	-	-
LIABILITIES				
Accounts Payable	342,614.	585.	343,199.	-
Deposits Payable	-	825.	825.	-
Employee Withholdings Payable	-	-	-	-
Compensated Absences Payable	-	-	-	12,432.
Notes and GO Bonds Payable - Due in One Year	398,152.	4,000.	402,152.	-
Landfill Closure/ Due in One Year	57,700.	-	57,700.	-
Notes and GO Bonds Payable - Due After One Year	9,160,764.	42,000.	9,202,764.	-
Landfill Closure/ Postclosure	677,975.	-	677,975.	-
Total Liabilities	10,637,205.	47,410.	10,684,615.	12,432.
DEFERRED INFLOWS				
Deferred Inflows	-	-	-	-
NET POSITION				
Investment in Capital Assets	815,267.	(16,750.)	798,517.	-
Restricted:				
Restricted for Special Purpose Sales Tax Projects	6,280,149.	-	6,280,149.	-
Restricted for Health and Welfare	-	-	-	27,186.
Unrestricted	805,231.	47,891.	853,122.	25,561.
Total Net Position	$ 7,900,647.	$ 31,141.	$ 7,931,788.	$ 52,747.

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

Function/Programs	Expenses	Program Revenues: Fees, Fines Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	$ 1,337,074.	$ 70,525.	$ -	$ 123,155.
Public Safety	857,254.	128,553.	-	25,000.
Court System	289,636.	189,177.	5,317.	-
Roads and Bridges	628,561.	11,676.	-	401,720.
Health and Welfare	452,345.	257,313.	10,664.	-
Recreation	7,500.	-	-	-
Interest on Long-Term Debt 159,725.	-	-	-	
Total Governmental Activities	3,732,095.	657,244.	15,981.	549,875.
Business-Type Activities:				
Water Fund	22,251.	21,861.	-	-
Total Business-Type Activities	22,251.	21,861.	-	-
Total Primary Government	3,754,346.	679,105.	15,981.	549,875.
Component Units:				
Randolph County Board of Health	203,547.	74,961.	122,442.	-
Total Component Units	203,547.	74,961.	122,442.	-

General Revenues:
Property Tax
Insurance Premium Tax
Beer, Wine, and Liquor Tax
Financial Institution Tax
Real Estate Transfer Tax
Local Option Sales Tax
Special Purpose Sales Tax
Cable Franchise Tax
Hotel/Motel Tax
Railroad Equipment Tax
Interest Income
Miscellaneous
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.

RANDOLPH COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

Net (Expense) Revenue and Changes in Net Assets			
Governmental Activities	Business-Type Activities	Total	Component Unit Randolph County Board of Health
$ (1,143,394.)	$ -	$ (1,143,394.)	
(703,701.)	-	(703,701.)	
(95,142.)	-	(95,142.)	
(215,165.)	-	(215,165.)	
(184,368.)	-	(184,368.)	
(7,500.)	-	(7,500.)	
(159,725.)	-	(159,725.)	
(2,508,995.)	-	(2,508,995.)	
-	(390.)	(390.)	
-	(390.)	(390.)	
(2,508,995.)	(390.)	(2,509,385.)	
			(6,144.)
			(6,144.)
3,309,544.	-	3,309,544.	
123,462.	-	123,462.	
17,404.	-	17,404.	
-	-	-	
6,097.	-	6,097.	
255,935.	43.	255,978.	
707,285.	-	707,285.	
1,778.	-	1,778.	
11,382.	-	11,382.	
18,554.	-	18,554.	
3,140.	252.	3,392.	596.
33,264.	-	33,264.	
-	-	-	
4,487,845.	295.	4,488,140.	596.
1,978,850.	(95.)	1,978,755.	(5,548.)
5,921,797.	31,236.	5,953,033.	58,295.
$ 7,900,647.	$ 31,141.	$ 7,931,788.	$ 52,747.

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

RANDOLPH COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2012

Governmental Funds	General	2012-2017 Special Purpose Sales Tax Fund	Other Governmental Fund	Total Fund
ASSETS				
Cash	$ 2,341,855.	$ 6,402,312.	$ 267,345.	$ 9,011,512.
Taxes Receivable	777,550.	77,560.	900.	856,010.
Due from Other Funds	436.	-	-	436.
Due from Other Agencies and Individuals	145,002.	-	-	145,002.
Due from Federal Government	-	-	66,550.	66,550.
Due from State Government	-	-	5,317.	5,317.
Total Assets	3,264,843.	6,479,872.	340,112.	10,084,827.
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	65,152.	266,604.	10,858.	342,614.
Deferred Revenue	454,102.	-	-	454,102.
Due to Other Funds	-	-	436.	436.
Total Liabilities	519,254.	266,604.	11,294.	797,152.
Fund Balances:				
Restricted:				
Drug Court Purposes	-	-	3,696.	3,696.
State Grant Purposes	-	-	98,476.	98,476.
Hotel/Motel Tax Purposes	-	-	22,022.	22,022.
E-911 Purposes	-	-	12,221.	12,221.
Jail Fund Purposes	-	-	31,550.	31,550.
TSPLOST Purposes	-	-	95.	95.
Transportation Enhancement Purposes	-	-	87.	87.
Drug Surcharge Purposes	-	-	31,709.	31,709.
Special Projects	-	-	16,529.	16,529.
CHIP Grant Purposes	-	-	44,452.	44,452.
CDBG Purposes	-	-	1,100.	1,100.
Special Purpose Sales Tax Projects	-	6,213,268.	66,881.	6,280,149.
Unassigned	2,745,589.	-	-	2,745,589.
Total Fund Balances	2,745,589.	6,213,268.	328,818.	9,287,675.
Total Liabilities and Fund Balances	$ 3,264,843.	$ 6,479,872.	$ 340,112.	$ 10,084,827.

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

RANDOLPH COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
DECEMBER 31, 2012

Total Fund Equity per Balance Sheet of Governmental Funds	$ 9,287,675.
Amounts reported for governmental activities in the Statement of Net Assets 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	13,565,765.
Accumulated depreciation	(5,112,304.)
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.	454,102.
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 Assets. Long-term liabilities at year-end consist of the following:	
Notes and General Obligation Bonds Payable	(9,436,147.)
Landfill Postclosure Costs	(735,675.)
Unamortized Bond Premium	(237,047.)
Unamortized Bond Discount	114,278.
Total Adjustments	(1,387,028.)
Net Position of Governmental Activities	$ 7,900,647.

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

Governmental Funds	General	2012-2017 Special Purpose Sales Tax Fund	Other Governmental Fund	Total Fund
REVENUES				
Taxes	$ 3,472,772.	$ 707,285.	$ 11,382.	$ 4,191,439.
Licenses and Permits	7,400.	-	-	7,400.
Fines and Forfeitures	111,724.	-	15,404.	127,128.
Charges for Services	389,352.	-	72,239.	461,591.
Federal Government	-	-	272,633.	272,633.
State Government	279,389.	-	8,550.	287,939.
Miscellaneous	91,086.	4,906.	6,821.	102,813.
Total Revenues	4,351,723.	712,191.	387,029.	5,450,943.
EXPENDITURES				
Current:				
General Government	1,011,748.	-	87,346.	1,099,094.
Public Safety	842,007.	-	3,590.	845,597.
Court System	285,229.	-	4,407.	289,636.
. Roads and Bridges	463,530.	63,320.	18.	526,868.
Health and Welfare	288,978.	-	96,167.	385,145.
Recreation	7,500.	-	-	7,500.
Capital Outlay:				
Capital Expenditures	73,884.	1,170,856.	128,876.	1,373,616.
Debt Service:				
Principal	232,997.	-	-	232,997.
Interest	62,969.	96,807.	-	159,776.
Intergovernmental:				
City of Cuthbert	-	114,839.	-	114,839.
City of Shellman	-	35,689.	-	35,689.
Total Expenditures	3,268,842.	1,481,511.	320,404.	5,070,757.
Excess (Deficiency) of Revenues Over Expenditures	1,082,881.	(769,320.)	66,625.	380,186.
OTHER FINANCING SOURCES (USES)				
Proceeds from Long Term Financing	2,200,000.	6,595,000.	41,550.	8,836,550.
Premium on Bonds Sold	-	243,820.	-	243,820.
Discount on Bonds Sold	(121,000.)	-	-	(121,000.)
Transfers In	687.	-	36,700.	37,387.
Transfers Out	(30,200.)	-	(7,187.)	(37,387.)
Net Other Financing Sources (Uses)	2,049,487.	6,838,820.	71,063.	8,959,370.
Net Changes in Fund Balance	3,132,368.	6,069,500.	137,688.	9,339,556.
FUND BALANCE - BEGINNING	(386,779.)	143,768.	191,130.	(51,881.)
FUND BALANCE - ENDING	$ 2,745,589.	$ 6,213,268.	$ 328,818.	$ 9,287,675.

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

RANDOLPH COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	$ 9,339,556.
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. In addition, in the Statement of Activities, only the gain or loss on the sale of capital assets is reported. However, in governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets sold.	
Total capital outlays	1,373,616.
Total depreciation	(311,277.)
Net effect of capital assets sold	-
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	(8,836,550.)
Principal paid by governmental funds	232,997.
Premium on Bonds Sold	(243,820.)
Discount on Bonds Sold	121,000.
Amortization of Bond Premium	6,773.
Amortization of Bond Discount	(6,722.)
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. The adjustment for these items are as follows:	
Landfill post-closure costs	43,275.
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.	260,002.
Total Adjustments	(7,360,706.)
Change in Net Position of Governmental Activities	$ 1,978,850.

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES -BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	Original And Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes	$ 2,630,614.	$ 3,472,772.	$ 842,158.
Licenses and Permits	9,400.	7,400.	(2,000.)
Fines and Forfeitures	156,000.	111,724.	(44,276.)
Charges for Services	224,000.	389,352.	165,352.
State Government	45,000.	279,389.	234,389.
Federal Government	-	-	-
Miscellaneous	26,800.	91,086.	64,286.
Total Revenues	3,091,814.	4,351,723.	1,259,909.
EXPENDITURES			
General Government	1,951,137.	1,022,748.	928,389.
Public Safety	1,022,451.	872,007.	150,444.
Court System	346,727.	285,229.	61,498.
Roads and Bridges	602,111.	484,504.	117,607.
Health and Welfare	267,609.	300,888.	(33,279.)
Recreation	15,000.	7,500.	7,500.
Debt Service	500,000.	295,966.	204,034.
Total Expenditures	4,705,035.	3,268,842.	1,436,193.
Excess (Deficiency) of Revenues Over Expenditures	(1,613,221.)	1,082,881.	2,696,102.
OTHER FINANCING SOURCES (USES)			
Long-Term Debt Issued	2,000,000.	2,200,000.	200,000.
Discount on Bonds Sold	-	(121,000.)	(121,000.)
Transfers In	-	687.	687.
Transfers Out	-	(30,200.)	(30,200.)
Net Other Financing Sources (Uses)	2,000,000.	2,049,487.	49,487.
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	386,779.	3,132,368.	2,745,589.
FUND BALANCE (DEFICIT)- BEGINNING	(386,779.)	(386,779.)	-
FUND BALANCE (DEFICIT) - ENDING	$ -	$ 2,745,589.	$ 2,745,589

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2012

Funds	Business-Type Activities - Enterprise Water System	Totals
ASSETS		
Current Assets:		
Cash in Bank	$ 46,312.	$ 46,312.
Accounts Receivable	2,164.	2,164.
Restricted Assets:		
Water Deposit Account	825.	825.
Total Current Assets	49,301.	49,301.
Noncurrent Assets:		
Property, Plant and Equipment:		
Land	-	-
Water System	104,000.	104,000.
	104,000.	104,000.
Less Accumulated Depreciation	(74,750.)	(74,750.)
Total Noncurrent Assets	29,250.	29,250.
Total Assets	78,551.	78,551.
DEFERRED OUTFLOWS		
Deferred Outflows	-	-
LIABILITIES		
Current Liabilities:		
Accounts Payable	585.	585.
Current Portion Notes Payable	4,000.	4,000.
Payable from Restricted Assets:		
Customer Deposits	825.	825.
Total Current Liabilities	5,410.	5,410.
Noncurrent Liabilities:		
Notes Payable, Long-Term Portion	42,000.	42,000.
Total Noncurrent Liabilities	42,000.	42,000.
Total Liabilities	47,410.	47,410.
DEFERRED INFLOWS		
Deferred Inflows	-	-
NET POSITION		
Invested in Capital Assets	(16,750.)	(16,750.)
Unrestricted	47,891.	47,891.
Total Net Position	$ 31,141.	$ 31,141.

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

Funds	Business-Type Activities - Enterprise	
	Water System	Totals
OPERATING REVENUES		
Water Billings	$ 21,861.	$ 21,861.
Total Operating Revenues	21,861.	21,861.
OPERATING EXPENSES		
Salaries	7,143.	7,143.
Telephone	1,236.	1,236.
Postage and Office Supplies	388.	388.
Repairs, Maintenance and Supplies	2,887.	2,887.
Electricity	4,198.	4,198.
Depreciation	1,950.	1,950.
Miscellaneous	1,699.	1,699.
Total Operating Expenses	19,501.	19,501.
Operating Income (Loss)	2,360.	2,360.
NONOPERATING REVENUES (EXPENSES)		
Interest Income	252.	252.
Local Option Sales Tax	43.	43.
Interest Expense	(2,750.)	(2,750.)
Total Nonoperating Revenues (Expenses)	(2,455.)	(2,455.)
Net Increase (Decrease) in Net Position	(95.)	(95.)
NET POSITION - BEGINNING OF YEAR	31,236.	31,236.
NET POSITION - END OF YEAR	$ 31,141.	$ 31,141.

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
DECEMBER 31, 2012

Funds	Business-Type Activities - Enterprise	
	Water System	Totals
Cash Flows from Operating Activities:		
Receipts from Customers	$ 21,378.	$ 21,378.
Payments to Employees	(7,143.)	(7,143.)
Payments to Suppliers	(11,202.)	(11,202.)
Net Cash Provided (Uses) by Operating Activities	3,033.	3,033.
Cash Flows from Noncapital Financing Activities:		
Local Option Sales Tax Received	43.	43.
Transfers from (to) Other Funds	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	43.	43.
Cash Flows from Capital and Related Financing Activities:		
Principal Paid on Long-Term Debt	(9,000.)	(9,000.)
Interest Paid on Long-Term Debt	(2,750.)	(2,750.)
Net Cash Provided (Used) by Capital and Related Financing Activities	(11,750.)	(11,750.)
Cash Flows from Investing Activities:		
Interest Income	252.	252.
Net Cash Provided (Used) by Investing Activities	252.	252.
Net Increase (Decrease) in Cash and Cash Equivalents	(8,422.)	(8,422.)
Cash and Cash Equivalents, April 1	55,559.	55,559.
Cash and Cash Equivalents, March 31	47,137.	47,137.
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Operating Income	2,360.	2,360.
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	1,950.	1,950.
(Increase) Decrease in Accounts Receivable	(83.)	(83.)
Increase (Decrease) in Accounts Payable	(794.)	(794.)
Increase (Decrease) in Customer Deposits	(400.)	(400.)
Total Adjustments	673.	673.
Net Cash Provided (Used) by Operating Activities	$ 3,033.	$ 3,033.

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2012

Funds	Agency
ASSETS	
Cash on Hand and in Banks	$ 387,708.
Other Assets	1,465,173.
Total Assets	1,852,881.
LIABILITIES	
Liabilities:	
Retirement Funds Payable	-
Due to Other Agencies and Officials	145,002.
Due to State of Georgia	-
Due to School System	-
Due to Other Municipalities	954.
Garnishments Payable	505.
Other Liabilities	1,706,420.
Total Liabilities	$ 1,852,881.

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

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting Entity

Randolph 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 Randolph 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 unit 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 unit has been included as a discretely presented component unit. The component unit column in the basic financial statements include the financial data for the County's component unit, 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.

Randolph County Board of Health - The County Board of Health provides health services to the citizenry of Randolph County, Georgia. The County Board of Health is a legally separate entity. The Board of Commissioners of Randolph 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 Randolph County Board of Health may be obtained at the offices in Randolph County, Georgia.

Joint Ventures

In addition, Randolph County, Georgia, in conjunction with other cities and counties are members of the River Valley Regional Commission. Membership is 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. Randolph County, Georgia paid annual dues in the amount of $ 2,040. to the regional commission for the nine months ended December 31, 2012. 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 River Valley Regional Commission may be obtained at the offices in Columbus, Georgia.

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

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 it 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.

2012-2017 Special Purpose Sales Tax Fund - This fund accounts for the county's proceeds for the Special Purpose Sales Tax.

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:

Water System - This fund accounts for the operation and maintenance of the water system.

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.

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

Measurement Focus, Basis of Accounting, continued

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 assets 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 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.

Randolph County, Georgia has adopted GASB Statement No. 54 beginning with the fiscal year ended March 31, 2012. GASB Statement No. 54 redefined how net positions and fund balances of governmental funds are presented in financial statements. Net positions 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.

Randolph County, Georgia will typically use restricted net positions 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.

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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 (July 26, 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.

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. 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:

Asset Class	Estimated Useful Lives
Infrastructure	40
Buildings and Improvements	25-50
Vehicles and Equipment	3-20

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1-C. Assets, Liabilities, and Equity

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.

NOTE 2 - DEPOSITS AND INVESTMENTS

PRIMARY GOVERNMENT

The following is a summary of the County's deposit and investment balances at December 31, 2012:

	Government-wide Statement Of Net Assets	Fiduciary Funds Statement of Assets and Liabilities	Total
Cash	$ 9,058,649.	$ 387,708.	$ 9,446,357.
Total	$ 9,058,649.	$ 387,708.	$ 9,446,357.

The cash and investment balances consist entirely of cash on hand, demand deposits, and money market accounts. At December 31, 2012, the carrying amount of the County's cash balances was $9,446,357 and the bank balance was $ 11,099,210. Of the bank balance, $ 1,278,708 was covered by federal depository insurance and $ 9,820,502 was covered by collateral held by the pledging bank's agent in the County's name.

Randolph County did not maintain any investments during the year ended December 31, 2012. 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 Randolph County to deposit any available excess funds into interest-bearing money market accounts or certificates of deposit.

COMPONENT UNIT

At June 30, 2012 (the fiscal year end of the component unit), the carrying amount of the Randolph County Health Department's deposits was $63,490 and the bank balances were $65,060. All of the bank deposits were covered by federal depository insurance.

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the nine months ended December 31, 2012 was as follows:

	Balance 04/01/12	Additions	Deletions	Balance 12/31/12
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	$ 130,585.	$ -	$ -	$ 130,585.
Construction in Progress	1,488,822.	1,290,982.	250,659.	2,529,145.
Total Capital Assets Not Being Depreciated	1,619,407.	1,290,982.	250,659.	2,659,730.
Capital Assets Being Depreciated:				
Infrastructure	-	250,659.	-	250,659.
Building and Improvements	6,220,013.	-	-	6,220,013.
Equipment, Furniture and Vehicles	4,352,729.	82,634.	-	4,435,363.
Total Capital Assets Being Depreciated	10,572,742.	333,293.	-	10,906,035.
Less Accumulated Depreciation For*:*				
Infrastructure	-	1,566.	-	1,566.
Building and Improvements	1,407,133.	107,726.	-	1,514,859.
Equipment, Furniture and Vehicles	3,393,894.	201,985.	-	3,595,879.
Total Accumulated Depreciation	4,801,027.	311,277.	-	5,112,304.
Governmental Activity Assets, Net	$ 7,391,122.	$1,312,998.	$ 250,659.	$ 8,453,461.

NOTE 3 - CAPITAL ASSETS, continued

	Balance 04/01/12	Additions	Deletions	Balance 12/31/12
Business-type Activities:				
Capital Assets Not Being Depreciated:				
Land	$ -	$ -	$ -	$ -
Total Capital Assets Not Being Depreciated	-	-	-	-
Capital Assets Being Depreciated:				
Infrastructure	104,000.	-	-	104,000.
Building and Improvements	-	-	-	-
Equipment, Furniture and Vehicles	-	-	-	-
Total Capital Assets Being Depreciated	104,000.	-	-	104,000.
Less Accumulated Depreciation For*:*				
Infrastructure	72,800.	1,950.	-	74,750.
Building and Improvements	-	-	-	-
Equipment, Furniture and Vehicles	-	-	-	-
Total Accumulated Depreciation	72,800.	1,950.	-	74,750.
Business-type Activity Assets, Net	31,200.	(1,950.)	-	29,250.
Total Governmental and Business-Type, Net	$ 7,422,322.	$1,311,048.	$ 250,659.	$ 8,482,711.

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General Government	$ 87,452.
Public Safety	11,657.
Roads and Bridges	101,693.
Health and Welfare	110,475.
Total Governmental Activities Depreciation	$ 311,277.
Business-Type Activities:	
Water and Sewer System	1,950.
Total Business-Type Activities Depreciation	$ 1,950.

NOTE 3 - CAPITAL ASSETS, continued

COMPONENT UNIT

Capital asset activity for the year ended June 30, 2012 was as follows:

	Balance 07/01/11	Additions	Deletions	Balance 06/30/12
Governmental Activities:				
Capital Assets Being Depreciated:				
Building and Improvements	$ -	$ -	$ -	$ -
Equipment, Furniture and Vehicles	-	-	-	-
Total Capital Assets Being Depreciated	-	-	-	-
Less Accumulated Depreciation For*:*				
Building and Improvements	-	-	-	-
Equipment, Furniture and Vehicles	-	-	-	-
Total Accumulated Depreciation	-	-	-	-
Component Unit Assets, Net	$ -	$ -	$ -	$ -

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2012 is as follows:

Fund	Interfund Receivables	Interfund Payables
General Fund:		
Other Special Projects Special Revenue Fund	$ 436.	$ -
Total General Fund	436.	-
Other Special Projects Special Revenue Fund:		
General Fund	-	436.
Total Other Special Projects Special Revenue Fund	-	436.
Totals	$ 436.	$ 436.

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS, continued

A reconciliation of transfers is as follows:

	Transfer From	Transfer To
General Fund:		
State Grants Special Revenue Fund	$ -	$ 30,000.
TSPLOST Special Revenue Fund	-	100.
Transportation Enhancement Special Revenue Fund	-	100.
Other Special Projects Special Revenue Fund	657.	-
Federal Grants Special Revenue Fund	30.	-
Total General Fund	687.	30,200.
Pataula Circuit Drug Court Special Revenue Fund:		
Drug Surcharge Special Revenue Fund	6,500.	-
Total Pataula Circuit Drug Court Special Revenue Fund	6,500.	-
State Grants Special Revenue Fund:		
General Fund	30,000.	-
Total State Grants Special Revenue Fund	30,000.	-
TSPLOST Special Revenue Fund:		
General Fund	100.	-
Total TSPLOST Special Revenue Fund	100.	-
Transportation Enhancement Special Revenue Fund:		
General Fund	100.	-
Total Transportation Enhancement Special Revenue Fund	100.	-
Drug Surcharge Special Revenue Fund:		
Pataula Circuit Drug Court Special Revenue Fund	-	6,500.
Total Drug Surcharge Special Revenue Fund	-	6,500.
Other Special Projects Special Revenue Fund:		
General Fund	-	657.
Total Other Special Projects Special Revenue Fund	-	657.
Federal Grants Special Revenue Fund:		
General Fund	-	30.
Total Other Special Projects Special Revenue Fund	-	30.
Totals	$ 37,387.	$ 37,387.

Transfers to and from other funds were for operating expenditures.

NOTE 5 - SHORT-TERM DEBT

On January 10, 2012, the County signed a note for a $ 1,200,000. line of credit to pay operating expenses. The interest rate on the note is 6.00% and was due on December 31, 2012. The following is a summary of the short-term debt for Randolph County, Georgia for the nine months ended December 31, 2012:

	Payable at April 1, 2012	Additions	Deletions	Payable at December 31, 2012
Governmental Activities:				
Notes Payable:				
(1) First State Bank of Randolph County, Due in one payment on December 31, 2012 at 6.00% interest	$ 800,000.	$ -	$ 800,000.	$ -
Total	$ 800,000.	$ -	$ 800,000.	$ -

NOTE 6 - LONG-TERM OBLIGATIONS

PRIMARY GOVERNMENT

Governmental Activities:

The following is a summary of the notes payable, general obligation bonds, and liabilities for landfill postclosure costs for Randolph County, Georgia for the nine months ended December 31, 2012:

Notes Payable:	Payable at April 1, 2012	Additions	Deletions	Payable at December 31, 2012	Portion Due Within One Year
(1) Bancorpsouth Equipment Finance for (2) Cat 140M Motorgraders, Due in annual installments of $ 38,372. each through February, 2015 and 1 balloon payment of $ 292,000. in February, 2016 at 3.45% interest, (Original Amount $ 423,558.)	$ 364,106.	$ -	$ -	$ 364,106.	$ 25,610.
(2) Regions Financial Corporation for 7 fire trucks, Due in monthly installments of $ 9,418. each through November, 2016at 5.10% interest, (Original Amount $ 942,935.)	468,488.	-	67,997.	400,491.	94,793.

NOTE 6 - LONG-TERM OBLIGATIONS, continued

PRIMARY GOVERNMENT, continued

	Payable at April 1, 2012	Additions	Deletions	Payable at December 31, 2012	Portion Due Within One Year
Notes Payable:					
(3) USDA for sheriff vehicles, Due in annual installments of $ 9,203. each through January, 2017 at 3.5% interest, (Original Amount $ 41,550.)	$ -	$ 41,550.	$ -	$ 41,550.	$ 7,749.
Total Notes Payable	832,594.	41,550.	67,997.	806,147.	128,152.
General Obligation Bonds:					
(1) Series 2012 A Bonds, for jail construction, 4.5% to 5.0% maturing April, 2030 (Original Amount $ 6,595,000)	-	6,595,000.	-	6,595,000.	85,000.
(2) Series 2012 B Bonds, for operating purposes, 4.5% maturing April, 2021 (Original Amount $ 2,200,000)	-	2,200,000.	165,000.	2,035,000.	185,000.
Subtotal	-	8,795,000.	165,000.	8,630,000.	270,000.
Series 2012 A Bond Premiums Amortized	-	243,820.	6,773.	237,047.	13,545.
Series 2012 B Bonds Discounts Amortized	-	(121,000.)	(6,722.)	(114,278.)	(13,444.)
Total General Obligation Bonds	-	8,917,820.	165,051.	8,752,769.	270,101.
Landfill Postclosure Costs	778,950.	-	43,275.	735,675.	57,700.
Totals	$ 1,611,544.	$ 8,959,370.	$ 276,323.	$ 10,294,591.	$ 455,953.

NOTE 6 - LONG-TERM OBLIGATIONS, continued

Governmental Activities, continued:

The annual requirements to amortize the note payable and landfill postclosure obligations as of December 31, 2012 is as follows:

	Landfill Postclosure Care	Notes Payable Principal	Notes Payable Interest	Totals
12/31/2013	$ 57,700.	$ 128,152.	$ 32,444.	$ 218,296.
12/31/2014	57,700.	134,269.	26,326.	218,295.
12/31/2015	57,700.	140,686.	19,910.	218,296.
12/31/2016	57,700.	394,151.	10,654.	462,505.
12/31/2017	57,700.	8,889.	314.	66,903.
12/31/2018 to 12/31/2022	288,500.	-	-	288,500.
12/31/2023 to 12/31/2026	158,675.	-	-	158,675.
Totals	$ 735,675.	$ 806,147.	$ 89,648.	$ 1,631,470.

The annual requirements to amortize the general obligation bond obligations as of December 31, 2012 is as follows:

	General Obligation Bonds Principal	General Obligation Bonds Interest	Totals
12/31/2013	$ 270,000.	$ 412,175.	$ 682,175.
12/31/2014	280,000.	399,600.	679,600.
12/31/2015	290,000.	386,575.	676,575.
12/31/2016	305,000.	372,975.	677,975.
12/31/2017	315,000.	358,800.	673,800.
12/31/2018 to 12/31/2022	2,780,000.	1,430,450.	4,210,450.
12/31/2023 to 12/31/2027	2,545,000.	757,950.	3,302,950.
12/31/2027 to 12/31/30	1,845,000.	134,263.	1,979,263.
Totals	$ 8,630,000.	$ 4,252,788.	$ 12,882,788.
Unamortized Premiums	237,047.		
Unamortized Discounts	(114,278.)		
	$ 8,752,769.		

NOTE 6 - LONG-TERM OBLIGATIONS, continued

PRIMARY GOVERNMENT, continued

Business - Type Activities:

The following is a summary of the notes payable for the Proprietary Fund of Randolph County, Georgia for the nine months ended December 31, 2012:

Notes Payable:	Payable at April 1, 2012	Additions	Deletions	Payable at December 31, 2012	Portion Due Within One Year
(1) Berkadia for water line construction, Due in annual installments ranging from $ 5,900 to $ 7,150 through December, 2022 at 5.00% interest, (Original Amount $ 104,000.)	55,000.	-	9,000.	46,000.	4,000.
Total Notes Payable	$ 55,000.	$ -	$ 9,000.	$ 46,000.	$ 4,000.

The annual requirements to amortize the note payable obligations as of December 31, 2012 is as follows:

	Notes Payable		
	Principal	Interest	Totals
3/31/2013	$ 4,000.	$ 2,300.	$ 6,300.
3/31/2014	4,000.	2,100.	6,100.
3/31/2015	5,000.	1,900.	6,900.
3/31/2016	5,000.	1,650.	6,650.
3/31/2017	5,000.	1,400.	6,400.
3/31/2018 to 3/31/22	23,000.	2,950.	25,950.
Totals	$ 46,000.	$ 12,300.	$ 58,300.

COMPONENT UNIT

The following is a summary of the liabilities for compensated absences of the Randolph County Board of Health for the year ended December 31, 2012:

	Payable at July 1, 2011	Additions	Deletions	Payable at June 30, 2012
Notes Payable	$ -	$ -	$ -	$ -
Compensated Absences	8,108.	4,324.	-	12,432.
Totals	$ 8,108.	$ 4,324.	$ -	$ 12,432.

The annual requirements to amortize the compensated absences as of June 30, 2012 is as follows:

	Compensated Absences	Notes Payable		
		Principal	Interest	Totals
6/30/2013	$ 12,432.	$ -	$ -	$ 12,432.
Thereafter	-	-	-	-
Totals	$ 12,432.	$ -	$ -	$ 12,432.

NOTE 7 - CONTRIBUTIONS TO PENSION PLAN

PRIMARY GOVERNMENT

The County does not maintain its own pension plan, however 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

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

NOTE 8 - CHANGES IN RESTRICTIONS OF FUND BALANCE

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

PRIMARY GOVERNMENT

Fund	Purpose	Balance 04/01/12	Increase (Decrease)	Balance 12/31/12
Special Revenue Funds:				
State Grants	Restricted for State Grant Purposes	$ 1,926.	$ 96,550.	$ 98,476.
Pataula Circuit Drug Court	Restricted for Drug Court Purposes	-	3,696.	3,696.
Hotel/Motel Tax	Restricted for Hotel/Motel Tax Purposes	19,459.	2,563.	22,022.
E-911 Fund	Restricted for E-911 Purposes	25,028.	(12,807.)	12,221.
Jail Fund	Restricted for Jail Fund Purposes	21,578.	9,972.	31,550.
TSPLOST Fund	Restricted for TSPLOST Purposes	-	95.	95.
Transportation Enhancement	Restricted for Transportation Enhancement Purposes	-	87.	87.
Drug Surcharge Fund	Restricted for Drug Surcharge Purposes	39,367.	(7,658.)	31,709.
Other Special Projects	Restricted for Other Special Projects	16,989.	(460.)	16,529.
Federal Grants	Restricted for Federal Grant Purposes	280.	45,272.	45,552.
Capital Projects Fund:				
Special Purpose Sales Tax	Restricted for Special Purpose Sales Tax Projects	210,271.	6,069,878.	6,280,149.
Totals		$ 334,898.	$ 6,207,188.	$ 6,542,086.

COMPONENT UNIT

Fund	Purpose	Balance 07/01/11	Increase (Decrease)	Balance 06/30/12
Ranolph County Board of Health	Restricted for Health Department Purposes	$ 28,410.	$ (1,224.)	$ 27,186.
Totals		$ 28,410.	$ (1,224.)	$ 27,186.

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 Randolph 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 is 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 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

The county has not incurred any interest costs during construction of fixed assets. Therefore interest costs have not been capitalized.

NOTE 12 - HOTEL/MOTEL TAX

Randolph County, Georgia levies and collects a hotel/motel tax in accordance with the provisions of OCGA 48-13-51. The proceeds from this tax are to be expended for the purpose of promoting tourism, conventions, and trade shows. A schedule pertaining to the expenditure of this tax is as follows:

Balance Held April 1, 2012	$ 19,459.
Hotel/Motel Tax Collected FYE 12/31/12	11,382.
Amount of Tax Expended in Accordance with the Provisions of OCGA 48-13-51	(8,819.)
Balance Held December 31, 2012	$ 22,022.

NOTE 13 - MATERIAL VIOLATIONS OF LEGAL AND CONTRACTUAL PROVISIONS

The legal level of budgetary control requires that expenditures not exceed budgeted amounts for departments. Randolph County, Georgia's expenditures exceeded the budgeted amounts for some departments during the nine months ended December 31, 2012.

Management will take the necessary steps to ensure that expenditures do not exceed appropriations at the legal level of control. Management will immediately monitor our financial statements in order to remedy this situation.

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

NOTE 14 - DEFICIT FUND BALANCES

None of the funds operated by Randolph County, Georgia had deficit fund balances.

NOTE 15 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Excess of expenditures over appropriations at the legal level of control are as follows:

Fund	
General Fund:	
Health and Welfare	$ 33,279.

NOTE 16 - GRANTS RECEIVABLE

At December 31, 2012, Randolph County, Georgia has a grant receivable in the amount of $ 5,317. due from the State of Georgia for a Drug Court Grant.

NOTE 17 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

Randolph County, Georgia 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 thirty years after closure. These maintenance and monitoring functions are estimated to cost $ 57,700. per year.

Although the postclosure costs will be paid when the services are performed, the County reports a total liability of $ 735,675. as landfill postclosure care liability at December 31, 2012. This amount represents the cumulative amount of landfill postclosure costs based on the 100 percent of the capacity of the landfill. The County has no assets restricted for payment of postclosure care costs. Actual costs may change due to inflation, changes in technology, or changes in regulations.

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

Grants from the Federal Government to Randolph County, Georgia amounted to $ 272,633. for the nine months ended December 31, 2012. 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 maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Pursuant to provisions of the Official Code of Georgia Annotated, Randolph 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 (Randolph 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 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.

NOTE 20 - RISK MANAGEMENT, continued

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 coverage.

NOTE 21 - CHANGE IN FISCAL YEAR

The county has elected to change it's fiscal year from March 31 to December 31. Therefore this audit covers the period April 1, 2012 through December 31, 2012. Future reports will cover the periods January 1 through December 31.

NOTE 22 - SUBSEQUENT EVENTS

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

NONMAJOR GOVERNMENTAL FUNDS

RANDOLPH COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	Special				
	Pataula Circuit Drug Court	State Grants	Hotel/Motel Tax	E-911 Fund	Jail Fund
ASSETS					
Cash	$ -	$ 31,926.	$ 21,122.	$ 21,458.	$ 31,550.
Hotel/Motel Tax Receivable	-	-	900.	-	-
Due from Federal Government	-	66,550.	-	-	-
Due from State Government	5,317.	-	-	-	-
Total Assets	5,317.	98,476.	22,022.	21,458.	31,550.

LIABILITIES AND FUND BALANCES					
Due to General Fund	-	-	-	-	-
Accounts Payable	1,621.	-	-	9,237.	-
Total Liabilities	1,621.	-	-	9,237.	-
Fund Balance:					
Restricted for Special Purpose Sales Tax Purposes	-	-	-	-	-
Restricted for Drug Court Purposes	3,696.				
Restricted for State Grant Purposes	-	98,476.	-	-	-
Restricted for Hotel/Motel Tax Purposes	-	-	22,022.	-	-
Restricted for E-911 Projects	-		-	12,221.	-
Restricted for Jail Fund Purposes	-	-	-	-	31,550.
Restricted for TSPLOST Purposes	-	-	-	-	-
Restricted for Transportation Enhancement Purposes -	-	-	-	-	
Restricted for Drug Surcharge Purposes	-	-	-	-	-
Restricted for Special Projects	-	-	-	-	-
Restricted for CHIP Grant Purposes	-	-	-	-	-
Restricted for CDBG Purposes	-	-	-	-	-
Total Fund Balance	3,696.	98,476.	22,022.	12,221.	31,550.
Total Liabilities and Fund Balance	$ 5,317.	$ 98,476.	$ 22,022.	$ 21,458.	$ 31,550.

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

RANDOLPH COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

Revenue Funds					Capital Projects Fund	Total
TSPLOST Fund	Transportation Enhancement Fund	Drug Surcharge Fund	Other Special Projects	Federal Grants	2006-2011 Special Purpose Sales Tax	Nonmajor Governmental Funds
$ 95.	$ 87.	$ 31,709.	$ 16,965.	$ 45,552.	$ 66,881.	$ 267,345.
-	-	-	-	-	-	900.
-	-	-	-	-	-	66,550.
-	-	-	-	-	-	5,317.

95.	87.	31,709.	16,965.	45,552.	66,881.	340,112.
-	-	-	436.	-	-	436.
-	-	-	-	-	-	10,858.
-	-	-	436.	-	-	11,294.
-	-	-	-	-	66,881.	66,881.
-	-	-	-	-	-	3,696.
-	-	-	-	-	-	98,476.
-	-	-	-	-	-	22,022.
-	-	-	-	-	-	12,221.
-	-	-	-	-	-	31,550.
95.	-	-	-	-	-	95.
-	87.	-	-	-	-	87.
-	-	31,709.	-	-	-	31,709.
-	-	-	16,529.	-	-	16,529.
-	-	-	-	44,452.	-	44,452.
-	-	-	-	1,100.	-	1,100.
95.	87.	31,709.	16,529.	45,552.	66,881.	328,818.
$ 95.	$ 87.	$ 31,709.	$ 16,965.	$ 45,552.	$ 66,881.	$ 340,112.

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

RANDOLPH COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	Special				
	Pataula Circuit Drug Court	State Grants	Hotel/Motel Tax	E-911 Fund	Jail Fund
REVENUES					
Taxes	$ -	$ -	$ 11,382.	$ -	$ -
Fines and Forfeitures	-	-	-	-	13,562.
Charges for Services	-	-	-	72,239.	-
Federal Government	-	25,000.	-	-	-

State Government	5,317.	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	5,317.	25,000.	11,382.	72,239.	13,562.
EXPENDITURES					
General Government	-	-	8,819.	-	-
Public Safety -	-	-	-	3,590.	
Court System	-	-	-	-	-
Roads and Bridges	-	-	-	-	-
Health and Welfare	8,121.	-	-	85,046.	-
Total Expenditures	8,121.	-	8,819.	85,046.	3,590.
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,804.)	25,000.	2,563.	(12,807.)	9,972.
OTHER FINANCING SOURCES (USES)					
Proceeds from Long Term Financing	-	41,550.	-	-	-
Transfers In	6,500.	30,000.	-	-	-
Transfer Out	-	-	-	-	-
Net Other Financing Sources (Uses)	6,500.	71,550.	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	3,696.	96,550.	2,563.	(12,807.)	9,972.
FUND BALANCE - BEGINNING	-	1,926.	19,459.	25,028.	21,578.
FUND BALANCE - ENDING	$ 3,696.	$ 98,476.	$ 22,022.	$ 12,221.	$ 31,550.

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

RANDOLPH COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

Revenue Funds					Capital Projects Fund	Total
TSPLOST Fund	Transportation Enhancement Fund	Drug Surcharge Fund	Other Special Projects	Federal Grants	2006-2011 Special Purpose Sales Tax	Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ 11,382.
-	-	1,842.	-	-	-	15,404.
-	-	-	-	-	-	72,239.

-	-	-	-	247,633.	-	272,633.
	-	-	-	3,233.	-	8,550.
-	-	-	6,443.	-	378.	6,821.
-	-	1,842.	9,676.	247,633.	378.	387,029.
-	-	-	5,072.	73,455.	-	87,346.
-	-	-	-	-	-	3,590.
-	-	-	4,407.	-	-	4,407.
5.	13.	-	-	128,876.	-	128,894.
-	-	3,000.	-	-	-	96,167.
5.	13.	3,000.	9,479.	202,331.	-	320,404.
(5.)	(13.)	(1,158.)	197.	45,302.	378.	66,625.
-	-	-	-	-	-	41,550.
100.	100.	-	-	-	-	36,700.
-	-	(6,500.)	(657.)	(30.)	-	(7,187.)
100.	100.	(6,500.)	(657.)	(30.)	-	71,063.
95.	87.	(7,658.)	(460.)	45,272.	378.	137,688.
-	-	39,367.	16,989.	280.	66,503.	191,130.
$ 95.	$ 87.	$ 31,709.	$ 16,529.	$ 45,552.	$ 66,881.	$ 328,818.

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

GENERAL FUND

This fund is used to account for governmental operations except for resources requiring separate accountability by law or provisions of grants.

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 2012

	2012
ASSETS	
Cash	$ 2,341,855.

Taxes Receivable:	
Uncollected Property Tax	747,943.
Local Option Sales Tax	27,752.
Beer Tax	1,855.
Total Taxes Receivable	777,550.
Due from Other Funds:	
Other Special Revenue Fund	436.
Total Accounts Receivable	436.
Due from Other Agencies and Individuals	145,002.
Total Due from Other Agencies and Individuals	145,002.
Total Assets	3,264,843.
LIABILITIES AND FUND EQUITY	
LIABILITIES	
Accounts Payable	65,152.
Deferred Revenue	454,102.
Total Liabilities	519,254.
FUND EQUITY	
Unassigned Fund Balance	2,745,589.
Total Fund Equity	2,745,589.
Total Liabilities and Fund Equity	$ 3,264,843.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes	$ 2,630,614.	$ 3,472,772.	$ 842,158.

Licenses and Permits	9,400.	7,400.	(2,000.)
Fines and Forfeitures	156,000.	111,724.	(44,276.)
Charges for Services	224,000.	389,352.	165,352.
State Government	45,000.	279,389.	234,389.
Federal Government	-	-	-
Miscellaneous	26,800.	91,086.	64,286.
Total Revenues	3,091,814.	4,351,723.	1,259,909.
EXPENDITURES			
General Government	1,951,137.	1,022,748.	928,389.
Public Safety	1,022,451.	872,007.	150,444.
Court System	346,727.	285,229.	61,498.
Roads and Bridges	602,111.	484,504.	117,607.
Health and Welfare	267,609.	300,888.	(33,279.)
Recreation	15,000.	7,500.	7,500.
Debt Service	500,000.	295,966.	204,034.
Total Expenditures	4,705,035.	3,268,842.	1,436,193.
Excess (Deficiency) of Revenues Over Expenditures	(1,613,221.)	1,082,881.	2,696,102.
OTHER FINANCING SOURCES (USES)			
Long-Term Debt Issued	2,000,000.	2,200,000.	200,000.)
Discount on Bonds Sold	-	(121,000.)	(121,000.)
Transfers In from Other Special Projects Special Revenue Fund	-	657.	657.
Transfer In from Federal Grants Special Revenue Fund	-	30.	30.
Transfers Out to State Grants Special Revenue Fund	-	(30,000.)	(30,000.)
Transfers Out to TSPLOST Special Revenue Fund	-	(100.)	(100.)
Transfers Out to Transportation Enhancement Special Revenue Fund	-	(100.)	(100.)
Net Other Financing Sources (Uses)	2,000,000.	2,049,487.	49,487.
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	386,779.	3,132,368.	2,745,589.
FUND BALANCE - BEGINNING	(386,779.)	(386,779.)	-
FUND BALANCE - ENDING	$ -	$ 2,745,589.	$ 2,745,589.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
TAXES			
Ad Valorem Taxes and Commissions	$2,115,614.	$3,049,542.	$ 933,928.

1% Local Option Sales Tax	383,000.	255,935.	(127,065.)
Insurance Premium Tax	115,000.	123,462.	8,462.
Financial Institution Tax	-	-	-
Beer Tax	15,000.	17,404.	2,404.
Cable Franchise	2,000.	1,778.	(222.)
Railroad Equipment Tax	-	18,554.	18,554.
Real Estate Transfer Tax	-	6,097.	6,097.
Total Taxes	2,630,614.	3,472,772.	842,158.
LICENSES AND PERMITS			
Beer Licenses	1,400.	1,200.	(200.)
Building and Mobile Home Permits	-	6,050.	6,050.
Business Licenses	8,000.	150.	(7,850.)
Total Licenses and Permits	9,400.	7,400.	(2,000.)
FINES AND FORFEITURES			
Superior Court Fines	55,000.	24,829.	(30,171.)
Probate Court Fines	101,000.	86,895.	(14,105.)
Total Fines and Forfeitures	156,000.	111,724.	(44,276.)
CHARGES FOR SERVICES			
Probate Fees	-	13,054.	13,054.
Clerk of Superior Court Fees	-	24,774.	24,774.
Magistrate Court Fees	18,000.	24,221.	6,221.
Environmental Service Fees	20,500.	-	(20,500.)
Map Sales	1,000.	2,000.	1,000.
Sheriff Fees & Services	20,000.	-	(20,000.)
Inmate Housing	10,000.	19,743.	9,743.
Police Contract-City of Shellman	99,000.	108,810.	9,810.
Public Safety Fire Fees	25,000.	18,425.	(6,575.)
Driveway Pipe	3,500.	11,489.	7,989.
Dirt & Gravel	2,000.	187.	(1,813.)
Solid Waste Fees	25,000.	166,649.	141,649.
Total Charges for Services	$ 224,000.	$ 389,352.	$ 165,352.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
STATE GOVERNMENT			
Department of Transportation - Road Contracts	$ 45,000.	$ -	$ (45,000.)
Department of Transportation - Local Maintenance and Improvement	-	271,958.	271,958.

EMA Refund	-	7,431.	7,431.
DFCS Salary Reimbursement	-	-	-
Total State Government	45,000.	279,389.	234,389.
MISCELLANEOUS			
Interest Income	1,000.	3,128.	2,128.
Office Rent	15,000.	23,400.	8,400.
Salary Reimbursement	-	22,827.	22,827.
Qualifying Fees	500.	8,467.	7,967.
Insurance Proceeds	4,500.	3,774.	(726.)
Other	5,800.	29,490.	23,690.
Total Miscellaneous	26,800.	91,086.	64,286.
Grand Total Revenues	$3,091,814.	$4,351,723.	$ 1,259,909.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL GOVERNMENT			
Board of Registrars and Elections:			
Salaries	$ 38,906.	$ 26,539.	$ 12,367.
Payroll Taxes and Insurance	2,960.	4,408.	(1,448.)
Other Operating	98,030.	63,437.	34,593.

Total Board of Registrars	139,896.	94,384.	45,512.
Commissioner's Office:			
Salaries	110,000.	74,364.	35,636.
Payroll Taxes and Insurance	8,415.	31,975.	(23,560.)
County Attorney	34,000.	24,907.	9,093.
Other Operating	860,502.	101,722.	758,780.
Capital Outlay:	3,500.	*	1,105.
ID Card System	*	2,395.	*
Total Commissioner's Office	1,016,417.	235,363.	781,054.
Tax Commissioner:			
Salaries	103,650.	78,147.	25,503.
Payroll Taxes and Insurance	9,000.	20,391.	(11,391.)
Other Operating	27,730.	20,637.	7,093.
Total Tax Commissioner	140,380.	119,175.	21,205.
Tax Assessor:			
Salaries	81,440.	58,572.	22,868.
Payroll Taxes and Insurance	7,100.	17,542.	(10,442.)
Other Operating	40,877.	30,306.	10,571.
Total Tax Assessor	129,417.	106,420.	22,997.
Courthouse:			
Salaries	28,275.	21,371.	6,904.
Payroll Taxes and Insurance	2,208.	5,247.	(3,039.)
Other Operating	197,878.	157,326.	40,552.
Total Courthouse	$ 228,361.	$ 183,944.	$ 44,417.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL GOVERNMENT, (continued)			
Code Enforcement:			
Salaries	$ 48,000.	$ 33,489.	$ 14,511.
Payroll Taxes and Insurance	4,286.	12,966.	(8,680.)
Other Operating	3,824.	2,331.	1,493.
Total Code Enforcement	56,110.	48,786.	7,324.

Board of Equalization:			
Other Operating	9,525.	677.	8,848.
Total Board of Equalization	9,525.	677.	8,848.
County Extension Service:			
Salaries	34,000.	20,915.	13,085.
Retirement	6,276.	5,141.	1,135.
Other Operating	12,968.	9,477.	3,491.
Capital Outlay:	-	*	(11,577.)
2007 Ford Van	*	11,000.	*
Pressure Washer	*	577.	*
Total County Extension Service	53,244.	47,110.	6,134.
Other:			
Other Insurance	100,000.	98,662.	1,338.
Interest-Short Term Debt	25,000.	20,640.	4,360.
Library	19,233.	20,130.	(897.)
Other Operating	33,554.	47,457.	(13,903.)
Total Other	177,787.	186,889.	(9,102.)
Total General Government	$ 1,951,137.	$ 1,022,748.	$ 928,389.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
PUBLIC SAFETY			
Sheriff's Department:			
Salaries	$ 507,870.	$ 327,020.	$ 180,850.
Payroll Taxes and Insurance	38,090.	62,962.	(24,872.)
Other Operating	32,346.	101,039.	(68,693.)
Capital Outlay:	30,000.	*	-
(2) 2009 Dodge Chargers	*	30,000.	*

Total Sheriff	608,306.	521,021.	87,285.
Jail:			
Salaries	281,102.	155,036.	126,066.
Payroll Taxes and Insurance	21,083.	46,513.	(25,430.)
Other Operating	102,965.	141,240.	(38,275.)
Total Jail	405,150.	342,789.	62,361.
Coroner:			
Salaries	1,200.	1,050.	150.
Payroll Taxes and Insurance	-	80.	(80.)
Other Operating	7,795.	7,067.	728.
Total Coroner	8,995.	8,197.	798.
Total Public Safety	$1,022,451.	$ 872,007.	$ 150,444.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
COURT SYSTEM			
Clerk of Superior Court:			
Salaries	$ 82,200.	$ 57,846.	$ 24,354.
Payroll Taxes and Insurance	6,120.	15,360.	(9,240.)
Other Operating	11,128.	18,037.	(6,909.)
Total Clerk of Court	99,448.	91,243.	8,205.
Magistrate Court:			

Salaries	46,018.	45,241.	777.
Payroll Taxes and Insurance	5,200.	7,069.	(1,869.)
Other Operating	10,920.	3,566.	7,354.
Total Magistrate Court	62,138.	55,876.	6,262.
Probate Court:			
Salaries	60,609.	40,111.	20,498.
Payroll Taxes and Insurance	5,208.	11,164.	(5,956.)
Other Operating	9,750.	7,853.	1,897.
Total Probate Court	75,567.	59,128.	16,439.
Juvenile Court:			
Professional Services	8,660.	5,143.	3,517.
Other Operating	1,696.	40.	1,656.
Total Juvenile Court	10,356.	5,183.	5,173.
Superior Court:			
Professional Services	67,075.	13,032.	54,043.
Other Operating	32,143.	60,767.	(28,624.)
Total Superior Court	99,218.	73,799.	25,419.
Total Court System	$ 346,727.	$ 285,229.	$ 61,498.

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
ROADS AND BRIDGES			
Roads and Bridge Department:			
Salaries	$ 380,000.	$ 238,568.	$ 141,432.
Payroll Taxes and Insurance	29,070.	65,686.	(36,616.)
Other Operating	168,041.	159,276.	8,765.
Capital Outlay:	25,000.	*	4,026.
2013 Ford F150	*	20,974.	*
Total Roads and Bridge Department	602,111.	484,504.	117,607.

HEALTH AND WELFARE			
Emergency Medical Service:			
Other Operating	28,881.	31,822.	(2,941.)
Capital Outlay	-	-	-
Total Emergency Medical Service	28,881.	31,822.	(2,941.)
EMA:			
Salaries	11,660.	8,571.	3,089.
Payroll Taxes and Insurance	875.	656.	219.
Other Operating	95,269.	3,594.	91,675.
Capital Outlay:	15,000.	*	3,090.
Radio Equipment	*	11,910.	*
Total EMA	122,804.	24,731.	98,073.
Solid Waste and Refuse:			
Salaries	28,000.	23,888.	4,112.
Payroll Taxes and Insurance	2,143.	6,156.	(4,013.)
Other Operating	48,073.	187,975.	(139,902.)
Total Solid Waste and Refuse	78,216.	218,019.	(139,803.)
Other:			
DFCS	8,970.	2,775.	6,195.
Health Department	19,233.	17,096.	2,137.
Direct Services	9,505.	6,445.	3,060.
Total Other	37,708.	26,316.	11,392.
Total Health and Welfare	$ 267,609.	$ 300,888.	$ (33,279.)

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

RANDOLPH COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
RECREATION			
Recreation	$ 15,000.	$ 7,500.	$ 7,500.
Total Recreation	15,000.	7,500.	7,500.
DEBT SERVICE			
Principal Retirement	500,000.	232,997.	267,003.
Interest	-	62,969.	(62,969.)
Total Debt Service	500,000.	295,966.	204,034.

Grand Total Expenditures	$4,705,035.	$3,268,842.	$ 1,436,193.

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.

RANDOLPH COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET - DECEMBER 31, 2012

	Pataula Circuit Drug Court	State Grants	Hotel/Motel Tax	E-911 Fund
ASSETS				
Cash	$ -	$ 31,926.	$ 21,122.	$ 21,458.
Hotel/Motel Tax Receivable	-	-	900.	-
Due from Federal Government	-	66,550.	-	-
Due from State Government	5,317.	-	-	-
Total Assets	5,317.	98,476.	22,022.	21,458.
LIABILITIES AND FUND BALANCES				
Due to General Fund	-	-	-	-
Accounts Payable	1,621.	-	-	9,237.
Total Liabilities	1,621.	-	-	9,237.

Fund Balance:				
Restricted for Drug Court Purposes	3,696.	-	-	-
Restricted for State Grant Purposes	-	98,476.	-	-
Restricted for Hotel/Motel Tax Purposes	-	-	22,022.	-
Restricted for E-911 Projects	-	-	-	12,221.
Restricted for Jail Fund Purposes	-	-	-	-
Restricted for TSPLOST Purposes	-	-	-	-
Restricted for Transportation Enhancement Purposes	-	-	-	-
Restricted for Drug Surcharge Purposes	-	-	-	-
Restricted for Special Projects	-	-	-	-
Restricted for CHIP Grant Purposes	-	-	-	-
Restricted for CDBG Purposes	-	-	-	-
Total Fund Balance	3,696.	98,476.	22,022.	12,221.
Total Liabilities and Fund Balance	$ 5,317.	$ 98,476.	$ 22,022.	$ 21,458.

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

RANDOLPH COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET - DECEMBER 31, 2012

Jail Fund	TSPLOST Fund	Transportation Enhancement Fund	Drug Surcharge Fund	Other Special Projects	Federal Grants	Totals 2012
$ 31,550.	$ 95.	$ 87.	$ 31,709.	$ 16,965.	$ 45,552.	$ 200,464.
-	-	-	-	-	-	900.
-	-	-	-	-	-	66,550.
-	-	-	-	-	-	5,317.
31,550.	95.	87.	31,709.	16,965.	45,552.	273,231.
-	-	-	-	436.	-	436.
-	-	-	-	-	-	10,858.
-	-	-	-	436.	-	11,294.

-	-	-	-	-	-	3,696.
-	-	-	-	-	-	98,476.
-	-	-	-	-	-	22,022.
-	-	-	-	-	-	12,221.
31,550.	-	-	-	-	-	31,550.
-	95.	-	-	-	-	95.
-	-	87.	-	-	-	87.
-	-	-	31,709.	-	-	31,709.
-	-	-	-	16,529.	-	16,529.
-	-	-	-	-	44,452.	44,452.
-	-	-	-	-	1,100.	1,100.
31,550.	95.	87.	31,709.	16,529.	45,552.	261,937.
$ 31,550.	$ 95.	$ 87.	$ 31,709.	$ 16,965.	$ 45,552.	$ 273,231.

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

RANDOLPH COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	Pataula Circuit Drug Court	State Grants	Hotel/Motel Tax	E-911 Fund
REVENUES				
Taxes	$ -	$ -	$ 11,382.	$ -
Fines and Forfeitures	-	-	-	-
Charges for Services	-	-	-	72,239.
Federal Government	-	25,000.	-	-
State Government	5,317.	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	5,317.	25,000.	11,382.	72,239.
EXPENDITURES				
General Government	-	-	8,819.	-
Public Safety	-	-	-	-
Court System	-	-	-	-
Roads and Bridges	-	-	-	-
Health and Welfare	8,121.	-	-	85,046.

Total Expenditures	8,121.	-	8,819.	85,046.
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,804.)	25,000.	2,563.	(12,807.)
OTHER FINANCING SOURCES (USES)				
Proceeds from Long Term Financing	-	41,550.	-	-
Transfer from General Fund		30,000.	-	-
Transfer In from Drug Surcharge Special Revenue Fund	6,500.	-	-	-
Transfer to Pataula Circuit Drug Court Special Revenue Fund	-	-	-	-
Transfer to General Fund	-	-	-	-
Net Other Financing Sources (Uses)	6,500.	71,550.	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	3,696.	96,550.	2,563.	(12,807.)
FUND BALANCE - BEGINNING	-	1,926.	19,459.	25,028.
FUND BALANCE - ENDING	$ 3,696.	$ 98,476.	$ 22,022.	$ 12,221.

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

RANDOLPH COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

Jail Fund	TSPLOST Fund	Transportation Enhancement Fund	Drug Surcharge Fund	Other Special Projects	Federal Grants	Totals 2012
$ -	$ -	$ -	$ -	$ -	$ -	$ 11,382.
13,562.	-	-	1,842.	-	-	15,404.
-	-	-	-	-	-	72,239.
-	-	-	-	-	247,633.	272,633.
-	-	-	-	3,233.	-	8,550.
-	-	-	-	6,443.	-	6,443.
13,562.	-	-	1,842.	9,676.	247,633.	386,651.
-	-	-	-	5,072.	73,455.	87,346.
3,590.	-	-	-	-	-	3,590.
-	-	-	-	4,407.	-	4,407.
-	5.	13.	-	-	128,876.	128,894.
-	-	-	3,000.	-	-	96,167.
3,590.	5.	13.	3,000.	9,479.	202,331.	320,404.

9,972.	(5.)	(13.)	(1,158.)	197.	45,302.	66,247.
-	-	-	-	-	-	41,550.
-	100.	100.	-	-	-	30,200.
-	-	-	-	-	-	6,500.
-	-	-	(6,500.)	-	-	(6,500.)
-	-	-	-	(657.)	(30.)	(687.)
-	100.	100.	(6,500.)	(657.)	(30.)	71,063.
9,972.	95.	87.	(7,658.)	(460.)	45,272.	137,310.
21,578.	-	-	39,367.	16,989.	280.	124,627.
$ 31,550.	$ 95.	$ 87.	$ 31,709.	$ 16,529.	$ 45,552.	$ 261,937.

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

RANDOLPH COUNTY, GEORGIA
PATAULA CIRCUIT DRUG COURT SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2012

	2012
ASSETS	
Cash	$ -
Due from State Government	5,317.
Total Assets	5,317.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Account Payable	1,621.
Fund Balance - Restricted for Drug Court Purposes	3,696.
Total Liabilities and Fund Balance	$ 5,317.

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

RANDOLPH COUNTY, GEORGIA
PATAULA CIRCUIT DRUG COURT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	2012
REVENUES	
State Government	$ 5,317.
Miscellaneous:	
City of Cuthbert	-
City of Shellman	-
Total Revenues	5,317.
EXPENDITURES	
Health and Welfare:	
New Horizons	7,975.
Supplies	146.
Total Expenditures	8,121.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,804.)
OTHER FINANCING SOURCES (USES)	

Transfer In Drug Surcharge Special Revenue Fund	6,500.
Transfer Out to General Fund	-
Net Other Financing Sources (Uses)	6,500.
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	3,696.
FUND BALANCE - BEGINNING	-
FUND BALANCE - ENDING	$ 3,696.

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

RANDOLPH COUNTY, GEORGIA
STATE GRANTS SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2012

	2012
ASSETS	
Cash	$ 31,926.
Due from USDA	66,550.
Total Assets	98,476.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Account Payable	-
Fund Balance - Restricted for State Grant Purposes	98,476.
Total Liabilities and Fund Balance	$ 98,476.

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

RANDOLPH COUNTY, GEORGIA
STATE GRANTS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	2012
REVENUES	
Federal Government:	
Community Facilities Loan and Grant Programs	$ 25,000.
Total Revenues	25,000.
EXPENDITURES	
Public Safety:	
Capital Outlay	-
Total Expenditures	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	25,000.
OTHER FINANCING SOURCES (USES)	
Transfer In from General Fund	30,000.
Proceeds from Long Term Financing	41,550.
Net Other Financing Sources (Uses)	71,550.

EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	96,550.
FUND BALANCE - BEGINNING	1,926.
FUND BALANCE - ENDING	$ 98,476.

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

RANDOLPH COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2012

	2012
ASSETS	
Cash	$ 21,122.
Hotel/Motel Tax Receivable	900.
Total Assets	22,022.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Account Payable	-
Fund Balance - Restricted for Hotel/Motel Tax Purposes	22,022.
Total Liabilities and Fund Balance	$ 22,022.

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

RANDOLPH COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	2012
REVENUES	
Taxes:	
Hotel/Motel Tax	$ 11,382.
Total Revenues	11,382.
EXPENDITURES	
General Government:	
Chamber of Commerce	8,739.
Tourism Expenditures	80.
Total Expenditures	8,819.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,563.
OTHER FINANCING SOURCES (USES)	
Transfer In from General Fund	-
Transfer Out to General Fund	-

Net Other Financing Sources (Uses)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	2,563.
FUND BALANCE - BEGINNING	19,459.
FUND BALANCE - ENDING	$ 22,022.

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

RANDOLPH COUNTY, GEORGIA
E-911 SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2012

	2012
ASSETS	
Cash	$ 21,458.
Telephone Surcharges Receivable	-
Total Assets	21,458.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Account Payable	9,237.
Fund Balance - Restricted for E-911 Projects	12,221.
Total Liabilities and Fund Balance	$ 12,221.

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

RANDOLPH COUNTY, GEORGIA
E-911 SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	2012
REVENUES	
Charges for Services:	
Telephone Surcharges	$ 72,239.
Miscellaneous:	
City of Cuthbert	-
City of Shellman	-
Total Revenues	72,239.
EXPENDITURES	
Health and Welfare:	
Supplies	1,686.
Computer Expenditures	6,500.
Lower Chattahoochee E-911	76,860.
Total Expenditures	85,046.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,807.)
OTHER FINANCING SOURCES (USES)	

Transfer In from General Fund	-
Transfer Out to General Fund	-
Net Other Financing Sources (Uses)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(12,807.)
FUND BALANCE - BEGINNING	25,028.
FUND BALANCE - ENDING	$ 12,221.

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

RANDOLPH COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2012

	2012
ASSETS	
Cash	$ 31,550.
Total Assets	31,550.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Account Payable	-
Fund Balance - Restricted for Jail Fund Purposes	31,550.
Total Liabilities and Fund Balance	$ 31,550.

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

RANDOLPH COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	2012
REVENUES	
Fines and Forfeitures:	
Probate Court	$ 10,044.
Magistrate Court	186.
Clerk of Superior Court	3,332.
Total Revenues	13,562.
EXPENDITURES	
Public Safety:	
Jail Repair and Maintenance	3,590.
Total Expenditures	3,590.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,972.
OTHER FINANCING SOURCES (USES)	
Transfer In from General Fund	-
Transfer Out to General Fund	-
Net Other Financing Sources	

(Uses)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	9,972.
FUND BALANCE - BEGINNING	21,578.
FUND BALANCE - ENDING	$ 31,550.

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

RANDOLPH COUNTY, GEORGIA
TSPLOST SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2012

	2012
ASSETS	
Cash	$ 95.
Total Assets	95.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Account Payable	-
Fund Balance - Restricted for TSPLOST Purposes	95.
Total Liabilities and Fund Balance	$ 95.

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

RANDOLPH COUNTY, GEORGIA
TSPLOST SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	- 2012
REVENUES	
Taxes:	
TSPLOST	$ -
Total Revenues	-
EXPENDITURES	
Roads and Bridges:	
Bank Charges	5.
Total Expenditures	5.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5.)
OTHER FINANCING SOURCES (USES)	
Transfer In from General Fund	100.
Transfer Out to General Fund	-
Net Other Financing Sources (Uses)	100.
EXCESS (DEFICIENCY) OF REVENUES	

AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	95.
FUND BALANCE - BEGINNING	-
FUND BALANCE - ENDING	$ 95.

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

RANDOLPH COUNTY, GEORGIA
TRANSPORTATION ENHANCEMENT SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2012

	2012
ASSETS	
Cash	$ 87.
Total Assets	87.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Account Payable	-
Fund Balance - Restricted for Transportation Enhancement Purposes	87.
Total Liabilities and Fund Balance	$ 87.

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

RANDOLPH COUNTY, GEORGIA
TRANSPORTATION ENHANCEMENT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	2012
REVENUES	
State Government:	
Department of Transportation	$ -
Total Revenues	-
EXPENDITURES	
Roads and Bridges:	
Printed Checks	13.
Total Expenditures	13.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13.)
OTHER FINANCING SOURCES (USES)	
Transfer In from General Fund	100.
Transfer Out to General Fund	-
Net Other Financing Sources (Uses)	100.
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER	

EXPENDITURES AND OTHER USES	87.
FUND BALANCE - BEGINNING	-
FUND BALANCE - ENDING	$ 87.

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

RANDOLPH COUNTY, GEORGIA
DRUG SURCHARGE SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2012

	2012
ASSETS	
Cash	$ 31,709.
Total Assets	31,709.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Account Payable	-
Fund Balance - Restricted for Drug Surcharge Purposes	31,709.
Total Liabilities and Fund Balance	$ 31,709.

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

RANDOLPH COUNTY, GEORGIA
DRUG SURCHARGE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	2012
REVENUES	
Fines and Forfeitures:	
Clerk of Superior Court	$ 1,787.
Probate Court	55.
Other	-
Total Revenues	1,842.
EXPENDITURES	
Health and Welfare	
Miscellaneous	3,000.
Total Expenditures	3,000.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,158.)
OTHER FINANCING SOURCES (USES)	
Transfer In from General Fund	-
Transfer Out to Pataula Circuit Drug Court Special Revenue Fund	(6,500.)
Net Other Financing Sources (Uses)	(6,500.)
EXCESS (DEFICIENCY) OF REVENUES	

AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(7,658.)
FUND BALANCE - BEGINNING	39,367.
FUND BALANCE - ENDING	$ 31,709.

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

RANDOLPH COUNTY, GEORGIA
OTHER SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2012

	2012
ASSETS	
Cash	$ 16,965.
Due from State	-
Total Assets	16,965.
LIABILITIES AND FUND BALANCE	
Liabilities:	
Due to General Fund	436.
Fund Balance - Restricted for Special Projects	16,529.
Total Liabilities and Fund Balance	$ 16,965.

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

RANDOLPH COUNTY, GEORGIA
OTHER SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	2012
REVENUES	
State Government:	
Juvenile Offender Grant	$ 3,233.
Miscellaneous:	
Rent Income	6,431.
Interest Income	12.
Total Revenues	9,676.
EXPENDITURES	
General Government:	
MR Center Repairs and Maintenance	5,072.
Total General Government	5,072.
Court System:	
Community Service Workers	1,480.
Supplies	1,134.
Miscellaneous	1,793.
Total Court System	4,407.
Total Expenditures	9,479.

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	197.
OTHER FINANCING SOURCES (USES)	
Transfer In from General Fund	-
Transfer Out to General Fund	(657.)
Net Other Financing Sources (Uses)	(657.)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(460.)
FUND BALANCE - BEGINNING	16,989.
FUND BALANCE - ENDING	$ 16,529.

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

RANDOLPH COUNTY, GEORGIA
FEDERAL GRANTS SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2012

	CHIPS Grant No. 09M-Y-120-1-6024	CDBG Grant No. 09P-Y-120-1-5125	CDBG Grant No. 11P-Y-120-1-5375	Totals 2012
ASSETS				
Cash in Bank	$ 44,452.	$ -	$ 1,100.	$ 45,552.
Due from Federal Government	-	-	-	-
Total Assets	44,452.	-	1,100.	45,552.
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts Payable	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balance:				
Restricted for CHIP Grant Purposes	44,452.	-	-	44,452.
Restricted for CDBG Grant Purposes	-	-	1,100.	1,100.
Total Fund Balance	44,452.	-	1,100.	45,552.
Total Liabilities and Fund Balance	$ 44,452.	$ -	$ 1,100.	$ 45,552.

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

RANDOLPH COUNTY, GEORGIA
FEDERAL GRANTS SPECIAL REVENUE FIND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	CHIPS Grant No. 09M-Y-120-1-6024	CDBG Grant No. 09P-Y-120-1-5125	CDBG Grant No. 11P-Y-120-1-5375	Totals 2012
REVENUES				
Federal Government:				
Georgia Department of Community Affairs - Community Development Block Grant	$ -	$ -	$ 129,762.	$ 129,762.
Georgia Department of Community Affairs - CHIPS Grant	117,871.	-	-	117,871.
Miscellaneous:				
Other	-	-	-	-
Total Revenues	117,871.	-	129,762.	247,633.
EXPENDITURES				
Housing Rehab	69,405.	-	-	69,405.
Road Improvements	-	-	124,412.	124,412.
Engineering	-	-	-	-
General Administration	4,050.	-	4,464.	8,514.
Total Expenditures	73,455.	-	128,876.	202,331.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	44,416.	-	886.	45,302.
OTHER FINANCING SOURCES (USES)				
Transfer to General Fund	-	(30.)	-	(30.)

EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	44,416.	(30.)	886.	45,272.
FUND BALANCE - BEGINNING	36.	30.	214.	280.
FUND BALANCE - ENDING	$ 44,452.	$ -	$ 1,100.	$ 45,552.

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGETED AND ACTUAL
CHIP PROGRAM NO. 09m-y-120-1-6024
FOR THE GRANT PERIOD SEPTEMBER 25, 2009 THROUGH DECEMBER 31, 2012
(PROJECT COST SCHEDULE)

	Project Budget	Actual to Date	Budget Remaining (Exceeded)
REVENUES			
Federal Government:			
Georgia Department of Community Affairs - CHIPS Grant	$ 300,000.	$ 244,669.	$ (55,331.)
Miscellaneous:			
Other	-	1.	1.
Total Revenues	300,000.	244,670.	(55,330.)
EXPENDITURES			
Closing Cost Assistance	26,518.	25,416.	1,102.
Rehabilitation	251,939.	154,952.	96,987.
General Administration	15,000.	19,850.	(4,850.)
Contingencies	6,543.	-	6,543.
Total Expenditures	300,000.	200,218.	99,782.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	44,452.	44,452.
FUND BALANCE - BEGINNING	-	-	-
FUND BALANCE - ENDING	$ -	$ 44,452.	$ 44,452.

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

RANDOLPH COUNTY, GEORGIA
CHIP GRANT
SOURCE AND APPLICATION OF FUNDS SCHEDULE
CHIP PROGRAM NO. 09m-y-120-1-6024

Total Program Year 2009 Funds Allocated to Recipient	$ 300,000.
Less: Deobligations	-
Net Program Year 2009 Funds Allocated to Recipient	300,000.
Less: Total Program Year 2009 Funds Drawn by Recipient	(244,669.)
Funds Still Available from Program Year 2009 Resources	$ 55,331.
Total Program Year 2009 Funds Drawn and Received by Recipient	244,669.
Local Matches and Other Receipts	1.
Total Receipts Available for Program Year 2009 Costs	244,670.
Less: Funds Applied and Expended to Program Year 2009 Costs	(200,218.)
Total Program Year 2009 Funds Held by Recipient	$ 44,452.

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGETED AND ACTUAL
CDBG PROGRAM NO. 09p-y-120-1-5125
FOR THE GRANT PERIOD SEPTEMBER 20, 2009 THROUGH DECEMBER 31, 2012
(PROJECT COST SCHEDULE)

	Project Budget	Actual to Date	Budget Remaining (Exceeded)
REVENUES			
Federal Government:			
Georgia Department of Community Affairs - Community Development Block Grant	$ 465,049.	$ 400,015.	$ (65,034.)
Total Revenues	465,049.	400,015.	(65,034.)
EXPENDITURES			
Road Improvements	437,146.	372,082.	65,064.
General Administration	27,903.	27,903.	-
Total Expenditures	465,049.	399,985.	65,064.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	30.	30.
OTHER FINANCING SOURCES (USES)			
Transfer to General Fund	-	(30.)	(30.)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	-	-	-

FUND BALANCE - BEGINNING	-	-	-
FUND BALANCE - ENDING	$ -	$ -	$ -

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

RANDOLPH COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT
SOURCE AND APPLICATION OF FUNDS SCHEDULE
CDBG PROGRAM NO. 09p-y-120-1-5125

Total Program Year 2009 Funds Allocated to Recipient	$ 465,049.
Less: Deobligations	-
Net Program Year 2009 Funds Allocated to Recipient	465,049.
Less: Total Program Year 2009 Funds Drawn by Recipient	(400,015.)
Funds Still Available from Program Year 2009 Resources	$ 65,034.
Total Program Year 2009 Funds Drawn and Received by Recipient	400,015.
Local Matches and Other Receipts	-
Total Receipts Available for Program Year 2009 Costs	400,015.
Less: Funds Applied and Expended to Program Year 2009 Costs	(400,015.)
Total Program Year 2009 Funds Held by Recipient	$ -

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

RANDOLPH COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGETED AND ACTUAL
CDBG PROGRAM NO. 11p-y-120-1-5375
FOR THE GRANT PERIOD SEPTEMBER 16, 2011 THROUGH DECEMBER 31, 2012
(PROJECT COST SCHEDULE)

	Project Budget	Actual to Date	Budget Remaining (Exceeded)
REVENUES			
Federal Government:			
Georgia Department of Community Affairs - Community Development Block Grant	$ 174,522.	$ 143,651.	$ (30,871.)
Total Revenues	174,522.	143,651.	(30,871.)
EXPENDITURES			
Street Improvements	55,988.	89,120.	(33,132.)
Flood and Drainage Facilities	176,275.	47,181.	129,094.
General Administration	17,471.	6,350.	11,121.
Contingencies	13,588.	-	13,588.
Total Expenditures	263,322.	142,651.	120,671.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(88,800.)	1,000.	89,800.
OTHER FINANCING SOURCES (USES)			
Transfer In from General Fund	88,800.	100.	(88,700.)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	-	1,100.	1,100.

FUND BALANCE - BEGINNING	-	-	-
FUND BALANCE - ENDING	$ -	$ 1,100.	$ 1,100.

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

RANDOLPH COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT
SOURCE AND APPLICATION OF FUNDS SCHEDULE
CDBG PROGRAM NO. 11p-y-120-1-5375

Total Program Year 2011 Funds Allocated to Recipient	$ 174,522.
Less: Deobligations	-
Net Program Year 2011 Funds Allocated to Recipient	174,522.
Less: Total Program Year 2011 Funds Drawn by Recipient	(143,651.)
Funds Still Available from Program Year 2011 Resources	$ 30,871.
Total Program Year 2011 Funds Drawn and Received by Recipient	143,651.
Local Matches and Other Receipts	100.
Total Receipts Available for Program Year 2011 Costs	143,751.
Less: Funds Applied and Expended to Program Year 2011 Costs	(142,651.)
Total Program Year 2011 Funds Held by Recipient	$ 1,100.

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

CAPITAL PROJECTS FUND

This fund is used to report the receipt and disbursement of Special Purpose Sales Tax proceeds.

RANDOLPH COUNTY, GEORGIA
SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET - DECEMBER 31, 2012

	2012-2017 Special Purpose Sales Tax	2006-2011 Special Purpose Sales Tax	Totals 2012
ASSETS			
Cash in Bank	$ 6,402,312.	$ 66,881.	$ 6,469,193.
Special Purpose Sales Tax Receivable	77,560.	-	77,560.
Total Assets	6,479,872.	66,881.	6,546,753.
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts Payable	266,604.	-	266,604.
Fund Balance - Restricted for Special Purpose Sales Tax Projects	6,213,268.	66,881.	6,280,149.
Total Liabilities and Fund Balance	$ 6,479,872.	$ 66,881.	$ 6,546,753.

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

RANDOLPH COUNTY, GEORGIA
SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	2012-2017 Special Purpose Sales Tax	2006-2011 Special Purpose Sales Tax	Totals 2012
REVENUES			
Special Purpose Sales Tax	$ 707,285.	$ -	$ 707,285.
Interest Income	4,906.	378.	5,284.
Total Revenues	712,191.	378.	712,569.
EXPENDITURES			
General Government:			
Capital Outlay-			
Courthouse Improvements	74,996.	-	74,996.
Total General Government	74,996.	-	74,996.
Public Safety:			
Capital Outlay-			
Jail Construction	1,087,110.	-	1,087,110.
Total General Government	1,087,110.	-	1,087,110.
Roads and Bridges:			
Repair and Maintenance	51,273.	-	51,273.
Equipment Rental	12,034.	-	12,034.
Printed Checks	13.	-	13.
Capital Outlay:			
Tractor	8,750.	-	8,750.
Total Roads and Bridges	72,070.	-	72,070.
Intergovernmental:			
City of Cuthbert	114,839.	-	114,839.
City of Shellman	35,689.	-	35,689.
Total Intergovernmental	150,528.	-	150,528.
Debt Service:			
Principal Retirement	-	-	-
Interest	96,807.	-	96,807.
Total Debt Service	96,807.	-	96,807.

Total Expenditures	1,481,511.	-	1,481,511.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(769,320.)	378.	(768,942.)
OTHER FINANCING SOURCES (USES)			
Proceeds from Long-Term Financing	6,595,000.	-	6,595,000.
Premiums on Bonds Sold	243,820.	-	243,820.
Net Other Financing Sources (Uses)	6,838,820.	-	6,838,820.
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	6,069,500.	378.	6,069,878.
FUND BALANCE - BEGINNING	143,768.	66,503.	210,271.
FUND BALANCE - ENDING	$ 6,213,268.	$ 66,881.	$ 6,280,149.

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

ENTERPRISE FUNDS

Water Fund - To account for the provision of water services to the residents of the city. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service and billing and collecting.

RANDOLPH COUNTY, GEORGIA
WATER ENTERPRISE FUND
STATEMENT OF NET POSITION
DECEMBER 31, 2012

	2012
ASSETS	
Current Assets:	
Cash in Bank	$ 46,312.
Accounts Receivable	2,164.
Restricted Assets:	
Water Deposit Account	825.
Total Current Assets	49,301.
Noncurrent Assets:	
Property, Plant and Equipment:	
Land	-
Water System	104,000.
	104,000.
Less Accumulated Depreciation	(74,750.)
Total Noncurrent Assets	29,250.
Total Assets	78,551.
DEFERRED OUTFLOWS	
Deferred Outflows	-
LIABILITIES	
Current Liabilities:	
Accounts Payable	585.
Current Portion Notes Payable	4,000.
Payable from Restricted Assets:	
Customer Deposits	825.
Total Current Liabilities	5,410.
Noncurrent Liabilities:	
Notes Payable, Long-Term Portion	42,000.

Total Noncurrent Liabilities	42,000.
Total Liabilities	47,410.
DEFERRED INFLOWS	
Deferred Inflows	-
NET POSITION	
Invested in Capital Assets	(16,750.)
Unrestricted	47,891.
Total Net Position	$ 31,141.

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

RANDOLPH COUNTY, GEORGIA
WATER ENTERPRISE FUND
STATEMENT OF REVENUE, EXPENSES AND
CHANGES IN NET POSITION
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	2012
OPERATING REVENUES	
Water Billings	$ 21,861.
Total Operating Revenues	21,861.
OPERATING EXPENSES	
Salaries	7,143.
Telephone	1,236.
Postage and Office Supplies	388.
Repairs, Maintenance and Supplies	2,887.
Electricity	4,198.
Depreciation	1,950.
Miscellaneous	1,699.
Total Operating Expenses	19,501.
Operating Income (Loss)	2,360.
NONOPERATING REVENUES (EXPENSES)	
Interest Income	252.
Local Option Sales Tax	43.
Interest Expense	(2,750.)
Total Nonoperating Revenues (Expenses)	(2,455.)
Net Increase (Decrease) in Net Position	(95.)
NET POSITION - BEGINNING OF YEAR	31,236.
NET POSITION - END OF YEAR	$ 31,141.

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

RANDOLPH COUNTY, GEORGIA
WATER ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

	2012
Cash Flows from Operating Activities:	
Receipts from Customers	$ 21,378.
Payments to Employees	(7,143.)
Payments to Suppliers	(11,202.)
Net Cash Provided (Uses) by Operating Activities	3,033.
Cash Flows from Noncapital Financing Activities:	
Local Option Sales Tax Received	43.
Transfers from (to) Other Funds	-
Net Cash Provided (Used) by Noncapital Financing Activities	43.
Cash Flows from Capital and Related Financing Activities:	
Principal Paid on Long-Term Debt	(9,000.)
Interest Paid on Long-Term Debt	(2,750.)
Net Cash Provided (Used) by Capital and Related Financing Activities	(11,750.)
Cash Flows from Investing Activities:	
Interest Income	252.
Net Cash Provided (Used) by Investing Activities	252.
Net Increase (Decrease) in Cash and Cash Equivalents	(8,422.)
Cash and Cash Equivalents, April 1	55,559.
Cash and Cash Equivalents, March 31	47,137.
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Operating Income	2,360.
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	1,950.

(Increase) Decrease in Accounts Receivable	(83.)
Increase (Decrease) in Accounts Payable	(794.)
Increase (Decrease) in Customer Deposits	(400.)
Total Adjustments	673.
Net Cash Provided (Used) by Operating Activities	$ 3,033.

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

RANDOLPH COUNTY, GEORGIA
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - DECEMBER 31, 2012

	Probate	Tax Commissioner	Court
ASSETS			
Cash		$ 177,174.	$ 10,997.
Accounts Receivable		979.	-
Uncollected Taxes		1,464,194.	-
Total Assets		1,642,347.	10,997.
LIABILITIES			
Liabilities:			
Due to State		-	
Garnishments, Child Support, Etc. Payable		-	-
Due to Other Agencies and Individuals		145,002.	-
Due to School System		-	-
Due to Other Municipalities		954.	-
Uncollected Taxes Due to Other Governments		1,464,194.	-
Bonds, Escrow Funds Held		18,484.	-
Other Liabilities		13,713.	10,997.
Total Liabilities		$ 1,642,347.	$ 10,997.

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

RANDOLPH COUNTY, GEORGIA
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - DECEMBER 31, 2012

Clerk of Superior Court	Sheriff	Magistrate Court	Totals
$ 25,343.	$ 173,689	$ 505.	$ 387,708.
-	-	-	979.
-	-	-	1,464,194.
25,343.	173,689.	505.	1,852,881.
-	-	-	-
-	-	505.	505.
-	-	-	145,002.
-	-	-	-
-	-	-	954.
-	-	-	1,464,194.
-	-	-	18,484.
25,343.	173,689.	-	223,742.
$ 25,343.	$ 173,689.	$ 505.	$ 1,852,881.

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

RANDOLPH COUNTY, GEORGIA
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
NINE MONTHS ENDED DECEMBER 31, 2012

	Balance April 1, 2012	Additions	Deductions	Balance December 31, 2012
Tax Commissioner				
ASSETS				
Cash	$ 254,503.	$ 5,454,397.	$ 5,531,726.	$ 177,174.
Uncollected Taxes and Other	499,918.	5,378,416.	4,413,161.	1,465,173.
Total Assets	754,421.	10,832,813.	9,944,887.	1,642,347.
LIABILITIES				
Funds Held for Others	254,503.	5,454,397.	5,531,726.	254,503.
Uncollected Taxes Due Governments	499,918.	5,378,416.	4,413,161.	499,918.
Total Liabilities	754,421.	10,832,813.	9,944,887.	754,421.
Probate Court				
ASSETS				
Cash	9,189.	172,709.	170,901.	10,997.
LIABILITIES				
Funds Held for Others	9,189.	172,709.	170,901.	10,997.
Clerk of Superior Court				
ASSETS				
Cash and Other Assets	23,981.	111,798.	110,436.	25,343.
LIABILITIES				
Funds Held for Others	23,981.	111,798.	110,436.	25,343.
Sheriff				
ASSETS				
Cash	207,363.	108,597.	142,271.	173,689.
LIABILITIES				

Funds Held for Others	207,363.	108,597.	142,271.	173,689.
Magistrate Court				
ASSETS				
Cash and Other Assets	508.	73,160.	73,163.	505.
LIABILITIES				
Funds Held for Others	$ 508.	$ 73,160.	$ 73,163.	$ 505.

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

COMPONENT UNITS

RANDOLPH COUNTY, GEORGIA
RANDOLPH COUNTY BOARD OF HEALTH - COMPONENT UNIT
COMBINING BALANCE SHEET
JUNE 30, 2012
(FISCAL YEAR END OF THE COMPONENT UNIT)

ASSETS	
Cash on Hand and in Bank	$ 63,490.
Due from DHR	-
Accounts Receivable	1,689.
Total Assets	65,179.
LIABILITIES	
Payroll Tax Withheld and Accrued	-
Due to DHR	-
Total Liabilities	-
FUND EQUITY	
Fund Balance:	
Restricted	27,186.
Unassigned	37,993.
Total Fund Equity	65,179.
Total Liabilities and Fund Equity	$ 65,179.

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

RANDOLPH COUNTY, GEORGIA
RANDOLPH COUNTY BOARD OF HEALTH - COMPONENT UNIT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
JUNE 30, 2012
(FISCAL YEAR END OF THE COMPONENT UNIT)

REVENUES	
Georgia Department of Human Resources	
Grant-In-Aid	$ 96,798.
County Participating	25,644.
Interest Income	596.
Fee Income	40,845.
Intra/Inter Agency	30,881.
Other Income	3,235.
Total Revenues	197,999.
EXPENDITURES	
Direct Salaries and Fringe Benefits	144,736.
Equipment	-
Other Operating	20,884.
Intra/Inter Agency	22,907.
Indirect Costs	10,696.
Total Expenditures	199,223.
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,224.)
FUND BALANCE - BEGINNING	66,403.
FUND BALANCE - ENDING	$ 65,179.

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

GWA
GARLAND, WILLIAMS & ASSOCIATES, PC
CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 70427, ALBANY, GEORGIA 31708-0427 (229) 432-6762 FAX (229) 436-0360

INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

Board of County Commissioners
Randolph County, Georgia
Cuthbert, Georgia

Gentlemen:

We have audited the accompanying Schedules of Special Purpose Local Option Sales Tax for Randolph County, Georgia for the nine months ended December 31, 2012. These schedules are the responsibility of Randolph County, Georgia's management. Our responsibility is to express an opinion on the Schedules of Special Purpose Local Option Sales Tax 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 Schedules of Special Purpose Local Option Sales Tax are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules 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 Schedules of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedules of Special Purpose Local Option Sales Tax were prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting and is not intended to be a complete presentation of Randolph County, Georgia's revenues and expenditures.

In our opinion, the Schedules 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 Randolph County, Georgia's resolution or ordinance calling for the tax for the none months ended December 31, 2012, in conformity with accounting principles generally accepted in the United States of America.

MEMBERS:
THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

GREGORY R. GARLAND, C.P.A. GGARLAND@GARLANDWILLIAMS.COM THE GEORGIA SOCIETY OF
WILLIAM H. WILLIAMS, JR., CPA WILLCPA@AOL.COM CERTIFIED PUBLIC ACCOUNTANTS

This report is intended solely for the information and use of the audit committee, management, others within the organization, county commissioners, federal awarding agencies and pass-through entities 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

May 17, 2013

RANDOLPH COUNTY, GEORGIA
NONE MONTHS ENDED DECEMBER 31, 2012
SCHEDULE OF PROJECTS CONSTRUCTED
WITH 2012-2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS

		* Original Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Expenditures Total	Estimated Percentage of Completion
	PROJECTS					
1.	New Jail	$ 2,550,000.	$ -	$ 1,087,110.	$ 1,087,110.	42.6%
2.	Road, street and bridge purposes	598,875.	5,002.	72,070.	77,072.	12.9%
3.	Renovate old courthouse	300,000.	14,818.	74,996.	89,814.	29.9%
4.	Recreation	153,000.	-	-	-	0.0%
3.	Distributions to the cities of Cuthbert and Shellman for road, street and bridge purposes and water, sewer and drainage purposes					
	a. Cuthbert	1,138,575.	51,711.	114,839.	166,550.	14.6%
	b. Shellman	359,550.	16,330.	35,689.	52,019.	14.5%
	Total Projects	5,100,000.	87,861.	1,384,704.	1,472,565.	28.9%
	RECONCILING ITEMS					
1.	Retirement of Previously Incurred General Obligation Debt.	-	-	96,807.	96,807.	100.0%
Grand Totals		$ 5,100,000.	$ 87,861.	$ 1,481,511.	$ 1,569,372.	30.8%

* There have been no changes in original estimated costs.

RANDOLPH COUNTY, GEORGIA
NINE MONTHS ENDED DECEMBER 31, 2012
SCHEDULE OF PROJECTS CONSTRUCTED
WITH 2006 -2011 SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS

		* Original Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Expenditures Total	Estimated Percentage of Completion
	PROJECTS					
1.	Debt service of General Obligation (Courthouse Project) Bonds, Series 2005					
	a. Principal	$ 2,700,000.	$ 2,965,367.	$ -	$ 2,965,367.	109.8%
	b. Interest	381,910.	377,570.	-	377,570.	98.9%
2.	Other lawful purposes as may be provided in OCGA 58-8-111:	1,171,264.				105.1%
	a. Public buildings, improvements and Construction		1,144,394.	-	1,144,394.	
	b. Road, street and bridge purposes		86,860.	-	86,860.	
3.	City of Shellman	220,000.	60,622.	-	60,622.	27.6%
	Grand Totals	$ 4,473,174.	$ 4,634,813.	$ -	$ 4,634,813.	103.6%

* There have been no changes in original estimated costs.

GWA

GARLAND, WILLIAMS & ASSOCIATES, PC

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 70427, ALBANY, GEORGIA 31708-0427 (229) 432-6762 FAX (229) 436-0360

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
Randolph County, Georgia
Cuthbert, Georgia

Gentlemen:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Randolph County, Georgia, as of and for the nine months ended December 31, 2012, which collectively comprise Randolph County, Georgia's basic financial statements and have issued our report thereon dated May 17, 2012. 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.

Internal Control Over Financial Reporting

Management of Randolph County, Georgia is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Randolph County, Georgia's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Randolph County, Georgia's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Randolph County, Georgia's internal control over financial reporting.

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.

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GREGORY R. GARLAND, C.P.A. **GGARLAND@GARLANDWILLIAMS.COM** **THE GEORGIA SOCIETY OF**

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies in internal control over financial reporting as item 2012-1. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Randolph 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 tor other matters hat are required to be reported under *Government Auditing Standards.*

Randolph County, Georgia's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit Randolph County, Georgia's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the audit committee, management, others within the organization, county commissioners, and federal awarding agencies and pass-through entities 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

May 17, 2012

RANDOLPH COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE NINE MONTHS ENDED DECEMBER 31, 2012

INTERNAL CONTROL OVER FINANCIAL REPORTING

2012-1 Prior Audit Finding: The legal level of budgetary control requires that expenditures not exceed budgeted amounts for departments. Randolph County, Georgia's expenditures exceeded the budgeted amounts for some departments during the fiscal year ended March 31, 2012. In addition, the county did not adopt an annual balanced budget for it's special revenue funds.

Status: Randolph County, Georgia is periodically reviewing the financial statements and examining the reasons for expenditures in excess of budgeted amounts. In addition, the county is adopting annual balanced budgets for its special revenue funds.

COMPLIANCE AND OTHER MATTERS

-None-

SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2012

INTERNAL CONTROL OVER FINANCIAL REPORTING

REPEAT FINDINGS:

2012-1 **Expenditures over Appropriations**

Criteria
The legal level of budgetary control requires that expenditures no exceed budgeted amounts for departments.

Condition
Randolph County, Georgia's expenditures exceeded the budgeted amounts for some departments during the none months ended December 31, 2012.

Questioned Costs
Not Applicable

Context
Not Applicable

Effect
The County expends resources in excess of appropriations at the legal level of control for certain funds.

Cause
The County has failed to act on periodic reviews of actual expenditures compared to appropriations when such reviews would indicate the [possibility of budget amendments.

Recommendation
We recommend that County officials and personnel periodically examine actual expenditures-to-date and compare to the budget adopted and as previously amended to determine whether further amendments are necessary in order to appropriately reflect the appropriations resulting from the receipt of resources which may not have reasonably been foreseen during budget preparation.

Management Response
Management concurs with this finding. Management will take the necessary steps to ensure that expenditures do no exceed appropriations at the legal level of control. Management will immediately monitor the financial statements in order to remedy this situation.

COMPLIANCE AND OTHER MATTERS

-None-