TERRELL COUNTY, GEORGIA

Financial Statements and Supplementary Information
For the Years Ended September 30, 2012 and 2011

and

Auditors' Report

FY2012

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

TERRELL COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2012

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Assets	3
Statement of Activities	4
Fund Financial Statements:	
Balance Sheet - Governmental Funds	6
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	7
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	9
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	10
Statement of Fiduciary Net Assets - Fiduciary Funds	11
Notes to Financial Statements	12
Supplementary Information:	
Governmental Funds:	
Nonmajor Governmental Funds:	30
Combining Balance Sheet	31
Combining Statement of Revenues, Expenditures and Changes In Fund Balances	33

TERRELL COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2012

TABLE OF CONTENTS, (continued)

	Page
Supplementary Information (continued):	
Governmental Funds (continued):	
Special Revenue Funds, (continued):	
E-911 Fund Comparative Balance Sheet	69
Statement of Revenues, Expenditures and Changes in Fund Balances	70
Law Library Fund Comparative Balance Sheet	71
Statement of Revenues, Expenditures and Changes in Fund Balances	72
Forfeit and Seizure Fund Comparative Balance Sheet	73
Statement of Revenues, Expenditures and Changes in Fund Balances	74
Capital Projects Fund:	75
Combining Balance Sheet	76
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	77
2001-2005 Special Purpose Sales Tax Fund Comparative Balance Sheet	78
Statement of Revenues, Expenditures and Changes in Fund Balances	79
2006-2010 Special Purpose Sales Tax Fund Comparative Balance Sheet	80
Statement of Revenues, Expenditures and Changes in Fund Balances	81
2011-2016 Special Purpose Sales Tax Fund Comparative Balance Sheet	82
Statement of Revenues, Expenditures and Changes in Fund Balances	83

TERRELL COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2012

TABLE OF CONTENTS, (continued)

	Page
Other Supplemental Schedules:	
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*	93
Independent Auditors' Report on Special 1 Percent Sales and Use Tax	95
Schedule of Projects Constructed with 2011-2016 Special Sales Tax Proceeds	97
Schedule of Projects Constructed with 2006-2010 Special Sales Tax Proceeds	98
Schedule of Projects Constructed with 2001-2005 Special Sales Tax Proceeds	99
Report On Internal Control Over Financial Reporting And On Compliance and Other Matters Based on an Audit of the Schedule of Special Purpose Local Option Sales Tax Performed in Accordance with *Government Auditing Standards*	100
Summary Schedule of Prior Audit Findings	102
Schedule of Findings and Questioned Costs	103

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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
Terrell County, Georgia
Dawson, Georgia 39842

Gentlemen:

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Terrell County, Georgia, as of and for the year ended September 30, 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 did not audit the financial statements of the Terrell County Board of Health Component Unit, which statements reflect total assets of $ 206,819. as of June 30, 2012, and total revenues of $ 429,190. for the year then ended. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the Terrell County Board of Health Component Unit, is based solely on the report of the other auditors.

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 and the report of other auditors provide a reasonable basis for our opinions.

MEMBERS:
THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

THE GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

GREGORY R. GARLAND, C.P.A. GGARLAND@GARLANDWILLIAMS.COM
WILLIAM H. WILLIAMS, JR., CPA WILLCPA@AOL.COM

TERRELL COUNTY, GEORGIA
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2012

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Terrell County Board of Health	Development Authority of Terrell County
ASSETS					
Cash	$ 1,762,711.	$ -	$ 1,762,711.	$ 174,748.	$ 34,151.
Taxes Receivable	444,952.	-	444,952.	-	-
Accounts Receivable	1,140,742.	-	1,140,742.	-	-
Internal Balances	-	-	-	-	-
Due from Federal Government	-	-	-	-	-
Due from State Government	82,360.	-	82,360.	32,071.	-
Capital Assets:					
Capital Assets Not Being Depreciated	144,966.	-	144,966.	-	-
Capital Assets Being Depreciated, net of Depreciation	11,097,655.	-	11,097,655.	-	-
Total Assets	14,673,386.	-	14,673,386.	206,819.	34,151.
LIABILITIES					
Accounts Payable	1,428,174.	-	1,428,174.	7,148.	-
Property Tax Escrow	294.	-	294.	-	-
Compensated Absences Payable	-	-	-	12,630.	-
Notes Payable - Due In One Year	27,704.	-	27,704.	-	-
Notes Payable - Due After One Year	29,470.	-	29,470.	-	-
Total Liabilities	1,485,642.	-	1,485,642.	19,778.	-
NET ASSETS					
Investment in Capital Assets, Net of Related Debt	11,185,447.	-	11,185,447.	-	-
Restricted:					
Restricted for Special Purpose Sales Tax Projects	833,635.	-	833,635.	-	-
Restricted for Health and Welfare	-	-	-	104,484.	-
Restricted for Development Purposes	-	-	-	-	34,151.
Unrestricted	1,168,662.	-	1,168,662.	82,557.	-
Total Net Assets	$ 13,187,744.	$ -	$ 13,187,744.	$ 187,041.	$ 34,151.

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

TERRELL COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

Net (Expense) Revenue and Changes in Net Assets			Component Units	
Governmental Activities	Business-Type Activities	Total	Terrell County Board of Health	Development Authority of Terrell County
$(1,894,076.)	$ -	$ (1,894,076.)		
(1,512,699.)	-	(1,512,699.)		
(23,791.)	-	(23,791.)		
(1,066,937.)	-	(1,066,937.)		
(1,011,483.)	-	(1,011,483.)		
(82,450.)	-	(82,450.)		
(5,300.)	-	(5,300.)		
(5,596,736.)	-	(5,596,736.)		
-	-	-		
-	-	-		
(5,596,736.)	-	(5,596,736.)		
			(24,743.)	-
			-	5,500.
			(24,743.)	5,500.
3,900,391.	-	3,900,391.		
172,033.	-	172,033.		
21,682.	-	21,682.		
27,155.	-	27,155.		
14,129.	-	14,129.		
6,691.	-	6,691.		
594,355.	-	594,355.		
989,189.	-	989,189.		
21,953.	-	21,953.		
22,682.	-	22,682.	-	165.
8,587.	-	8,587.	-	-
19,456.	-	19,456.	-	-
-	-	-	-	-
5,798,303.	-	5,798,303.	-	165.
201,567.	-	201,567.	(24,743.)	5,665.
12,986,177.	-	12,986,177.	211,784.	28,486.
$ 13,187,744.	$ -	$ 13,187,744.	$ 187,041.	$ 34,151.

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

TERRELL COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2012

Total Fund Equity per Balance Sheet of Governmental Funds	$ 1,709,579.
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	19,025,776.
Accumulated depreciation	(7,783,155.)
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.	292,718.
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 Payable	(57,174.)
Landfill Postclosure Costs	-
Total Adjustments	11,478,165.
Net Assets of Governmental Activities	$ 13,187,744.

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

TERRELL COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	$ (1,152,587.)
Amounts reported for governmental activities in the Statement of Activities differ from amounts reported in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances due to the following:	
Capital assets:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.	
Total capital outlays	1,991,684.
Total depreciation	(725,764.)
The net effect of transactions involving capital assets (i.e. sales) is to decrease net assets.	
Cost of capital assets sold	(40,315.)
Accumulated depreciation	40,315.
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 Assets, 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 Assets. 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	-
Principal paid by governmental funds	26,045.
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.	62,189.
Total Adjustments	1,354,154.
Change in Net Assets of Governmental Activities	$ 201,567.

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

TERRELL COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
SEPTEMBER 30, 2012

	Agency Funds
ASSETS	
Cash on Hand and in Banks	$ 1,092,141.
Due from Other Agencies, Officials and Individuals	-
Other Assets	627,449.
Total Assets	1,719,590.
LIABILITIES	
Liabilities:	
Retirement Funds Payable	-
Due to Other Agencies, Officials and Individuals	502,691.
Due to State of Georgia	21,783.
Due to School System	438,155.
Due to Other Municipalities	5,789.
Garnishments Payable	18,718.
Other Liabilities	732,454.
Total Liabilities	$ 1,719,590.

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

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting Entity

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

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

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

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

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

In addition, Terrell County, Georgia, in conjunction with other cities and counties are members of the Southwest Georgia Regional Commission. Membership 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. Terrell County, Georgia paid annual dues in the amount of $4,496. to the regional commission for the year ended September 30, 2012. The regional commission board membership is includes the chairman of each county (or his/her designee), a municipal representative from each county, three appointees named by the governor, and one each by the lieutenant governor and speaker of the House of Representatives. Complete financial statements of the Southwest Georgia Regional Commission may be obtained at the offices in Mitchell County, Georgia.

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

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

Basis of Presentation, continued

The county reports the following major enterprise fund:

-None-

The County reports the following fund types:

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

Measurement Focus, Basis of Accounting

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

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

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net 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 governmental and business-type activities and enterprise funds of the County follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1-C. Assets, Liabilities and Equity, continued

Capital Assets

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

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

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

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

Compensated Absences

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

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

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

NOTE 3 - CAPITAL ASSETS

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

	Balance 10/01/11	Additions	Deletions	Balance 09/30/12
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	$ 144,966.	$ -	$ -	$ 144,966.
Construction in Progress	-	-	-	-
Total Capital Assets Not Being Depreciated	144,966.	-	-	144,966.
Capital Assets Being Depreciated:				
Infrastructure	760,314.	831,312.	-	1,591,626.
Building and Improvements	11,085,057.	128,710.	17,925.	11,195,842.
Equipment, Furniture and Vehicles	5,084,070.	1,031,662.	22,390.	6,093,342.
Total Capital Assets Being Depreciated	16,929,441.	1,991,684.	40,315.	18,880,810.
Less Accumulated Depreciation For:				
Infrastructure	117,608.	51,019.	-	168,627.
Building and Improvements	2,643,513.	370,146.	17,925.	2,995,734.
Equipment, Furniture and Vehicles	4,336,585.	304,599.	22,390.	4,618,794.
Total Accumulated Depreciation	7,097,706.	725,764.	40,315.	7,783,155.
Governmental Activity Assets, Net	$ 9,976,701.	$ 1,265,920.	$ -	$ 11,242,621.

NOTE 3 - CAPITAL ASSETS, continued

COMPONENT UNIT

Terrell County Board of Health:
Capital asset activity for the year ended June 30, 2012 was as follows:

Governmental Activities:	Balance 07/01/11	Additions	Deletions	Balance 06/30/12
Capital Assets Being Depreciated:				
Building and Improvements	$ -	$ -	$ -	$ -
Equipment, Furniture and Vehicles	166,835.	-	-	166,835.
Total Capital Assets Being Depreciated	166,835.	-	-	166,835.
Less Accumulated Depreciation For:				
Building and Improvements	-	-	-	-
Equipment, Furniture and Vehicles	166,835.	-	-	166,835.
Total Accumulated Depreciation	166,835.	-	-	166,835.
Terrell County Board of Health Assets, Net	$ -	$ -	$ -	$ -

Development Authority of Terrell County:
Capital asset activity for the year ended September 30, 2012 was as follows:

Governmental Activities:	Balance 10/01/11	Additions	Deletions	Balance 09/30/12
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	-	-	-	-
Development Authority of Terrell County Assets, Net	$ -	$ -	$ -	$ -

NOTE 5 - SHORT-TERM DEBT

Terrell County, Georgia did not any short-term for the year ended September 30, 2012.

NOTE 6 - LONG-TERM OBLIGATIONS

PRIMARY GOVERNMENT

The following is a summary of the notes payable and liabilities for landfill postclosure costs for Terrell County, Georgia for the year ended September 30, 2012:

	Payable at October 1, 2011	Additions	Deletions	Payable at September 30, 2012	Portion Due Within One Year
Notes Payable:					
(1) Motorola Corporation for E-911 Centracom System, Due in annual installments of $ 31,345. each through February, 2014 at 6.369% interest, (Original Amount $ 233,471.)	$ 83,219.	$ -	$ 26,045.	$ 57,174.	$ 27,704.
Total Notes Payable	83,219.	-	26,045.	57,174.	27,704.
Landfill Postclosure Costs	-	-	-	-	-
Totals	$ 83,219.	$ -	$ 26,045.	$ 57,174.	$ 27,704.

NOTE 7 - CONTRIBUTIONS TO PENSION PLAN, continued

PRIMARY GOVERNMENT, (continued)

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

The County's total payroll was $ 2,810,006. and the County's contributions were based on a payroll of $ 1,110,245. for the fiscal year ending September 30, 2012. Employee contributions to the plan amounted to $ 52,973., or 4.77% of the total covered payroll. Employer contributions amounted to $69,279. to the plan, or 6.24% of the total covered payroll. Employee and employer contributions can only be amended by a resolution passed by the county commission or by state statute. A total of 51 employees participated in the plan for the fiscal year ended September 30, 2012. The County made its required contributions to the plan amounting to $ 69,279. to the plan for the fiscal year ending September 30, 2012. There were no related-party transactions.

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

(A) PROBATE JUDGES' RETIREMENT FUND OF GEORGIA

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

(B) CLERK OF SUPERIOR COURT RETIREMENT FUND

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

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

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

COMPONENT UNIT

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

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

Note 9 - BUDGETARY DATA AND BUDGETARY CONTROL

1. Prior to the start of the new fiscal year, the Chairman submits to the Commission a proposed operating budget. The operating budget includes proposed expenditures and the means of financing them.
2. The Commission holds a public hearing on the budget, giving notice thereof at least ten days in advance by publication in the official organ of Terrell County.
3. The budget is then revised and adopted or amended by the Commission.
4. The budget so adopted may be revised during the year only by formal action of the Commission in a regular meeting and no increase shall be made therein without provision also being made for financing same.
5. Formal budgetary integration has not been employed. The budget for the General Fund and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).
6. Budgeted amounts are as originally adopted, or as amended by the Commission. There were no budget amendments during the fiscal year ended September 30, 2012.

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

NOTE 10 - ENCUMBRANCES

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

NOTE 11 - CAPITALIZED INTEREST

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

NOTE 17 - SEGMENT INFORMATION - ENTERPRISE FUNDS

The County does not currently operate any enterprise funds.

NOTE 18 - LITIGATION

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

NOTE 19 - CONTINGENCIES

Terrell County, Georgia did received $ 344,931. in grants from the Federal Government during the fiscal year ending September 30, 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 has joined together with other counties in the state as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Georgia Municipal Association Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

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

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

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

NONMAJOR GOVERNMENTAL FUNDS

TERRELL COUNTY, GEORGIA
COMBINING BALANCE
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

Revenue Funds				
E-911 Fund	Water System	Law Library Fund	Forfeit And Seizure Fund	Total Nonmajor Governmental Funds
$ 58,594.	$ -	$ 47,598.	$ 1,253.	$ 276,966.
19,918.	-	-	-	19,918.
-	-	-	-	-
78,512.	-	47,598.	1,253.	296,884.
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	109,381.
-	-	-	-	59,727.
78,512.	-	-	-	78,512.
-	-	-	-	413.
-	-	-	1,253.	1,253.
-	-	47,598.	-	47,598.
78,512.	-	47,598.	1,253.	296,884.
$ 78,512.	$ -	$ 47,598.	$ 1,253.	$ 296,884.

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

TERRELL COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

Revenue Funds				
E-911 Fund	Water System	Law Library Fund	Forfeit And Seizure Fund	Total Nonmajor Governmental Funds
$ -	$ -	$ 10,624.	$ -	$ 46,793.
123,913.	-	-	-	123,913.
-	-	-	-	-
-	-	-	-	-
376.	-	71.	-	2,010.
124,289.	-	10,695.	-	172,716.
-	-	-	-	-
-	-	-	2,976.	3,067.
-	-	7,684.	-	7,684.
-	-	-	-	-
223,605.	-	-	-	223,605.
-	-	-	-	-
31,345.	-	-	-	31,345.
254,950.	-	7,684.	2,976.	265,701.
(130,661.)	-	3,011.	(2,976.)	(92,985.)
-	-	-	-	-
147,149.	-	-	-	147,149.
-	-	-	-	-
147,149.	-	-	-	147,149.
16,488.	-	3,011.	(2,976.)	54,164.
62,024.	-	44,587.	4,229.	242,720.
$ 78,512.	$ -	$ 47,598.	$ 1,253.	$ 296,884.

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

GENERAL FUND

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

TERRELL COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS

	September 30, 2012	September 30, 2011
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts Payable:		
Payroll Tax	$ -	$ 1,571.
Accounts Payable	122,259.	164,731.
Total Accounts Payable	122,259.	166,302.
Note Payable Short-Term	-	-
Deferred Revenue-Property Tax	292,718.	230,529.
Deferred Revenue-Firefighters Grant	-	30,074.
Due to Other Funds:		
Due to Law Library		
Special Revenue Fund	-	230.
Total Due to Other Funds	-	230.
Tax Sale Escrow - Reserved for Claims	294.	294.
Total Liabilities	415,271.	427,429.
FUND EQUITY		
Unassigned Fund Balance	579,060.	812,847.
Total Fund Equity	579,060.	812,847.
Total Liabilities and Fund Equity	$ 994,331.	$ 1,240,276.

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

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

	Fiscal Year Ended September 30.			
	2012		Variance Favorable	2011
REVENUES	Budget	Actual	(Unfavorable)	Actual
Taxes	$4,930,287.	$ 4,696,200.	$ (234,087.)	$4,732,123.
Licenses and Permits	16,100.	36,319.	20,219.	12,327.
Fines and Forfeitures	245,000.	234,388.	(10,612.)	179,195.
Charges for Services	773,300.	773,756.	456.	709,707.
Federal Government	-	344,931.	344,931.	33,202.
State Government	1,074,720.	1,062,154.	(12,566.)	997,475.
Miscellaneous	54,600.	63,564.	8,964.	45,971.
Total Revenues	7,094,007.	7,211,312.	117,305.	6,710,000.
EXPENDITURES				
General Government	1,707,968.	1,352,828.	355,140.	1,530,457.
Public Safety	1,763,124.	2,021,641.	(258,517.)	1,552,181.
Court System	517,769.	501,585.	16,184.	504,091.
Roads and Bridges	2,049,323.	1,860,922.	188,401.	2,207,547.
Health and Welfare	1,412,309.	1,528,641.	(116,332.)	1,310,676.
Recreation	50,000.	51,789.	(1,789.)	51,980.
Debt Service	-	-	-	-
Total Expenditures	7,500,493.	7,317,406.	183,087.	7,156,932.
Excess (Deficiency) of Revenues Over Expenditures	(406,486.)	(106,094.)	300,392.	(446,932.)
OTHER FINANCING SOURCES (USES)				
Proceeds of Capital Asset Dispositions	8,000.	19,456.	11,456.	6,142.
Transfer In from Special Purpose Sales Tax Capital Projects Fund	550,000.	-	(550,000.)	-
Transfer Out to E-911 Special Revenue Fund	(151,514.)	(147,149.)	4,365.	(151,465.)
Net Other Financing Sources (Uses)	406,486.	(127,693.)	(534,179.)	(145,323.)
Excess (Deficiency) of Revenues And Other Sources Over Expenditures and Other Uses	-	(233,787.)	(233,787.)	(592,255.)
FUND BALANCE -BEGINNING	812,847.	812,847.	-	1,405,102.
FUND BALANCE -ENDING	$ 812,847.	$ 579,060.	$ (233,787.)	$ 812,847.

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

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

	Fiscal Year Ended September 30,			
	2012		Variance Favorable	2011
	Budget	Actual	(Unfavorable)	Actual
FEDERAL GOVERNMENT				
Homeland Security - Firefighters Grant	$ -	$ 344,931.	$ 344,931.	$ 33,202.
Total Federal Government	-	344,931.	344,931.	33,202.
STATE GOVERNMENT				
State D.O.O.R. Inmate Subsidies	1,074,720.	989,900.	(84,820.)	990,560.
DHR-Ambulance Grant	-	72,254.	72,254.	-
Byrne Jag Grant	-	-	-	-
D.O.T. Construction Contracts	-	-	-	6,915.
Total State Government	1,074,720.	1,062,154.	(12,566.)	997,475.
MISCELLANEOUS				
Interest Earned	3,500.	8,021.	4,521.	2,456.
Rents and Royalties	40,000.	39,250.	(750.)	39,040.
Qualifying Fees	-	7,706.	7,706.	162.
Insurance Proceeds	-	-	-	-
Other	11,100.	8,587.	(2,513.)	4,313.
Total Miscellaneous	54,600.	63,564.	8,964.	45,971.
Grand Total Revenues	$7,094,007.	$7,211,312.	$ 117,305.	$6,710,000.

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

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

	Fiscal Year Ended September 30,			
	2012		Variance Favorable	2011
	Budget	Actual	(Unfavorable)	Actual
GENERAL GOVERNMENT, (continued)				
Zoning:				
Regular Salaries	$ 13,874.	$ 13,543.	$ 331.	$ 13,204.
Temporary Salaries	3,400.	2,056.	1,344.	3,341.
Group Insurance	5,167.	5,367.	(200.)	5,572.
FICA Taxes	1,062.	1,019.	43.	993.
Employee Retirement	1,142.	1,083.	59.	1,056.
Legal Fees	300.	120.	180.	400.
Repairs and Maintenance	1,000.	2,614.	(1,614.)	951.
Communications	2,500.	2,037.	463.	2,021.
Advertising	250.	588.	(338.)	428.
Travel	1,650.	1,560.	90.	1,074.
Dues and Fees	200.	145.	55.	145.
Education and Training	1,000.	842.	158.	1,276.
General Supplies and Materials	1,150.	1,040.	110.	1,314.
Gas and Oil	900.	1,030.	(130.)	1,000.
Miscellaneous	42.	-	42.	34.
Capital Outlay:	1,300.	*	(380.)	*
Computer	*	1,680.	*	-
Total Zoning	34,937.	34,724.	213.	32,809.
Courthouse:				
Pest Control	1,000.	945.	55.	880.
Repairs and Maintenance	1,000.	7,569.	(6,569.)	11,822.
General Supplies and Materials	5,000.	4,475.	525.	7,097.
Electricity	24,000.	30,790.	(6,790.)	31,188.
Burglar Alarm & Security	240.	227.	13.	601.
Communications	900.	1,671.	(771.)	2,015.
Other Supplies	-	-	-	-
Miscellaneous	300.	686.	(386.)	644.
Total Courthouse	$ 32,440.	$ 46,363.	$ (13,923.)	$ 54,247.

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

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

	Fiscal Year Ended September 30,			
	2012		Variance Favorable	2011
	Budget	Actual	(Unfavorable)	Actual
GENERAL GOVERNMENT, (continued)				
Tax Commissioner:				
Regular Salaries	$ 111,567.	$ 111,290.	$ 277.	$ 110,274.
Temporary Salaries	1,000.	-	1,000.	806.
Group Insurance	16,347.	16,452.	(105.)	16,850.
FICA Taxes	8,535.	8,270.	265.	8,253.
Employee Retirement	2,705.	2,898.	(193.)	2,828.
Pest Control	286.	328.	(42.)	307.
Repairs and Maintenance	2,500.	4,598.	(2,098.)	4,890.
Burglar Alarm and Security	240.	220.	20..	240.
Communications	2,400.	2,265.	135.	2,245.
Advertising	250.	-	250.	-
Travel	2,100.	1,192.	908.	1,741.
Dues and Fees	605.	471.	134.	407.
Education and Training	1,100.	495.	605.	745.
General Supplies and Materials	10,500.	9,408.	1,092.	9,706.
Electricity	4,700.	4,506.	194.	5,035.
Miscellaneous	1,593.	-	1,593.	875.
Capital Outlay:	10,000.	*	2,403.	*
Computer and Programs	*	7,597.	*	-
Total Tax Commissioner	$ 176,428.	$ 169,990.	$ 6,438.	$ 165,202.

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

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

	Fiscal Year Ended September 30,			
	2012		Variance Favorable	2011
	Budget	Actual	(Unfavorable)	Actual
GENERAL GOVERNMENT, (continued)				
Board of Registrars:				
Regular Salaries	$ 37,080.	$ 38,017.	$ (937.)	$ 35,983.
Temporary Salaries	4,125.	2,949.	1,176.	2,880.
Group Insurance	5,500.	5,484.	16.	5,617.
FICA Taxes	3,153.	2,908.	245.	2,756.
Employee Retirement	1,493.	1,378.	115.	1,245.
Repairs and Maintenance	1,000.	547.	453.	40.
Communications	2,300.	1,930.	370.	2,241.
Advertising	3,500.	4,272.	(772.)	1,951.
Travel	4,500.	3,936.	564.	3,172.
Dues and Fees	200.	162.	38.	155.
Education and Fees	2,600.	2,100.	500.	2,100.
General Supplies and Materials	2,000.	1,589.	411.	1,695.
Election Expenditures	20,000.	38,148.	(18,148.)	25,703.
Miscellaneous	549.	-	549.	533.
Capital Outlay	2,000.	-	2,000.	-
Total Board of Registrars	$ 90,000.	$ 103,420.	$ (13,420.)	$ 85,971.

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

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

	Fiscal Year Ended September 30,			
	2012		Variance Favorable	2011
	Budget	Actual	(Unfavorable)	Actual
PUBLIC SAFETY				
Sheriff's Department:				
Regular Salaries	$ 418,600.	$ 371,843.	$ 46,757.	$ 366,086.
Group Insurance	94,430.	65,657.	28,773.	69,430.
FICA Taxes	35,251.	28,554.	6,697.	28,352.
Employee Retirement	5,078.	1,305.	3,773.	3,114.
Legal and Professional Fees	10,500.	1,686.	8,814.	4,006.
Repairs and Maintenance	45,000.	74,387.	(29,387.)	71,622.
Communications	81,520.	46,955.	34,565.	23,546.
Advertising	500.	-	500.	46.
Travel	3,000.	3,371.	(371.)	1,173.
Dues and Fees	1,200.	1,392.	(192.)	1,055.
Education and Training	1,500.	1,880.	(380.)	1,116.
Uniforms	4,000.	5,154.	(1,154.)	1,718.
Inmate Housing/Transport	5,000.	134.	4,866.	662.
General Supplies and Materials	7,000.	13,495.	(6,495.)	8,449.
Gas and Oil	15,000.	27,519.	(12,519.)	22,293.
Food	1,000.	1,070.	(70.)	842.
Other Supplies	400.	656.	(256.)	4,769.
Miscellaneous	1,200.	608.	592.	3,502.
Capital Outlay:	52,000.	*	(9,395.)	*
2009 Ford CV	*	15,600.	*	-
2009 Ford CV	*	15,800.	*	-
2007 Ford CV	*	13,800.	*	-
2006 Ford Explorer	*	16,195.	*	-
2008 Ford CV	*	-	*	18,500.
2007 Ford CV	*	-	*	14,500.
2006 Ford CV	*	-	*	15,600.
Total Sheriff's Department	$ 782,179.	$ 707,061.	$ 75,118.	$ 660,381.

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

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

	Fiscal Year Ended September 30,			
	2012		Variance Favorable	2011
	Budget	Actual	(Unfavorable)	Actual
PUBLIC SAFETY, (continued)				
Fire/Rescue Unit:				
Regular Salaries	$ 25,000.	$ 34,344.	$ (9,344.)	$ 31,718.
Temporary Employees	5,100.	4,129.	971.	5,024.
Group Insurance	5,700.	5,484.	216.	5,617.
FICA Taxes	2,739.	2,910.	(171.)	2,778.
Employee Retirement	1,400.	1,468.	(68.)	1,420.
Repairs and Maintenance	15,000.	17,228.	(2,228.)	27,183.
Communications	60,500.	29,106.	31,394.	5,277.
Travel	1,500.	72.	1,428.	806.
Education and Training	2,000.	16,700.	(14,700.)	29,608.
Uniforms	250.	2,237.	(1,987.)	1,056.
General Supplies and Materials	5,000.	8,147.	(3,147.)	6,894.
Electricity	10,000.	16,569.	(6,569.)	16,012.
Gas and Oil	12,000.	19,050.	(7,050.)	16,992.
Other Supplies	-	-	-	465.
Miscellaneous	1,257.	1,022.	235.	474.
Capital Outlay:	-	*	(342,682.)	*
Pierce Pumper Fire Truck	*	311,547.	*	-
Air System Exhaust System	*	28,396.	*	-
(2) Computers	*	2,123.	*	-
(2) Washing Machines	*	616.	*	-
2003 GMC Sierra 2500	*	-	*	12,000.
TV & Video System	*	-	*	1,623.
Total Fire/Rescue Unit	147,446.	501,148.	(353,702.)	164,947.
Total Public Safety	$1,763,124.	$2,021,641.	$ (258,517.)	$1,552,181.

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

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

	Fiscal Year Ended September 30,			
	2012		Variance Favorable	2011
	Budget	Actual	(Unfavorable)	Actual
COURT SYSTEM, (continued)				
Probate Court:				
Regular Salaries	$ 89,767.	$ 84,740.	$ 5,027.	$ 78,524.
Temporary Salaries	800.	2,326.	(1,526.)	7,293.
Group Insurance	11,400.	9,612.	1,788.	8,461.
FICA Taxes	6,930.	5,946.	984.	5,540.
Employee Retirement	-	-	-	-
Vital Statistics	100.	150.	(50.)	112.
Professional Fees	800.	738.	62.	5,833.
Mental Hearings	650.	560.	90.	720.
Repairs and Maintenance	1,500.	1,825.	(325.)	1,507.
Communications	2,400.	2,225.	175.	2,382.
Advertising	50.	-	50.	28.
Travel	1,000.	1,348.	(348.)	1,397.
Dues and Fees	300.	370.	(70.)	270.
Education and Training	500.	850.	(350.)	800.
General Supplies and Materials	3,000.	3,373.	(373.)	2,683.
Other Supplies	50.	-	50.	702.
Miscellaneous	325.	-	325.	213.
Capital Outlay:	2,500.	*	1,327.	*
Computer	*	1,173.	*	-
Total Probate Court	122,072.	115,236.	6,836.	116,465.
Superior Court:				
Salaries	1,000.	4,670.	(3,670.)	3,764.
FICA Taxes	-	533.	(533.)	315.
Bailiff	1,000.	2,309.	(1,309.)	457.
Court Reporter Expenditures	5,000.	9,422.	(4,422.)	8,738.
Superior Court Judge's Expenditures	10,000.	12,606.	(2,606.)	9,929.
District Attorney Expenditures	10,000.	10,499.	(499.)	9,972.
Public Defender Expenditures	55,200.	50,364.	4,836.	56,235.
Advertising	100.	80.	20.	100.
Jury Script	15,000.	11,811.	3,189.	11,056.
Law Library	1,800.	1,810.	(10.)	1,710.
Juvenile Judge Expenditures	4,200.	4,070.	130.	4,675.
Juvenile Court Appointed Attorney	2,300.	757.	1,543.	330.
Coroner Expenditures	13,100.	12,852.	248.	11,032.
Miscellaneous	1,150.	263.	887.	1,006.
Capital Outlay	*	-	*	-
Total Superior Court	119,850.	122,046.	(2,196.)	119,319.
Total Court System	$ 517,769.	$ 501,585.	$ 16,184.	$ 504,091.

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

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

	Fiscal Year Ended September 30,			
	2012		Variance Favorable	2011
	Budget	Actual	(Unfavorable)	Actual
ROADS AND BRIDGES, (continued)				
Road and Bridge Department:				
Repairs and Maintenance	$ 91,000.	$ 91,923.	$ (923.)	$ 129,963.
State Road Projects	40,000.	2,500.	37,500.	237,424.
Equipment Rental	2,000.	20,638.	(18,638.)	20,638.
Communications	47,210.	32,539.	14,671.	4,686.
General Supplies and Materials	50,000.	48,020.	1,980.	60,454.
Electricity	8,000.	7,906.	94.	8,456.
Gas and Oil	175,000.	171,465.	3,535.	223,951.
Other Supplies	-	-	-	-
Miscellaneous	4,900.	5,704.	(804.)	4,934.
Capital Outlay:	73,547.	*	67,158.	*
Bobcat Welder	*	3,494.	*	-
Tire Changer & Balancer	*	1,500.	*	-
Shop Heater	*	779.	*	-
Computer	*	616.	*	-
(2) Rotary Mowers	*	-	*	12,700.
(2) Chainsaws	*	-	*	916.
(2) Trimmers	*	-	*	570.
Total Road and Bridge Department	491,657.	387,084.	104,573.	704,692.
Total Roads and Bridges	$2,049,323.	$1,860,922.	$ 188,401.	$ 2,207,547.

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

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

	Fiscal Year Ended September 30,			
	2012		Variance Favorable	2011
	Budget	Actual	(Unfavorable)	Actual
HEALTH AND WELFARE, (continued)				
Solid Waste:				
Regular Salaries	$ 20,582.	$ 22,742.	$ (2,160.)	$ 21,122.
Group Insurance	5,700.	5,484.	216.	5,617.
FICA Taxes	1,575.	1,640.	(65.)	1,517.
Employee Retirement	850.	1,179.	(329.)	1,091.
Repairs and Maintenance	1,000.	6,124.	(5,124.)	3,032.
Landfill Fees	2,000.	64.	1,936.	1,341.
Solid Waste Fees-Transwaste	379,635.	403,448.	(23,813.)	380,474.
General Supplies and Materials	400.	611.	(211.)	608.
Gas and Oil	4,500.	7,622.	(3,122.)	5,760.
Miscellaneous	2,173.	2,302.	(129.)	2,496.
Capital Outlay:	4,500.	*	4,500.	*
2004 Chev	*	-	*	4,500.
Total Solid Waste	422,915.	451,216.	(28,301.)	427,558.
Public Welfare:				
DFACS (Welfare)	15,000.	12,811.	2,189.	9,141.
Health Department Repair and Maintenance	900.	-	900.	6,944.
Health Department	61,312.	61,312.	-	61,312.
Mental Health	16,720.	16,720.	-	16,720.
Indigent Maternity	250.	-	250.	-
Indigent Health Care	250.	-	250.	-
Miscellaneous	1,200.	400.	800.	700.
Total Public Welfare	95,632.	91,243.	4,389.	94,817.
Animal Control:				
Regular Salaries	8,442.	8,543.	(101.)	8,359.
FICA Taxes	645.	626.	19.	611.
Animal Board and Other	9,800.	9,685.	115.	8,129.
Repairs and Maintenance	400.	2,500.	(2,100.)	3,441.
Communications	355.	156.	199.	513.
Dues and Fees	150.	498.	(348.)	100.
General Supplies and Materials	2,350.	5,284.	(2,934.)	2,752.
Gas and Oil	500.	367.	133.	1,290.
Miscellaneous	1,498.	1,047.	451.	440.
Capital Outlay	-	-	-	-
Total Animal Control	24,140.	28,706.	(4,566.)	25,635.
Total Health and Welfare	$1,412,309.	$1,528,641.	$ (116,332.)	$1,310,676.

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

SPECIAL REVENUE FUNDS

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

TERRELL COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET - SEPTEMBER 30, 2012
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2011

E-911 Fund	Law Library Fund	Forfeit And Seizure Fund	Totals 2012	Totals 2011
$ 58,594.	$ 47,598.	$ 1,253.	$ 276,966.	$ 229,300.
19,918.	-	-	19,918.	13,190.
-	-	-	-	230.
-	-	-	-	-
-	-	-	-	-
78,512.	47,598.	1,253.	296,884.	242,720.
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	109,381.	77,273.
-	-	-	59,727.	54,197.
78,512.	-	-	78,512.	62,024.
-	-	-	413.	410.
-	-	-	-	-
-	-	1,253.	1,253.	4,229.
-	47,598.	-	47,598.	44,587.
78,512.	47,598.	1,253.	296,884.	242,720.
$ 78,512.	$ 47,598.	$ 1,253.	$ 296,884.	$ 242,720.

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

TERRELL COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2011

E-911 Fund	Law Library Fund	Forfeit And Seizure Fund	Totals 2012	Totals 2011
$ -	$ -	$ -	$ -	$ -
-	10,624.	-	46,793.	41,633.
123,913.	-	-	123,913.	109,581.
-	-	-	-	-
-	-	-	-	-
376.	71.	-	2,010.	2,341.
124,289.	10,695.	-	172,716.	153,555.
-	-	-	-	-
-	-	2,976.	3,067.	640.
-	7,684.	-	7,684.	6,967.
-	-	-	-	-
223,605.	-	-	223,605.	229,881.
31,345.	-	-	31,345.	31,345.
254,950.	7,684.	2,976.	265,701.	268,833.
(130,661.)	3,011.	(2,976.)	(92,985.)	(115,278.)
147,149.	-	-	147,149.	151,465.
-	-	-	-	-
147,149.	-	-	147,149.	151,465.
16,488.	3,011.	(2,976.)	54,164.	36,187.
62,024.	44,587.	4,229.	242,720.	206,533.
$ 78,512.	$ 47,598.	$ 1,253.	$ 296,884.	$ 242,720.

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

TERRELL COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2011

	2012	2011
REVENUES		
Fines and Forfeitures:		
Probate Court	$ 20,196.	$ 16,889.
Clerk of Superior Court	10,594.	9,093.
Magistrate Court	404.	462.
State Probation Office	-	-
Miscellaneous:		
Interest Income	959.	1,020.
Total Revenues	32,153.	27,464.
EXPENDITURES		
Public Safety:		
Printed Checks	45.	-
Total Expenditures	45.	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	32,108.	27,464.
OTHER FINANCING SOURCES (USES)		
Transfer Out to General Fund	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	32,108.	27,464.
FUND BALANCE - BEGINNING	77,273.	49,809.
FUND BALANCE - ENDING	$ 109,381.	$ 77,273.

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

TERRELL COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2011

	2012	2011
REVENUES		
Fines and Forfeitures:		
Probate Court	$ 1,730.	$ 337.
Clerk of Superior Court	3,245.	1,826.
Miscellaneous:		
Interest Income	601.	834.
Total Revenues	5,576.	2,997.
EXPENDITURES		
Public Safety:		
Printed Checks	46.	-
Total Expenditures	46.	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,530.	2,997.
FUND BALANCE - BEGINNING OF YEAR	54,197.	51,200.
FUND BALANCE - END OF YEAR	$ 59,727.	$ 54,197.

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

TERRELL COUNTY, GEORGIA
SPINAL INJURY TRUST SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2011

	2012	2011
REVENUES		
Miscellaneous:		
Other	$ -	$ -
Interest Income	3.	4.
Total Revenues	3.	4.
EXPENDITURES		
Health and Welfare:		
Bank Service Charges	-	-
Total Expenditures	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3.	4.
FUND BALANCE - BEGINNING OF YEAR	410.	406.
FUND BALANCE - END OF YEAR	$ 413.	$ 410.

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

TERRELL COUNTY, GEORGIA
E-911 SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2011

	2012	2011
REVENUES		
Charges for Services:		
Telephone Surcharges	$ 123,913.	$ 109,581.
Miscellaneous:		
Interest Income	376.	375.
Total Revenues	124,289.	109,956.
EXPENDITURES		
Health and Welfare:		
Salaries	135,803	139,359.
Payroll Taxes	11,346.	11,833.
Travel	-	273.
Supplies	3,268.	9,865.
Repairs and Maintenance	69,323.	68,534.
Uniforms	3,792.	-
Advertising	73.	-
Bank Charges	-	17.
Capital Outlay:		
Office Furnishings	-	-
Total Health and Welfare	223,605.	229,881.
Debt Service:		
Principal Retirement	26,045.	24,486.
Interest	5,300.	6,859.
Total Debt Service	31,345.	31,345.
Total Expenditures	254,950.	261,226.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(130,661.)	(151,270.)
OTHER FINANCING SOURCES (USES)		
Transfer In from General Fund	147,149.	151,465.
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	16,488.	195.
FUND BALANCE - BEGINNING OF YEAR	62,024.	61,829.
FUND BALANCE - END OF YEAR	$ 78,512.	$ 62,024.

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

TERRELL COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2011

	2012	2011
REVENUES		
Fines and Forfeitures:		
General Fund	$ 1,810.	$ 1,855.
Probate Court	7,804.	6,056.
Clerk of Superior Court	1,010.	1,115.
Miscellaneous:		
Interest Income	71.	108.
Total Revenues	10,695.	9,134.
EXPENDITURES		
Court System:		
Law Books	7,684.	6,945.
Supplies	-	22.
P.O. Box Rent	-	-
Witness Travel	-	-
Total Expenditures	7,684.	6,967.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,011.	2,167.
FUND BALANCE - BEGINNING	44,587.	42,420.
FUND BALANCE - ENDING	$ 47,598.	$ 44,587.

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

TERRELL COUNTY, GEORGIA
FORFEIT AND SEIZURE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FISCAL YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2011

	2012	2011
REVENUES		
Fines and Forfeitures:		
Forfeiture Proceeds	$ -	$ 4,000.
Total Revenues	-	4,000.
EXPENDITURES		
Public Safety:		
Supplies	86.	-
Advertising	590.	298.
Schools	2,300.	336.
Miscellaneous	-	6.
Capital Outlay:		
2001 Ford CV (Pro-Rata Share)	-	-
2004 Ford CV	-	-
Total Expenditures	2,976.	640.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,976.)	3,360.
FUND BALANCE - BEGINNING	4,229.	869.
FUND BALANCE - ENDING	$ 1,253.	$ 4,229.

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

CAPITAL PROJECTS FUND

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

TERRELL COUNTY, GEORGIA
CAPITAL PROJECTS FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2011

	2001-2005 Special Purpose Sales Tax	2006-2010 Special Purpose Sales Tax	2011-2016 Special Purpose Sales Tax	Totals 2012	Totals 2011
REVENUES					
Taxes	$ -	$ -	$ 989,189.	$ 989,189.	$ 982,826.
Miscellaneous	725.	7,361.	4,565.	12,651.	26,260.
Total Revenues	725.	7,361.	993,754.	1,001,840.	1,009,086.
EXPENDITURES					
General Government	4,750.	6,035.	16,961.	27,746.	25,699.
Public Safety	-	77,651.	27,057.	104,708.	-
Roads and Bridges	658,069.	344,000.	249,651.	1,251,720.	-
Health and Welfare	-	67,406.	88,194.	155,600.	38,456.
Intergovernmental	-	-	435,030.	435,030.	340,163.
Debt Service	-	-	-	-	743,432.
Total Expenditures	662,819.	495,092.	816,893.	1,974,804.	1,147,750.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(662,094.)	(487,731.)	176,861.	(972,964.)	(138,664.)
FUND BALANCE - BEGINNING	763,494.	638,655.	404,450.	1,806,599.	1,945,263.
FUND BALANCE - ENDING	$ 101,400.	$ 150,924.	$ 581,311.	$ 833,635.	$ 1,806,599.

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

TERRELL COUNTY, GEORGIA
2001-2005 SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2011

	2012	2011
REVENUES		
Miscellaneous:		
Interest Income	$ 725.	$ 2,089.
Total Revenues	725.	2,089.
EXPENDITURES		
General Government:		
Building Repair and Maintenance	4,750.	-
Capital Outlay-		
Brannon Building Renovation	-	-
Courthouse Renovation	-	1,559.
Total General Government	4,750.	1,559.
Roads and Bridges:		
Road Construction and Resurfacing	425,000.	-
Capital Outlay-		
Cat 120M2 Motor Grader	220,169.	-
JD 450-C Bulldozer	12,900.	-
Total Roads and Bridges	658,069.	-
Total Expenditures	662,819.	1,559.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(662,094.)	530.
FUND BALANCE - BEGINNING	763,494.	762,964.
FUND BALANCE - ENDING	$ 101,400.	$ 763,494.

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

TERRELL COUNTY, GEORGIA
2006-2010 SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2011

	2012	2011
REVENUES		
Taxes:		
Special Purpose Sales Tax	$ -	$ 241,245.
Miscellaneous:		
Sale of Material	-	11,988.
Interest Income	7,361.	9,151.
Total Revenues	7,361.	262,384.
EXPENDITURES		
General Government:		
Public Building Repair and Maintenance	6,035.	19,770.
Capital Outlay-		
Library Heating/Cooling System	-	4,370.
Total General Government	6,035.	24,140.
Public Safety:		
Capital Outlay-		
Communications Equipment and Tower	77,651.	-
Total Public Safety	77,651.	-
Roads and Bridges:		
Road Resurfacing	344,000.	-
Total Roads and Bridges	344,000.	-
Health and Welfare:		
Landfill Utilities	-	3,138.
Landfill Testing	-	35,318.
Capital Outlay-		
Animal Shelter Construction	67,406.	-
Total Health and Welfare	67,406.	38,456.
Debt Service:		
Principal Retirement	-	730,000.
Interest	-	13,432.
Total Debt Service	-	743,432.
Total Expenditures	495,092.	806,028.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(487,731.)	(543,644.)
FUND BALANCE - BEGINNING	638,655.	1,182,299.
FUND BALANCE - ENDING	$ 150,924.	$ 638,655.

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

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

	2012	2011
REVENUES		
Taxes:		
Special Purpose Sales Tax	$ 989,189.	$ 741,581.
Miscellaneous:		
Interest Income	4,565.	3,032.
Total Revenues	993,754.	744,613.
EXPENDITURES		
General Government:		
Building Repair and Maintenance	16,961.	-
Total General Government	16,961.	-
Public Safety:		
Capital Outlay-		
Communications Equipment and Tower	27,057.	-
Total Public Safety	27,057.	-
Roads and Bridges:		
Repair and Maintenance	53,759.	-
Road Resurfacing	62,312.	-
Capital Outlay-		
22' Machete Boom Mower	107,895.	-
2012 Ford F150	25,685.	-
Total Roads and Bridges	249,651.	-
Health and Welfare:		
Landfill Utilities	3,713.	-
Landfill Testing	23,177.	-
Capital Outlay-		
EMS Relocation	61,304.	-
Total Health and Welfare	88,194.	-
Intergovernmental:		
Distributions to Dawson	364,433.	284,026.
Distributions to Bronwood	32,536.	26,474.
Distributions to Sasser	23,027.	17,946.
Distributions to Parrott	15,034.	11,717.
Total Intergovernmental	435,030.	340,163.
Total Expenditures	816,893.	340,163.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	176,861.	404,450.
FUND BALANCE - BEGINNING	404,450.	-
FUND BALANCE - ENDING	$ 581,311.	$ 404,450.

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

FIDUCIARY FUNDS

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

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

TERRELL COUNTY, GEORGIA
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - SEPTEMBER 30, 2012
WITH COMPARATIVE TOTALS AT SEPTEMBER 30, 2011

Clerk of Superior Court	Sheriff	Magistrate Court	Totals 2012	Totals 2011
$ 18,723.	$ 75,268.	$ -	$ 1,092,141.	$ 647,913.
-	-	-	627,449.	483,297.
-	-	-	-	-
-	-	-	-	-
18,723.	75,268.	-	1,719,590.	1,131,210.
5.	-	-	21,783.	26,506.
-	-	-	438,155.	230,214.
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
18,718.	-	-	18,718.	18,593.
-	1,103.	-	502,691.	260,623.
-	-	-	5,789.	5,997.
-	-	-	627,449.	483,297.
-	-	-	-	-
-	74,165.	-	105,005.	105,980.
$ 18,723.	$ 75,268.	$ -	$ 1,719,590.	$ 1,131,210.

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

COMPONENT UNITS

TERRELL COUNTY, GEORGIA
TERRELL 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	$ 169,125.
Other Local Funds	61,737.
Contracts	43,930.
Outpatient and Other Fees	95,453.
Other Revenue	3,197.
Intra/Inter Agency	55,748.
Total Revenues	429,190.
EXPENDITURES	
Salaries and Fringe Benefits	300,016.
Equipment	7,938.
Other Operating	104,992.
Intra/Inter Agency	12,859.
Indirect Cost	32,695.
Total Expenditures	458,500.
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,310.)
FUND BALANCE - BEGINNING	228,981.
FUND BALANCE - ENDING	$ 199,671.

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

TERRELL COUNTY, GEORGIA
DEVELOPMENT AUTHORITY OF TERRELL COUNTY - COMPONENT UNIT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SEPTEMBER 30, 2012

REVENUES	
Tower Rent	$ 5,500.
Interest Income	165.
Miscellaneous Income	-
Total Revenues	5,665.
EXPENDITURES	
Training and Schools	-
Engineering Service	-
Total Expenditures	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,665.
FUND BALANCE - BEGINNING	28,486.
FUND BALANCE - ENDING	$ 34,151.

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

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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

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

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

Gentlemen:

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Terrell County, Georgia, other than the financial statements of the Terrell County Board of Health Component Unit, as of and for the year ended September 30, 2012, which collectively comprise Terrell County, Georgia's basic financial statements and have issued our report thereon dated January 15, 2013. We did not audit the financial statements of the Terrell County Board of Health Component Unit, which statements reflect total assets of $ 206,819, as of September 30, 2012, and total revenues of $ 429,190 for the year then ended. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the Terrell County Board of Health Component Unit, is based solely on the report of the other auditors. 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

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

MEMBERS:
THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

GREGORY R. GARLAND, C.P.A. **GGARLAND@GARLANDWILLIAMS.COM**
WILLIAM H. WILLIAMS, JR., CPA **WILLCPA@AOL.COM**

THE GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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 SPECIAL 1 PERCENT SALES AND USE TAX

Board of County Commissioners
Terrell County
Dawson, Georgia 39842

Gentlemen:

We have audited the accompanying Schedule of Special Purpose Local Option Sales Tax for Terrell County, Georgia for the year ended September 30, 2012, and have issued our report thereon dated January 15, 2013. This schedule is the responsibility of Terrell County, Georgia's management. Our responsibility is to express an opinion on the Schedule of Special Purpose Local Option Sales Tax based on our audit.

We conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Special Purpose Local Option Sales Tax is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Special Purpose Local Option Sales Tax. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Special Purpose Local Option Sales Tax. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the Schedule of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project in Terrell County, Georgia's resolution or ordinance calling for the tax for the year ended September 30, 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
WILLIAM H. WILLIAMS, JR., CPA WILLCPA@AOL.COM

THE GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

TERRELL COUNTY, GEORGIA
YEAR ENDED SEPTEMBER 30, 2012
SCHEDULE OF PROJECTS CONSTRUCTED
WITH 2011-2016 SPECIAL SALES TAX PROCEEDS

		* Original Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Expenditures Total	Estimated Percentage of Completion
	PROJECTS					
1.	Capital outlay projects for emergency medical services	$ 500,000.	$ -	$ 61,304.	$ 61,304.	5.0%
2.	Capital outlay projects for E-911 service	100,000.	-	27,057.	27,057.	27.1%
3.	Capital outlay projects for public buildings	431,280.	-	16,961.	16,961.	3.9%
4.	Landfill Purposes	400,000.	-	26,890.	26,890.	6.7%
5.	Road, street, and bridge purposes	2,000,000.	-	249,651.	249,651.	12.5%
6.	Distributions for capital outlay projects to be administered by:					
	b. City of Dawson	2,144,800.	284,026.	364,433.	648,459.	30.2%
	c. City of Parrott	88,480.	11,717.	15,034.	26,751.	30.2%
	d. City of Bronwood	199,920.	26,474.	32,536.	59,010.	29.5%
	e. City of Sasser	135,520.	17,946.	23,027.	40,973.	30.2%
	Totals	$ 6,000,000.	$ 340,163.	$ 816,893.	$ 1,157,056.	19.3%

* There have been no changes in original estimated costs.

TERRELL COUNTY, GEORGIA
YEAR ENDED SEPTEMBER 30, 2012
SCHEDULE OF PROJECTS CONSTRUCTED
WITH 2001-2005 SPECIAL SALES TAX PROCEEDS

		* Original Estimated Cost	Expenditures: Prior Years	Expenditures: Current Year	Expenditures: Total	Estimated Percentage of Completion
	PROJECTS					
1.	Renovation of the Terrell County Courthouse and its adjacent administration tax building known as the Brannon Building, grounds and parking	$ 4,400,000.	$ 2,494,528.	$ 4,750.	$ 2,499,278.	56.8%
2.	Landfill Purposes	100,000.	250,211.	-	250,211.	250.2%
3.	Road, street, and bridge purposes for Terrell County and other capital outlay projects for the municipalities of Dawson, Parrott, Bronwood and Sasser:					
	a. Terrell County	811,950.	755,700.	658,069.	1,413,769.	174.1%
	b. City of Dawson	574,500.	367,347.	-	367,347.	63.9%
	c. City of Parrott	23,700.	15,154.	-	15,154.	63.9%
	d. City of Bronwood	53,550.	34,241.	-	34,241.	63.9%
	e. City of Sasser	36,300.	23,211.	-	23,211.	63.9%
	Totals	$ 6,000,000.	$ 3,940,392.	$ 662,819.	$ 4,603,211.	76.7%

* 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 THE SCHEDULE OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

Gentlemen:

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Terrell County, Georgia, other than the financial statements of the Terrell County Board of Health Component Unit, as of and for the year ended September 30, 2012, which collectively comprise Terrell County, Georgia's basic financial statements and have issued our report thereon dated January 15, 2013. We did not audit the financial statements of the Terrell County Board of Health Component Unit, which statements reflect total assets of $ 206,819, as of September 30, 2012, and total revenues of $ 429,190 for the year then ended. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the Terrell County Board of Health Component Unit, is based solely on the report of the other auditors. 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

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

MEMBERS:
THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

GREGORY R. GARLAND, C.P.A. GGARLAND@GARLANDWILLIAMS.COM
WILLIAM H. WILLIAMS, JR., CPA WILLCPA@AOL.COM

THE GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

TERRELL COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

INTERNAL CONTROL OVER COMPLIANCE

2011-1	Prior Audit Finding:	The legal level of budgetary control requires that expenditures not exceed budgeted amounts for departments. Terrell County, Georgia's expenditures exceeded the budgeted amounts for some departments during the fiscal year ended September 30, 2011.
	Status:	Terrell County, Georgia is periodically reviewing the financial statements and examining the reasons for expenditures in excess of budgeted amounts.

TERRELL COUNTY, GEORGIA
SUPPLEMENTAL INFORMATION
SEPTEMBER 30, 2012

FY2012

PREPARED BY:

GARLAND, WILLIAMS AND ASSOCIATES
Certified Public Accountants
P.O. Box 70427
Albany, Georgia 31708-0427

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S BALANCE DUE (OVERPAID)
SEPTEMBER 30, 2012

	STATE	COUNTY	COUNTY SCHOOL
2012 Motor Vehicle Taxes	231.71	19,958.79	35,290.25
2012 Mobile Home Taxes	4.88	954.33	833.91
2012 Timber Taxes	84.82	6,659.19	7,009.92
2011 Tax Statement	4,410.97	427,233.40	391,184.65
2010 Tax Statement	(105.32)	0.00	0.00
2009 Tax Statement	0.00	0.00	0.00
2008 Tax Statement	0.00	0.00	0.00
2007 Tax Statement	0.00	0.00	0.00
2006 Tax Statement	0.00	0.00	0.00
2005 Tax Statement	0.00	0.00	0.00
2004 and Prior Statement	0.00	0.00	0.00
Other Collections	0.00	43,337.95	0.00
Interest on Checking Account	58.18	3,444.43	3,836.35
Due September 30, 2012	4,685.24	501,588.09	438,155.08
October, 2012 Remittances for September, 2012 Balances Du	(557.08)	(289,138.02)	(38,295.92)
Due (Overpaid) after October, 2012 Remittances	4,128.16	212,450.07	399,859.16

Balances to Account For:

Cash in Transit from Sheriff	0.00
Tax Commissioners Bank Account	748,486.50
Motor Vehicle Tax Bank Account	169,846.26
Motor Vehicle Tag Account	78,121.34
Total	996,454.10

Schedule "1"

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S BALANCE DUE (OVERPAID)
SEPTEMBER 30, 2012

BRONWOOD	DAWSON	PARROTT	SASSER	TOTALS
759.52	4,316.59	97.01	0.00	60,653.87
0.00	2.82	0.00	0.00	1,795.94
0.00	0.00	0.00	0.00	13,753.93
3.84	426.56	182.62	0.00	823,442.04
0.00	0.00	0.00	0.00	(105.32)
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	43,337.95
0.00	0.00	0.00	0.00	7,338.96
763.36	4,745.97	279.63	0.00	950,217.37
(759.52)	(3,652.49)	(97.01)	0.00	(332,500.04)
3.84	1,093.48	182.62	0.00	617,717.33

Balances Accounted For:

Due September 30, 2012 From Above	950,217.37
Partial Payments	29,158.40
Motor Vehicle Fees Due State	7,703.50
Sales Tax Due State	9,374.83
Refunds Payable	0.00
Total	996,454.10

Schedule "1"

TERRELL COUNTY, GEORGIA
2012 AD VALOREM TAXES
SEPTEMBER 30, 2012

The following collections and remittances for the period January 1, 2012 through September 30, 2012 will be included in the subsequent period's SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2012

MOTOR VEHICLE TAXES	COLLECTIONS	INTEREST AND PENALTIES	COMMISSIONS	REMITTANCES	BALANCES DUE (OVERPAID)
State of Georgia	4,730.41	0.00	(567.65)	(3,931.05)	231.71
County	280,040.17	0.00	10,270.93	(270,352.31)	19,958.79
County Wide Schools	311,907.78	0.00	(7,797.69)	(268,819.84)	35,290.25
Bronwood	4,621.36	0.00	(277.28)	(3,584.56)	759.52
Dawson	36,688.33	0.00	(1,537.21)	(30,834.53)	4,316.59
Parrott	1,518.40	0.00	(91.10)	(1,330.29)	97.01
Totals	639,506.45	0.00	0.00	(578,852.58)	60,653.87
MOBILE HOME TAXES					
State of Georgia	121.65	0.41	(14.60)	(102.58)	4.88
County	7,199.96	344.04	224.73	(6,814.40)	954.33
County Wide Schools	8,019.22	26.84	(201.15)	(7,011.00)	833.91
Bronwood	115.89	0.00	(6.95)	(108.94)	0.00
Dawson	81.00	0.00	(2.03)	(76.15)	2.82
Parrott	0.00	0.00	0.00	0.00	0.00
Totals	15,537.72	371.29	(0.00)	(14,113.07)	1,795.94
TIMBER TAX					
State of Georgia	295.77	0.00	(35.49)	(175.46)	84.82
County	17,509.82	0.00	523.04	(11,373.67)	6,659.19
County Wide Schools	19,502.15	0.00	(487.55)	(12,004.68)	7,009.92
Totals	37,307.74	0.00	0.00	(23,553.81)	13,753.93

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2011
SEPTEMBER 30, 2012

	STATE	COUNTY	COUNTY SCHOOL
CHARGES:			
Property Tax Digest	51,946.55	3,289,390.08	3,630,635.32
Propery Tax Not on Digest	0.00	0.00	0.00
Motor Vehicle Taxes	6,576.44	369,190.68	410,858.38
Mobile Home Taxes	140.72	8,330.54	9,278.40
Timber Tax	362.35	21,450.67	23,891.40
Heavy Duty Equipment Tax	0.00	0.00	0.00
Breach of Preferential Covenan	0.00	0.00	0.00
Forest Land Protecion Grant	0.00	0.00	0.00
Interest-Property Tax	113.73	7,121.01	7,843.96
Interest-Mobile Home Tax	1.46	86.31	96.12
Penalties and Costs to County	0.00	11,361.24	0.00
Tax Receiver's Commission	0.00	2,042.07	0.00
Tax Collector's Commission	0.00	103,190.66	0.00
Total Charges	59,141.25	3,812,163.26	4,082,603.58
CREDITS:			
Remittances:			
Prior to September 30, 2011	3,369.66	273,448.60	277,210.35
After September 30, 2011	44,993.73	2,981,845.23	3,173,568.98
Uncollected Property Taxes, September 30, 2012	1,944.58	127,653.63	139,233.04
Tax Receiver's Commission	2,042.07	0.00	0.00
Tax Collector's Commission	2,348.92	0.00	98,511.90
Errors and Adjustments	31.32	1,982.40	2,894.66
Net Credits	54,730.28	3,384,929.86	3,691,418.93
Balances Due (Overpaid)	4,410.97	427,233.40	391,184.65
Total Credits	59,141.25	3,812,163.26	4,082,603.58

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2011
SEPTEMBER 30, 2012

BRONWOOD	DAWSON	PARROTT	SASSER	TOTALS
0.00	0.00	0.00	0.00	6,971,971.95
0.00	0.00	0.00	0.00	0.00
6,313.36	48,557.74	1,909.75	0.00	843,406.35
39.31	81.01	27.58	0.00	17,897.56
0.00	0.00	0.00	0.00	45,704.42
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	15,078.70
0.00	0.00	0.00	0.00	183.89
0.00	0.00	0.00	0.00	11,361.24
0.00	0.00	0.00	0.00	2,042.07
0.00	0.00	0.00	0.00	103,190.66
6,352.67	48,638.75	1,937.33	0.00	8,010,836.84
3,320.47	30,338.22	1,230.86	0.00	588,918.16
2,650.73	16,038.00	407.61	0.00	6,219,504.28
0.00	0.00	0.00	0.00	268,831.25
0.00	0.00	0.00	0.00	2,042.07
377.63	1,835.97	116.24	0.00	103,190.66
0.00	0.00	0.00	0.00	4,908.38
6,348.83	48,212.19	1,754.71	0.00	7,187,394.80
3.84	426.56	182.62	0.00	823,442.04
6,352.67	48,638.75	1,937.33	0.00	8,010,836.84

Schedule "3"

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2010
SEPTEMBER 30, 2012

	STATE	COUNTY	COUNTY SCHOOL
CHARGES:			
Balances Due (Overpaid) October 1, 2011	1,622.20	158,315.61	175,033.84
Uncollected Property Taxes, October 1, 2011	1,683.78	105,525.28	115,612.49
Property Taxes Not on Digest	5.05	299.05	333.08
Mobile Home Taxes	0.00	0.00	0.00
Interest Collected	66.81	4,247.15	4,622.40
Costs and Penalties to County	0.00	8,176.83	0.00
Forest Land Protection Grant	0.00	17,644.66	19,652.32
Tax Collector's Commissions Payable to County	0.00	1,509.04	0.00
Total Charges	3,377.84	295,717.62	315,254.13
CREDITS:			
Remittances	2,228.11	221,006.33	231,717.17
Uncollected Property Taxes, September 30, 2012	1,199.43	74,711.29	82,083.54
Tax Collector's Commissions	55.62	0.00	1,453.42
Errors and Adjustments	0.00	0.00	0.00
Net Credits	3,483.16	295,717.62	315,254.13
Balances Due (Overpaid)	(105.32)	0.00	0.00
Total Credits	3,377.84	295,717.62	315,254.13

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2010
SEPTEMBER 30, 2012

BRONWOOD	DAWSON	PARROTT	TOTALS
0.00	407.49	0.00	335,379.14
0.00	0.00	0.00	222,821.55
0.00	0.00	0.00	637.18
0.00	0.00	0.00	0.00
0.00	0.00	0.00	8,936.36
0.00	0.00	0.00	8,176.83
0.00	0.00	0.00	37,296.98
0.00	0.00	0.00	1,509.04
0.00	407.49	0.00	614,757.08
0.00	407.49	0.00	455,359.10
			0.00
0.00	0.00	0.00	157,994.26
0.00	0.00	0.00	1,509.04
0.00	0.00	0.00	0.00
0.00	407.49	0.00	614,862.40
0.00	0.00	0.00	(105.32)
0.00	407.49	0.00	614,757.08

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2009
SEPTEMBER 30, 2012

	STATE	COUNTY	COUNTY SCHOOL	TOTALS
CHARGES:				
Balances Due (Overpaid) October 1, 2011	(510.90)	0.00	0.00	(510.90)
Uncollected Property Taxes, October 1, 2011	1,043.26	65,418.33	71,770.21	138,231.80
Property Taxes Not on Digest	0.00	0.00	0.00	0.00
Mobile Home Taxes	3.38	200.29	209.55	413.22
Interested Collected	59.20	3,568.28	3,947.13	7,574.61
Costs and Penalties to County	0.00	4,042.89	0.00	4,042.89
Tax Collector's Commissions Payable to County	0.00	548.11	0.00	548.11
Total Charges	594.94	73,777.90	75,926.89	150,299.73
CREDITS:				
Remittances	(231.75)	23,286.93	20,166.56	43,221.74
Uncollected Property Taxes, September 30, 2012	795.27	50,467.49	55,217.08	106,479.84
Tax Collector's Commissions	31.02	0.00	517.09	548.11
Errors and Adjustments	0.40	23.48	26.16	50.04
Net Credits	594.94	73,777.90	75,926.89	150,299.73
Balances Due (Overpaid)	0.00	0.00	0.00	0.00
Total Credits	594.94	73,777.90	75,926.89	150,299.73

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2008
SEPTEMBER 30, 2012

	STATE	COUNTY	COUNTY SCHOOL	TOTALS
CHARGES:				
Balances Due (Overpaid) October 1, 2011	0.00	0.00	0.00	0.00
Uncollected Property Taxes, October 1, 2011	444.54	27,579.62	28,415.63	56,439.79
Property Taxes Not on Digest	0.00	0.00	0.00	0.00
Mobile Home Taxes	6.53	388.11	404.48	799.12
Interest Collected	40.39	2,518.06	2,600.74	5,159.19
Costs and Penalties to County	0.00	1,823.96	0.00	1,823.96
Tax Collector's Commissions Payable to County	0.00	261.40	0.00	261.40
Total Charges	491.46	32,571.15	31,420.85	64,483.46
CREDITS:				
Remittances	137.57	11,617.67	9,598.58	21,353.82
Uncollected Property Taxes, September 30, 2012	338.61	20,953.48	21,576.15	42,868.24
Tax Collector's Commissions	15.28	0.00	246.12	261.40
Errors and Adjustments	0.00	0.00	0.00	0.00
Net Credits	491.46	32,571.15	31,420.85	64,483.46
Balances Due (Overpaid)	0.00	0.00	0.00	0.00
Total Credits	491.46	32,571.15	31,420.85	64,483.46

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2007
SEPTEMBER 30, 2012

	STATE	COUNTY	COUNTY SCHOOL	TOTALS
CHARGES:				
Balances Due (Overpaid) October 1, 2011	0.00	0.00	0.00	0.00
Uncollected Property Taxes, October 1, 2011	204.53	12,154.94	12,667.90	25,027.37
Property Taxes Not on Digest	0.00	0.00	0.00	0.00
Mobile Home Taxes	5.85	395.31	412.38	813.54
Interest Collected	14.73	900.53	938.74	1,854.00
Costs and Penalties to County	0.00	436.79	0.00	436.79
Tax Collector's Commissions Payable to County	0.00	76.98	0.00	76.98
Total Charges	225.11	13,964.55	14,019.02	28,208.68
CREDITS:				
Remittances	40.99	3,293.00	2,824.69	6,158.68
Uncollected Property Taxes, September 30, 2012	179.57	10,671.55	11,121.90	21,973.02
Tax Collector's Commissions	4.55	0.00	72.43	76.98
Errors and Adjustments	0.00	0.00	0.00	0.00
Net Credits	225.11	13,964.55	14,019.02	28,208.68
Balances Due (Overpaid)	0.00	0.00	0.00	0.00
Total Credits	225.11	13,964.55	14,019.02	28,208.68

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2006
SEPTEMBER 30, 2012

	STATE	COUNTY	COUNTY SCHOOL	TOTALS
CHARGES:				
Balances Due (Overpaid) October 1, 2011	0.00	0.00	0.00	0.00
Uncollected Property Taxes, October 1, 2011	137.16	9,271.05	9,671.51	19,079.72
Property Taxes Not on Digest	2.40	161.95	168.95	333.30
Mobile Home Taxes	6.01	370.22	387.76	763.99
Interest Collected	9.57	623.41	651.36	1,284.34
Costs and Penalties to County	0.00	229.48	0.00	229.48
Tax Collector's Commissions Payable to County	0.00	44.69	0.00	44.69
Total Charges	155.14	10,700.80	10,879.58	21,735.52
CREDITS:				
Remittances	22.31	1,890.16	1,646.16	3,558.63
Uncollected Property Taxes, September 30, 2012	127.37	8,609.33	8,981.20	17,717.90
Tax Collector's Commissions	2.48	0.00	42.21	44.69
Errors and Adjustments	2.98	201.31	210.01	414.30
Net Credits	155.14	10,700.80	10,879.58	21,735.52
Balances Due (Overpaid)	0.00	0.00	0.00	0.00
Total Credits	155.14	10,700.80	10,879.58	21,735.52

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2005
SEPTEMBER 30, 2012

	STATE	COUNTY	COUNTY SCHOOL	TOTALS
CHARGES:				
Balances Due (Overpaid) October 1, 2011	0.00	0.00	0.00	0.00
Uncollected Property Taxes, October 1, 2011	98.10	6,041.72	6,328.11	12,467.93
Property Taxes Not on Digest	0.00	0.00	0.00	0.00
Mobile Home Taxes	6.01	346.07	351.81	703.89
Interest Collected	7.89	467.35	481.28	956.52
Costs and Penalties to County	0.00	135.87	0.00	135.87
Tax Collector's Commissions Payable to County	0.00	29.02	0.00	29.02
Total Charges	112.00	7,020.03	7,161.20	14,293.23
CREDITS:				
Remittances	16.08	1,222.91	1,062.05	2,301.04
Uncollected Property Taxes, September 30, 2012	91.15	5,613.68	5,879.78	11,584.61
Tax Collector's Commissions	1.79	0.00	27.23	29.02
Errors and Adjustments	2.98	183.44	192.14	378.56
Net Credits	112.00	7,020.03	7,161.20	14,293.23
Balances Due (Overpaid)	0.00	0.00	0.00	0.00
Total Credits	112.00	7,020.03	7,161.20	14,293.23

TERRELL COUNTY, GEORGIA
SUMMARY OF TAX COMMISSIONER'S ACCOUNT - TAX YEAR 2004 AND PRIOR
SEPTEMBER 30, 2012

	STATE	COUNTY	COUNTY SCHOOL	TOTALS
CHARGES:				
Balances Due (Overpaid) October 1, 2011	0.00	0.00	0.00	0.00
Property Tax Collected	18.08	1,003.00	986.53	2,007.61
Mobile Home Taxes	4.67	268.71	273.00	546.38
Interest Collected	13.20	733.21	722.04	1,468.45
Costs and Penalties to County	0.00	177.74	0.00	177.74
Tax Collector's Commissions Payable to County	0.00	53.14	0.00	53.14
Total Charges	35.95	2,235.80	1,981.57	4,253.32
CREDITS:				
Remittances	32.35	2,235.80	1,932.03	4,200.18
Tax Collector's Commissions	3.60	0.00	49.54	53.14
Net Credits	35.95	2,235.80	1,981.57	4,253.32
Balances Due (Overpaid)	0.00	0.00	0.00	0.00
Total Credits	35.95	2,235.80	1,981.57	4,253.32

TERRELL COUNTY, GEORGIA
STATEMENT OF TAX COMMISSIONER'S OTHER COLLECTIONS
SEPTEMBER 30, 2012

	Balance Due 9/30/2011	Collections 10/1/2011-9/30/2012	Total Payable	Remittances & Deductions	Balance Due 9/30/2012
Sales Tax Vendors Comp	1,383.17	1,421.49	2,804.66	(1,383.17)	1,421.49
Tag and Title Fees	17,023.50	17,572.00	34,595.50	(17,023.50)	17,572.00
Motor Vehicle Tax Penalties	22,943.94	13,204.26	36,148.20	(22,943.94)	13,204.26
Tag Penalties	12,284.07	11,688.33	23,972.40	(12,284.07)	11,688.33
Abandoned Research	0.00	50.00	50.00	0.00	50.00
Special Licenses	1,650.00	300.00	1,950.00	(1,650.00)	300.00
Bank Service Charges	(420.00)	(477.36)	(897.36)	420.00	(477.36)
Miscellaneous	2,211.73	(420.77)	1,790.96	(2,211.73)	(420.77)
Totals	57,076.41	43,337.95	100,414.36	(57,076.41)	43,337.95

TERRELL COUNTY, GEORGIA
SUMMARY OF UNCOLLECTED TAXES
SEPTEMBER 30, 2012

	STATE	COUNTY	COUNTY SCHOOL	TOTALS
2011 Property Tax	1,944.58	127,653.63	139,233.04	268,831.25
2010 Property Tax	1,199.43	74,711.29	82,083.54	157,994.26
2009 Property Tax	795.27	50,467.49	55,217.08	106,479.84
2008 Property Tax	338.61	20,953.48	21,576.15	42,868.24
2007 Property Tax	179.57	10,671.55	11,121.90	21,973.02
2006 Property Tax	127.37	8,609.33	8,981.20	17,717.90
2005 Property Tax	91.15	5,613.68	5,879.78	11,584.61
Totals	4,675.98	298,680.45	324,092.69	627,449.12

Schedule "12"

GWA

GARLAND, WILLIAMS & ASSOCIATES, PC

CERTIFIED PUBLIC ACCOUNTANTS

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

January 15, 2013

Terrell County Board of Commissioners
P. O. Box 525
Dawson, Georgia 39842

Gentlemen:

In planning and performing our audit of the financial statements of Terrell County, Georgia for the year ended September 30, 2012, we considered its internal control ion order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control. However, we noted certain matters that came to our attention involving the internal control and its operation. The matters we noted are as follows:

Tax Commissioner - Timely Remittances to Terrell County General Fund

After remitting $250,000.00 on October 30, 2012, the tax commissioner still owed the county's general fund $212,450.07 for tax collections for the period October 1, 2011 through September 30, 2012. The majority of this balance due was for property tax and public utility taxes that were collected within this period and not remitted to the county. In addition, tag and title fee collections were not remitted to the county for the entire period October 1, 2011 through September 30, 2012.

The tax commissioner should remit all collections due the county on a monthly basis and not accumulate and hold this money and have it paid out at the final audit.

If there are any questions regarding the above, please contact.

Respectfully submitted,

Garland, Williams & Associates

GARLAND, WILLIAMS & ASSOCIATES

GREGORY R. GARLAND, C.P.A. GGARLAND@GARLANDWILLIAMS.COM
WILLIAM H. WILLIAMS, JR., CPA WILLCPA@AOL.COM

MEMBERS:
THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
THE GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS