TERRELL COUNTY, GEORGIA
Dawson, Georgia

Financial Statements
and Supplemental Information

For the Fiscal Year Ended
September 30, 2020

And

Independent Auditor's Report

TERRELL COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

TABLE OF CONTENTS

	Page
FINANCIAL SECTION:	
Independent Auditor's Report	1-3
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	4
Statement of Activities	5-6
Fund Financial Statements:	
Balance Sheet – Governmental Funds	7-8
Reconciliation of the Balance Sheet-Governmental Funds to the Statement of Activities	9
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	10-11
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Statement of Fiduciary Assets and Liabilities	13
Notes to Financial Statements	14-43
REQUIRED SUPPLEMENTARY INFORMATION:	
Budgetary Comparison Schedules:	
General Fund:	
Schedule of Revenues, Expenditures, and Changes In Fund Balances – Budget and Actual – General Fund	44
E-911 Special Revenue Fund:	
Schedule of Revenues, Expenditures, and Changes In Fund Balances – Budget and Actual – General Fund	45
Notes to Required Supplementary Information	46
Pension Schedules – Terrell County Board of Health – Component Unit	
Schedule of Proportionate Share of the Net Pension Liability	47-48
Schedule of Contributions for Last 10 Years	49-50
OPEB Schedules – Terrell County Board of Health – Component Unit	
SEAD-OPEB Employer:	
Schedule of Proportionate Share of the Net OPEB Liability	51
Schedule of Contributions for Last 10 Years	52
SHBP-OPEB Employer:	
Schedule of Proportionate Share of the Net OPEB Liability	53
Schedule of Contributions for Last 10 Years	54
Notes to Required Supplementary Information	55

TERRELL COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

TABLE OF CONTENTS

	Page
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES:	
Major Governmental Funds:	
General Fund:	
Comparative Balance Sheets	56
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance	57
Comparative Statements of Revenues	58-59
Comparative Statements of Expenditures	60-67
E-911 Special Revenue Fund:	
Comparative Balance Sheets	68
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance	69
2017-2022 Terrell County SPLOST Capital Projects Fund:	
Comparative Balance Sheets	70
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance	71-72
2019-2024 Terrell County TSPLOST Capital Projects Fund:	
Comparative Balance Sheets	73
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance	74
Non-Major Governmental Funds:	
Combining Balance Sheet	75-76
Combining Statement of Revenues, Expenses, and Changes in Fund Balance	77-78
Jail Special Revenue Fund:	
Comparative Balance Sheets	79
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance	80
Drug Abuse Treatment and Education Special Revenue Fund:	
Comparative Balance Sheets	81
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance	82
Law Library Special Revenue Fund:	
Comparative Balance Sheets	83
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance	84

TERRELL COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

TABLE OF CONTENTS

	Page
Forfeitures and Seizures Special Revenue Fund:	
Comparative Balance Sheets	85
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance	86
2006-2010 Terrell County SPLOST Capital Projects Fund:	
Comparative Balance Sheets	87
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance	88
Agency Funds:	
Combining Statement of Assets and Liabilities	89
Combining Statement of Changes in Assets and Liabilities	90
COMPLIANCE SECTION:	
STATE OF GEORGIA:	
Schedule of Projects Constructed With 2006-2010 Special Purpose Local Option Sales Tax	91
Schedule of Projects Constructed With 2017-2022 Special Purpose Local Option Sales Tax	92
Schedule of Projects Constructed With 2019-2024 Transportation Special Purpose Local Option Sales Tax	93
GOVERNMENT AUDITING STANDARDS:	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on and Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*	94-95
Summary Schedule of Prior Audit Findings	96
Schedule of Findings and Responses	97-98

BROWN, MCDANIEL & LADSON
CERTIFIED PUBLIC ACCOUNTANTS
2545 Lafayette Plaza Drive, Suite A, Albany, GA 31707
(229) 888-1144 / Fax (229) 888-1029

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Terrell County, Georgia

Report on the Financial Statements

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Terrell County Board of Health, which represent 73% of the assets, 49% of the net position, and 89% of the revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Terrell County Board of Health, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Richard H. Brown
William D. McDaniel
M. Alan Ladson

Members
American Institute of Certified Public Accountants
Georgia Society of Certified Public Accountants

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Terrell County, Georgia, as of September 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 44-46 and the pension plan and OPEB schedules of the Terrell County Board of Health on pages 47-55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during the audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Terrell County, Georgia's basic financial statements. The individual major fund, combining and individual non-major fund, and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 7, 2021 on our consideration of Terrell County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Terrell County, Georgia's internal control over financial reporting and compliance.

/s/ Brown, McDaniel & Ladson, LLC

Albany, Georgia
July 7, 2021

TERRELL COUNTY, GEORGIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

	Primary Government	Component Units	
	Governmental Activities	Board of Health	Development Authority of Terrell County
ASSETS			
Cash and Cash Equivalents	$ 3,143,035	$ 434,327	$ 186,432
Taxes Receivable	692,844	-	-
Accounts Receivable	42,983	-	-
Due from State Government	90,706	19,406	-
Due from Other Agencies or Individuals	106,162	-	-
Capital Assets - Not Being Depreciated	144,966	-	-
Capital Assets, Net of Accumulated Depreciation	8,740,294	44,366	-
Total Assets	12,960,990	498,099	186,432
DEFERRED OUTFLOWS OF RESOURCES			
Pension and OPEB Related Items	-	57,797	-
LIABILITIES			
Accounts Payable	181,125	3,979	384
Payroll Liabilities	23,087	-	-
Due to State Government	-	3,000	-
Compensated Absences Payable	-	963	-
Escrow Funds	294	-	-
Non-current Liabilities:			
Due Within One Year	-	-	-
Due in More Than One Year	-	8,663	-
Net Pension Liability	-	149,463	-
Net OPEB Liability	-	31,613	-
Total Liabilities	204,506	197,681	384
DEFERRED INFLOWS OF RESOURCES			
Pension and OPEB Related Items	-	181,279	-
NET POSITION			
Net Investment in Capital Assets	8,885,260	44,366	-
Restricted:			
Special Revenue Projects	193,077	150,794	186,048
Capital Projects	1,665,747	-	-
Unrestricted	2,012,400	(18,224)	-
Total Net Position	$ 12,756,484	$ 176,936	$ 186,048

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

TERRELL COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Functions/Program	Expenses	Program Revenues: Charges For Services	Program Revenues: Grants and Contributions: Operating	Program Revenues: Grants and Contributions: Capital
Primary Government:				
Governmental Activities:				
General Government	$ 2,218,645	$ 93,356	$ -	$ 125,816
Judicial	630,184	284,926	-	-
Public Safety	4,518,470	622,366	1,150,494	-
Public Works	1,801,833	343,380	524,770	38,596
Health and Welfare	150,422	-	-	-
Culture and Recreation	145,142	-	-	-
Housing and Development	173,828	-	-	-
Interest on Long-Term Debt	1,139	-	-	-
Total Governmental Activities	9,639,663	1,344,028	1,675,264	164,412
Component Units:				
Board of Health	322,987	114,211	338,025	-
Development Authority	10,404	6,000	50,000	-
Total Component Units	$ 333,391	$ 120,211	$ 388,025	$ -

General Revenues:
Taxes:
Property Taxes
Intangible Recording Tax
Local Option Sales Tax
Special Purpose Local Option Sales Tax
T-SPLOST
Alcoholic Beverage Taxes
Insurance Premiums Tax
Railroad Equipment Tax
Real Estate Transfer Tax
Financial Institutions Tax
Interest Earnings
Miscellaneous

Total General Revenues

Change in Net Position

Net Position – Beginning of Year

Net Position – End of Year

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

TERRELL COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Net (Expense) Revenue and Changes in Net Position		
Primary Government	Component Units	
Governmental Activities	Board of Health	Development Authority
$ (1,999,473)		
(345,258)		
(2,745,610)		
(895,087)		
(150,422)		
(145,142)		
(173,828)		
(1,139)		
(6,455,959)		
	$ 129,249	$ -
	-	45,596
	129,249	45,596
4,379,398	-	-
31,559	-	-
594,660	-	-
990,260	-	-
868,513	-	-
28,417	-	-
281,510	-	-
20,410	-	-
3,643	-	-
26,694	-	-
13,182	-	481
114,118	-	-
7,352,364	-	481
896,405	129,249	46,077
11,860,079	47,687	139,971
$ 12,756,484	$ 176,936	$ 186,048

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

TERRELL COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	Major Funds		
	General Fund	2017-2022 SPLOST Capital Projects Fund	2019-2024 TSPLOST Capital Projects Fund
ASSETS			
Cash and Cash Equivalents	$ 1,371,364	$ 924,591	$ 627,752
Taxes Receivable	510,551	79,159	103,134
Accounts Receivable	28,437	-	-
Due from State Government	90,706	-	-
Due from Other Agencies or Individuals	63,407	-	-
Total Assets	2,064,465	1,003,750	730,886
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts Payable	28,684	35,484	33,405
Payroll Liabilities	23,087	-	-
Escrow Funds	294	-	-
Total Liabilities	52,065	35,484	33,405
Deferred Inflows of Resources:			
Unavailable Revenue:			
Property Tax	440,164	-	-
Fund Balances:			
Restricted	-	968,266	697,481
Unassigned	1,572,236	-	-
Total Fund Balances	1,572,236	968,266	697,481
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,064,465	$ 1,003,750	$ 730,886

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

TERRELL COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

E-911 Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
$ 116,519	$ 102,809	$ 3,143,035
-	-	692,844
14,546	-	42,983
-	-	90,706
-	42,755	106,162
131,065	145,564	4,075,730
83,552	-	181,125
-	-	23,087
-	-	294
83,552	-	204,506
-	-	440,164
47,513	145,564	1,858,824
-	-	1,572,236
47,513	145,564	3,431,060
$ 131,065	$ 145,564	$ 4,075,730

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

TERRELL COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

Amounts reported for governmental activities in the "Statement of Net Position" are different because:	
Total Fund Balances reported in Balance Sheet – Governmental Funds	3,431,060
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	8,885,260
Long-Term Liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds	-
Deferred inflows of resources are not available to pay for current period expenditures and are deferred in the funds	440,164
Net Position of Governmental Activities	$ 12,756,484

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

TERRELL COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Major Funds		
	General Fund	2017-2022 SPLOST Capital Projects Fund	2019-2024 TSPLOST Capital Projects Fund
REVENUES			
Taxes	$ 5,279,437	$ 990,260	$ 868,513
Licenses and Permits	45,220	-	-
Fines and Forfeitures	139,744	-	-
Charges for Services	917,292	-	-
Intergovernmental	1,800,080	-	-
Investment Income	11,351	4,370	2,517
Contributions and Donations From Private Sources	1,000	31,709	-
Miscellaneous	151,028	-	-
Total Revenues	8,345,152	1,026,339	871,030
EXPENDITURES			
Current:			
General Government	1,268,190	-	-
Judicial	613,432	-	-
Public Safety	4,186,228	-	-
Public Works	1,874,699	239,054	-
Health and Welfare	74,064	-	-
Culture and Recreation	115,903	-	-
Housing and Development	173,583	-	-
Debt Service:			
Principal	50,869	-	-
Interest and Other Charges	1,139	-	-
Capital Outlay	-	118,764	-
Intergovernmental	-	512,270	432,497
Total Expenditures	8,358,107	870,088	432,497
Excess (Deficiency) of Revenues Over Expenditures	(12,955)	156,251	438,533
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	(167,331)	-	-
Net Other Financing Sources (Uses)	(167,331)	-	-
Net Change in Fund Balances	(180,286)	156,251	438,533
Fund Balances - Beg of Year	1,752,522	812,015	258,948
End of Year	$ 1,572,236	$ 968,266	$ 697,481

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

TERRELL COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

E-911 Special Revenue Fund	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ 7,138,210
-	-	45,220
-	29,716	169,460
175,146	-	1,092,438
-	-	1,800,080
1,450	381	20,069
-	-	32,709
-	-	151,028
176,596	30,097	10,449,214
-	-	1,268,190
-	15,537	628,969
514,042	11,785	4,712,055
-	-	2,113,753
-	-	74,064
-	-	115,903
-	-	173,583
-	-	50,869
-	-	1,139
-	-	118,764
-	-	944,767
514,042	27,322	10,202,056
(337,446)	2,775	247,158
167,331	-	167,331
-	-	(167,331)
167,331	-	-
(170,115)	2,775	247,158
217,628	142,789	3,183,902
$ 47,513	$ 145,564	$ 3,431,060

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 YEAR ENDED SEPTEMBER 30, 2020

Amounts reported for governmental activities in the "Statement of Activities" are different because:

Net change in fund balances – total governmental funds reported in "Statement of Revenues, Expenditures, and Changes in Fund Balances-Governmental Funds"	$ 247,158
Governmental funds report capital outlays as expenditures. However, in the "Statement of Activities" the costs of those assets, which exceed the capitalization threshold, are allocated over their estimated useful lives and reported as depreciation expense. Details of the amount by which depreciation exceeded capital outlays in the current period are as follows:	
Capital Outlays Meeting Capitalization Policy Criteria	1,184,646
Depreciation Expense	(673,122)
	511,524
Governmental funds report the proceeds of long-term debt as a current financial resource and the repayment of principal as an expenditure of current financial resources. However, in the "Statement of Activities" there is no effect for these transactions. Details of the amount by which long-term debt proceeds exceeded repayments of principal in the current period are as follows:	
Principal Repayments	50,869
Face Amount of Long-Term Debt	-
	50,869
Governmental funds report receivables collected within 60 days after the government's year end as a current financial resource, with the remaining uncollected amount deferred. However, in the "Statement of Activities" there is no such deferral. Deferred inflows increased (decreased) by this amount during the fiscal year:	86,854
Change in Net Position of governmental activities reported in the "Statement of Activities"	$ 896,405

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

TERRELL COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
SEPTEMBER 30, 2020

	Agency Funds
ASSETS	
Cash and Cash Equivalents	$ 831,529
Other Assets	1,017,354
Total Assets	1,848,883
LIABILITIES	
Retirement Funds Payable	-
Due to Other Agencies and Officials	116,034
Due to State of Georgia	50,135
Due to School System	46,394
Due to Other Municipalities	18,374
Garnishments Payable	21,223
Other Liabilities	1,596,723
Total Liabilities	$ 1,848,883

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. INTRODUCTION

The accounting and reporting framework and the more significant accounting principles of Terrell county, Georgia (County) are discussed in subsequent sections of this Note. The remaining Notes are organized to provide explanations, including required disclosures, of the County's financial activities for the fiscal year ended September 30, 2020.

B. FINANCIAL REPORTING ENTITY

The accompanying financial statements report on the financial activities of the County, which operates under a county commissioner form of government and provides for the general administration of County functions; citizens public safety; a court system; public works; health and welfare; culture and recreation; and housing and development.

1. Component Units

Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity, as amended by GASB Statement No. 39, Determining Whether Certain Organizations are Component Units and GASB Statement No. 61, The Financial Reporting Entity – An Amendment of GASB Statements No. 14 and No. 34 establishes standards for determining which organizations should be included in the financial reporting entity and for reporting the financial information of those organizations. Generally, a component unit is an organization for which the County is financially accountable and imposes a financial benefit or burden on the County or an organization that must be included as a part of the reporting entity to keep the financial statements from being misleading or incomplete because of the nature or significance of their relationship to the County. Based upon the application of these criteria, the financial activities of the following component unit have been discretely presented to emphasize that it is legally separate from the County.

Terrell County Board of Health – provides health services to the citizenry of Terrell County, Georgia. The County Board of Health is a legally separate entity, although the Board of Commissioners of Terrell County, Georgia appoints a voting majority of the Board of Health's governing board, and thus, has the ability to impose its will on the Board of Health in accordance with Georgia law (OCGA §31-3-14). Complete financial statements of the Terrell County Board of Health may be obtained from their offices in Terrell County, Georgia.

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 governing board, and thus, has the ability to impose its will on the Authority. Separate financial statements of the Authority are not issued.

2. Joint Venture

The County, in conjunction with other cities and counties, is a member of the Southwest Georgia Regional Commission (RC). Membership in the RC is automatic for each municipality and county in the state. The Official Code of Georgia Annotated (O.C.G.A.) section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of RC's. Each county and municipality in the state is required by law to pay minimum annual dues to the RDC. Terrell county, Georgia paid $5,831 to the RC for the year ended September 30, 2020. The RC board membership includes the chief elected official of each county and municipality. The county and municipal board members from that county elect one member of the board who is a resident (but not an elected or appointed official or employee of either) to serve as the non-public board member from that county. Complete financial statements of the Southwest Georgia Regional Commission may be obtained at the offices in Camilla, Georgia. The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) further defines RC's as public agencies and instrumentalities of their members, and as such, provides that member governments are liable for any debts or obligations of an RC beyond its resources (O.C.G.A. 50-8-39.1).

C. BASIS OF PRESENTATION

1. Government-Wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information of the County as whole excluding fiduciary activities such as employee pension plans. The primary government and component units are presented separately within the financial statements with the focus on the primary government. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes and County general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers. The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. The County had no business-type activities for the year ended September 30, 2020.

A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and programs associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions to these program uses.

Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

2. Fund Financial Statements

Fund financial statements are provided for government, proprietary, and fiduciary funds. Major individual governmental and enterprise funds are reported in separate columns with composite columns for non-major funds.

The County reports the following major governmental funds:

General Fund – reports as the primary fund for the County. This fund is used to account for all financial resources not reported in other funds.

E-911 Fund – is used to account for resources and expenditures for the operation of the County's E-911 emergency response system.

2017-2022 Special Purpose Local Option Sales Tax (SPLOST) Fund – is used to account for the estimated $6,000,000 in tax proceeds to be collected over a six- year period beginning January 1, 2017. The proceeds are to be used to finance projects including road, streets, and bridges, county landfill, capital outlay projects for emergency medical services, E-911 Service, public buildings, and projects of municipalities within the County.

2019-2024 Transportation Special Purpose Local Option Sales Tax (TSPLOST) Fund – is used to account for the estimated $3,875,000 in tax proceeds to be collected over a five-year period beginning April 1, 2019. The proceeds are to be used to finance transportation projects or purposes as detailed in the resolution calling for the imposition of the tax, including those projects or purposes of municipalities within the County.

The County reports the following major proprietary funds:

None.

Additionally, the County reports the following fiduciary fund type:

Agency Funds – are used to administer the collections, and subsequent remittances, by various elected or appointed officials to the appropriate agencies or organizations.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The financial statements of the County are prepared in accordance with generally accepted accounting principles (GAAP). The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). However, internal eliminations do not include utility services (if any) provided to County departments. Reimbursements are reported as reductions to expenses. Proprietary and fiduciary fund financial statements and financial statements of County component units also report using the same focus and basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The County considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported as expenditures in the year due.

Major revenue sources susceptible to accrual include sales and use taxes, hotel/motel taxes, property taxes, franchise taxes, charges for services, intergovernmental revenues, and investment income. In general, other revenues are recognized when cash is received.

E. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

1. Cash and Investments

The County's deposits and investments, including those of component units, consist entirely of demand deposits, money market accounts, savings accounts, and certificates of deposit.

Subject to the provisions of state statutes (O.C.G.A. 36-83-4), any money subject to the governing authority's control may be invested in the following: (a) obligations of this state or of other states; (b) obligations issued by the Unites States Government; (c) obligations fully insured or guaranteed by the United States Government or by a government agency of the United States; (d) obligations of any corporations of the United States Government; (e) prime bankers acceptances; (f) the local government investment pool; (g) repurchase agreements; and (h) obligations of other political subdivisions of this state.

The County's policy is to invest excess available cash in money market or savings accounts and certificates of deposit. These investments are reported at their carrying amounts, which approximates fair value.

2. Inventories and Prepayments

The costs of inventories are recorded as expenditures/expenses when purchased in all funds. The costs of inventory at year end, if any, are not considered material to the financial statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in governmental activities and are reported on a consumption basis in business-type activities. The cost of prepaid items at year end applicable to governmental activities, if any, are not considered material to the financial statements.

3. Capital Assets, Depreciation, and Amortization

The County's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The County maintains infrastructure asset records consistent with all other capital assets, however, infrastructure assets acquired prior to the implementation of GASB Statement No. 34 (FYE September 30, 2004) are not reported. Proprietary and component unit capital assets are also reported in their respective fund and combining component units financial statements. Donated assets are stated at fair value on the date donated. The County generally capitalizes all land, building, and assets with a unit cost of $5,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the assets value or materially extend useful lives are not capitalized. Capital assets, including those of component units, are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. Estimated useful lives, in years, for depreciable assets are as follows:

Buildings	20-40
Improvements, other than buildings	5-50
Infrastructure	20-40
Furniture, machinery, and equipment	5-10

4. Capitalized Interest

Interest costs are capitalized when incurred by proprietary funds and similar component units on debt where proceeds were used to finance the construction of assets. Interest earned on the proceeds of tax-exempt borrowing arrangements restricted to the acquisition of qualifying assets is offset against interest costs in determining the amount to be capitalized. The County incurred no interest costs during the year requiring capitalization.

5. Long-Term Debt

In the government-wide, proprietary, and component unit financial statements, outstanding debt is reported as liabilities. Debt issuance costs, except for any portion that is a prepayment of insurance, are expensed when incurred. The difference between the reacquisition price and net carrying value of the old debt in current refundings and advance refundings resulting in defeasance of debt is reported as a deferred outflow of resources or deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner over the shorter of the life of the new debt or the remaining life of the old debt.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

6. Compensated Absences

GASB Standards require that leave pay be accrued when: (a) the employer's obligation to employee's right to receive compensation for future benefits is attributable to employee's services already rendered; (b) the obligation related to rights that vest or accumulate; (c) payment of the compensation is probable; and (d) the amount can be reasonably estimated.

The cost of vacation pay and accumulated sick-pay benefits are not recorded until such benefits are paid because the amount cannot be reasonably estimated. Accordingly, no provision for a liability for compensated absences has been recorded.

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The County, as the primary government, did not have any items that qualified for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents the acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County, as the primary government, did not have any items that qualified for reporting in this category. However, the governmental funds balance sheet will sometimes report deferred inflows of resources for revenues not available to pay current period expenditures. The County had $440,164 of unavailable property tax revenue recorded as a deferred inflow of resources at year end.

8. Net Position and Fund Balances

Net position is comprised of the following three components:

a. Net Investment in Capital Assets. This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included.

b. Restricted. This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in recognition of a liability or if the liability will be liquidated with the restricted assets reported.

c. Unrestricted. This component is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

The government-wide financial statements report restricted net position for amounts where constraints are imposed either by creditors, grantors, contributors, and others or by enabling legislation. Net position restricted by enabling legislation in the statement of net position was $1,665,747. The remaining net position reported as restricted in the statement of net position is legally restricted for specified purposes.

Fund balances in the governmental funds financial statements are classified into the following categories as applicable:

a. Non-spendable. The non-spendable fund balance classification includes amounts that cannot be spent because they are either (1) not in spendable form, or (2) legally or contractually required to be maintained intact.

b. Restricted. The restricted fund balance classification includes amounts where constraints have been placed on resources that are (1) either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws and regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.

c. Committed. The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (ordinance) of the government's highest level of decision-making authority (Board of County Commissioners). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

d. Assigned. The assigned fund balance classification includes amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. The intent should be expressed by (1) the governing body itself or (2) a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. It is the policy of the Board of County Commissioners to reserve unto itself the authority to assign amounts to specific purposes.

e. Unassigned. The Unassigned fund balance is the residual classification for the general fund. This classification represents the fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

When an expense or expenditure is incurred for which both restricted and unrestricted net position or fund balance is available, the County typically considers restricted amounts to have been spent before unrestricted amounts. The County has not established a policy for the use of its unrestricted fund balance. Therefore, the County has defaulted to considering committed amounts as being used first, followed by assigned amounts, and then unassigned amounts.

9. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets, deferred outflows or resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ, in some cases significantly, from those estimates.

F. REVENUES, EXPENDITURES, AND EXPENSES

1. Lease Commitments

Operating Leases
The County has entered into a number of operating leases, which contain cancellation provisions and are subject to annual appropriations. These expenditures were made primarily from the General Fund and 2017 SPLOST Fund.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. MATERIAL VIOLATIONS OF LEGAL AND CONTRACTUAL PROVISIONS

1. Expenditures Over Appropriations

The County incurred expenditures, which exceeded appropriations for the following County departments in violation of O.C.G.A. 36-81-3:

General Fund:

Judicial	$ 34,836
Public Safety	346,969
Public Works	197,091

E-911 Special Revenue Fund:

Public Safety	363,343

B. BUDGETARY INFORMATION

1. Budgetary Preparation and Basis of Budgeting

a. 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.

b. 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.

c. The budget is then revised and adopted or amended by the Commission.

d. The budget so adopted may be revised during the year only by formal action of the Commission in a regular meeting and no increases shall be made therein without provision also being made for financing the same.

e. Formal budgetary integration has not been employed. The budget for the General Fund and Special Revenue Funds are adopted on a basis generally consistent with generally accepted accounting principles (GAAP).

f. Budget amounts are as originally adopted, or as amended by the Commission. Individual amendments (if any) were not material in relation to the original appropriation that was amended.

Each fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by source and expenditures are by 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 and expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the County Commission. Within the legal level of control, management may transfer appropriations without commission approval.

2. Encumbrances

The County has not reserved any fund balances for recorded encumbrances of financial resources. Encumbrance accounting is normally an extension of formal budgetary integration. Encumbrances do not represent actual expenditures but rather are budgetary items, which represent the estimated cost of goods and services, which have yet to be received. The purpose of encumbrance accounting is to facilitate the prevention of overspending of appropriations.

C. DEFICIT FUND BALANCES

No funds operated by the County have deficit fund balances.

NOTE 3 - DETAILED NOTES ON FUNDS AND COMPONENT UNITS

A. ASSETS

1. Deposits and Investments

Deposits

Custodial Credit Risk – for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of the outside party. The County's deposits, including those of its component units, consist entirely of demand deposit, money market, savings accounts, and certificates of deposit.

Primary Government

The following provides a summary of the County's cash and cash equivalent balances:

Government-Wide Statement of Net Position	$ 3,143,035
Fiduciary Funds Statement Assets and Liabilities	831,529
Total Cash and Cash Equivalents	$ 3,974,564

At September 30, 2020, the County's deposits had a carrying amount of $3,974,564 and a bank balance of $4,266,604. Of the bank balance, $1,267,566 was covered by federal depository insurance and $2,999,038 was secured by collateral held by the pledging bank's agent but not in the County's name.

Component Units

Terrell County Board of Health - At June 30, 2020 (the fiscal year end of the component unit), the Terrell County Board of Health's deposits had a carrying amount of $434,327 and a bank balance of $444,132. Of the bank balance, $194,132 was not covered by federal depository insurance.

Development Authority of Terrell County – At September 30, 2020, the Development Authority of Terrell County's deposits had a carrying amount of $186,432 and a bank balance of $186,432. All of the bank balance was covered by federal depository insurance.

Investments

Custodial Credit Risk – for investments is the risk that, in the event of the failure of the counterparty (e.g. financial institution or broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Investment securities are exposed to custodial credit risk if the securities uninsured, are not registered in the government's name, and are held by either (a) the counterparty or (b) the counterparty's trust department or agent, but not in the government's name.

Primary Government

The County had no investments at September 30, 2020.

Component Units

Terrell County Board of Health - At June 30, 2020 (the fiscal year end of the component unit), the Terrell County Board of Health had no investments.

Development Authority of Terrell County - At September 30, 2020 the Development Authority of Terrell County had no investments.

Due to the nature of the deposits and investments that are authorized under state statutes and the County's deposit and investment policies, management does not believe the County has a significant exposure to any of the following deposit or investment risks:

Credit Risk – the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment.

Concentration of Credit Risk – the risk of loss attributed to the magnitude of an entity's investment in a single issuer.

Interest Rate Risk – the risk that changes in interest rates demanded by the market will adversely affect the fair value of an investment.

Foreign Currency Risk – the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit.

2. Property Tax Calendar

Primary Government

Property Taxes Receivable, Deferred Revenue, and Property Tax Calendar
Property taxes are levied as of the date the millage rate is set (September 17, 2019) and are typically due and payable between October 20th and December 20th. The lien date for property taxes is January 1 (typically). Property tax revenues are recognized when levied to the extent they result in current receivables.

3. Restricted Assets

Restricted assets are reported in various funds for cash deposited into bank accounts legally restricted for specific uses such as the payment of debt service on long-term debt or capital projects.

4. Capital Assets

Primary Goverment

The following table provides a summary of changes in capital assets:

	Balance Oct. 1, 2019	Additions	Deletions	Balance Sep. 30, 2020
Governmental Activities:				
Not Being Depreciated:				
Land	$ 144,966	$ -	$ -	$ 144,966
Construction in Progress	-	-	-	-
Total Capital Assets Not Being Depreciated	144,966	-	-	144,966
Being Depreciated:				
Buildings	11,532,009	292,007	-	11,824,016
Improvements Other Than Buildings	2,603,202	520,453	-	3,123,655
Furniture, Machinery, and Equipment	7,061,878	372,186	(220,169)	7,213,895
Total Capital Assets Being Depreciated	21,197,089	1,184,646	(220,169)	22,161,566
Less Accumulated Depreciation:				
Buildings	(5,583,924)	(341,271)	-	(5,925,195)
Improvements Other Than Buildings	(851,890)	(119,574)	-	(971,464)
Furniture, Machinery, and Equipment	(6,532,505)	(212,277)	220,169	(6,524,613)
Total Accumulated Depreciation	(12,968,319)	(673,122)	220,169	(13,421,272)
Total Capital Assets Being Depreciated, Net	8,228,770	511,524	-	8,740,294
Total Governmental Activities Capital Assets, Net	$ 8,373,736	$ 511,524	$ -	$ 8,885,260

Depreciation was charged to functions of the primary government as follows:

Governmental Activities	
General Government	$ 152,456
Judicial	1,215
Public Safety	199,652
Public Works	213,957
Culture and Recreation	29,239
Housing and Development	245
Health and Welfare	76,358
Totals	$ 673,122

Component Units

Terrell County Board of Health

The following table provides a summary of changes in capital assets:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Capital Assets:				
Being Depreciated:				
Furniture, Machinery, and Equipment	$ 67,947	-	-	67,947
Total Capital Assets Being Depreciated	67,947	-	-	67,947
Less Accumulated Depreciation:				
Furniture, Machinery, and Equipment	(13,411)	(10,170)	-	(23,581)
Total Accumulated Depreciation	(13,411)	(10,170)	-	(23,581)
Total Capital Assets Being Depreciated, Net	54,536	(10,170)	-	44,366
Total Capital Assets, Net	$ 54,536	$ (10,170)	$ -	$ 44,366

B. LIABILITIES

1. Long-Term Debt

Primary Government

Governmental Activities
When favorable conditions present themselves the County periodically finances purchases of equipment and other atypical expenditures that arise.

Long term obligations at September 30, 2020 and changes for the fiscal year then ended were as follows:

	Balance Oct. 1, 2019	Increases	Decreases	Balance Sep. 30, 2020	Amount Due Within One Year
Notes Payable:					
PeoplesSouth Bank	$ 50,869	-	50,869	-	-
Total Long-Term Debt	$ 50,869	$ -	$ 50,869	$ -	$ -

PeoplesSouth Bank

The terms and purposes for the long-term debt obligation to PeoplesSouth Bank are as follows:

> Note payable dated August 31, 2018 for the purpose of satisfying the guarantee of South Georgia Regional Information Technology Authority (SGRITA)'s debt obligation, due in annual installments of $51,890 each at 1.98%, beginning November 30, 2018 and maturing November 30, 2019. The original amount of the note was $102,247.

The annual requirements to amortize the preceding obligations as of September 30, 2020, are as follows:

Year Ending Sep 30,	Governmental Activities		
	Principal	Interest	Total
2020	$ -	$ -	$ -
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
Totals	$ -	$ -	$ -

Component Units

Terrell County Board of Health

Long term obligations at June 30, 2019 and changes for the fiscal year then ended were as follows:

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020	Amount Due Within One Year
Compensated Absences	$ 6,252	$ 3,374	$ -	$ 9,626	$ 963

2. Leasing Arrangements

Operating Leases – the County leases various machinery and equipment items under operating leases subject to annual appropriations. The payment terms of these lease agreements are not considered material in relation to the financial statements taken as a whole.

3. Landfill Closure and Post-closure Care Cost

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

Since these maintenance and monitoring functions were completed during the fiscal year ended September 30, 2001, the County does not report any liability for landfill post-closure care.

4. Risk Management

The County is exposed to various forms of risk 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.

ACCG Interlocal Risk Management Agency

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

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

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

ACCG-GSIWCF

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

As a 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.

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 purview 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 judgment, and all expenses incurred for investigation, negotiation, or defense.

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

C. NET POSITION/FUND BALANCES

The County reports the following net position/fund balances as restricted at year-end:

Special Revenue Funds:	
Jail Fund	$ 61,435
Drug Abuse Treatment and Education Fund	2,848
E-911 Fund	47,513
Law Library Fund	41,294
Forfeitures and Seizures Fund	39,987
Capital Projects Funds:	
2017-2022 SPLOST Fund	968,266
2017-2022 TSPLOST Fund	697,481
Total Restricted Net Position/Fund Balances	$ 1,858,824

D. BALANCES AND TRANSFERS/PAYMENTS WITHIN THE REPORTING ENTITY

1. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are described as "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans).

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

The County had no interfund receivables and payables at year end.

2. Transfers and Payments

Transfers and payments within the reporting entity are substantially for the purposes of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service. The government-wide statement of activities eliminates transfers as reported within the segregated governmental and business-type activities columns. Only transfers between the two columns appear in this statement.

The following table reports transfers and payments within the reporting entity:

	Transfers Out		
Transfers In	General Fund	Jail Fund	Total
General Fund	$ -	$ -	$ -
E-911 Fund	167,331	-	167,331
Total	$ 167,331	$ -	$ 167,331

NOTE 4 - RETIREMENT PLANS

Primary Government

A. COST SHARING, MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS

Public safety personnel and certain elected county officials participate in various cost sharing, multiple employer defined benefit pension plans as defined in Governmental Accounting Standards Board (GASB) Statements No. 67 and 68. These plans include the Peace Officers' Annuity and Benefit Fund, Sheriff's Retirement Fund, Superior Court Clerks' Retirement Fund, Judges of the Probate Courts Retirement Fund, and the Magistrate Judges Retirement Fund. The County has omitted all disclosures and pension expense amounts for these plans as they are not material to the County's financial statements.

B. DEFINED CONTRIBUTION PLAN

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

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

Less than 3 years service	0% of annual salary
3 years, but less than 5	3% of annual salary
5 years, but less than 7	4% of annual salary
7 years, but less than 10	6% of annual salary
10 or more years of service	8% of annual salary

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

The County's total payroll was $3,314,115 and the County's contributions were based on a payroll of $1,061,265 for the year ended September 30, 2020. Employee contributions to the plan amounted to $42,649, or 4.00% of the total covered payroll. Employer contributions to the plan amounted to $62,261 to the plan, or 5.87% 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 44 employees participated in the plan for the year ended September 30, 2020. The County made its required contributions of $62,261 for the year and had no liability for contributions at year end.

Component Units

A. TERRELL COUNTY BOARD OF HEALTH

Plan Description

The Employees' Retirement System (ERS) is a cost-sharing multiple-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by a Board of Trustees. Title 47 of the OCGA assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov/financials.

Benefits Provided

The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the old plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 198s. Members hired on or after July 1, 1982 but prior to January 1, 2009 are new plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or the New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the old plan, the new plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, post-retirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

Contributions

Member contributions under the old plan are 4% of annual compensation, up to $4,200, plus 6% of annual compensation in excess of $4,200. Under the old plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Terrell County Health Department's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2020 was 24.66% of annual covered payroll for old and new plan members and 21.64% for GSEPS members. The Agency's contributions to ERS totaled $33,373 for the year ended June 30, 2020. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The retirement contributions, under the Georgia State Employee Retirement System Plan, for the year ended June 30, 2020 were $33,373, based on salaries of $142,742. Contributions in the Georgia State Employee Retirement System Plan are fully vested to employees after ten (10) years of continuous service.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the Terrell County Health Department reported a liability for its proportionate share of the net liability. The net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2018. An expected total pension liability as of June 30, 2019 was determined using standard roll-forward techniques. The Terrell County Health Department's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2019. At June 30, 2019, the Employer's proportion was 0.003622%, which was an increase (decrease) of (0.001351%) from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Terrell County Health Department recognized pension expenses of $16,568. At June 30, 2020, the Terrell County Health Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

GASBS No. 68
The following schedules reflect GASBS No. 68 reporting information:

Contributions made during the measurement period (fiscal year ended June 30, 2019):	$ 22,626
Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:	
Employer's proportionate share of net pension liability	$ 149,463
Employer's proportion of net pension liability	0.003622%
Increase(decrease) from proportion measured as of June 30, 2018	(0.001351%)
Employer's recognized pension expense	$ (16,568)

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	$ 4,978	$ -
Changes of assumptions	2,631	-
Net differences between projected and actual earnings on pension plan investments	-	4,652
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	47,332
Employer contributions subsequent to the Measurement date	33,373	-
Totals	$ 40,982	$ 51,984

Agency contributions subsequent to the measurement date of $33,373 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2021	$ (28,179)
2022	(15,897)
2023	(917)
2024	618
2025	-
Thereafter	-

Actuarial Assumptions

The total pension liability as of June 30, 2019, was determined by an actuarial valuation as of June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	3.25-7.00%, including inflation
Investment rate of return	7.30%, net of pension plan investment expense, including inflation

Post-retirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward two (2) years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disability Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries projection scale BB and set back seven (7) years for males and set forward three (3) years for females was used for death after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study adopted by the Board on December 17, 2015, the numbers of expected future deaths are 9-12% less than the actual numbers of deaths that occurred during the study period for service retirements and beneficiaries and for disability retirements. Rates of mortality in active service were based on the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2009–June 30, 2014, with the exception of the assumed investment rate of return.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of real rates of return (expected nominal returns, net of pension plan investment expense and assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Discount Rate

The discount rate used to measure the collective total pension liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine total pension liability.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate:

	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
Employer's proportionate share of the net liability	$ 212,401	$ 149,463	$ 95,810

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Employees' Retirement Systems of Georgia Financial Report which is publicly available at www.ers.ga.gov/financials.

B. DEVELOPMENT AUTHORITY OF TERRELL COUNTY

The Development Authority of Terrell County had no employees or pension plan for the year ended September 30, 2020.

NOTE 5 – OPEB LIABILITIES, OPEB EXPENSES, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

Component Units

A. TERRELL COUNTY BOARD OF HEALTH

1. Group Term Life Insurance

Plan Description

SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia (ERS), the Legislative Retirement System (LRS), and the Georgia Judicial Retirement System (GJRS). The plan is a cost-sharing multiple-employer defined benefit other postemployment benefit plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plan other than OPEB Plans*. The SEAD-OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investment of such payments.

Benefits Provided

The amount of insurance for a retiree with creditable service prior to April 1, 1964 is the full amount of insurance in effect of the date of retirement. The amount of insurance for a service retiree with no creditable service prior to April 1, 1964 is 70% of the amount of insurance in effect at age 60 or at termination, if earlier. Life insurance proceeds are paid in a lump sum to the beneficiary upon the death of the retiree.

Contributions

Georgia law provides that employee contributions to the plan shall be in amount established by the Board of Trustees not to exceed one-half of 1% of the member's earnable compensation. There were no employer contributions required for the fiscal year ended June 30, 2020.

At June 30, 2020, the Terrell County Health Department reported a liability (asset) of $(8,407) for its proportionate share of the OPEB liability (asset). The net OPEB liability (asset) was measured as of June 30, 2019. The total OPEB liability (asset) used to calculate the net OPEB liability (asset) was based on an actuarial valuation as of June 30, 2018. An expected total OPEB liability (asset) as of June 30, 2019 was determined using standard roll-forward techniques. The Terrell County Health Department's proportion of the net OPEB liability (asset) was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2019. At June 30, 2019, the Terrell County Health Department's proportion was 0.002973%, which was an increase (decrease) of (0.000033%) from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Terrell County Health Department recognized OPEB expense of $4. At June 30, 2020, the Terrell County Health Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

GASB 75

Contributions made during the measurement period (fiscal year ended June 30, 2019):	$ -

Other Post-Employment Benefits (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs:

Employer's proportionate share of net OPEB liability (asset)	$ (8,407)
Employer's proportion of net OPEB liability	0.002973%
Increase/decrease from proportion measured as of June 30, 2017	(0.000033%)
Employer's recognized OPEB expense	$ (4)

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	$ 43	$ -
Changes in assumptions	170	-
Net differences between projected and actual earnings on OPEB plan investments	-	772
Changes in proportion and differences between employer contributions and proportionate share of contributions	669	47
Employer contributions subsequent to the Measurement date	-	-
Totals	$ 882	$ 819

Agency contributions subsequent to the measurement date of $0 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2021	$ 479
2022	(381)
2023	(73)
2024	38
2025	-
Thereafter	-

Actuarial Assumptions

The total OPEB liability as of June 30, 2019, was determined by an actuarial valuation as of June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	Includes inflation
ERS	3.25-7.00%
GJRS	4.50%
LRS	N/A
Investment rate of return	7.30%, net of pension plan investment expense, including inflation
Healthcare cost trend rate	N/A

Postretirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward 2 years for both males and females for service retirements and for dependent beneficiaries. There is a margin for future mortality improvement in the tables used by the plan.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2009-June 30, 2014, with the exception of the long-term assumed rate of return.

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of real rates of return (expected nominal returns, net of pension plan investment expense and assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Discount Rate

The discount rate used to measure the total OPEB liability was 7.30%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine total OPEB liability.

Sensitivity of the Employer's proportionate share of the net OPEB liability to changes in the discount rate:

The following presents the Terrell County Health Department's proportionate share of the net OPEB liability calculated using the discount rate of 7.30%, as well as what the Terrell County Health Department's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percent lower (6.30%) or 1-percent higher (8.30%) than the current rate:

	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
Employer's proportionate share of the net OPEB liability	$ (4,652)	$ (8,407)	$ (11,492)

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued ERS comprehensive financial report which is publicly available at www.ers.ga.gov/financials.

2. State Health Benefits Plan

Plan Description

Employees of State organizations defined in §45-18-25 of the *Official Code of Georgia Annotated* (O.C.G.A.) are provided OPEB through the State OPEB Fund – a cost-sharing multiple-employer defined benefit postemployment healthcare plan, reported as an employee trust fund and administered by a Board of Community Health (Board). Title 45 of the O.C.G.A. assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

Benefits Provided

The State OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of State organizations (including technical colleges) and other entities authorized by law to contract with the Department of Community Health (DCH) for inclusion in the plan.

Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employee' Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public School Employees. Medicare eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and High Deductible Health Plan (HDHP). The State OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the State OPEB Fund is permitted.

Contributions

As established by the Board, the State OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of provided benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Employer Agency were $7,082 for the year ended June 30, 2020. Active employees are not required to contribute to the State OPEB Fund.

At June 30, 2020, the Terrell County Health Department reported a liability of $40,020 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019. The total OPEB liability (asset) used to calculate the net OPEB liability (asset) was based on an actuarial valuation as of June 30, 2018. An expected total OPEB liability (asset) as of June 30, 2019 was determined using standard roll-forward techniques. The Terrell County Health Department's proportion of the net OPEB liability (asset) was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2019. At June 30, 2019, the Terrell County Health Department's proportion was 0.003224%, which was an increase (decrease) of (0.001699%) from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Terrell County Health Department recognized OPEB expense of $35,885. At June 30, 2020, the Terrell County Health Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

GASB 75

Contributions made during the measurement period (fiscal year ended June 30, 2019):	$ 17,238

Other Post-Employment Benefits (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs:

Employer's proportionate share of net OPEB liability (asset)	$ 40,020
Employer's proportion of net OPEB liability	0.003224%
Increase/decrease from proportion measured as of June 30, 2017	(0.001699%)
Employer's recognized OPEB expense	$ (35,885)

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	$ -	$ 13,876
Changes in assumptions	-	37,353
Net differences between projected and actual earnings on OPEB plan investments	2,699	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,152	77,247
Employer contributions subsequent to the Measurement date	7,082	-
Totals	$ 15,933	$ 128,476

Terrell County Health Department contributions subsequent to the measurement date of $7,082 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Year Ended June 30,	
2021	$ (41,031)
2022	(42,248)
2023	(29,081)
2024	(7,265)
2025	-
Thereafter	-

Actuarial Assumptions

The total OPEB liability as of June 30, 2019, was determined by an actuarial valuation as of June 30, 2018 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019:

Inflation	2.75%
Salary Increases	3.25-7.00%, including inflation
Long-term rate of return	7.30%, compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate:	
Pre-Medicare Eligible	7.250%
Medicare Eligible	5.375%
Ultimate trend rate:	
Pre-Medicare Eligible	4.75%
Medicare Eligible	4.75%
Year of Ultimate trend rate:	
Pre-Medicare Eligible	2028
Medicare Eligible	2022

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale BB as follows:

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the pension systems, which covered the five-year period ending June 30, 2014, and adopted by the pension Board on December 17, 2015. The next experience study for ERS will be for the period ending June 30, 2019.

Discount Rate

The discount rate has changed since the prior measurement date from 5.22% to 7.30%. In order to measure the total OPEB liability for the State OPEB Fund, a single equivalent interest rate of 7.30% was used as the discount rate. The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Projected future benefit payments for all current plan members were projected through 2120. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make OPEB payments for inactive employees indefinitely. Therefore, the calculated discount rate of 7.30% was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Terrell County Health Department's proportionate share of the collective net OPEB liability to changes in the discount rate:

	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
Employer's proportionate share of the net OPEB liability	$ 49,545	$ 40,020	$ 31,923

Sensitivity of the Employer's proportionate share of the collective net OPEB liability to changes in the healthcare cost trend rate:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Employer's proportionate share of the net OPEB liability	$ 30,753	$ 40,020	$ 51,018

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the Comprehensive Annual Financial Report (CAFR) which is publicly available at www.sao.georgia.gov/comprehensive-annual-financial-reports.

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. LITIGATION

No litigation is pending (or has been threatened) against the County at September 30, 2020 that management believes would be material to the financial statements and require recognition or disclosure in the financial statements.

B. CONTINGENCIES

Except for the joint venture relationship described in Note 1-B.3., the County has not entered into any arrangement under which the County would assume any actual or potential liability for the obligations of any governmental or private agency, authority, or instrumentality.

C. GRANTS

In the normal course of operations, the County receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds.

NOTE 7 - SUBSEQUENT EVENTS

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

TERRELL COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes	$ 5,002,268	$ 5,002,268	$ 5,279,437	$ 277,169
Licenses and Permits	42,000	42,000	45,220	3,220
Fines and Forfeitures	190,000	190,000	139,744	(50,256)
Charges for Services	907,310	907,310	917,292	9,982
Intergovernmental	1,525,776	1,525,776	1,800,080	274,304
Investment Income	4,000	4,000	11,351	7,351
Contributions and Donations From Private Sources	-	-	1,000	1,000
Miscellaneous	124,886	124,886	151,028	26,142
Total Revenues	7,796,240	7,796,240	8,345,152	548,912
EXPENDITURES				
General Government	1,329,082	1,329,082	1,268,190	60,892
Judicial	578,596	578,596	613,432	(34,836)
Public Safety	3,839,259	3,839,259	4,186,228	(346,969)
Public Works	1,677,608	1,677,608	1,874,699	(197,091)
Health and Welfare	98,486	98,486	74,064	24,422
Culture and Recreation	122,070	122,070	115,903	6,167
Housing and Development	212,440	212,440	173,583	38,857
Debt Service	55,000	55,000	52,008	2,992
Total Expenditures	7,912,541	7,912,541	8,358,107	(445,566)
Excess (Deficiency) of Revenues Over Expenditures	(116,301)	(116,301)	(12,955)	103,346
OTHER FINANCING SOURCES (USES)				
Proceeds on Disposal of Capital Assets	7,000	7,000	-	(7,000)
Transfers In	235,000	235,000	-	(235,000)
Transfers Out	(125,699)	(125,699)	(167,331)	(41,632)
Net Other Financing Source (Uses)	116,301	116,301	(167,331)	(283,632)
Net Change in Fund Balance	-	-	(180,286)	(180,286)
Fund Balance – Beg of Year	1,752,522	1,752,522	1,752,522	-
Fund Balance – End of Year	$ 1,752,522	$ 1,752,522	$ 1,572,236	$ (180,286)

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

TERRELL COUNTY, GEORGIA
E-911 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
REVENUES				
Charges for Services	$ 122,000	$ 122,000	$ 175,146	$ 53,146
Investment Income	200	200	1,450	1,250
Total Revenues	122,200	122,200	176,596	54,396
EXPENDITURES				
Public Safety	150,699	150,699	514,042	(363,343)
Total Expenditures	150,699	150,699	514,042	(363,343)
Excess (Deficiency) of Revenues Over Expenditures	(28,499)	(28,499)	(337,446)	(308,947)
OTHER FINANCING SOURCES (USES)				
Transfers In	125,699	125,699	167,331	41,632
Transfers Out	(97,200)	(97,200)	-	97,200
Net Other Financing Source (Uses)	28,499	28,499	167,331	138,832
Net Change in Fund Balance	-	-	(170,115)	(170,115)
Fund Balance – Beg of Year	217,628	217,628	217,628	-
Fund Balance – End of Year	$ 217,628	$ 217,628	$ 47,513	$ (170,115)

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

TERRELL COUNTY, GEORGIA
BUDGETARY COMPARISON SCHEDULES
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2020

A. BUDGETARY INFORMATION

Annual budgets have been adopted on a basis consistent with generally accepted accounting principles for all governmental funds.

B. EXPENDITURES OVER APPROPRIATIONS

The County incurred expenditures, which exceeded appropriations, for the following departments and corresponding amounts:

General Fund:

Judicial	$ 34,836
Public Safety	346,969
Public Works	197,091

E-911 Special Revenue Fund:

Public Safety	$ 363,343

TERRELL COUNTY, GEORGIA
TERRELL COUNTY BOARD OF HEALTH – COMPONENT UNIT
ERS EMPLOYER AGENCY
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
SEPTEMBER 30, 2020

	2015	2016	2017	2018
Employer's proportion of the net pension liability	.005815%	.006290%	.006571%	.006595%
Employer's proportionate share of the net pension liability	$ 218,098	$ 254,833	$ 310,836	$ 267,845
Employer's covered-employee payroll during the measurement period	$ 158,792	$ 151,871	$ 175,775	$ 148,660
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	137.35%	167.80%	176.84%	180.17%
Plan fiduciary net position as a percentage of the total pension liability	77.99%	76.20%	72.34%	76.33%

*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

TERRELL COUNTY, GEORGIA
TERRELL COUNTY BOARD OF HEALTH – COMPONENT UNIT
ERS EMPLOYER AGENCY
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
SEPTEMBER 30, 2020

2019	2020
.004973%	.003622%
$ 204,442	$ 149,463
$ 100,304	$ 142,742
203.82%	104.71%
76.68%	76.74%

TERRELL COUNTY, GEORGIA
TERRELL COUNTY BOARD OF HEALTH – COMPONENT UNIT
ERS EMPLOYER AGENCY
SCHEDULE OF CONTRIBUTIONS EMPLOYEES' RETIREMENT SYSTEM
SEPTEMBER 30, 2020

	2011	2012	2013	2014
Contractually required contribution	$ 18,091	$ 21,221	$ 21,575	$ 25,159
Contributions in relation to the contractually required contribution	18,091	21,221	20,575	25,159
Contribution deficiency (excess)	-	-	-	-
Covered-employee payroll	198,565	202,906	163,021	150,116
Contributions as a percentage of covered-employee payroll	9.11%	10.46%	13.23%	16.76%

TERRELL COUNTY, GEORGIA
TERRELL COUNTY BOARD OF HEALTH – COMPONENT UNIT
ERS EMPLOYER AGENCY
SCHEDULE OF CONTRIBUTIONS EMPLOYEES' RETIREMENT SYSTEM
SEPTEMBER 30, 2020

2015	2016	2017	2018	2019	2020
$ 32,994	$ 36,018	$ 40,132	$ 32,841	$ 23,675	$ 33,373
32,994	36,018	40,132	32,841	23,675	33,373
-	-	-	-	-	-
158,792	151,871	175,775	148,660	100,304	142,742
20.78%	23.72%	22.83%	22.09%	23.60%	23.38%

TERRELL COUNTY, GEORGIA
TERRELL COUNTY BOARD OF HEALTH – COMPONENT UNIT
SEAD – OPEB EMPLOYER
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
SEPTEMBER 30, 2020

	2018	2019	2020
Employer's proportion of the net OPEB liability (asset)	.004110%	.002940%	.002973%
Employer's proportionate share of the net OPEB liability (asset)	$ (10,682)	$ (7,957)	$ (8,407)
Employer's covered-employee Payroll	$ 148,660	$ 100,304	$ 142,742
Employer's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	7.19%	7.93%	5.89%
Plan fiduciary net position as a percentage of the total OPEB liability	130.17%	129.46%	129.73%

*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

TERRELL COUNTY, GEORGIA
TERRELL COUNTY BOARD OF HEALTH – COMPONENT UNIT
SEAD – OPEB EMPLOYER
SCHEDULE OF CONTRIBUTIONS OTHER POST-EMPLOYMENT BENEFITS
SEPTEMBER 30, 2020

	2018	2019	2020
Contractually required contribution	$ -	$ -	$ -
Contributions in relation to the contractually required contribution	-	-	-
Contribution deficiency (excess)	-	-	-
Covered-employee payroll	149,660	100,304	142,742
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%

*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

TERRELL COUNTY, GEORGIA
TERRELL COUNTY BOARD OF HEALTH – COMPONENT UNIT
SHBP – OPEB EMPLOYER
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
SEPTEMBER 30, 2020

	2018	2019	2020
Employer's proportion of the net OPEB liability (asset)	.006146%	.004923%	.003224%
Employer's proportionate share of the net OPEB liability (asset)	$ 250,401	$ 128,765	$ 40,020
Employer's covered-employee Payroll	$ 148,660	$ 100,304	$ 142,742
Employer's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	168.44%	128.37%	28.04%
Plan fiduciary net position as a percentage of the total OPEB liability	17.34%	31.48%	56.57%

*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

TERRELL COUNTY, GEORGIA
TERRELL COUNTY BOARD OF HEALTH – COMPONENT UNIT
SHBP – OPEB EMPLOYER
SCHEDULE OF CONTRIBUTIONS OTHER POST-EMPLOYMENT BENEFITS
SEPTEMBER 30, 2020

	2018	2019	2020
Contractually required contribution	$ 24,692	$ 17,238	$ 7,082
Contributions in relation to the contractually required contribution	24,692	17,238	7,082
Contribution deficiency (excess)	-	-	-
Covered-employee payroll	148,660	100,304	142,742
Contributions as a percentage of covered-employee payroll	16.61%	17.19%	4.96%

*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

A. CHANGES OF ASSUMPTIONS

1. ERS Employer Agency

   On December 17, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among these changes were the updates to rates of mortality, retirement, disability, withdrawal, and salary increases.

   On March 15, 2018, the Board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for June 30, 2017 actuarial valuation. In addition, based on the Board's new funding policy, the assumed investment rate of return was further reduced by .10% from 7.40% to 7.30% as of the June 30, 2018 Measurement Date.

2. SEAD-OPEB Employer

   On December 17, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among these changes were the updates to rates of mortality, retirement, disability, withdrawal, and salary increases.

   On March 15, 2018, the Board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for June 30, 2017 actuarial valuation. In addition, based on the Board's new funding policy, the assumed investment rate of return was further reduced by .10% from 7.40% to 7.30% as of the June 30, 2018 Measurement Date.

3. SHBP-OPEB Employer

   Changes in benefit terms: In the June 30, 2010 actuarial valuation, there was a change of benefit terms to require Medicare-eligible recipients to enroll in a Medicare Advantage plan to receive the State subsidy.

   Changes in assumptions: In the revised June 30, 2018 actuarial valuation, there was a change relating to employee allocation. Employees were previously allocated based on their Retirement System membership, and currently employees are allocated based on their current employer payroll location.

   In the June 30, 2015 actuarial valuation, decremental and underlying inflation assumptions were changed to reflect the Retirement Systems' experience studies.

   In the June 30, 2012 actuarial valuation, a date audit was performed, and data collection procedures and assumptions were changed.

TERRELL COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
ASSETS		
Cash and Cash Equivalents	$ 1,371,364	$ 1,642,307
Property Taxes Receivable	460,698	385,837
Local Option Sales Tax Receivable	47,575	51,797
Alcoholic Beverages Taxes Receivable	2,278	2,246
Accounts Receivable:		
Ambulance Charges	13,962	28,571
Garbage	13,599	18,057
Other	876	-
Due from State Government	90,706	95,428
Due from Other Agencies and Individuals	63,407	3,479
Total Assets	$ 2,064,465	$ 2,227,722
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Accounts Payable	28,684	118,815
Payroll Taxes and Withholdings Payable	23,087	2,781
Tax Sale Escrow - Reserved for Claims	294	294
Total Liabilities	52,065	121,890
Deferred Inflows of Resources:		
Unavailable Revenue-Property Tax	440,164	353,310
Total Deferred Inflows	440,164	353,310
Fund Balance:		
Fund Balance Unassigned	1,572,236	1,752,522
Total Fund Balance	1,572,236	1,752,522
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 2,064,465	$ 2,227,722

TERRELL COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	SEPTEMBER 30,	
	2020	2019
REVENUES		
Taxes	$ 5,279,437	$ 5,408,748
Licenses and Permits	45,220	120,778
Fines and Forfeitures	139,744	194,953
Charges for Services	917,292	947,803
Intergovernmental	1,800,080	1,606,992
Investment Income	11,351	7,649
Contributions and Donations from Private Sources	1,000	-
Miscellaneous	151,028	100,546
Total Revenues	8,345,152	8,387,469
EXPENDITURES		
Current:		
General Government	1,268,190	1,020,394
Judicial	613,432	545,789
Public Safety	4,186,228	4,053,723
Public Works	1,874,699	1,663,169
Health and Welfare	74,064	104,978
Culture and Recreation	115,903	135,261
Housing and Development	173,583	213.681
Debt Service:		
Principal Retirement	50,869	51,378
Interest	1,139	512
Total Expenditures	8,358,107	7,788,885
Excess (Deficiency) of Revenues Over Expenditures	(12,955)	598,584
OTHER FINANCING SOURCES (USES)		
Proceeds on Disposal of Capital Assets	-	-
Face Amount of Long-Term Debt	-	-
Transfers In	-	2,100
Transfers Out	(167,331)	(152,105)
Total Other Financing Sources (Uses)	(167,331)	(150,005)
Net Change in Fund Balance	(180,286)	448,579
Fund Balance – Beginning of Year	1,752,522	1,303,943
Fund Balance – End of Year	$ 1,572,236	$ 1,752,522

TERRELL COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES
FOR THE YEARS ENDED

	SEPTEMBER 30,	
	2020	**2019**
TAXES		
Ad Valorem Taxes and Commissions	$ 4,292,544	$ 4,487,966
Intangible Recording Tax	31,559	21,936
Local Option Sales Tax	594,660	548,417
Insurance Premiums Tax	281,510	265,208
Alcoholic Beverage Taxes	28,417	28,106
Real Estate Transfer Tax	3,643	8,603
Railroad Equipment Tax	20,410	19,722
Financial Institution Tax	26,694	28,790
Total Taxes	5,279,437	5,408,748
LICENSES AND PERMITS		
Business Licenses	30,569	29,717
Zoning Fees	-	-
Building Permits	14,651	91,061
Total Licenses and Permits	45,220	120,778
FINES AND FORFEITURES		
Fines and Forfeitures	139,744	194,953
Total Fines and Forfeitures	139,744	194,953
CHARGES FOR SERVICES		
Qualifying Fees	8,422	3,047
Other Miscellaneous Fees	2,804	275
Sheriff's Fees	18,321	86,464
Inmate Work Details	107,897	9,333
Pipe, Dirt & Fuel Sales	1,910	7,338
Maps and Publications	-	400
Emergency Medical Service	305,961	392,008
Solid Waste and Garbage	341,470	313,208
Animal Control Fees	15,041	16,751
Probate Court Fees	7,386	3,405
Magistrate Court Fees	36,220	47,908
Clerk of Superior Court Fees	71,860	67,666
Total Charges for Services	917,292	947,803
INTERGOVERNMENTAL REVENUE		
Federal Government:		
FEMA/GEMA	125,816	-
CARES Act	57,274	-
State Government:		
D.O.O.R. Inmate Subsidies	1,092,220	1,027,284
D.O.O.R Education Grant	-	67,000
GA EMA Claims	-	-
FLPA Grant	53,675	57,732
LMIG Grant	471,095	454,976
Other Local Governments	-	-
Total Intergovernmental Revenue	$ 1,800,080	$ 1,606,992

TERRELL COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES
FOR THE YEARS ENDED

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
INVESTMENT INCOME		
Interest Revenues	$ 11,351	$ 7,649
Total Investment Income	11,351	7,649
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES		
Contributions and Donations	1,000	-
Total Contributions and Donations From Private Sources	1,000	-
MISCELLANEOUS REVENUE		
Rents	36,910	39,410
Reimbursement for Damaged Property	103,388	42,358
Other Revenue	10,730	18,778
Total Miscellaneous Revenue	151,028	100,546
GRAND TOTAL REVENUES	$ 8,345,152	$ 8,387,469

TERRELL COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF EXPENDITURES
FOR THE YEARS ENDED

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
GENERAL GOVERNMENT		
Board of Registrars:		
Personal Services and Employee Benefits	$ 65,160	$ 59,973
Purchased or Contracted Services	10,917	6,927
Supplies	5,889	2,831
Capital Outlay	260	-
Other Costs - Election	14,904	14,773
Total Board of Registrars	97,130	84,504
General Administration:		
Personal Services and Employee Benefits	277,921	289,648
Purchased or Contracted Services	237,073	214,472
Supplies	56,887	20,467
Capital Outlay:		
HVAC System-Positive Direction Youth Building	-	5,049
LED Lights	-	4,391
Other	13,575	11,442
HVAC System-C.I. Administrative Building	3,500	-
HVAC System-C.I. Visitation Area	4,980	-
Other Costs	10,966	7,938
Total General Administration	604,902	553,407
Tax Maintenance and Assessors:		
Personal Services and Employee Benefits	95,752	98,281
Purchased or Contracted Services	29,531	15,650
Supplies	4,641	1,662
Capital Outlay	528	10,688
Other Costs	-	-
Total Tax Maintenance and Assessors	130,452	126,281
Tax Commissioner:		
Personal Services and Employee Benefits	124,774	124,926
Purchased or Contracted Services	16,601	13,511
Supplies	22,392	19,927
Capital Outlay:		
Property Tax Software	23,839	25,719
Other	295	1,501
Other Costs	185	-
Total Tax Commissioner	188,086	185,584
Board of Equalization:		
Personal Services and Employee Benefits	-	-
Purchased or Contracted Services	338	1,207
Supplies	-	-
Capital Outlay	-	-
Other Costs	-	-
Total Board of Equalization	$ 338	$ 1,207

TERRELL COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF EXPENDITURES
FOR THE YEARS ENDED

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
GENERAL GOVERNMENT (continued)		
Courthouse and Public Buildings:		
Personal Services and Employee Benefits	$ -	$ -
Purchased or Contracted Services	7,946	7,187
Supplies	23,143	18,310
Capital Outlay:		
Work on Courthouse Exterior	114,449	-
Other Costs	-	-
Total Courthouse and Public Buildings	145,538	25,497
Armory Building:		
Personal Services and Employee Benefits	-	-
Purchased or Contracted Services	3,068	3,367
Supplies	31,017	15,648
Capital Outlay	-	392
Other Costs	1,909	-
Total Armory Building	35,994	19,407
County Office Building:		
Personal Services and Employee Benefits	-	-
Purchased or Contracted Services	7,590	2,334
Supplies	57,560	19,823
Capital Outlay	600	2,350
Other Costs	-	-
Total County Office Building	65,750	24,507
Total General Government	1,268,190	1,020,394
JUDCIAL		
Superior Court:		
Personal Services and Employee Benefits	896	-
Purchased or Contracted Services	170,768	95,229
Supplies	-	-
Capital Outlay	-	-
Other Costs	7,136	9,346
Total Superior Court	178,800	104,575
Clerk of Superior Court:		
Personal Services and Employee Benefits	133,255	137,635
Purchased or Contracted Services	15,579	15,022
Supplies	3,070	3,516
Capital Outlay	-	-
Other Costs	-	-
Total Clerk of Superior Court	$ 151,904	$ 156,173

TERRELL COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF EXPENDITURES
FOR THE YEARS ENDED

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
JUDICIAL (continued)		
Magistrate Court:		
Personal Services and Employee Benefits	$ 129,651	$ 138,407
Purchased or Contracted Services	11,007	10,374
Supplies	3,538	3,939
Capital Outlay	100	-
Other Costs	-	-
Total Magistrate Court	144,296	152,720
Probate Court:		
Personal Services and Employee Benefits	119,816	108,505
Purchased or Contracted Services	10,002	13,505
Supplies	5,210	2,266
Capital Outlay	844	1,634
Other Costs	-	-
Total Probate Court	135,872	125,910
Juvenile Court:		
Personal Services and Employee Benefits	-	-
Purchased or Contracted Services	2,560	6,411
Supplies	-	-
Capital Outlay	-	-
Other Costs	-	-
Total Juvenile Court	2,560	6,411
Total Judicial	613,432	545,789
PUBLIC SAFETY		
Sheriff:		
Personal Services and Employee Benefits	608,693	627,199
Purchased or Contracted Services	90,465	74,964
Supplies	78,332	55,230
Capital Outlay:		
2011 Ford CV	-	13,700
2011 Ford CV	-	13,400
2011 Ford CV	14,595	-
2011 Ford CV	15,900	-
Other	2,323	9,005
Other Costs	-	-
Total Sheriff	$ 810,308	$ 793,498

TERRELL COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF EXPENDITURES
FOR THE YEARS ENDED

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
PUBLIC SAFETY (continued)		
Jail:		
Personal Services and Employee Benefits	$ 576,770	$ 610,811
Purchased or Contracted Services	101,758	67,012
Supplies	111,631	112,384
Capital Outlay:		
Other	1,980	-
Other Costs	-	230
Total Jail	792,139	790,437
Correctional Institute:		
Personal Services and Employee Benefits	744,677	792,040
Purchased or Contracted Services	206,405	222,718
Supplies	467,466	317,585
Capital Outlay	7,166	8,351
Other Costs	128	310
Total Correctional Institute	1,425,842	1,341,004
Fire and Rescue:		
Personal Services and Employee Benefits	59,031	56,161
Purchased or Contracted Services	17,613	51,508
Supplies	36,367	31,036
Capital Outlay:		
Fireman's Equipment and Gear	-	23,922
Thermal Imaging Camera	5,006	-
Other	1,703	1,347
Other Costs	-	54
Total Fire and Rescue	119,720	164,028
Forestry:		
Personal Services and Employee Benefits	-	-
Purchased or Contracted Services	15,587	15,587
Supplies	-	-
Capital Outlay	-	-
Other Costs	-	-
Total Forestry	15,587	15,587
Emergency Medical Service:		
Personal Services and Employee Benefits	722,319	724,106
Purchased or Contracted Services	70,129	53,400
Supplies	75,566	63,520
Capital Outlay	9,327	1,620
Other Costs	339	65
Total Emergency Medical Services	$ 877,680	$ 842,711

TERRELL COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF EXPENDITURES
FOR THE YEARS ENDED

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
PUBLIC SAFETY (continued)		
Coroner:		
Personal Services and Employee Benefits	$ 18,328	$ 12,136
Purchased or Contracted Services	1,565	1,155
Supplies	7,416	-
Capital Outlay	-	-
Other Costs	-	-
Total Coroner	27,309	13,291
Animal Control:		
Personal Services and Employee Benefits	10,839	10,542
Purchased or Contracted Services	27,261	20,405
Supplies	8,554	13,686
Capital Outlay	456	398
Other Costs	132	-
Total Animal Control	47,242	45,031
Emergency Management:		
Personal Services and Employee Benefits	13,945	13,813
Purchased or Contracted Services	2,505	25,664
Supplies	2,079	776
Capital Outlay:		
Work on Courthouse Exterior	50,314	-
Other	-	3,516
Other Costs	1,558	4,367
Total Emergency Management	70,401	48,136
Total Public Safety	4,186,228	4,053,723
PUBLIC WORKS		
Roads and Bridges:		
Personal Services and Employee Benefits	294,163	401,467
Purchased or Contracted Services	435,529	210,904
Supplies	151,177	243,576
Capital Outlay:		
5065E Tractor	-	15,500
Infrastructure-Road Resurfacing	520,453	456,244
Other	18,385	3,616
Other Costs	-	345
Total Roads and Bridges	$ 1,419,707	$ 1,331,652

TERRELL COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF EXPENDITURES
FOR THE YEARS ENDED

	SEPTEMBER 30, 2019	2019
PUBLIC WORKS (continued)		
Lawn Maintenance:		
Personal Services and Employee Benefits	$ -	$ -
Purchased or Contracted Services	875	1,559
Supplies	1,022	1,582
Capital Outlay:		
Bad Boy Maverick Mower	5,424	-
Other Costs	-	-
Total Lawn Maintenance	7,321	3,141
Solid Waste:		
Personal Services and Employee Benefits	41,559	42,192
Purchased or Contracted Services	399,734	277,822
Supplies	6,334	6,503
Capital Outlay	-	1,825
Other Costs	44	34
Total Solid Waste	447,671	328,376
Total Public Works	1,874,699	1,663,169
HEALTH AND WELFARE		
Health Department:		
Personal Services and Employee Benefits	-	-
Purchased or Contracted Services	60,194	88,028
Supplies	-	-
Capital Outlay	-	-
Other Costs	120	600
Total Health Department	60,314	88,628
DFACS:		
Personal Services and Employee Benefits	-	-
Purchased or Contracted Services	13,750	16,250
Supplies	-	-
Capital Outlay	-	-
Other Costs	-	-
Total DFACS	13,750	16,250
Training Center:		
Personal Services and Employee Benefits	-	-
Purchased or Contracted Services	-	100
Supplies	-	-
Capital Outlay	-	-
Other Costs	-	-
Total Training Center	-	100
Total Health and Welfare	$ 74,064	$ 104,978

TERRELL COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF EXPENDITURES
FOR THE YEARS ENDED

	SEPTEMBER 30, 2019	2019
CULTURE AND RECREATION		
Recreation Department:		
Personal Services and Employee Benefits	$ -	$ -
Purchased or Contracted Services	64,816	75,060
Supplies	212	-
Capital Outlay	-	-
Other Costs	-	-
Total Recreation Department	65,028	75,060
Library:		
Personal Services and Employee Benefits	-	-
Purchased or Contracted Services	50,875	60,201
Supplies	-	-
Capital Outlay	-	-
Other Costs	-	-
Total Library	50,875	60,201
Total Culture and Recreation	115,903	135,261
HOUSING AND DEVELOPMENT		
Extension Service:		
Personal Services and Employee Benefits	33,276	67,486
Purchased or Contracted Services	19,798	15,572
Supplies	6,282	8,821
Capital Outlay	99	671
Other Costs	-	-
Total Extension Service	59,455	92,550
Planning and Zoning:		
Personal Services and Employee Benefits	26,036	27,297
Purchased or Contracted Services	6,408	6,860
Supplies	2,364	2,819
Capital Outlay	640	-
Other Costs	-	-
Total Planning and Zoning	35,448	36,976
Other:		
Personal Services and Employee Benefits	-	-
Purchased or Contracted Services	-	-
Supplies	-	-
Capital Outlay	-	-
Other Costs:		
Chamber of Commerce	32,083	38,238
Airport	46,597	45,917
Total Other	78,680	84,155
Total Housing and Development	173,583	213,681

TERRELL COUNTY GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF EXPENDITURES
FOR THE YEARS ENDED

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
DEBT SERVICE		
Principal Retirement	$ 50,869	$ 51,378
Interest	1,139	512
Total Debt Service	52,008	51,890
GRAND TOTAL EXPENDITURES	$ 8,358,107	$ 7,788,885

TERRELL COUNTY, GEORGIA
E-911
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
ASSETS		
Cash and Cash Equivalents	$ 116,519	$ 203,415
Accounts Receivable	14,546	14 213
Total Assets	131,065	217,628
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	83,552	-
Total Liabilities	83,552	-
Fund Balance		
Fund Balance Restricted for E-911 Purposes	47,513	217,628
Total Fund Balance	47,513	217,628
Total Liabilities and Fund Balance	$ 131,065	$ 217,628

TERRELL COUNTY, GEORGIA
E-911
SPECIAL REVENUE FUND
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	SEPTEMBER 30,	
	2020	2019
REVENUES		
Charges for Services:		
Telephone Surcharges	$ 175,146	$ 171,548
Investment Income:		
Interest Revenues	1,450	895
Total Revenues	176,596	172,443
EXPENDITURES		
Current:		
Public Safety:		
Personal Services and Employee Benefits	149,913	151,827
Purchased or Contracted Services	56,681	69,966
Supplies	25	94
Capital Outlay:		
E911 System	255,667	-
E911 Software	43,400	-
E911 Racks	8,356	-
Total Public Safety	514,042	221,887
Total Expenditures	514,042	221,887
Excess (Deficiency) of Revenues Over Expenditures	(337,446)	(49,444)
OTHER FINANCING SOURCES AND USES		
Transfers In	167,331	152,105
Transfers Out	-	-
Total Other Financing Sources (Uses)	167,331	152,105
Net Change in Fund Balance	(170,115)	102,661
Fund Balance – Beginning of Year	217,628	114,967
Fund Balance – End of Year	$ 47,513	$ 217,628

TERRELL COUNTY, GEORGIA
2017-2022 TERRELL COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
ASSETS		
Cash and Cash Equivalents	$ 924,591	$ 754,917
Special Purpose Local Option Sales Tax Receivable	79,159	85,880
Total Assets	1,003,750	840,797
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	35,484	28,782
Total Liabilities	35,484	28,782
Fund Balance:		
Fund Balance Restricted for SPLOST Projects	968,266	812,015
Total Fund Balance	968,266	812,015
Total Liabilities and Fund Balance	$1,003,750	$ 840,797

TERRELL COUNTY, GEORGIA
2017-2022 TERRELL COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
REVENUES		
Taxes: Special Purpose Local Option Sales Tax	$ 990,260	$ 911,938
Investment Income: Interest Revenues	4,370	3,325
Contributions and Donations from Private Sources	31,709	-
Total Revenues	1,026,339	915,263
EXPENDITURES		
Current:		
General Government:		
Capital Outlay	-	428
Total General Government	-	428
Public Safety - E-911:		
Capital Outlay	-	443
Total Public Safety	-	443
Public Works:		
Roads and Bridges:		
Purchased or Contracted Services	206,254	164,282
Supplies	-	-
Total Roads and Bridges	206,254	164,282
Landfill:		
Purchased or Contracted Services	32,800	30,213
Supplies	-	2,491
Total Landfill	32,800	32,704
Total Public Works	239,054	196,986
Total Current Expenditures	239,054	197,857
Intergovernmental:		
Distributions to Bronwood	39,869	30,657
Distributions to Dawson	427,730	328,896
Distributions to Parrott	17,138	14,075
Distributions to Sasser	27,533	20,274
Total Intergovernmental	$ 512,270	$ 393,902

TERRELL COUNTY, GEORGIA
2017-2022 TERRELL COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
Capital Outlay:		
General Government:		
County Offices Improvements	$ 6,980	$ -
HVAC System – Armory Building	-	4,469
Total General Government	6,980	4,469
Judicial:		
Courthouse Testing	1,330	-
Total Judicial	1,330	-
Public Safety:		
Fire and Rescue – Fire Station Roll Door	-	1,500
E-911 – Fogger Equipment	31,709	-
Correctional Institute – Roof	75,600	-
Total Public Safety	107,309	1,500
Public Works – Roads and Bridges:		
Warden's House – Renovations	-	30,740
Maintenance Shop - Renovations	-	22,328
Total Public Works – Roads and Bridges	-	53,068
Housing and Development:		
Pavilion Project - 4H Extension	3,145	4,891
Total Housing and Development	3,145	4,891
Total Capital Outlay	118,764	63,928
Total Expenditures	870,088	655,687
Net Change in Fund Balance	156,251	259,576
Fund Balance – Beginning of Year	812,015	552,439
Fund Balance – End of Year	$ 968,266	$ 812,015

TERRELL COUNTY, GEORGIA
2019-2024 TERRELL COUNTY TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST)
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
ASSETS		
Cash and Cash Equivalents	$ 627,752	$ 215,119
Transportation Special Purpose Local Option Sales Tax Receivable	103,134	74,361
Total Assets	730,886	289,480
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	33,405	30,532
Total Liabilities	33,405	30,532
Fund Balance:		
Fund Balance Restricted for TSPLOST Projects	697,481	258,948
Total Fund Balance	697,481	258,948
Total Liabilities and Fund Balance	$ 730,886	$ 289,480

TERRELL COUNTY, GEORGIA
2019-2024 TERRELL COUNTY TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST)
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
REVENUES		
Taxes:		
Transportation Special Purpose Local Option Sales Tax	$ 868,513	$ 415,146
Investment Income: Interest Revenues	2,517	214
Total Revenues	871,030	415,360
EXPENDITURES		
Current:		
Intergovernmental:		
Distributions to Bronwood	33,661	12,173
Distributions to Dawson	361,121	130,599
Distributions to Parrott	14,897	5,388
Distributions to Sasser	22,818	8,252
Total Intergovernmental	432,497	156,412
Total Current Expenditures	432,497	156,412
Total Expenditures	432,497	156,412
Net Change in Fund Balance	438,533	258,948
Fund Balance – Beginning of Year	258,948	-
Fund Balance – End of Year	$ 697,481	$ 258,948

TERRELL COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	Jail Fund	Special Drug Abuse Treatment And Education Fund
ASSETS		
Cash and Cash Equivalents	$ 59,757	$ 1,758
Accounts Receivable	-	-
Due from Other Agencies and Individuals	1,678	1,090
Total Assets	61,435	2,848
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance:		
Fund Balance Restricted For:		
Jail Fund Purposes	61,435	-
Drug Abuse Treatment and Education Purposes	-	2,848
Law Library Purposes	-	-
Law Enforcement Purposes	-	-
SPLOST Purposes	-	-
Total Fund Balance	61,435	2,848
Total Liabilities and Fund Balance	$ 61,435	$ 2,848

TERRELL COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

Revenue		Capital Projects	
Law Library Fund	Forfeitures and Seizures Fund	2006-2010 SPLOST Fund	Total Nonmajor Governmental Funds
$ 41,294	$ -	$ -	$ 102,809
-	-	-	-
-	39,987	-	42,755
41,294	39,987	-	145,564
-	-	-	-
-	-	-	-
-	-	-	61,435
-	-	-	2,848
41,294	-	-	41,294
-	39,987	-	39,987
-	-	-	-
41,294	39,987	-	145,564
$ 41,294	$ 39,987	$ -	$ 145,564

TERRELL COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Jail Fund	Special Drug Abuse Treatment And Education Fund
REVENUES		
Fines and Forfeitures	$ 19,528	$ 6,722
Charges for Services	-	-
Investment Income	281	13
Total Revenues	19,809	6,735
EXPENDITURES		
Current:		
Judicial	-	4,207
Public Safety	2,302	-
Intergovernmental	-	-
Total Current Expenditures	2,302	4,207
Capital Outlay	-	-
Total Expenditures	2,302	4,207
Excess (Deficiency) of Revenues Over Expenditures	17,507	2,528
OTHER FINANCING SOURCES (USES)		
Transfers In	-	-
Transfers Out	-	-
Total Other Financing Sources (Uses)	-	-
Net Change in Fund Balance	17,507	2,528
Fund Balance - Beg of Year	43,928	320
Fund Balance – End of Year	$ 61,435	$ 2,848

TERRELL COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Revenue		Capital Projects	
Law Library Fund	Forfeitures and Seizures Fund	2006-2010 SPLOST Fund	Total Nonmajor Governmental Funds
$ 3,466	$ -	$	$ 29,716
-	-	-	-
87	-	-	381
3,553	-	-	30,097
11,330	-	-	15,537
-	9,468	15	11,785
-	-	-	-
11,330	9,468	15	27,322
-	-	-	-
11,330	9,468	15	27,322
(7,777)	(9,468)	(15)	2,775
-	-	-	-
-	-	-	-
-	-	-	-
(7,777)	(9,468)	(15)	2,775
49,071	49,455	15	142,789
$ 41,294	$ 39,987	$ -	$ 145,564

TERRELL COUNTY,GEORGIA
JAIL
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
ASSETS		
Cash and Cash Equivalents	$ 59,757	$ 50,930
Due from Other Agencies and Individuals	1,678	-
Total Assets	61,435	50,930
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	-	7,002
Total Liabilities	-	7,002
Fund Balance		
Fund Balance Restricted for Jail Purposes	61,435	43,928
Total Fund Balance	61,435	43,928
Total Liabilities and Fund Balance	$ 61,435	$ 50,930

TERRELL COUNTY, GEORGIA
JAIL
SPECIAL REVENUE FUND
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	SEPTEMBER 30,	
	2020	2019
REVENUES		
Fines and Forfeitures:		
Probate Court	$ 16,488	$ 20,263
Clerk of Superior Court	3,040	6,227
Magistrate Court	-	4
Total Fines and Forfeitures	19,528	26,494
Investment Income:		
Interest Revenues	281	252
Total Revenues	19,809	26,746
EXPENDITURES		
Current:		
Public Safety:		
Purchased or Contracted Services	2,302	-
Supplies	-	29
Total Public Safety	2,302	29
Total Current Expenditures	2,302	29
Capital Outlay:		
IP Cameras for Jail	-	18,561
Total Capital Outlay	-	18,561
Total Expenditures	2,302	18,590
Excess (Deficiency) of Revenues Over Expenditures	17,507	8,156
OTHER FINANCING SOURCES AND USES		
Transfers In	-	-
Transfers Out	-	-
Total Other Financing Sources (Uses)	-	-
Net Change in Fund Balance	17,507	8,156
Fund Balance – Beginning of Year	43,928	35,772
Fund Balance – End of Year	$ 61,435	$ 43,928

TERRELL COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
ASSETS		
Cash and Cash Equivalents	$ 1,758	$ 320
Due from Other Agencies and Individuals	1,090	-
Total Assets	2,848	320
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance		
Fund Balance Restricted for		
Drug Abuse Treatment and Education Purposes	2,848	320
Total Fund Balance	2,848	320
Total Liabilities and Fund Balance	$ 2,848	$ 320

TERRELL COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION
SPECIAL REVENUE FUND
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
REVENUES		
Fines and Forfeitures:		
Probate Court	$ 6,152	$ 1,636
Clerk of Superior Court	570	1,492
Total Fines and Forfeitures	6,722	3,128
Investment Income:		
Interest Revenues	13	19
Total Revenues	6,735	3,147
EXPENDITURES		
Current:		
Judicial:		
Purchased or Contracted Services	-	5
Other Costs - Pataula DATE	4,207	7,395
Total Expenditures	4,207	7,400
Net Change in Fund Balance	2,528	(4,253)
Fund Balance - Beginning of Year	320	4,573
Fund Balance - End of Year	$ 2,848	$ 320

TERRELL COUNTY, GEORGIA
LAW LIBRARY
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
ASSETS		
Cash and Cash Equivalents	$ 41,294	$ 49,071
Total Assets	41,294	49,071
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance		
Fund Balance Restricted for Law Library Purposes	41,294	49,071
Total Fund Balance	41,294	49,071
Total Liabilities and Fund Balance	$ 41,294	$ 49,071

TERRELL COUNTY, GEORGIA
LAW LIBRARY
SPECIAL REVENUE FUND
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	SEPTEMBER 30,	
	2020	2019
REVENUES		
Fines and Forfeitures:		
General Fund	$ -	$ 70
Probate Court	2,667	4,420
Clerk of Superior Court	799	619
Total Fines and Forfeitures	3,466	5,109
Miscellaneous:		
Interest Income	87	109
Total Revenues	3,553	5,218
EXPENDITURES		
Current:		
Judicial:		
Purchased or Contracted Services	402	100
Supplies	887	4,476
Capital Outlay:		
Other	10,041	889
Total Expenditures	11,330	5,465
Net Change in Fund Balance	(7,777)	(247)
Fund Balance - Beginning of Year	49,071	49,318
Fund Balance - End of Year	$ 41,294	$ 49,071

TERRELL COUNTY, GEORGIA
FORFEITURES AND SEIZURES
SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
ASSETS		
Due from Other Agencies and Individuals	$ 39,987	$ 49,455
Total Assets	39,987	49,455
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance:		
Fund Balance Restricted for Law Enforcement Purposes	39,987	49,455
Total Fund Balance	39,987	49,455
Total Liabilities and Fund Balance	$ 39,987	$ 49,455

TERRELL COUNTY, GEORGIA
FORFEITURES AND SEIZURES
SPECIAL REVENUE FUND
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	SEPTEMBER 30,	
	2020	2019
REVENUES		
Fines and Forfeitures:		
Forfeiture Proceeds	$ -	$ -
Total Revenues	-	-
EXPENDITURES		
Current:		
Public Safety:		
Purchased or Contracted Services	6,909	1,622
Supplies	2,358	3,245
Capital Outlay	-	3,095
Other Costs	201	3,284
Total Public Safety	9,468	11,246
Total Expenditures	9,468	11,246
Excess (Deficiency) of Revenues Over Expenditures	(9,468)	(11,246)
OTHER FINANCING SOURCES AND USES		
Transfers In	-	-
Transfers Out	-	(2,100)
Total Other Financing Sources (Uses)	-	(2,100)
Net Change in Fund Balance	(9,468)	(13,346)
Fund Balance – Beginning of Year	49,455	62,801
Fund Balance – End of Year	$ 39,987	$ 49,455

TERRELL COUNTY, GEORGIA
2006-2010 TERRELL COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
ASSETS		
Cash and Cash Equivalents	$ -	$ 15
Special Purpose Local Option Sales Tax Receivable	-	-
Total Assets	-	15
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	-	-
Total Liabilities	-	-
Fund Balance:		
Fund Balance Restricted for SPLOST Projects	-	15
Total Fund Balance	-	15
Total Liabilities and Fund Balance	$ -	$ 15

TERRELL COUNTY, GEORGIA
2006-2010 TERRELL COUNTY SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED

	SEPTEMBER 30, 2020	SEPTEMBER 30, 2019
REVENUES		
Miscellaneous: Interest Income	$ -	$ 207
Total Revenues	-	207
EXPENDITURES		
Current:		
Public Safety – Jail:		
Purchased or Contracted Services	15	1,798
Total Public Safety - Jail	15	1,798
Total Current Expenditures	15	1,798
Capital Outlay:		
Public Safety – Jail:		
Radios and Communications	-	7,725
Camera System	-	38,037
Total Capital Outlay	-	45,762
Total Expenditures	15	47,560
Net Change in Fund Balance	(15)	(47,353)
Fund Balance – Beginning of Year	15	47,368
Fund Balance – End of Year	$ -	$ 15

TERRELL COUNTY, GEORGIA
FIDUCIARY FUNDS – AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
SEPTEMBER 30, 2020

	Tax Commissioner	Probate Court	Clerk of Superior Court	Sheriff	Magistrate Court	Total
ASSETS						
Cash and Cash Equivalents	$ 374,125	$ 4,502	$ 101,554	$ 351,199	$ 149	$ 831,529
Uncollected Taxes	1,017,354	-	-	-	-	1,017,354
Total Assets	1,391,479	4,502	101,554	351,199	149	1,848,883
LIABILITIES						
Due to State of Georgia	50,103	2	30	-	-	50,135
Due to School System	46,394	-	-	-	-	46,394
Retirement Funds Payable:						
Probate Court Judges'	-	-	-	-	-	-
Superior Court Clerks'	-	-	-	-	-	-
Sheriffs'	-	-	-	-	-	-
Peace Officers'	-	-	-	-	-	-
Magistrate Courts'	-	-	-	-	-	-
Peace Officer Training Fund Payable	-	-	-	-	-	-
Garnishments, Child Support, Etc. Payable	-	-	21,223	-	-	21,223
Due to Other Agencies and Individuals	16	4,500	67,789	43,580	149	116,034
Due to Other Municipalities	18,374	-	-	-	-	18,374
Uncollected Taxes Due to Other Governments	1,017,354	-	-	-	-	1,017,354
Bonds, Escrow Funds Held	-	-	12,512	57,102	-	69,614
Other Liabilities	259,238	-	-	250,517	-	509,755
Total Liabilities	$ 1,391,479	$ 4,502	$ 101,554	$ 351,199	$ 149	$ 1,848,883

TERRELL COUNTY, GEORGIA
FIDUCIARY FUNDS – AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
Tax Commissioner:				
ASSETS				
Cash and Cash Equivalents	$ 306,159	$10,396,090	$10,328,124	$ 374,125
Uncollected Taxes	898,006	8,289,947	8,170,599	1,017,354
Total Assets	1,204,165	18,686,037	18,498,723	1,391,479
LIABILITIES				
Funds Held for Others	306,159	10,396,090	10,328,124	374,125
Uncollected Taxes Due Governments	898,006	8,289,947	8,170,599	1,017,354
Total Liabilities	1,204,165	18,686,037	18,498,723	1,391,479
Probate Court:				
ASSETS				
Cash and Cash Equivalents	4	256,074	251,576	4,502
LIABILITIES				
Funds Held for Others	4	256,074	251,576	4,502
Clerk of Superior Court:				
ASSETS				
Cash and Cash Equivalents	63,721	246,604	208,771	101,554
LIABILITIES				
Funds Held for Others	63,721	246,604	208,771	101,554
Sheriff				
ASSETS				
Cash and Cash Equivalents	274,842	763,872	687,515	351,199
LIABILITIES				
Funds Held for Others	274,842	763,872	687,515	351,199
Magistrate Court:				
ASSETS				
Cash and Cash Equivalents	1	69,887	69,739	149
LIABILITIES				
Funds Held for Others	1	69,887	69,739	149

TERRELL COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
2006-2010 SPECIAL PURPOSE LOCAL OPTION SALES TAX
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Project	Estimated Original Cost	Estimated Current Cost	Expenditures Prior Years	Expenditures Current Year	Total	Estimated Percentage of Completion
Construction of County Jail	$4,100,000	$4,100,000	$4,780,080	$ 15	$ 4,780,095	116.59%
Construction of County Buildings For Elected and Constitutional Officers	500,000	500,000	780,842	-	780,842	156.17%
Landfill Closure and Road Purposes	400,000	400,000	633,165	-	633,165	158.29%
Total Projects	5,000,000	5,000,000	6,194,087	15	6,194,102	123.88%
Reconciling Item:						
Retirement of General Obligation Debt:						
Principal	3,060,000	3,060,000	3,060,000	-	3,060,000	100.00%
Interest	205,486	205,486	205,486	-	205,486	100.00%
Totals	$8,265,486	$ 8,265,486	$9,459,573	$ 15	$ 9,459,588	114.45%

TERRELL COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
2017-2022 SPECIAL PURPOSE LOCAL OPTION SALES TAX
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Project	Estimated Original Cost	Estimated Current Cost	Expenditures Prior Years	Expenditures Current Year	Total	Estimated Percentage of Completion
SPLOST Projects:						
Capital Outlay Projects for Emergency Medical Services	$ 500,000	$ 500,000	$ -	$ -	$ -	-%
Capital Outlay Projects for E-911 Service	100,000	100,000	35,494	-	35,494	35.49%
Capital Outlay Projects for Public Buildings	431,280	431,280	91,923	87,055	178,978	41.50%
Landfill Purposes	216,520	216,520	88,103	32,800	120,903	55.84%
Road, Street and Bridge Purposes	2,000,000	2,000,000	344,855	206,254	551,109	27.56%
Distributions For Capital Outlay Projects to be Administered by City of:						
Dawson	2,298,000	2,298,000	835,290	427,730	1,263,020	54.96%
Parrott	94,800	94,800	35,528	17,138	52,666	55.55%
Bronwood	214,200	214,200	77,859	39,869	117,728	54.96%
Sasser	145,200	145,200	51,708	27,533	79,241	54.57%
Total Projects	6,000,000	6,000,000	1,560,760	838,379	2,399,139	39.99%
Reconciling Item:						
Expenditure from Private Source Contribution For E-911	31,709	31,709	-	31,709	31,709	100.00%
Totals	$6,031,709	$6,031,709	$1,560,760	$ 870,088	$ 2,430,848	40.30%

TERRELL COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
2019-2024 TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Project	Estimated Original Cost	Estimated Current Cost	Expenditures Prior Years	Expenditures Current Year	Total	Estimated Percentage of Completion
Capital Outlay Projects for Transportation Purposes	$2,097,538	$2,097,538	$ -	$ -	$ -	-%
Distributions For Capital Outlay Projects For Transportation Purposes to be Administered by City of:						
Bronwood	138,337	138,337	12,173	33,661	45,834	33.13%
Dawson	1,484,125	1,484,125	130,599	361,121	491,720	33.13%
Parrott	61,225	61,225	5,388	14,897	20,285	33.13%
Sasser	93,775	93,775	8,252	22,818	31,070	33.13%
Totals	$3,875,000	$3,875,000	$ 156,412	$ 432,497	$ 588,909	15.20%

BROWN, MCDANIEL & LADSON
CERTIFIED PUBLIC ACCOUNTANTS
2545 Lafayette Plaza Drive, Suite A, Albany, GA 31707
(229) 888-1144 / Fax (229) 888-1029

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

To the Board of County Commissioners
Terrell County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the 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, 2020, and the related notes to the financial statements which collectively comprise Terrell county, Georgia's basic financial statements and have issued our report thereon dated July 7, 2021. Our report includes a reference to other auditors who audited the financial statements of the Terrell County Board of Health Component Unit, as described in our report on Terrell County, Georgia's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Terrell County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion of the effectiveness of Terrell County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Terrell County, Georgia's internal control.

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

Richard H. Brown
William D. McDaniel
M. Alan Ladson

Members
American Institute of Certified Public Accountants
Georgia Society of Certified Public Accountants

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Terrell County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2020-001.

Terrell County, Georgia's Response to Findings

Terrell County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Terrell County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

/s/ Brown, McDaniel, & Ladson, LLC

Albany, Georgia
July 7, 2021

TERRELL COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

FINANCIAL STATEMENT FINDINGS:

Internal Control Over Financial Reporting

None.

Compliance

2019-001. Prior Audit Finding: Expenditures over Appropriations

Status and/or Corrective Action: The County concurred with this finding and continues to address the need for budget-actual comparisons for the purpose of determining whether or not budget revisions are necessary.

TERRELL COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	____yes __x__no
Significant deficiencies identified?	____yes __x__none reported
Noncompliance material to financial statements noted?	__x__yes ____no

Section II – Financial Statement Findings

COMPLIANCE

2020-001. Expenditures Over Appropriations. (repeat finding)

Criteria: Local governments are required by law to adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. This does not preclude the local government from amending its budget to adapt to changing governmental needs during the budget period.

Condition: While Terrell County, Georgia's internal control over financial reporting to ensure that expenditures do not exceed appropriations at the legal level of control appears to be operating as designed and is therefore generally effective in meeting the above criteria, the following departments exceeded their appropriations by the corresponding amounts:

General Fund:

Judicial	$ 34,836
Public Safety	346,969
Public Works	197,091

E-911 Special Revenue Fund:

Public Safety	$ 363,343

Context: Not applicable.

Effect: The County is in violation of state statutes.

Cause: Not applicable.

Recommendation: We recommend the County continue its present efforts to ensure that expenditures do not exceed appropriations in accordance with the foregoing criteria.

Section II – Financial Statement Findings (continued)

COMPLIANCE (continued)

2020-001. Expenditures Over Appropriations. (continued)

Views of Responsible Officials: Terrell County, Georgia agrees with this finding and will further enhance present efforts for regular reviews of budget-actual comparisons of financial data for each County function/department and recommend amendments when necessary, whether as the result of a need to reallocate existing budgetary line items, or to incorporate the availability of additional resources not anticipated when the original budget was adopted.