THOMAS COUNTY, GEORGIA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2013

Thomas County, Georgia
Annual Financial Report
For The Year Ended December 31, 2013

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SIMMONS, MILLS & SIMMONS P.C.

CERTIFIED PUBLIC ACCOUNTANTS
220 E. JACKSON ST.
P.O. BOX 1098
THOMASVILLE, GA. 31799

229-226-2515
FAX # 229-226-2531

CHARLES R. SIMMONS, JR., CPA (1918-1986)
EDWIN A. SIMMONS, CPA
DARRELL J. MILLS, CPA
MICHAEL J. SIMMONS, CPA

MEMBERS OF AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Chairman and Members
of the Board of Commissioners
Thomas County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Thomas County, Georgia, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Thomas County, Georgia's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Thomas County Department of Public Health. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it is related to the amounts included for the Thomas County Department of Public Health, is based solely on the report of their auditors.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 and the report of the other auditors is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Thomas County, Georgia, as of December 31, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof 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 management's discussion and analysis and budgetary comparison information on pages 3-14 and 56-57, schedule of funding progress and the schedule of employer contributions on page 58 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 our 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Thomas County, Georgia's basic financial statements. The combining and individual major and nonmajor fund financial statements, and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining, individual major and nonmajor fund financial statements, schedules listed in the table of contents and the schedule of expenditures of federal awards are the responsibility of management and were derived from 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 combining, individual major and nonmajor fund financial statements, schedules listed in the table of contents and the schedule of expenditures of federal awards 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 29, 2014, on our consideration of Thomas 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 Thomas County, Georgia's internal control over financial reporting and compliance.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

Simmons, Mills & Simmons P.C.

July 29, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of Thomas County Georgia (the County) annual financial report, the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the calendar year ended December 31, 2013. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

- The County's assets exceeded its liabilities by $88,721,614 (net position) for the calendar year reported.
- Total net position are comprised of the following:
  (1) Net investment in capital assets of $69,097,886 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
  (2) Net position of $8,279,302 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net position of $11,344,426 represent the portion available to maintain the County's continuing obligations to citizens and creditors.
- The County's governmental funds reported total ending fund balance of $17,018,257 this year. This compares to the prior year ending fund balance of $13,874,594 showing an increase of $3,143,663 during the current year. Unassigned fund balance of $8,647,315 at December 31, 2013 shows a $3,513,239 increase over the prior year.
- At the end of the current calendar year, unassigned fund balance for the general fund was $8,647,315 or 42.7% of total general fund expenditures. Overall, the County continues to maintain their financial position, in spite of a somewhat depressed economy.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The County also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position.* This is the government-wide statement of position presenting information that includes all of the County's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities,* which reports how the County's net position changed during the current calendar year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

The government-wide financial statements distinguish governmental activities of the County that are principally supported by property and sales taxes and from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, public safety, public works, health and welfare, culture and housing and development. The group health insurance internal service fund also is reported in governmental activities. The business-type activities include the commercial collection of waste and area transit.

The government-wide financial statements are presented on pages 15 & 16 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

The County has three kinds of funds:

Governmental funds are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 17-20 of this report.

Individual fund information for nonmajor governmental funds is found in the supplementary section of this report.

The *proprietary funds are* reported in the fund financial statements and include a statement of net position, an operating statement and a cash flow statement. These statements are presented on pages 21-23 of this report.

The fiduciary funds are reported in the fund financial statements and include a comparative statement of fiduciary assets and liabilities for its agency funds. This statement is presented on page 24.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 27 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund and the emergency services fund. This information is presented on pages 56-57.

Other Supplementary Information

This section includes budgetary comparison schedules for all other governmental funds. These statements and schedules demonstrate compliance with the County's adopted and final revised budget. As discussed, the County reports major funds in the basic financial statements. Combining and individual comparative statements and schedules for some major funds and the nonmajor funds are presented in this section of this report beginning on page 60.

Financial Analysis of the County as a Whole

The County's net position at calendar year-end is $88,721,614. The following table provides a summary of the County's net position:

Summary of Net Position

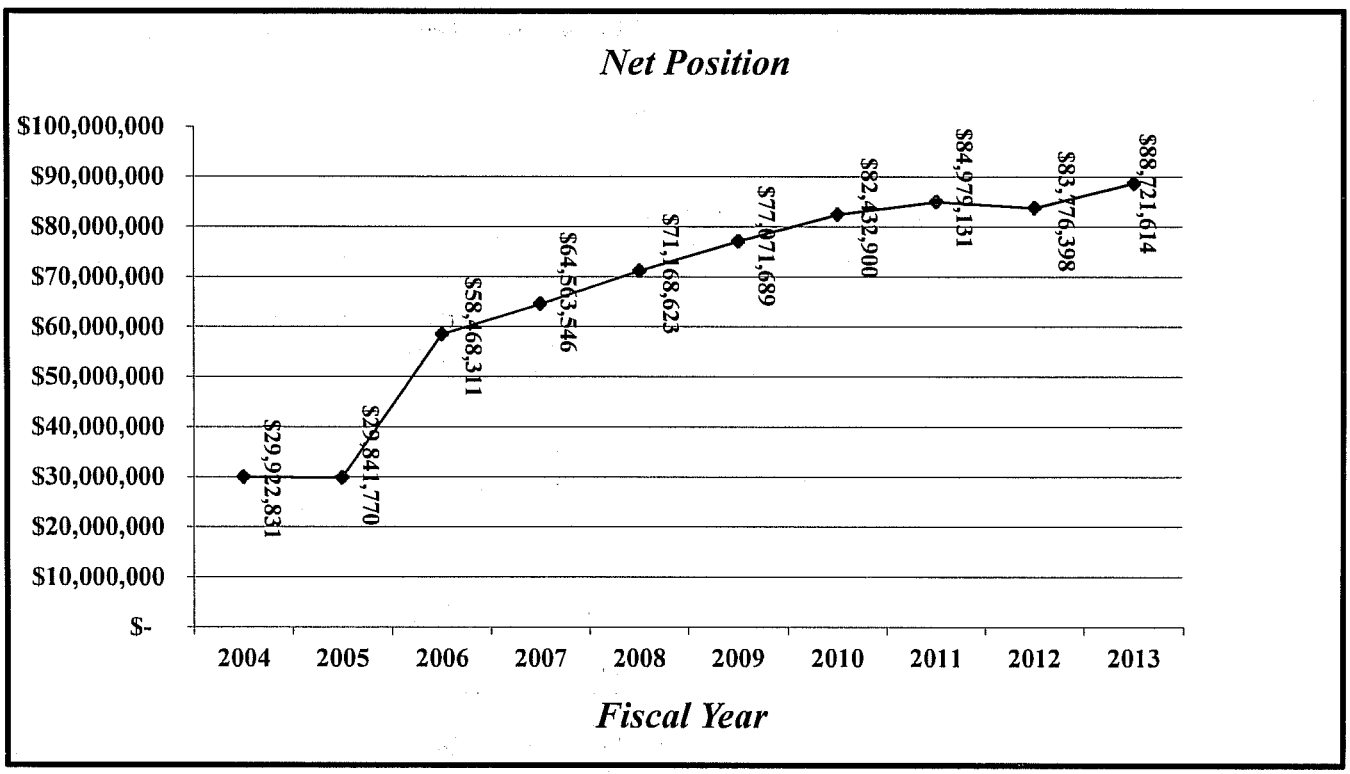
	Governmental Activities		Business-type Activities		Total		2013
	2013	2012	2013	2012	2013	2012	% of Total
Assets							
Current assets	$ 22,732,044	$ 18,433,281	$ 897,848	$ 728,837	$ 23,629,892	$ 19,162,118	25%
Other noncurrent assets	296,120	297,735	-	-	296,120	297,735	0%
Capital assets	70,625,904	68,404,666	602,036	626,368	71,227,940	69,031,034	75%
Total assets	93,654,068	87,135,682	1,499,884	1,355,205	95,153,952	88,490,887	100%
Liabilities							
Current liabilities	4,284,555	3,629,766	49,594	41,989	4,334,149	3,671,755	67%
Long-term liabilities	2,013,303	938,303	84,886	104,431	2,098,189	1,042,734	33%
Total liabilities	6,297,858	4,568,069	134,480	146,420	6,432,338	4,714,489	100%
Net position							
Net investment in capital assets	68,597,677	67,453,615	500,209	505,892	69,097,886	67,959,507	78%
Restricted	8,279,302	7,335,370	-	-	8,279,302	7,335,370	9%
Unrestricted	10,479,231	7,778,628	865,195	702,893	11,344,426	8,481,521	13%
Total net position	$ 87,356,210	$ 82,567,613	$ 1,365,404	$ 1,208,785	$ 88,721,614	$ 83,776,398	100%

The County maintains a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 5.3 to 1, which compares favorably to 5.1 to 1 at December 31, 2012. The business-type activities current ratio is 18.1 to 1 as compared 17.4 to 1 at December 31, 2012. Overall, the total current ratio at December 31, 2013 is 5.5 to 1 as compared to 5.2 to 1 at December 31, 2012.

The County reported positive balances in net position for governmental activities. Net position increased $4,788,597 in 2013 governmental activities or 5.8% above the 2012 amount. The net position for business-type activities increased $156,619 or 13%. The County's overall financial position increased during calendar year 2013 by $4,945,216 or 5.9%.

Note that 78.5% of the governmental activities' net position is tied up in capital assets compared to 81.7% at December 31, 2012. The County uses these capital assets to provide services to its citizens.

The following chart reports the County's total net position balances from calendar year 2004 - 2013.



Note that the primary increase in total net position in 2006 relates to the initial reporting of infrastructure retroactively.

(This page continued on the subsequent page)

The following table provides a summary of the County's changes in net position:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program:						
Charges for services	$ 6,592,845	$ 6,663,377	$ 738,787	$ 737,531	$ 7,331,632	$ 7,400,908
Operating grants	609,672	90,987	481,548	422,174	1,091,220	513,161
Capital grants & contributions	680,569	504,512	199,699	223,900	880,268	728,412
General:						
Taxes	31,199,405	25,887,890	-	-	31,199,405	25,887,890
Other	986,821	462,696	384	785	987,205	463,481
Total revenues	40,069,312	33,609,462	1,420,418	1,384,390	41,489,730	34,993,852
Program Expenses:						
General government	3,976,504	3,972,056	-	-	3,976,504	3,972,056
Judicial	2,277,157	2,178,105	-	-	2,277,157	2,178,105
Public safety	16,198,203	15,092,568	-	-	16,198,203	15,092,568
Public works	10,587,871	11,488,128	-	-	10,587,871	11,488,128
Health and welfare	779,183	671,084	-	-	779,183	671,084
Culture and recreation	818,744	977,378	-	-	818,744	977,378
Housing and development	595,811	576,266	-	-	595,811	576,266
Interest	47,242	22,554	-	-	47,242	22,554
Area transit	-	-	1,226,791	1,174,240	1,226,791	1,174,240
Refuse collection	-	-	37,008	44,206	37,008	44,206
Total expenses	35,280,715	34,978,139	1,263,799	1,218,446	36,544,514	36,196,585
Excess	4,788,597	(1,368,677)	156,619	165,944	4,945,216	(1,202,733)
Beginning net position	82,567,613	83,936,290	1,208,785	1,042,841	83,776,397	84,979,131
Ending net position	$ 87,356,210	$ 82,567,613	$ 1,365,404	$ 1,208,785	$ 88,721,613	$ 83,776,398

GOVERNMENTAL REVENUES

The County is heavily reliant on property taxes to support governmental operations. Property taxes provided approximately $19.1 million or 47.7% of the County's total governmental revenues as compared to 41.8% in 2012. Sales taxes are the second largest revenue source with $10.5 million of revenues or 26.2% as compared to 30.7% in 2012.

Because of the County's financial position, we have been able to earn $4,662 in unrestricted interest earnings to support governmental activities. Also, note that program revenue covers 22.3% of governmental operating expenses compared to the same 20.8% in 2012. This means that the government's taxpayers and the County's other general governmental revenues fund 77.7% of the governmental activities. As a result, the general economy and the County businesses have a major impact on the County's revenue streams.

The County reported public works capital grants and contributions of $680,569, which includes the following major grants:

- LMIG - $542,782 (Medcalfe Road widening and paving)
- CDBG - $113,867 (Oak Hill subdivision streets and drainage)
- U.S. Department of Administrative Services - $40,419 (donation of crane)

In addition, the County reports operating grants of $584,247 for public safety, which includes the following major grants:

- U.S. Department of Justice - $107,295 (for victims of sexual assault)
- U.S. Department of Homeland Security - $445,824 (for firefighters)

GOVERNMENTAL FUNCTIONAL EXPENSES

The public safety and the public works functions make up approximately 75.9% of the total governmental activities expenses as compared 76% in 2012. General government totals over $3.9 million and the court system costs the County over $2.2 million annually.

This table presents the cost of each of the County's programs, including the net costs (i.e., total cost less revenues generated by the activities). The net costs illustrate the financial burden that was placed on the County's taxpayers by each of these functions.

Governmental Activities

	2013		2012	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	$ 3,976,504	$ 2,572,310	$ 3,972,056	$ 2,493,036
Judicial	2,277,157	2,175,300	2,178,105	2,072,695
Public safety	16,198,203	11,048,796	15,092,568	10,265,328
Public works	10,587,871	9,524,113	11,488,128	10,815,389
Health and welfare	779,183	747,918	671,084	668,448
Culture and recreation	818,744	799,810	977,378	953,487
Housing and development	595,811	482,140	576,266	428,326
Interest	47,242	47,242	22,554	22,554
Total	$ 35,280,715	$ 27,397,629	$ 34,978,138	$ 27,719,263

After reducing gross expenses by program revenues, public safety totals 40.3% of the net cost of services and public works totals 34.8% of these costs. The primary revenue streams that reduced gross expenses were charges for services, capital contributions and capital grants.

Business-Type Activities

The County operates an area transit fund providing transportation services to the County's residents. In 2013, this fund reporting an operating loss of $462,827 compared to an operating loss of $383,262 in calendar 2012. Charges for services increased just $10,304 or 1.5%.

Total operating expenses increased $89,893 or 8.3%. Purchased services increased $27,306 or 34.1% primarily due to an increase in automotive, property insurance costs. Supply costs increased $46,192 or 16.4% due to the purchase of small equipment such as tablets for the busses and vans. Fuel costs increased $7,111.

The fund received operating grants of $481,548. The majority is from the U.S. Department of Transportation as an operating subsidy for this fund.

The unrestricted net position is $748,172 as compared to a balance of $582,921 at December 31, 2012 or a $165,251 increase.

Financial Analysis of the County's Funds

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of $17,018,257.

Of this year-end total, $8,647,315 is unassigned indicating availability for continuing County service requirements. Legally restricted fund balances include $3,681,404 restricted to public safety and $3,594,244 to capital projects. In addition, $160,502 is committed building maintenance.

The total ending fund balances of governmental funds show an increase of $3,143,663 or 22.7% over the prior year amount. The major increase relates to the general fund.

Major Governmental Funds

The General Fund - The general fund is the County's primary operating fund and the largest source of day-to-day service delivery. The general fund's fund balance increased $2,847,167 or 44.3%. In 2012, the general fund's fund balance decreased $966,071.

In total, revenues increased $4,121,482 or 21.8%.

Total taxes increased $4,049,263 or 27.9%. Current property taxes increased $3,318,044 or 39.9% because the millage rate increased from 6.719 to 9.350 for the incorporated area and from 5.695 to 8.118 for the unincorporated area. The total vehicle taxes increased $475,498 or 71% in 2013. This increase relates primarily to the change in the state law relating to how vehicle taxes are levied and collected.

General fund local option sales taxes increased $110,998 or 3.1% above the 2012 amount. Due to a new ten-year intergovernmental agreement, the County's share of this tax increased from 52.5990% to 53.8054%.

Federal intergovernmental revenue increased $73,282 due to normal variances from year to year. In 2013, this related to the U.S. Department of Justice grant for victims of sexual assault.

In total, charges for service increased $78,744 or 2.4%. Charges for court costs are down $31,376 or 14.6% from 2012 due to fewer citations issued. Public safety charges decreased $99,320 or 6.8% due to some misclassification difference in 2012.

Reimbursements are up $139,097 or 15.4% from 2012. The major changes in this revenue account are:

- Landfill - $149,848 – no payment was received in 2012
- City of Thomasville - $83,096 – reimbursements for the vice squad and for additional road work
- 2006 SPLOST – ($162,826) – reduced reimbursements because the courthouse renovation ended
- Miscellaneous - $30,112 – DEA reimbursement for overtime being worked on federal drug cases

Fines are down $22,077 or 3.5% from 2012 because of a weak economy. Most other revenue streams were similar to the 2012 amounts.

In total, the 2013 expenditures exceed the 2012 amount by $458,377 or just 2.3%. Some of the other more notable changes in expenditures from 2013 follow.

The general government function costs were down $100,438 or 3% below the 2012 amount. Include in this difference relates to various increases and decreases:

- General administration decreased $25,729 or 2.8% due primarily to rental of space, which was no longer needed in 2013, since the courthouse renovation was complete
- Buildings and plant personal costs decreased $95,855 or 15.6% due primarily to the skilled workers that were hired in 2012 to help on the courthouse rehabilitation project but were only employed until about June 2013

Expenditures for the sheriff's purchased services increased $33,071 or 17.2% over 2012. Repair and maintenance costs accounted for $16,039 of this increase. There also were increases in various insurance costs and for training and education. Expenditures for jail operation's purchased services increased $35,118 or 11.6% due to medical costs for inmates and the deductible for the liability insurance.

Expenditures for public work's administration purchased services increased $64,157 or 19.5% due primarily for striping of roads, which was funded by a DOT safety grant. The County also leased three additional motor graders.

Expenditures for welfare for community services increased $130,588 over the 2012 amount. Much of this increase relates to expenditures for the sexual assault grant mentioned above. In addition, $24,918 related to engineering costs on a federal grant.

As indicated, the general fund's ending unassigned fund balance increased $3,513,239 or 68.4% over the prior year. The unassigned fund balance (i.e. the amount available for future spending), and is considered adequate, representing the equivalent of 42.7% of annual expenditures.

The Emergency Services Fund –The emergency services fund reported a net increase in fund balance of just $5,663 from the prior year. Property tax revenue increased $353,479 over 2012 due to a change in the mileage rate from 1.581 to 1.800. Charges for services decreased $51,312 or 3.7% below 2012 because the number of ambulance calls decreased.

In 2013, total revenues were up $299,501 or 7.9%. This year, the fund transferred $874,000 to the E-911 fund or $112,870 more than anticipated. The total fund balance at December 31, 2013 is $2,774,906 or approximately 85.9% of annual expenditures.

County-wide 2012 SPLOST Fund – This fund collected approximately $6.8 million in special purpose local option sales taxes. Of this amount, approximately $3.1 million was transferred to the County's 2012 SPLOST fund and an additional $3.7 million was paid to other County cities. At December 31, 2013, there is no fund balance.

2006 SPLOST Fund – This fund recognized an LMIG grant of $524,782, as referenced above. This fund expended approximately $3.8 million on capital projects. The major projects included $2.6 million for courthouse rehabilitation and $957,942 for road resurfacing and widening of Patton Coolidge Road. The fund balance at December 31, 2013 is $173,562.

2012 SPLOST Fund – This fund recognized the transfer of $3.1 from the County-wide 2012 SPLOST fund referenced above and expended $516,671 on capital projects. A note for $451,720 was issued in this fund in order to finance the purchase of four dump trucks at the same cost for $451,720. In addition, $51,054 was spent on road resurfacing. The fund balance at December 31, 2013 is $3,019,668.

Proprietary Fund

Since the County reports only a single major enterprise fund, the financial analysis is presented above for this fund.

Budgetary Highlights

The General Fund – The County amended the revenue budget upward by $3,639,350 or 19%.

Current property taxes were below budget by $591,790. Total motor vehicle taxes exceeded the final budget by $516,124 due to conservative budgeting and because it was difficult to anticipate the amount of revenues under the new law, as referenced above. The County recognized 100.8% of the final budget.

In total, the expenditure side of the budget was amended upwards by $1,647,097. The total expenditure budget was underspent by $1,302,194 or 6%.

Personal service costs varied from the final budget for the following departments:

- Buildings and plant – overspent $57,973 – the hiring of additional personal needed to work on the courthouse renovation caused this overage.
- Sheriff – underspent $118,970 - the County gave the sheriff's staff a one dollar an hour raise late in the year. However, when the budget was amended for this increase, the amendment added to the budget the increase for the whole year.
- Public works administration - underspent - $262,678 – the underspending in this departments was caused by the same budget amendment as above and two employees left employment during the year and they were not replaced.

Most other line item amounts were within the final budget.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2013, was $70,625,904 as compared to an amount of $68,404,666 at December 31, 2012. The business-type activities reported a book value of $602,036. The total net investment in capital assets was $71,227,940. See Note 3-E for additional information about changes in capital assets during the calendar year and outstanding at the end of the year.

(This page continued on the subsequent page)

The following table provides a summary of capital asset activity.

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Non-depreciable assets:						
Land	$ 3,208,420	$ 3,208,420	$ -	$ -	$ 3,208,420	$ 3,208,420
Land under the roads	4,900,295	4,900,295	-	-	4,900,295	4,900,295
Construction in progress	168,012	5,555,924	-	-	168,012	5,555,924
Total non-depreciable	8,276,727	13,664,639	-	-	8,276,727	13,664,639
Depreciable assets:						
Buildings and improvements	34,474,282	26,360,326	33,281	33,281	34,507,563	26,393,607
Machinery and equipment	15,838,878	14,860,420	904,776	894,843	16,743,654	15,755,263
Infrastructure	45,969,375	45,873,120	-	-	45,969,375	45,873,120
Total depreciable assets	96,282,535	87,093,866	938,057	928,124	97,220,592	88,021,990
Less accumulated depreciation	33,933,358	32,353,839	336,021	301,756	34,269,379	32,655,595
Book value - depreciable assets	62,349,177	54,740,027	602,036	626,368	62,951,213	55,366,395
Percentage depreciated	35%	37%	36%	33%	35%	37%
Book value - all assets	$ 70,625,904	$ 68,404,666	$ 602,036	$ 626,368	$ 71,227,940	$ 69,031,034

At December 31, 2013, the depreciable capital assets for governmental activities were 35% depreciated, or slightly below the 2012 percentage of 37%. This comparison indicates that the County is replacing its assets at about the same rate as they are depreciating which is a positive indicator.

The balance in the governmental activities' construction in progress account includes:

- Road work on Egg and Butter road - $9,784
- Paving and drainage in the Oakhill subdivision - $158,228

The major additions to the governmental activities' buildings account relates to the courthouse rehabilitation and related furniture and computers. The major additions to the machinery and equipment classifications include the purchase of some sheriff cars, four fire engines, a data recorder, a street sweeper, a crane and four dump trucks.

Long-term Debt

During the calendar year, the County financed four fire trucks through Thomasville National Bank totaling $935,804 and four dump trucks at Ameris totaling $451,720. At the end of the calendar year, for governmental activities, the County had six notes payable totaling $2,028,227 and one business-type activities note totaling $101,827. In addition, the County reported a total unused vacation liability totaling $635,598.

The following table presents the balances of the County's long-term debt.

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Notes payable - Commercial Bank	$ -	$ 203,584	$ -	$ -	$ -	$ 203,584
Thomasville National Bank	1,576,507	747,467	-	-	1,576,507	747,467
Ameris	451,720	-	101,827	120,476	553,547	120,476
Compensated absences	626,627	493,991	8,971	10,100	635,598	504,091
Total	$ 2,654,854	$ 1,445,042	$ 110,798	$ 130,576	$ 2,765,652	$1,575,618

See Note 3-H for additional information about the County's long-term debt.

Economic Conditions Affecting the County

Thomas County is part of the 14-county Southwest Georgia Regional Commission (SWGRC) and is located approximately 45 miles from Tallahassee (Interstate 10) with its national airport, and 60 miles from Valdosta, Georgia (Interstate 75). Incorporated areas include Thomasville (population 18,000), Barwick, Boston, Coolidge, Meigs, Ochlocknee, and Pavo (with populations ranging from 300 to 1,500 each). The County's population is currently estimated at 44,869.

Thomas County is one of about 3,141 counties and county equivalents in the United States. It has 548.4 sq. miles and a population density of 78 per square miles. In the last three decades of the 1900's its population grew by 23%. 2012 estimates the largest minority population was African-American listed at 37.3%.

The unemployment rate for May 2012 was 8.4%, with about 27.6% of the population living below the poverty level. Employed civilians totaling 22,608, are classified as follows:

- Goods producing 20.4%
- Service producing 62.4%
- Government 17.1%

Top ten County employers in 2013 are listed below:

• Archbold Hospital	2,080
• Thomas County Schools	750
• Flowers Baking Company	678
• City of Thomasville	425
• Thomasville City Schools	417
• Thomas County Government	402
• Wal-Mart	270
• Oil Dri	260
• Cleaver Brooks	247
• Hurst Boiler	235

The medium family income in 2010 was $31,471 compared to the state average of $49,604. The Georgia Department of Community Affairs lists the County's total retail sales at $450 million.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the Board of Commissioners at Post Office Box 920, Thomasville, Georgia, 31799.

BASIC FINANCIAL STATEMENTS

Thomas County, Georgia
Statement of Net Position
December 31, 2013

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
Assets				
Current Assets				
Cash and cash equivalents (Note 3A)	$ 17,931,673	$ 618,559	$ 18,550,232	$ 1,870,542
Restricted cash	180,910	-	180,910	-
Receivables:				
Accounts	510,748	6,031	516,779	10,700
Property taxes	2,555,399	-	2,555,399	-
Sales taxes	1,011,211	-	1,011,211	-
Intergovernmental	64,852	231,606	296,458	770,512
Interfund	(30,487)	30,487	-	-
Inventory	389,800	-	389,800	-
Prepaid items	117,938	11,165	129,103	9,813
Total Current Assets	22,732,044	897,848	23,629,892	2,661,567
Non-current Assets				
Pension net excess	296,120	-	296,120	-
Capital assets (Note 3E)				
Nondepreciable	8,276,727	-	8,276,727	-
Depreciable, net	62,349,177	602,036	62,951,213	3,896,060
Total Non-current Assets	70,922,024	602,036	71,524,060	3,896,060
Total Assets	93,654,068	1,499,884	95,153,952	6,557,627
Liabilities				
Current Liabilities				
Accounts payable	75,885	-	75,885	164,132
Accrued expenses	1,329,901	23,682	1,353,583	6,657
Intergovernmental payable	1,019,006	-	1,019,006	-
Unearned revenue	507,640	-	507,640	-
Claims payable	684,000	-	684,000	-
Notes payable	171,581	19,184	190,765	-
Compensated absences payable	469,970	6,728	476,698	25,664
Other payable	26,572	-	26,572	-
Total Current Liabilities	4,284,555	49,594	4,334,149	196,453
Long-Term Liabilities (Note 3H) (net of current portion)				
Compensated absences payable	156,657	2,243	158,900	109,294
Notes payable	1,856,646	82,643	1,939,289	-
Total Long-Term Liabilities	2,013,303	84,886	2,098,189	109,294
Total Liabilities	6,297,858	134,480	6,432,338	305,747
Net Position				
Net investment in capital assets (Note 3J)	68,597,677	500,209	69,097,886	3,896,060
Restricted for:				
Capital projects	3,594,244	-	3,594,244	109,501
Specific health program	-	-	-	940,711
Public safety	4,258,004	-	4,258,004	-
Law library	454	-	454	-
Economic development	178,116	-	178,116	-
Airport improvements	248,484	-	248,484	-
Unrestricted	10,479,231	865,195	11,344,426	1,305,608
Total Net Position	$ 87,356,210	$ 1,365,404	$ 88,721,614	$ 6,251,880

See accompanying notes to the basic financial statements

Thomas County, Georgia
Statement of Activities
For the Year Ended December 31, 2013

Function/Program	Expenses	Program Revenues: Charges for Services and Fines	Program Revenues: Operating Grants, Contributions and Interest	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position — Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units
Primary Government								
Governmental Activities								
General government	$ 3,976,504	$ 1,404,194	$ -	$ -	$ (2,572,310)	$ -	$ (2,572,310)	$ -
Judicial	2,277,157	76,432	25,425	-	(2,175,300)	-	(2,175,300)	-
Public safety	16,198,203	4,565,160	584,247	-	(11,048,796)	-	(11,048,796)	-
Public works	10,587,871	383,189	-	680,569	(9,524,113)	-	(9,524,113)	-
Health and welfare	779,183	31,265	-	-	(747,918)	-	(747,918)	-
Culture and recreation	818,744	18,934	-	-	(799,810)	-	(799,810)	-
Housing and development	595,811	113,671	-	-	(482,140)	-	(482,140)	-
Interest	47,242	-	-	-	(47,242)	-	(47,242)	-
Total Governmental Activities	35,280,715	6,592,845	609,672	680,569	(27,397,629)	-	(27,397,629)	-
Business-type Activities								
Commercial collection	37,008	32,543	-	-	-	(4,465)	(4,465)	-
Area transit	1,226,791	706,244	481,548	199,699	-	160,700	160,700	-
Total Business-type Activities	1,263,799	738,787	481,548	199,699	-	156,235	156,235	-
Total Primary Government	$ 36,544,514	$ 7,331,632	$ 1,091,220	$ 880,268	(27,397,629)	156,235	(27,241,394)	-
Component Units								
Department of Public Health	2,002,200	878,142	1,195,144	-	-	-	-	71,086
Public Library System	1,228,376	49,434	182,038	124,844	-	-	-	(872,060)
Total - Component Units	$ 3,230,576	$ 927,576	$ 1,377,182	$ 124,844	-	-	-	(800,974)
		General Revenues						
		Property taxes levied for general government purposes			19,109,322	-	19,109,322	-
		Sales taxes			10,483,050	-	10,483,050	-
		Insurance premium tax			1,030,035	-	1,030,035	-
		Other taxes			576,998	-	576,998	-
		Allotments from participating governments			-	-	-	780,935
		Gain on disposition of capital assets			9,238	-	9,238	-
		Unrestricted investment earnings			4,662	360	5,022	8,836
		Miscellaneous			972,921	24	972,945	108
		Total General Revenues			32,186,226	384	32,186,610	789,879
		Change in Net Position			4,788,597	156,619	4,945,216	(11,095)
		Net Position Beginning of Year			82,567,613	1,208,785	83,776,398	6,262,975
		Net Position End of Year			$ 87,356,210	$ 1,365,404	$ 88,721,614	$ 6,251,880

See accompanying notes to the basic financial statements

Thomas County, Georgia
Balance Sheet
Governmental Funds
December 31, 2013
(With Comparative Totals at December 31, 2012)

	2013							2012
	General	Emergency Services	2006 SPLOST	2012 SPLOST	County-wide 2012 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Assets								
Cash and cash equivalents	$ 8,957,009	$ 2,615,364	$ 179,908	$ 3,222,799	$ -	$ 1,975,657	$ 16,950,737	$ 14,060,353
Restricted cash	180,910	-	-	-	-	-	180,910	174,637
Receivables:								
Accounts	10,079	149,000	-	-	-	178,808	337,887	365,362
Property taxes	1,796,105	390,666	-	-	-	368,628	2,555,399	1,943,497
Sales taxes	353,873	-	-	-	657,338	-	1,011,211	1,044,252
Intergovernmental	63,732	-	1,120	-	-	-	64,852	158,719
Interfund	428,756	115,997	-	297,524	-	48,164	890,441	707,068
Inventory	389,800	-	-	-	-	-	389,800	342,800
Prepaid items	81,849	13,031	-	-	-	23,058	117,938	112,268
Total Assets	$ 12,262,113	$ 3,284,058	$ 181,028	$ 3,520,323	$ 657,338	$ 2,594,315	$ 22,499,175	$ 18,908,956
Liabilities, Deferred Inflows of Resources and Fund Balances								
Liabilities								
Accounts payable	$ 40,797	$ 284	$ 7,466	$ -	$ -	$ 27,338	$ 75,885	$ 266,173
Accrued expenditures	979,527	199,576	-	-	-	150,798	1,329,901	593,894
Intergovernmental payable	659,192	-	-	-	359,814	-	1,019,006	1,110,271
Interfund payable	1,282	23,584	-	-	297,524	347,924	670,314	1,266,558
Other payable	26,572	-	-	-	-	-	26,572	33,799
Unearned revenue	277	6,708	-	500,655	-	-	507,640	536,767
Total Liabilities	1,707,647	230,152	7,466	500,655	657,338	526,060	3,629,318	3,807,462
Deferred Inflows of Resources	1,275,000	279,000	-	-	-	297,600	1,851,600	1,226,900
Total Liabilities and Deferred Inflows of Resources	2,982,647	509,152	7,466	500,655	657,338	823,660	5,480,918	5,034,362
Fund Balances								
Nonspendable	471,649	13,031	-	-	-	23,058	507,738	455,068
Restricted	-	2,761,875	173,562	3,019,668	-	1,747,597	7,702,702	7,335,370
Committed	160,502	-	-	-	-	-	160,502	147,002
Assigned	-	-	-	-	-	-	-	803,078
Unassigned	8,647,315	-	-	-	-	-	8,647,315	5,134,076
Total Fund Balances	9,279,466	2,774,906	173,562	3,019,668	-	1,770,655	17,018,257	13,874,594
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 12,262,113	$ 3,284,058	$ 181,028	$ 3,520,323	$ 657,338	$ 2,594,315	$ 22,499,175	$ 18,908,956

See accompanying notes to the basic financial statements

Thomas County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Government-wide Statement of Net Position
December 31, 2013

Total Governmental Fund Balances		$	17,018,257
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.			
Cost of capital assets	$ 104,559,262		
Less accumulated depreciation	(33,933,358)		70,625,904
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.			
Property taxes	$ 1,811,600		
Charges for services	40,000		1,851,600
The internal service fund is used by management to charge the costs of the group health program to individual funds. The assets and liabilities of the internal service funds are included in governmental activities column on the government-wide statement of net position.			219,183
Pension net pension are not current financial resources and are not recognized at the fund financial reporting level but are reported on the government-wide statement of net position.			296,120
Interfund receivables and payables between governmental funds are reported on the governmental fund's balance sheet but eliminated on the government-wide statement of net position.			
Interfund receivables	$ (1,153,362)		
Interfund payables	1,153,362		-
Liabilities not due and payable in the current period and therefore are not reported in the governmental fund balance sheets but are reported on the government-wide statement of net position.			
Notes payable	$ (2,028,227)		
Compensated absences payable	(626,627)		(2,654,854)
Net Position of Governmental Activities		$	87,356,210

See accompanying notes to the basic financial statements

Thomas County, Georgia

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2013

(With Comparative Totals For the Year Ended December31, 2012)

	2013							2012
	General	Emergency Services	2006 SPLOST	2012 SPLOST	County-wide 2012 SPLOST	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues								
Taxes	$ 18,573,539	$ 2,731,840	$ -	$ -	$ 6,811,981	$ 2,467,345	$ 30,584,705	$ 25,772,490
Intergovernmental	132,720	22,968	524,782	-	-	567,851	1,248,321	439,943
Licenses and permits	197,965	-	-	-	-	-	197,965	230,364
Charges for services	3,293,061	1,351,256	-	-	-	816,528	5,460,845	5,423,562
Impact fees	-	-	-	-	-	44,906	44,906	69,684
Fines and forfeitures	611,010	-	-	-	-	92,601	703,611	743,831
Investment earnings	567	389	76	1,425	-	3,325	5,782	30,489
Contributions and donations	-	-	-	-	-	-	-	6,250
Miscellaneous	207,776	3,498	-	-	-	13,410	224,684	284,385
Total Revenues	23,016,638	4,109,951	524,858	1,425	6,811,981	4,005,966	38,470,819	33,000,998
Expenditures								
Current:								
General government	3,218,789	-	-	-	-	125,409	3,344,198	3,444,714
Judicial	2,180,594	-	-	-	-	20,316	2,200,910	2,151,195
Public safety	8,132,069	3,105,692	-	-	-	3,630,161	14,867,922	14,231,772
Public works	4,566,417	-	-	-	-	-	4,566,417	4,352,427
Health and welfare	762,603	-	-	-	-	30,000	792,603	689,704
Culture and recreation	818,744	-	-	-	-	-	818,744	810,658
Housing and development	594,555	-	-	-	-	-	594,555	569,036
Intergovernmental	-	-	-	-	3,728,787	19,070	3,747,857	3,772,930
Capital Outlay	-	124,596	3,777,956	516,671	-	1,101,738	5,520,961	6,563,854
Debt Service:								
Principal retirement	-	-	-	-	-	310,348	310,348	95,398
Interest and fiscal charges	-	-	-	-	-	57,665	57,665	13,327
Total Expenditures	20,273,771	3,230,288	3,777,956	516,671	3,728,787	5,294,707	36,822,180	36,695,015
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,742,867	879,663	(3,253,098)	(515,246)	3,083,194	(1,288,741)	1,648,639	(3,694,017)
Other Financing Sources (Uses)								
Proceeds from capital asset dispositions	57,300	-	-	-	-	3,200	60,500	60,608
Issuance of long-term debt	-	-	-	451,720	-	935,804	1,387,524	747,467
Transfers in	-	-	-	3,083,194	-	874,000	3,957,194	4,134,810
Transfers out	-	(874,000)	-	-	(3,083,194)	-	(3,957,194)	(4,353,993)
Total Other Financing Sources (Uses)	57,300	(874,000)	-	3,534,914	(3,083,194)	1,813,004	1,448,024	588,892
Net Change in Fund Balances	2,800,167	5,663	(3,253,098)	3,019,668	-	524,263	3,096,663	(3,105,125)
Fund Balances Beginning of Year	6,432,299	2,769,243	3,426,660	-	-	1,246,392	13,874,594	16,964,419
Increase in Reserve for Inventory	47,000	-	-	-	-	-	47,000	15,300
Fund Balances End of Year	$ 9,279,466	$ 2,774,906	$ 173,562	$ 3,019,668	$ -	$ 1,770,655	$ 17,018,257	$ 13,874,594

See accompanying notes to the basic financial statements

Thomas County, Georgia
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities
For the Year Ended December 31, 2013

Net Changes In Fund Balances - Total Governmental Funds		$ 3,096,663
Amounts reported for governmental activities in the statement of activities are different because		
Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Depreciation expense	$ (2,560,804)	
Capital outlay	4,792,885	2,232,081
Capital assets contributed are not reported at the fund financial reporting level but are reported on the government-wide financial reporting level.		40,419
The book value of capital assets sold are reported on the government-wide statement of activities but not reported in the governmental fund's operating statement less book value of traded-in asset capitalized.		(51,262)
The increase in pension assets are reported on the government-wide statement of activities but not at the governmental fund's operating statement.		
Balance @ 12/31/13	$ 296,120	
Balance @ 12/31/12	(297,735)	(1,615)
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.		
Property taxes:		
Deferred @ 12/31/13	$ 1,811,600	
Deferred @ 12/31/12	(1,196,900)	614,700
Charges for services:		
Deferred @ 12/31/13	$ 40,000	
Deferred @ 12/31/12	30,000	10,000
The increase in fund balances reserve for inventory is added directly from the fund balances at the fund level but expenses are decreased at the government-wide level		47,000
Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:		
Transfers in	$ (3,957,194)	
Transfers out	3,957,194	-
The issuance of long-term debt is reported as an other financing source at the fund financial reporting level but reclassified as a liability at the government-wide financial reporting level.		(1,387,524)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		310,348
Accrued interest is reported in the statement of activities, but does not require the use of financial resources and therefore are not reported as expenditures in governmental funds.		
Liability @ 12/31/13	$ -	
Liability @ 12/31/12	10,423	10,423
Compensated absences reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Liability @ 12/31/13	$ (626,627)	
Liability @ 12/31/12	493,991	(132,636)
Change In Net Position of Governmental Activities		$ 4,788,597

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Net Position
December 31, 2013

	Business-type Activities			Governmental Activities - Internal Service Fund
	Area Transit	Other Enterprise Fund	Total	
Assets				
Current Assets:				
Cash and cash equivalents	$ 507,567	$ 110,992	$ 618,559	$ 980,936
Receivables:				
Accounts	-	6,031	6,031	172,861
Intergovernmental	231,606	-	231,606	-
Interfund	30,487	-	30,487	262,921
Prepaid items	11,165	-	11,165	-
Total Current Assets	780,825	117,023	897,848	1,416,718
Capital Assets				
Depreciable, net	510,821	91,215	602,036	-
Total Assets	1,291,646	208,238	1,499,884	1,416,718
Liabilities				
Current Liabilities:				
Accrued expenses	23,682	-	23,682	-
Interfund payable	-	-	-	513,535
Compensated absences payable	6,728	-	6,728	-
Claims payable	-	-	-	684,000
Notes payable	-	19,184	19,184	-
Total Current Liabilities	30,410	19,184	49,594	1,197,535
Long-term Liabilities:				
Compensated absences	2,243	-	2,243	-
Notes payable	-	82,643	82,643	-
Total Long-term Liabilities:	2,243	82,643	84,886	-
Total Liabilities	32,653	101,827	134,480	1,197,535
Net Position				
Net investment in capital assets	510,821	(10,612)	500,209	-
Unrestricted	748,172	117,023	865,195	219,183
Total Net Position	$ 1,258,993	$ 106,411	$ 1,365,404	$ 219,183

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2013

	Business-type Activities			Governmental Activities - Internal Service Fund
	Area Transit	Other Enterprise Fund	Total	
Operating Revenues				
Charges for services	$ 706,244	$ 32,543	$ 738,787	$ 3,689,493
Miscellaneous	24	-	24	923,755
Total Operating Revenues	706,268	32,543	738,811	4,613,248
Operating Expenses				
Personal services	622,617	3,677	626,294	-
Purchased services	107,330	-	107,330	-
Supplies	328,341	-	328,341	-
Landfill fees	-	9,542	9,542	-
Cost of services	-	-	-	4,613,629
Depreciation	110,807	19,829	130,636	-
Other	-	3,960	3,960	-
Total Operating Expenses	1,169,095	37,008	1,206,103	4,613,629
Operating (Loss)	(462,827)	(4,465)	(467,292)	(381)
Non-operating Revenue (Expenses)				
Operating grants	481,548	-	481,548	-
Investment earnings	24	336	360	381
Loss on disposal of capital assets	(57,696)	-	(57,696)	-
Total Non-operating Revenue (Expenses)	423,876	336	424,212	381
(Loss) Before Capital Contributions	(38,951)	(4,129)	(43,080)	-
Capital Contributions	199,699	-	199,699	-
Change in Net Position	160,748	(4,129)	156,619	-
Net Position Beginning of Year	1,098,245	110,540	1,208,785	219,183
Net Position End of Year	$ 1,258,993	$ 106,411	$ 1,365,404	$ 219,183

See accompanying notes to the basic financial statements

Thomas County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2013

	Business-type Activities			Governmental Activities - Internal Service Fund
	Area Transit	Other Enterprise Fund	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash received from customers	$ 709,346	$ 29,565	$ 738,911	$ -
Cash received from interfund services provided	-	-	-	4,585,760
Cash payments for personal services	(623,746)	(3,677)	(627,423)	-
Cash payments for goods and services	(432,935)	(13,502)	(446,437)	-
Cash payments for claims	-	-	-	(4,501,329)
Net Cash Provided by (Used in) Operating Activities	(347,335)	12,386	(334,949)	84,431
Cash Flows from Noncapital Financing Activities				
Operating grants	481,548	-	481,548	-
Increase (decrease) in interfund loan payable	(68,594)	-	(68,594)	513,535
(Increase) decrease in interfund loan receivable	(29,206)	-	(29,206)	363,881
Net Cash Flows from Noncapital Financing Activities	383,748	-	383,748	877,416
Cash Flows from Capital and Related Financing Activities				
Retirement of note payable principal	-	(18,649)	(18,649)	-
Capital grant	74,453	-	74,453	-
Acquisition of capital assets	(38,753)	-	(38,753)	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	35,700	(18,649)	17,051	-
Cash Flows from Investing Activities				
Investment earnings	24	336	360	381
Net Increase (Decrease) in Cash and Cash Equivalents	72,137	(5,927)	66,210	962,228
Cash and Cash Equivalents Beginning of Year	435,430	116,919	552,349	18,708
Cash and Cash Equivalents End of Year	$ 507,567	$ 110,992	$ 618,559	$ 980,936
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating (Loss)	$ (462,827)	$ (4,465)	$ (467,292)	$ (381)
Adjustments:				
Depreciation	110,807	19,829	130,636	-
(Increase) Decrease in Assets:				
Accounts receivable	-	(2,978)	(2,978)	(27,488)
Intergovernmental receivables	3,078	-	3,078	-
Prepaid items	(5,102)	-	(5,102)	-
Increase (Decrease) in Liabilities:				
Accounts payable	(1,897)	-	(1,897)	-
Accrued expenses	9,735	-	9,735	-
Compensated absences	(1,129)	-	(1,129)	-
Claims payable	-	-	-	112,300
Net Cash Provided by (Used in) Operating Activities	$ (347,335)	$ 12,386	$ (334,949)	$ 84,431
Non-cash Capital Activities:				
Contributions of capital assets from other governments	$ 125,246	$ -	$ 125,246	$ -

See accompanying notes to the basic financial statements

Thomas County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Fiduciary Funds - Agency Funds
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 360,413	$ 319,729
Due from others	2,262	1,256
Total Assets	$ 362,675	$ 320,985
Liabilities		
Due to others	$ 362,675	$ 320,985

See accompanying notes to the basic financial statements

Thomas County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2013

	Department of Public Health June 30, 2013	Public Library System June 30, 2013	Total
Assets			
Current:			
Cash and cash equivalents	$ 1,160,068	$ 710,474	$ 1,870,542
Receivables:			
Accounts	10,432	268	10,700
Intergovernmental	70,660	699,852	770,512
Prepaid items	-	9,813	9,813
Capital Assets:			
Depreciable capital assets, net	24,108	3,871,952	3,896,060
Total Assets	1,265,268	5,292,359	6,557,627
Liabilities			
Current Liabilities:			
Accounts payable	156,356	7,776	164,132
Accrued expenses	321	6,336	6,657
Compensated absences	11,624	14,040	25,664
Long-term Liabilities: (net of current portion)			
Compensated absences	104,614	4,680	109,294
Total Liabilities	272,915	32,832	305,747
Net Position			
Investment in capital assets	24,108	3,871,952	3,896,060
Restricted for:			
Specific health program	940,711	-	940,711
Capital projects	-	109,501	109,501
Unrestricted	27,534	1,278,074	1,305,608
Total Net Position	$ 992,353	$ 5,259,527	$ 6,251,880

See accompanying notes to the basic financial statements

Thomas County, Georgia
Combining Statement of Activities
Component Units
For the Years Ended June 30, 2013

	Department of Public Health June 30, 2013	Public Library System June 30, 2013	Total
Expenses			
Health and welfare	$ 2,002,200	$ -	$ 2,002,200
Public safety	-	-	-
Culture and recreation	-	1,228,376	1,228,376
Total Expenses	2,002,200	1,228,376	3,230,576
Revenues			
Program revenues:			
Charges for services	878,142	49,434	927,576
Operating grants and contributions	1,195,144	182,038	1,377,182
Capital grants and contributions	-	124,844	124,844
Total Program Revenues	2,073,286	356,316	2,429,602
Net Program Revenue	71,086	(872,060)	(800,974)
General Revenues			
Allotments from participating governments	-	780,935	780,935
Investment earnings	-	8,836	8,836
Miscellaneous	-	108	108
Total General Revenues	-	789,879	789,879
Change in Net Position	71,086	(82,181)	(11,095)
Net Position Beginning of Year	921,267	5,341,708	6,262,975
Net Position End of Year	$ 992,353	$ 5,259,527	$ 6,251,880

See accompanying notes to the basic financial statements

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Thomas County, Georgia (the County) is a political subdivision of the State of Georgia and was formed in 1825. The County operates under a Commission-Manager form of government and is governed by an eight member elected board of county commissioners, which is governed, by state statutes and regulations. There are certain elected officials whose operations are wholly included within the financial records and financial statements of the County. These elected officials include the Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge and Clerk of the Superior Court. The County's major services include general government, courts, public safety, public works, health and welfare, culture and recreation and housing and development.

Note 1 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County does not follow subsequent private-sector guidance for its enterprise funds.

The most significant of the County's accounting policies are described below.

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this entity includes the constitutionally elected officers.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

The component unit columns included on the government-wide financial statements identify the financial data of the County's discretely presented component units. They are reported separately to emphasize that they are legally separate from the County.

Brief descriptions of the discretely presented component units follow:

Thomas County Health Department (the Health Department) – The Health Department works to promote and preserve the health of the citizens of the County. The Health Department's Board consists of seven members, four of these members are appointed by the County Commission. Although the County does not have the authority to approve or modify the Health Department's budgets, it does have the ability to control the amount of funding it provides to the Health Department and such funding is significant to the overall operations of the Health Department. The Health Department is reported on a June 30, 2013 fiscal year. Complete financial statements for the Health Department may be obtained from its administrative office by calling 229/226-4241.

Thomas County Public Library System (the Library System) – The Library System operates pursuant to Official Code of Georgia Annotated Sections 20-5-40 through 20-5-59. The Library System provides public library services with its costs shared by participation local governmental agencies and grants from the State of Georgia.

Note 1 - Summary of Significant Accounting Policies (Continued)

The Library System is governed by a nine member board, four members appointed by the Thomas County Board of Commissioners, three members appointed by the City of Thomasville and two members appointed by smaller towns located in the County. The Library Board is without authority to determine the amount of funding, except by submission of budget requests to local governmental units from which the Library System receives support and to the State of Georgia for state and federal flow through funding. Membership in the Library and participation in the library services is at the discretion of each participating governmental agency. The Library Board has the power to designate management, the power to retain unreserved fund balances of local and other funds for continued operations and is the lowest level of oversight responsibility in the Library System operations.

The Thomas County Board of Commissioners provides a substantial majority of funding for the operations of the Library System, consequently, the Library System is deemed to have a financial benefit/burden relationship with the County. Accordingly the Library System is considered to be a discretely presented component unit of the County. The Library System is reported on a June 30, 2013 fiscal year. Complete financial statements for the Library System may be obtained from its administrative office by calling 229/225-5252.

Related Organizations – The following are related organizations for which the County appoints one or more of the Board of Directors but they do not meet any other of the reporting entity criteria:

- Southwest Georgia Regional Commission
- Board of Family and Children's Service
- Board of Tax Assessors and Board of Equalization
- Southwest Georgia Regional Board for Mental Health, Mental Retardation and Substance Abuse
- Georgia Pines Community Service Board
- City of Thomasville Recreational Advisory Board

Joint Ventures – The County participates in the following two joint ventures.

Southwest Georgia Regional Commission (SWGRC) - The County, in conjunction with fourteen counties in the Southwest Georgia area are members of the SWGRC. Membership in an SWGRC is automatic for each municipality and county in the state. The Official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the SWGRCs. Each county and municipality in the state is required by law to pay minimum annual dues to the SWGRC. The SWGRC Board membership includes the chief elected official of each county and the chief elected official of each municipality. The county board members and municipal board members from the same county elect one member of the Board who is a resident (but not an elected or appointed official or employee of the county or municipality) to serve as the non-public Board member from a county. Separately issued financial statements are available at the SWGRC's administrative office, 30 West Broad Street, Camilla, Ga. 31730, or by calling 229/522-3552.

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

Solid Waste - The County and the City of Thomasville joined together to operate a solid waste disposal and recycling facility for the mutual benefits of both governments. The initial agreement was dated 1973 but was amended by both parties on January 1, 1997 and March 25, 2002. The City of Thomasville holds all regulatory permits and is responsible for the construction and daily operations of the facility. The County owns the 485 acres of land on which these facilities are located. The City of Thomasville is required to maintain a separate fund for the landfill and recycling facility. All money generated by the solid waste and recycling facility shall be maintained in a separate bank account by the City of Thomasville.

Note 1 - Summary of Significant Accounting Policies (Continued)

At the conclusion of the City of Thomasville's annual audit, a determination will be made of excess cash and cash equivalents on hand. Excess cash and cash equivalents are defined as cash in excess of the amount needed for two months of next year's operating budget, one half of next year's capital budget, accrued closure and post closure care cost and reserves for future landfill expansion. After the determination of the excess cash and cash equivalents is made, the City's Mayor and the County Commission's Chairman shall meet and determine how the excess cash and cash equivalents are to be distributed. Should the determination of excess cash and cash equivalents indicate a shortfall of cash, the short fall will be funded through loans to be repaid by the landfill's revenue.

Complete financial statements for the City of Thomasville, Georgia may be obtained at their administrative offices by calling 229/227-7027.

Related Agency – The Thomas County Narcotics Division is 50% funded by the City of Thomasville. The County's Board of Commissioners approves and fund its budget within the general fund. Most of the employees are County employees and report directly to the Sheriff. The Narcotic Task Force monitors the narcotics division and shares information with the division commander. This task force is made up of the following members:

- Board of Commissioners Chairman
- County Manager
- Sheriff
- Mayor of Thomasville
- Thomasville City Manager
- Thomasville Police Chief
- District Attorney

1-B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

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 for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary funds are not presented in the government-wide financial statements.

The statement of net position presents the financial position of the governmental activities of the County and it's discretely presented component units at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. 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 program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees 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 the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted.*

Note 1 - Summary of Significant Accounting Policies (Continued)

Other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary and fiduciary funds.

Major individual governmental funds are reported in separate columns.

Fund Accounting - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds - Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:

The General Fund – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.

Emergency Services Fund – This fund accounts for revenues and expenditures related to providing certain county-wide emergency services. These services include emergency medical services, emergency rescue, emergency management, emergency services administration and also funds operating deficits in the E-911 fund.

2006 SPLOST Fund – This fund accounts for the special purpose local option sales tax that is transferred in from the county-wide 2006 SPLOST fund to be used primarily for the construction of a new judicial building, the remodeling of the courthouse, and a new roof for the jail justice center and road projects.

2012 SPLOST Fund – This fund accounts for the special purpose local option sales tax that is transferred in from the county-wide 2012 SPLOST fund to be used primarily for road construction projects and for the expansion of the Jail Justice Center building.

County-wide 2012 SPLOST Fund - This fund accounts for the 2012 special purpose local option sales tax collections and then the County's share is transferred to the County's 2012 SPLOST fund and the remaining balance is transferred to cities located within the County, for their share.

Proprietary Funds – The proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Two of the proprietary funds are classified as enterprise funds and the other proprietary fund is an internal service fund, which accounts for the County's group health plan. The major enterprise fund is defined as follows:

Area Transit Fund - This fund provides transit services to the County residents.

Fiduciary Funds – Fiduciary fund reporting focuses on assets and liabilities. The County's fiduciary funds are all agency funds.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-C. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

1-D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. The proprietary fund uses the accrual basis of accounting at both reporting levels. Fiduciary funds are reported on the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues – Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase "available for exchange transactions" means expected to be received within 60 days of year-end.

Revenues - Non-exchange Transactions - Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (Note 3-D). Revenue from grants and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, franchise taxes, charges for services and federal and state grants.

Note 1 - Summary of Significant Accounting Policies (Continued)

Unearned Revenue - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On both the government-fund financial statements and the government-wide financial statements, revenues are deferred for:

- Grants and entitlements received before the eligibility requirements are met (e.g., cash advances).

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

1-E. Assets, Liabilities and Fund Equity

1-E-1 Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County. Time deposits are classified as cash and cash equivalent without regard to maturity date.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or Government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

1-E-2 Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable.

1-E-3 Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental activities column of the statement of net position.

1-E-4 Consumable Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

On the fund financial statements, inventories of governmental funds are stated at cost. Cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased (i.e., the purchases method). At year-end, fund balance is reserved for a like amount of inventory on hand.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-5 Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved, as this amount is not available for general appropriation.

1-E-6 Restricted Assets

Certain items are classified as restricted in the general fund because their use has been restricted by the Board of Commissioners or grant contracts.

1-E-7 Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the government fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. The County's infrastructure consists of roads and bridges. The County's infrastructure has been reported retroactively in 2007. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement.

Depreciation is computed using the straight-line method over the following useful lives:

Asset Class	Governmental Activities Estimated Lives	Capitalization Threshold
Primary Government:		
Buildings and improvements	70 - 75 Years	$50,000
Machinery and equipment	3 - 12 Years	$5,000
Infrastructure	20 - 50 Years	$250,000
Component Unit:		
Machinery and equipment	5 - 7 Years	$5,000

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-8 Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only "*when due.*"

1-E-9 Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Notes are recognized as a liability in the governmental fund financial statements when due.

1-E-10 Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance - Fund balances may be classified as follows:

- ***Nonspendable*** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

- ***Restricted*** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County Board of Commissioners or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

- ***Committed*** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board of Commissioners through a motion. The fund balance must result from a specific revenue stream committed for a specific purpose. Only the Board of County Commissioners may modify or rescind the commitment.

- ***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the Board of County Commissioners intent to be used for specific purposes, but are neither restricted nor committed. By motion, only the Board of County Commissioners can authorize an assignment of fund balances. Also, any of the fund balance reported at year-end that is included in the subsequent years' budget is reported as assigned.

Note 1 - Summary of Significant Accounting Policies (Continued)

- ***Unassigned*** - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund.

Net Position Flow Assumptions – In order to report net position as a restricted – net position and an unrestricted – net position in the government-wide and proprietary fund financial statements, the County has established a flow assumption policy. It is the County's policy to use restricted – net position first before using unrestricted – net position.

Fund Balance Flow Assumptions – It is the County's policy to consider restricted fund balance to have been used before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position - Net position represent the difference between assets and liabilities. The net invested in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment amount also is adjusted by any bond issuance deferral amounts. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

1-E-11 Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise and internal service funds. For the County, these revenues are charges for services for waste collection, transit services and health insurance program. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of each fund. Nonoperating revenues are investment earnings and operating grants. Nonoperating expenses include the loss on the disposition of capital assets.

1-E-12 Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and the after non-operating revenues/expenses section in the proprietary fund. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between funds reported in the governmental activities column are eliminated.

1-E-13 Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

1-E-14 Comparative Data

Comparative total data for the prior year have been presented only for individual funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year's presentation.

Note 2 – Stewardship, Compliance and Accountability

2-A. Budgetary Information – The County adopts an annual operating budget for all governmental funds except the capital projects funds, which have an adopted project budget. The budget resolution reflects the total of each department's appropriation in each fund.

Budgets are adopted on a basis consistent with GAAP with the exception of the capital projects funds, which have project length budgets, rather than annual budgets.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. However, since each special revenue fund is part of a single department, the fund total is considered the department level. Any change in total to a fund or departmental appropriation within a fund requires approval of the Board of County Commissioners. The Board of County Commissioners also must approve budget transfers within departments.

The original 2013 budget was amended during the year. All unexpended annual appropriations lapse at year-end.

2-B. Excess of Expenditures over Appropriations

The following departments overspent the final amended 2013 annual budget:

Hotel/motel tax fund:	
General government	$ 12,636
Airport fund:	
General government	$ 6,423

2-C. Legal Compliance

As indicated below, State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held, less the FDIC insurance. The County reported $85,134 of funds that were not collateralized at 110%. This may be a violation of Georgia state statutes.

Note 3 - Detailed Notes on All Funds

3-A. Deposits

Deposits – The County's cash and investment policy limits deposits to demand and money market accounts, and time deposits at local banks. The County's deposits shall be secured by Federal Depositary Insurance Corporation (FDIC) coverage and/or bank pledges. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held, less the FDIC insurance.

Custodial Credit Risk – Deposits – The custodial credit risk for deposits is the risk that, in the event of a bank failure, the County's deposits may not be recovered.

As of December 31, 2013, all of the County's deposits were covered, except for $13,000, either by FDIC coverage or collateralized with securities held by the County's agent in the County's name.

Also, the Thomas County Emergency Services Agency's deposits, the Thomas County Health Department's deposits and the Thomas County Public Library System's deposits were covered either by FDIC coverage or were entirely insured or collateralized with securities held by the component unit's agent in the component unit's name.

Note 3 - Detailed Notes on All Funds (Continued)

Primary government cash and cash equivalents reconciliation:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	$ 16,950,737
Governmental Funds - Balance Sheet - Restricted	180,910
Proprietary Fund Type Statement of Net Position	1,599,495
Statement of Fiduciary Assets and Liablilities	360,413
Total	$ 19,091,555

3-B. Receivables

Receivables at December 31, 2013, consisted of taxes, accounts (billings for user charges) and intergovernmental receivables arising from grants.

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

The allowances for uncollectibles are as follows:

- General fund - $55,597
- Emergency services fund - $7,400
- Fire district 1 & 2 fund - $2,600
- Fire district 3 fund - $1,750
- Commercial collection fund - $1,734

3-C. Restricted Assets

Restricted assets reported in the general fund are comprised of the following:

Capital improvements – ($160,503) – these resources will be used for maintenance and improvements on County buildings.

Prison store account – ($20,407) – these monies belong to the inmates who use it to make purchases in the prison store.

3-D. Property Taxes

The Board of Commissioners levy property taxes by or about September of each year. Property taxes attach as an enforceable lien on property as of January 1. The property taxes were levied on August 14, 2013. Property taxes were billed on September 13, 2013 and are due upon receipt, however, the actual due date was November 15, 2013.

The County bills and collects its own property taxes and also collects property taxes for the County Board of Education and the State of Georgia. The County also collects vehicle and mobile home taxes for the cities located in Thomas County and the State of Georgia. Collection of the County's taxes and for the other governmental agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an agency fund.

Note 3 - Detailed Notes on All Funds (Continued)

3-E. Capital Assets

Capital asset activity for the primary government for the year ended December 31, 2013, was as follows:

	Balance 1/1/2013	Additions	Deductions	Balance 12/31/2013
Governmental activities:				
Nondepreciable capital assets:				
Land	$ 3,208,420	$ -	$ -	$ 3,208,420
Land under the roads	4,900,295	-	-	4,900,295
Construction in progress	5,555,924	2,712,499	8,100,411	168,012
Total nondepreciable capital assets	13,664,639	2,712,499	8,100,411	8,276,727
Depreciable capital assets:				
Buildings and improvements	26,360,326	8,119,736	5,780	34,474,282
Machinery and equipment	14,860,420	1,927,983	949,525	15,838,878
Infrastructure	45,873,120	173,497	77,242	45,969,375
Total depreciable capital assets	87,093,866	10,221,216	1,032,547	96,282,535
Total capital assets	100,758,505	12,933,715	9,132,958	104,559,262
Accumulated depreciation:				
Buildings	5,726,050	504,204	3,724	6,226,530
Machinery and equipment	10,000,663	1,126,012	900,319	10,226,356
Infrastructure	16,627,126	930,588	77,242	17,480,472
Total accumulated depreciation	32,353,839	2,560,804	981,285	33,933,358
Governmental activities capital assets, net	$ 68,404,666	$ 10,372,911	$ 8,151,673	$ 70,625,904

Governmental activities depreciation expense

General government	$ 536,872
Judicial	2,995
Public safety	815,814
Public works	1,200,733
Health and welfare	4,390
Total governmental activities depreciation expense	$ 2,560,804

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 1/1/2013	Additions	Deductions	Balance 12/31/2013
Business-type activities:				
Depreciable capital assets:				
Buildings and improvements	$ 33,281	$ -	$ -	$ 33,281
Machinery and equipment	894,843	164,000	154,067	904,776
Total capital assets	928,124	164,000	154,067	938,057
Less accumulated depreciation:				
Buildings and improvements	17,014	3,328	-	20,342
Machinery and equipment	284,742	127,309	96,372	315,679
Total accumulated depreciation	301,756	130,637	96,372	336,021
Business-type activities capital assets, net	$ 626,368	$ 33,363	$ 57,695	$ 602,036

The depreciation expense for the business-type activities relates to the area transit fund, $110,808 and the commercial collection fund, $19,829.

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

	Adjusted Balance 7/1/2012	Additions	Deductions	Balance 6/30/2013
Thomas County Public Library System				
Depreciable capital assets:				
Buildings and improvements	2,474,823	48,231	-	2,523,054
Equipment	586,777	80,032	-	666,809
Library collections	2,619,886	134,291	47,976	2,706,201
Total depreciable capital assets	5,681,486	262,554	47,976	5,896,064
Less accumulated depreciation:				
Buildings and improvements	68,891	43,778	-	112,669
Equipment	140,099	36,658	-	176,757
Library collections	1,656,462	126,200	47,976	1,734,686
Total accumulated depreciation	1,865,452	206,636	47,976	2,024,112
Thomas County Public Library System Capital assets - net	$ 3,816,034	$ 55,918	$ -	$ 3,871,952

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 7/1/2012	Additions	Deductions	Balance 6/30/2013
Thomas County Health Department:				
Capital assets being depreciated:				
Machinery and equipment	$ 271,998	$ -	$ -	$ 271,998
Less accumulated depreciation	240,418	7,472	-	247,890
Thomas County Health Department - Capital assets, net	$ 31,580	$ (7,472)	$ -	$ 24,108

3-F. Deferred Inflows of Resources

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an 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's governmental funds report unavailable revenues as deferred inflows of resources. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

These amounts are reported as follows:

Fund	Amount	Types of Resources
General	$ 1,275,000	Property taxes
Emergency Services	279,000	Property taxes
Fire Districts #1 & #2	86,000	Property taxes
Fire Districts #3	171,600	Property taxes
Emergency 911	40,000	Charges for services
Total	$ 1,851,600	

3-G. Interfund Balances and Transfers

Interfund Balances - Interfund balances at December 31, 2013, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

Note 3 - Detailed Notes on All Funds (Continued)

The following table includes the interfund receivables and payables at December 31, 2013:

	Payable from:					
Payable to:	General fund	Emergency services fund	County-wide SPLOST fund	Health benefit fund	Nonmajor governmental funds	Total
General fund	$ -	$ 12,334	$ -	$ 376,739	$ 39,683	$ 428,756
Emergency services fund	-	-	-	70,677	45,320	115,997
2012 SPLOST fund	-	-	297,524	-	-	297,524
Nonmajor governmental fund	-	11,250	-	36,914	-	48,164
Area transit fund	1,282	-	-	29,205	-	30,487
Internal service fund	-	-	-	-	262,921	262,921
Total	$ 1,282	$ 23,584	$ 297,524	$ 513,535	$ 347,924	$ 1,183,849

The County expects to repay all interfund balances within one year with the exception of the amounts due to the group health fund from fire district fund 1 & 2 ($139,986) and from fire district fund 3 ($122,935) as county management does not anticipate repaying the cash during 2014. The group health fund will not repay the general fund ($376,739), the emergency 911 fund (36,914), the emergency services fund ($70,677) and the area transit fund ($29,205) during 2014 because management believes that the group health fund may need this cash for operations.

The following table includes $137,047 collected by agency funds and due to various governmental funds that have been eliminated at both financial reporting levels.

Fund	Amount
General	$ 125,301
Emergency services	2,504
Fire district 3	2,084
Law library	1,287
Drug abuse	2,871
Total	$ 134,047

Interfund Transfers - Interfund transfers for the year ended December 31, 2013, consisted of the following:

	Transfers From		
Transfers to	Emergency services fund	County-wide 2012 SPLOST fund	Total
2012 SPLOST fund	$ -	$ 3,083,194	$ 3,083,194
Nonmajor governmental funds	874,000	-	874,000
Total	$ 874,000	$ 3,083,194	$ 3,957,194

Note 3 - Detailed Notes on All Funds (Continued)

The transfer from the county-wide 2012 SPLOST fund to the 2012 SPLOST fund is the County's share of the special purpose local option sales taxes, as authorized in 2012. The transfer from the emergency services fund to the E-911 fund is to cover the E-911 fund (nonmajor governmental fund) deficit as the telephone surcharge is not adequate to balance this fund.

3-H. Long-Term Debt

Governmental Activities Notes Payable - The County has six outstanding notes payable at December 31, 2013.

Note Payable – Commercial Bank #1 –This note payable was retired in full in 2013.

Note Payable – Thomasville National Bank #1 - This note was issued on November 29, 2012 in the original amount of $249,995 to purchase a fire truck at an interest rate of 3.8% with annual payments (which includes principal and interest) of $22,330 beginning December 31,2013. The note matures December 31, 2027. The equipment acquired by this note is included in governmental activities general capital assets of the County in the amount of $210,857 (cost of $249,995 less accumulated depreciation of $39,138).

Annual debt service requirements to this note payable as of December 31, 2013 follow:

Year	Principal	Interest	Total
2014	$ 13,281	$ 9,049	$ 22,330
2015	13,786	8,544	22,330
2016	14,310	8,020	22,330
2017	14,854	7,476	22,330
2018	15,418	6,912	22,330
2019 - 2023	86,336	25,311	111,647
2024 - 2028	80,130	7,670	87,800
	$ 238,115	$ 72,982	$ 311,097

Note Payable – Thomasville National Bank #2 - This note was issued on December 17, 2012 in the original amount of $248,736 to purchase a fire truck at an interest rate of 3.8% with annual payments (which includes principal and interest) of $22,177 beginning December 31,2013. The note matures December 31, 2027. The equipment acquired by this note is included in governmental activities general capital assets of the County in the amount of $213,202 (cost of $248,736 less accumulated depreciation of $35,534).

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Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements to this note payable as of December 31, 2013 follow:

Year	Principal	Interest	Total
2014	$ 13,193	$ 8,984	$ 22,177
2015	13,695	8,482	22,177
2016	14,215	7,962	22,177
2017	14,755	7,422	22,177
2018	15,316	6,861	22,177
2019 - 2023	85,764	25,119	110,883
2024 - 2028	79,467	7,598	87,065
	$ 236,405	$ 72,428	$ 308,833

Note Payable – Thomasville National Bank #3 - This note was issued on December 17, 2012 in the original amount of $248,736 to purchase a fire truck at an interest rate of 3.8% with annual payments (which includes principal and interest) of $22,177 beginning December 31,2013. The note matures December 31, 2027. The equipment acquired by this note is included in governmental activities general capital assets of the County in the amount of $213,202 (cost of $248,736 less accumulated depreciation of $35,534).

Annual debt service requirements to this note payable as of December 31, 2013 follow:

Year	Principal	Interest	Total
2014	$ 13,193	$ 8,984	$ 22,177
2015	13,695	8,482	22,177
2016	14,215	7,962	22,177
2017	14,755	7,422	22,177
2018	15,316	6,861	22,177
2019 - 2023	85,764	25,119	110,883
2024 - 2028	79,467	7,598	87,065
	$ 236,405	$ 72,428	$ 308,833

Notes Payable – Ameris #1- This note was issued on December 3, 2013 in the original amount of $451,720 to purchase four dump trucks at an interest rate of 2.87% with annual payments of $98,599 beginning December 31, 2014. The note matures December 31, 2018. The four trucks acquired by this note are included in the governmental activities general capital assets of the County in the amount of $444,943 (cost of $451,720 less accumulated depreciation of $6,807).

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements to this note payable as of December 31, 2013 follow:

Year	Principal	Interest	Total
2014	$ 85,635	$ 12,964	$ 98,599
2015	88,092	10,507	98,599
2016	90,621	7,978	98,599
2017	93,222	5,377	98,599
2018	94,150	2,703	96,853
	$ 451,720	$ 39,529	$ 491,249

Notes Payable – Thomasville National Bank #4 – This note was issued on August 23, 2013 in the original amount of $493,312 to purchase two fire trucks at an interest rate of 4.450% with annual payments (which includes principal and interest) of $44,701 beginning December 31, 2013. The note matures December 31, 2027. The equipment acquired by this note is included in governmental activities general capital assets of the County in the amount of $472,138 (cost of $493,312 less accumulated depreciation of $21,174).

Annual debt service requirements to this note payable as of December 31, 2013 follow:

Year	Principal	Interest	Total
2014	$ 24,396	$ 20,305	$ 44,701
2015	25,482	19,219	44,701
2016	26,616	18,085	44,701
2017	27,800	16,901	44,701
2018	29,037	15,664	44,701
2019 - 2023	165,756	57,749	223,505
2024 - 2028	157,207	17,615	174,822
	$ 456,294	$ 165,538	$ 621,832

Notes Payable – Thomasville National Bank #5 - This note was issued on August 23, 2013 in the original amount of $442,492 to purchase two fire trucks at an interest rate of 4.450% with annual payments (which includes principal and interest) of $40,096 beginning December 31, 2013. The note matures December 31, 2027. The equipment acquired by this note is included in governmental activities general capital assets of the County in the amount of $423,499 (cost of $442,492 less accumulated depreciation of $18,993).

Note 3 - Detailed Notes on All Funds (Continued)

Annual debt service requirements to this note payable as of December 31, 2013 follow:

Year	Principal	Interest	Total
2014	$ 21,883	$ 18,213	$ 40,096
2015	22,856	17,240	40,096
2016	23,874	16,222	40,096
2017	24,936	15,160	40,096
2018	26,046	14,050	40,096
2019 - 2023	148,681	51,800	200,481
2024 - 2028	141,012	15,799	156,811
	$ 409,288	$ 148,484	$ 557,772

Business-type Activities – The County has one outstanding notes payable for the commercial collection fund.

Commercial Collection Fund - Note Payable – Ameris #2 - This note was issued on September 30, 2011 in the original amount of $138,784 to purchase a sanitation truck at an interest rate of 3.12% with annual payments of $22,361 beginning September 1, 2012. The final payment is $22,093 and the note matures September 1, 2018. The truck acquired by this note is included in commercial collection fund of the County in the amount of $91,215 (cost of $138,805 less accumulated depreciation of $47,590).

Annual debt service requirements to this note payable as of December 31, 2013 follow:

Year	Principal	Interest	Total
2014	$ 19,184	$ 3,177	$ 22,361
2015	19,783	2,578	22,361
2016	20,400	1,961	22,361
2017	21,036	1,325	22,361
2018	21,424	669	22,093
	$ 101,827	$ 9,710	$ 111,537

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Note 3 - Detailed Notes on All Funds (Continued)

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2013:

	Outstanding 1/1/2013	Additions	Reductions	Outstanding 12/31/2013	Amounts Due in One Year
Governmental Activities					
Note payable - Commercial Bank	$ 203,584	$ -	$ 203,584	$ -	$ -
Note payable - Thomasville Natl Bank #1	249,995	-	11,880	238,115	13,281
Note payable - Thomasville Natl Bank #2	248,736	-	12,331	236,405	13,193
Note payable - Thomasville Natl Bank #3	248,736	-	12,331	236,405	13,193
Note payable - Ameris #1	-	451,720	-	451,720	85,635
Note payable - Thomasville Natl Bank #4	-	493,312	37,018	456,294	24,396
Note payable - Thomasville Natl Bank #5	-	442,492	33,204	409,288	21,883
Compensated absences	493,991	616,600	483,964	626,627	469,970
Total Governmental Activities	$ 1,445,042	$ 2,004,124	$ 794,312	$ 2,654,854	$ 641,551
Business-type Activities					
Notes payable - Ameris #2	$ 120,476	$ -	$ 18,649	$ 101,827	$ 19,184
Compensated absences	10,100	17,387	18,516	8,971	6,728
Total Business-type Activities	$ 130,576	$ 17,387	$ 37,165	$ 110,798	$ 25,912
Thomas County Health Department					
Compensated absences	$ 110,863	$ 5,375	$ -	$ 116,238	$ 11,624
Public Library System					
Compensated absences	$ 20,703	$ 16,560	$ 18,543	$ 18,720	$ 14,040
Total Component Units	$ 131,566	$ 21,935	$ 18,543	$ 134,958	$ 25,664

For governmental fund types notes payable, the Commercial Bank was repaid from the E-911 fund, the Ameris Bank is being repaid from the 2012 SPLOST fund, the Thomasville National Bank notes payable #1 is being repaid from the impact fees fund, the Thomasville National Bank notes payable #2 and #4 are being repaid from fire districts fund #1 & #2, the Thomasville National Bank notes payable #3 and #5 are being repaid from fire district 3 fund. The governmental activities compensated absences liability will be paid from the fund from which the employees' salaries are paid, the general fund, the emergency services fund, the fire district 1 & 2 fund, fire district 3 fund and the E-911 fund. The business-type notes payable, Ameris Bank is being repaid from the commercial collections fund. The compensated absences liability for business-type activities is paid by the area transit fund.

3-I. Pension

Plan Description – The County participates in the Association of Government Commissioners of Georgia Pension Plan (ACCG Plan), an agent multiple-employer defined benefit pension plan, which covers all employees. The County Board of County Commissioners authorizes amendments, participation in the pension plan, establishes the pension benefits and sets the contribution rates. All full-time eligible employees participate in the ACCG Plan ("Plan") after completing three years of service.

Note 3 - Detailed Notes on All Funds (Continued)

Participants become eligible to retire at age 65 with three years of participation in the Plan. Benefits vest after five years of service. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1.0% of average annual compensation up to $6,600 plus 1.5% of average annual compensation in excess of $6,600 plus $36 for each year of service payable as a life annuity. Compensation is averaged over a five year period prior to retirement or termination.

The County sponsors, the "Plan". The Plan provides retirement, disability, and death benefits to plan participants. The plan assets shall be used only for the payment of benefits to the members of the plan, in accordance with the terms of the plan.

The following is the plan membership at January 1, 2013

Membership	
Retirees and beneficiaries currently receiving benefits	37
Terminated plan participants entitled to, but not yet receiving benefits	64
Active employees participanting in plan	189
Total	290

A copy of the plan's financial report may be obtained from:

Government Employee Benefits Corporation of Georgia
400 Galleria Parkway, Suite 1250
Atlanta, Georgia 30339

Funding Policy – The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the Board of Trustees, and must satisfy the minimum contribution requirement contained in the State of Georgia statutes.

Annual Pension Cost – The County's annual pension costs for the last four years are as follows:

Fiscal Year Beginning January 1,	Annual Pension Cost	Annual Pension Contribution	Percentage Contributed	Net Pension Obligation
2010	$ 570,490	$ 600,475	105.3%	$ (262,136)
2011	606,337	613,575	101.2%	(292,121)
2012	593,879	592,255	99.7%	(297,735)
2013	709,981	708,366	99.8%	(296,120)

(This page continued on the subsequent page)

Note 3 - Detailed Notes on All Funds (Continued)

Net Pension Assets – The County's derivation of the annual required contribution, the annual pension cost and net pension obligation (assets) at January 1, 2014 and 2013, the two most recent actuarial valuations, are as follows:

	January 1, 2014*	January 1, 2013
Derivation of the Annual Required Contribution:		
Normal cost	$ -	$ 503,718
Amortization of unfunded accrued actuarial liability (UAAL)	-	332,033
Pre-retirement death benefit expense	-	47,437
Administrative expenses	-	35,557
Less estimated employee contributions	-	(210,379)
Annual required contribution (ARC)	$ -	$ 708,366
Derivation of the Annual Pension Cost:		
Annual required contribution (ARC)	$ -	$ 708,366
Interest on prior year net pension obligation	-	(23,074)
Adjustment to ARC	-	24,689
Annual pension cost	$ -	$ 709,981

* Information not presented is not available

Derivation of the Net Pension Obligation (Assets):		
Annual pension cost for prior year	$ 709,981	$ 593,879
Annual contributions made for prior year	708,366	592,255
Increase (decrease) in net pension obligation (assets)	1,615	1,624
Net pension obligation (assets), beginning of year	(297,735)	(299,359)
Net pension obligation (assets), end of year	$ (296,120)	$ (297,735)

Plan Funded Status – The County's funding status based upon the most recent actuarial valuation follows:

Schedule of Funding Progress

Measurement Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funded Ratio (1)/(2)	(4) Unfunded AAL/(UAAL) (2)-(1)	(5) Annual Covered Payroll	(6) UAAL as a Percentage of Covered Payroll
12/31/2013	$ 11,504,059	$ 12,768,107	90.1%	$ 1,264,048	$ 7,012,646	18.0%

The schedule of funding progress presented as required supplementary information (RSI) immediately following the notes to the basic financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the AAL for benefits.

Note 3 - Detailed Notes on All Funds (Continued)

Actuarial Valuation Information – The County's actuarial valuation information is as follows:

Current Valuation Date	January 1, 2013	January 1, 2012
Actuarial Funding Method	Projected Unit Credit	Projected Unit Credit
Amortization Method	Level Percentage of Pay, Closed	Level Percentage of Pay, Closed
Remaining Amortization Period	8 years	9 Years
Actuarial Assumptions:		
Investment Rate of Return	7.75%	7.75%
Projected Salary Increases	5% - 7.5% Based on Age	5% - 7.5% Based on Age
Expected Annual Inflation	3.0%	3%
Actuarial Value of Assets	Smoothing Market Value With a five year smoothing period	Smoothing Market Value With a five year smoothing period

3-J. Fund Equity

Fund Balances – Fund balances are classified as follows:

- ***Nonspendable*** – The following fund balances are nonspendable because they are not in spendable form:

General Fund:	
Prepaid items	$ 81,849
Inventories	389,800
Total	$ 471,649
Emergency Services Fund:	
Prepaid items	$ 13,031
Nonmajor Special Revenue Funds:	
Prepaid items	$ 23,058

(This page continued on the subsequent page)

Note 3 - Detailed Notes on All Funds (Continued)

- ***Restricted*** – The following fund balances are legally restricted to specified purposes:

Emergency Services Fund	
Public safety	$ 2,761,875
2006 SPLOST Fund	
Capital projects	$ 173,562
2012 SPLOST Fund	
Capital projects	$ 3,019,668
Nonmajor Special Revenue Funds:	
Public safety	$ 919,529
Economic development	178,116
Capital projects	401,014
Law library	454
Airport improvements	248,484
Total Nonmajor Special Revenue Funds	$ 1,747,597

- ***Committed*** – The following fund balance are committed to specified purposes:

General Fund:	
Building maintenance	$ 160,502

- ***Unassigned*** – The following fund balances include the general fund unassigned amount:

General Fund:	
Unassigned	$ 8,647,315

Net Investment in Capital Assets

The "net investment in capital assets" reported on the government-wide statement of net position as of December 31, 2013 are as follows:

Net investment in capital assets	Governmental Activities	Business-type Activities
Cost of capital assets	$ 104,559,262	$ 938,057
Less accumulated depreciation	33,933,358	336,021
Book value	70,625,904	602,036
Less capital related debt	2,028,227	101,827
Net investment in capital assets	$ 68,597,677	$ 500,209

Note 3 - Detailed Notes on All Funds (Continued)

3-K. Operating Leases

The County has entered into six operating leases as lessee.

Lessee – Solid Waste Collection Facility Lease - In July 2006, the County entered into an operating lease with Thomas B. Johnson, for the use of forty acres, as a solid waste collection facility. The lease term is January 1, 2006 – July 31, 2016 with $500 annual payments.

The future minimum lease payments follow:

Year	Annual Payments
2014	$ 500
2015	500
2016	500
Total	$ 1,500

Sand Site Lease - In May 2006, the County entered into an operating lease with W. Marcus Collier, for the purpose of prospecting, exploring, drilling, removing and mining for sand. The initial lease term was May 1, 2006 – April 30, 2007. The lease amount is one-dollar plus royalty payments of fifty cents per cubic yard removed. The initial site includes approximately 1633 cubic yards.

The County exercised an option in 2006 by paying $60,000 to extend the contract to August 20, 2021. The option includes the use of approximately 15 acres for the same purpose as above. The lease option contains an annual payment of $8,679 for sand removed.

John Deere Financial Leasing Lease – On May 15, 2012, the County entered into an operating lease for two motor graders. The lease requires five annual payments of $9,936 on December 25 and the first payment was due December 25, 2012.

The future minimum lease payments follow:

Year	Annual Payments
2014	$ 9,936
2015	9,936
2016	9,936
Total	$ 29,808

Bancorpsouth Equipment Finance Lease #1 – On October 25, 2013, the County entered into an operating lease for a motor grader. The lease requires annual payments of $5,323 commenting on December 31, 2013 and ending on December 31, 2017.

Note 3 - Detailed Notes on All Funds (Continued)

The future minimum lease payments follow:

Year	Annual Payments
2014	$ 5,323
2015	5,323
2016	5,323
2017	5,323
Total	$ 21,292

Bancorpsouth Equipment Finance Lease #2 – On August 13, 2013, the County entered into an operating lease for a motor grader. The lease requires annual payments of $12,534 commenting on December 27, 2013 and ending on December 27, 2017.

The future minimum lease payments follow:

Year	Annual Payments
2014	$ 12,534
2015	12,534
2016	12,534
2017	12,534
Total	$ 50,136

Bancorpsouth Equipment Finance Lease #3 – On July 16, 2013, the County entered into an operating lease for a motor grader. The lease requires annual payments of $5,191 commenting on December 1, 2013 and ending on December 1, 2017.

The future minimum lease payments follow:

Year	Annual Payments
2014	$ 5,191
2015	5,191
2016	5,191
2017	5,191
Total	$ 20,764

Note 4 - Other Notes

4-A. Risk Management

Interlocal Risk Management Agency - The County is exposed to various risks of losses related to torts, thefts 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 Interlocal Risk Management Agency (IRMA) for property and liability insurance and the ACCG-Group Self-Insurance Workers' Compensation Fund (WCSIF), public entity risk pools currently operating as common risk management and insurance programs for member local governments. The Association County Commissioners of Georgia (ACCG) administers both risk pools.

As part of these risks pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pools' 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 funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member governments' contracts and in accordance with the workers' compensation laws of Georgia. The funds are to pay all cost 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.

The County has not compiled a record of the claims paid up to the applicable deductible for the prior or current fiscal year. The County is not aware of any claims, which the County is liable for (up to the applicable deductible) which were outstanding and unpaid at December 31, 2013. No provision has been made in the financial statements for the year ended December 31, 2013, for any estimate of potential unpaid claims.

The County carries a combined property, casualty, and crime coverage with the Association County Commissioners of Georgia - Interlocal Risk Management Agency (IRMA).

Coverages are as follows:

Property Coverage Description	Building & Contents - Section IA Per Schedule on File Automobile Physical - Damage - Section IB Per Schedule on File Earthquakes – per occurrence and aggregate $5,000,000 Flood - per occurrence and aggregate $5,000,000
Casualty Coverage Description	General Liability - Section II $1,000,000 Law Enforcement Liability – Section III $1,000,000 Automobile Liability – Section IV $1,000,000 Errors & Omissions Liability - Section V $1,000,000
Crime Coverage	Money & Securities: Within Premises - Section VIA $150,000 Outside Premises - Section VIB $150,000 Blanket Employee Dishonesty - Section VIC$ 50,000 Statutory Bonds – Section VID As required Forgery and Alteration - Section VIE $150,000 Computer Theft and Funds Transfer Fraud – Section VIF $150,000 Money Orders and Counterfeit Currency - Section VIG $150,000
Deductible	All coverages are subject to a per occurrence deductible of $10,000

Coverage is subject to all terms, conditions, and internal limits as specified in ACCG-IRMA Coverage Agreement.

Note 4 - Other Notes (Continued)

Self-insurance Program - Effective September 1, 1995 the County began a self-insurance program for medical claims. The purpose of the program is to pay medical claims for County employees and their covered dependents and to minimize the total cost of medical insurance to the County. The County purchases stop loss insurance in order to limit their risk management cost.

The self-insurance program was accounted for in the General Fund until January 1, 2000. At that time the County began accounting for the self-insurance program in an internal service fund on the cost reimbursement method.

The following represents the changes in approximate liabilities for the County from January 1, 2010 to December 31, 2013:

December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Fiscal Year Liability
2011	$ 467,000	$ 2,710,876	$ 2,911,876	$ 266,000
2012	266,000	3,328,812	3,023,112	571,700
2013	571,700	3,794,829	3,682,529	684,000

There were no significant reductions in insurance coverage from prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

4-B. Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

The County was a defendant in several lawsuits at December 31, 2013. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

4-C. Hotel/Motel Lodging Tax

Pursuant to an ordinance approved on June 27, 2005, January 1, 2006 the County began levying a 5% lodging tax in accordance with O.C.G.A. 48-13-51 and expends 50% of the hotel/motel tax collections for the purpose of promoting tourism.

A summary of the transactions for the year ended December 31, 2013 follows:

Receipts:	
Lodging tax receipts	$ 147,923
Disbursements to:	
Destination Thomasville Tourism Authority	$ 62,915
Thomas County Tourism	35,373
Passed down to others (local governments in Thomas County)	15,248
Total tax and investment earnings disbursements	$ 113,536

REQUIRED SUPPLEMENTARY INFORMATION

Thomas County, Georgia
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 14,839,398	$ 18,401,448	$ 18,573,539	$ 172,091
Licenses and permits	188,800	188,800	197,965	9,165
Intergovernmental	33,000	140,300	132,720	(7,580)
Charges for services	3,181,200	3,206,200	3,293,061	86,861
Fines and forfeitures	695,000	640,000	611,010	(28,990)
Investment earnings	45,000	45,000	567	(44,433)
Contributions and donations	1,000	1,000	-	(1,000)
Miscellaneous	214,500	214,500	207,776	(6,724)
Total Revenues	19,197,898	22,837,248	23,016,638	179,390
Expenditures				
Current:				
General government	3,206,294	3,440,821	3,218,789	222,032
Judicial	2,133,346	2,296,066	2,180,594	115,472
Public safety	7,852,371	8,540,289	8,132,069	408,220
Public works	4,549,647	4,914,532	4,566,417	348,115
Health and welfare	635,955	768,255	762,603	5,652
Culture and recreation	903,614	903,614	818,744	84,870
Housing and development	647,641	712,388	594,555	117,833
Total Expenditures	19,928,868	21,575,965	20,273,771	1,302,194
Excess (Deficiency) of Revenues Over (Under) Expenditures	(730,970)	1,261,283	2,742,867	1,481,584
Other Financing Sources (Uses)				
Proceeds from the sale of capital assets	-	-	57,300	57,300
Contingencies	-	(1,261,283)	-	1,261,283
Budgeted fund balance	730,970	-	-	-
Total Other Financing Sources (Uses)	730,970	(1,261,283)	57,300	1,318,583
Net Change in Fund Balances	$ -	$ -	2,800,167	$ 2,800,167
Fund Balances Beginning of Year			6,432,299	
Increase in Reserve for Inventory			47,000	
Fund Balances End of Year			$ 9,279,466	

Thomas County, Georgia
Emergency Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 2,396,339	$ 2,847,774	$ 2,731,840	$ (115,934)	$ 2,378,361
Intergovernmental	-	13,416	22,968	9,552	19,249
Charges for services	1,334,000	1,424,000	1,351,256	(72,744)	1,402,568
Investment earnings	15,000	15,000	389	(14,611)	5,002
Miscellaneous	5,000	5,000	3,498	(1,502)	5,270
Total Revenues	3,750,339	4,305,190	4,109,951	(195,239)	3,810,450
Expenditures					
Current:					
Public safety	2,926,668	3,221,232	3,105,692	115,540	2,918,829
Capital Outlay	199,095	199,095	124,596	74,499	27,011
Total Expenditures	3,125,763	3,420,327	3,230,288	190,039	2,945,840
Excess of Revenues Over Expenditures	624,576	884,863	879,663	(5,200)	864,610
Other Financing Sources (Uses)					
Contingencies	(54,263)	(123,733)	-	123,733	-
Transfers out	(570,313)	(761,130)	(874,000)	(112,870)	(964,000)
Total Other Financing Sources (Uses)	(624,576)	(884,863)	(874,000)	10,863	(964,000)
Net Change in Fund Balances	$ -	$ -	5,663	$ 5,663	(99,390)
Fund Balances Beginning of Year			2,769,243		2,868,633
Fund Balances End of Year			$ 2,774,906		$ 2,769,243

Thomas County, Georgia

Schedule of Funding Progress and the Schedule of Employer Contributions

ACCG Plan

For the Year Ended December 31, 2013

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value Assets (a)	Entry Age Normal Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Accrued Liability (UAAL) (c) (b - a)	Funded Ratio (a/b)	Covered Payroll (d)	UAAL as a Percentage of Covered Payroll [(b - a)(d)]
December 31, 2008	$ 6,344,555	$ 8,535,830	$ 2,191,275	74.3%	$ 5,785,359	37.9%
December 31, 2009	7,245,410	9,727,305	2,481,895	74.5%	6,262,758	39.6%
December 31, 2010	8,124,990	10,399,659	2,274,669	78.1%	6,462,812	35.2%
December 31, 2011	8,946,348	11,097,884	2,151,536	80.6%	6,602,874	32.6%
December 31, 2012	9,884,040	11,908,294	2,024,254	83.0%	6,912,895	29.3%
December 31, 2013	11,504,059	12,768,107	1,264,048	90.1%	7,012,646	18.0%

Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Cost (APC)	Annual County Contribution	Percentage Contributed	Net Pension Obligation (Assets)
December 31, 2008	$ 466,865	$ 495,078	106.0%	$ (187,348.00)
December 31, 2009	562,381	608,596	108.2%	(215,561)
December 31, 2010	570,490	600,475	105.3%	(262,136)
December 31, 2011	606,337	613,575	101.2%	(292,121)
December 31, 2012	593,879	592,255	99.7%	(297,735)
December 31, 2013	709,981	708,366	99.8%	(296,120)

See notes to the basic financial statements for actuarial assumptions used in the above calculations.

Note 1 – Budgetary Information

Budgets for the general fund and the emergency services fund are adopted on a basis that is consistent with accounting principles generally accepted in the United States as applied to governments.

Thomas County, Georgia
General Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 8,957,009	$ 5,929,265
Restricted cash	180,910	174,637
Receivables:		
Accounts	10,079	10,252
Property taxes	1,796,105	1,284,518
Sales taxes	353,873	360,497
Intergovernmental	63,732	153,510
Interfund	428,756	228,667
Inventory	389,800	342,800
Prepaid items	81,849	77,451
Total Assets	$ 12,262,113	$ 8,561,597
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 40,797	$ 120,202
Accrued expenditures	979,527	421,190
Intergovernmental payable	659,192	749,248
Interfund payable	1,282	1,282
Unearned revenue	277	277
Other	26,572	33,799
Total Liabilities	1,707,647	1,325,998
Deferred Inflows of Resources - Property Taxes	1,275,000	803,300
Total Liabilities and Deferred Inflows of Resources	2,982,647	2,129,298
Fund Balances		
Nonspendable - not in spendable form	471,649	420,251
Committed for building maintenance	160,502	147,002
Assigned for subsequent years' budget	-	730,970
Unassigned	8,647,315	5,134,076
Total Fund Balances	9,279,466	6,432,299
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 12,262,113	$ 8,561,597

Thomas County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2013 and 2012

	2013	2012
Revenues		
Taxes	$ 18,573,539	$ 14,524,276
Intergovernmental	132,720	65,488
Licenses and permits	197,965	230,364
Charges for services	3,293,061	3,214,317
Fines and forfeitures	611,010	633,087
Investment earnings	567	11,432
Miscellaneous	207,776	216,192
Total Revenues	23,016,638	18,895,156
Expenditures		
Current:		
General government	3,218,789	3,319,227
Judicial	2,180,594	2,125,335
Public safety	8,132,069	7,979,007
Public works	4,566,417	4,352,427
Health and welfare	762,603	659,704
Culture and recreation	818,744	810,658
Housing and development	594,555	569,036
Total Expenditures	20,273,771	19,815,394
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,742,867	(920,238)
Other Financing Sources (Uses)		
Proceeds from capital asset dispositions	57,300	55,050
Transfer in	-	103,000
Transfers (out)	-	(219,183)
Other Financing Sources (Uses)	57,300	(61,133)
Net Change in Fund Balances	2,800,167	(981,371)
Fund Balances Beginning of Year	6,432,299	7,398,370
Increase in Reserve for Inventory	47,000	15,300
Fund Balances End of Year	$ 9,279,466	$ 6,432,299

Thomas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
Real property					
Current	$ 8,267,798	$ 12,229,848	$ 11,638,058	$ (591,790)	$ 8,320,014
Timber	22,000	22,000	22,111	111	23,507
Motor vehicle tax	625,000	625,000	596,923	(28,077)	665,626
Motor vehicle title adv. tax	-	-	544,201	544,201	-
Mobile home	92,000	92,000	66,195	(25,805)	69,023
Intangibles	150,000	150,000	223,249	73,249	172,241
Railroad	20,000	20,000	19,015	(985)	22,386
Property not on digest	20,000	20,000	8,922	(11,078)	23,796
Real estate transfer tax	43,600	43,600	59,557	15,957	50,879
Franchise taxes	110,000	110,000	128,529	18,529	123,445
Local option sales and use tax	3,920,000	3,520,000	3,671,069	151,069	3,560,071
Alcoholic beverage excise tax	150,000	150,000	145,766	(4,234)	149,602
Business and occupation tax	12,000	12,000	8,470	(3,530)	11,126
Insurance premium tax	990,000	990,000	1,030,035	40,035	991,048
Financial institution tax	137,000	137,000	146,310	9,310	130,426
FIFA	40,000	40,000	41,230	1,230	34,331
Interest and penalties	240,000	240,000	223,899	(16,101)	176,755
Total Taxes	14,839,398	18,401,448	18,573,539	172,091	14,524,276
Licenses and Permits					
Business licenses - alcoholic beverages	8,000	8,000	9,710	1,710	8,010
Non-business licenses and permits					
Building and signs	125,000	125,000	113,671	(11,329)	147,940
Marriage licenses	16,000	16,000	21,979	5,979	22,833
Other	9,800	9,800	15,473	5,673	16,060
Late tag penalty	30,000	30,000	37,132	7,132	35,521
Total Licenses and Permits	188,800	188,800	197,965	9,165	230,364
Intergovernmental					
Federal	-	107,300	107,295	(5)	34,013
State	33,000	33,000	25,425	(7,575)	31,475
Total Intergovernmental	33,000	140,300	132,720	(7,580)	65,488
Totals carried forward	15,061,198	18,730,548	18,904,224	173,676	14,820,128

(continued)

Thomas County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for The Year Ended December 31, 2012)

(continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	$ 15,061,198	$ 18,730,548	$ 18,904,224	$ 173,676	$ 14,820,128
Revenues					
Charges for Services					
General government					
Court costs, fees and charges	194,000	194,000	184,062	(9,938)	215,438
Recording of legal instruments	105,000	105,000	110,975	5,975	114,775
Printing and duplicating services	12,000	12,000	19,731	7,731	20,626
Data processing	500	500	510	10	-
Motor vehicle tag collection fees	70,000	70,000	68,001	(1,999)	68,279
Other:					
Commissions on tax collections	325,000	325,000	402,967	77,967	332,875
Other charges	8,000	8,000	3,833	(4,167)	13,984
Public safety	1,415,200	1,415,200	1,365,061	(50,139)	1,464,381
Streets and public improvements	50,000	50,000	60,650	10,650	47,805
Utilities/enterprise-sanitation	2,000	2,000	16,115	14,115	11,432
Other fees	17,000	17,000	19,093	2,093	21,756
Other charges for services					
Reimbursements	982,500	1,007,500	1,042,063	34,563	902,966
Total Charges for Services	3,181,200	3,206,200	3,293,061	86,861	3,214,317
Fines and Forfeitures					
Court	695,000	640,000	611,010	(28,990)	633,087
Investment Earnings	45,000	45,000	567	(44,433)	11,432
Contributions and Donations	1,000	1,000	-	(1,000)	-
Miscellaneous					
Rents and royalties	179,500	179,500	175,518	(3,982)	176,393
Other	35,000	35,000	32,258	(2,742)	39,799
Total Miscellaneous	214,500	214,500	207,776	(6,724)	216,192
Total Revenues	19,197,898	22,837,248	23,016,638	179,390	18,895,156
Other Financing Sources:					
Proceeds from the sale of capital assets	-	-	57,300	57,300	55,050
Budgeted fund balance	730,970	-	-	-	-
Transfers in	-	-	-	-	103,000
Other Financing Sources:	730,970	-	57,300	57,300	158,050
Total Revenues and Other Financing Sources	$ 19,928,868	$ 22,837,248	$ 23,073,938	$ 236,690	$ 19,053,206

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures					
General Government					
Elections					
Personal services	$ 83,961	$ 94,575	$ 86,776	$ 7,799	$ 115,155
Purchased/contracted services	28,175	28,175	28,063	112	41,005
Supplies	6,295	10,295	9,257	1,038	15,309
Total Elections	118,431	133,045	124,096	8,949	171,469
General Administration					
Personal services	551,301	614,756	588,042	26,714	579,252
Purchased/contracted services	298,316	320,316	292,738	27,578	323,059
Supplies	15,500	15,500	10,899	4,601	15,439
Debt service	-	400	342	58	-
Total Administration	865,117	950,972	892,021	58,951	917,750
Tax Commissioner					
Personal services	377,592	423,047	385,690	37,357	399,749
Purchased/contracted services	98,750	98,750	82,854	15,896	72,704
Supplies	7,300	7,300	4,695	2,605	5,923
Total Tax Commissioner	483,642	529,097	473,239	55,858	478,376
Tax Assessor					
Personal services	417,354	462,809	422,730	40,079	428,503
Purchased/contracted services	71,818	71,818	62,510	9,308	58,432
Supplies	19,811	19,811	10,049	9,762	16,925
Total Tax Assessor	508,983	554,438	495,289	59,149	503,860
Totals carried forward	1,976,173	2,167,552	1,984,645	182,907	2,071,455

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 1,976,173	$ 2,167,552	$ 1,984,645	$ 182,907	$ 2,071,455
Expenditures					
Buildings and Plant					
Personal services	417,646	460,794	518,767	(57,973)	614,622
Purchased/contracted services	98,125	98,125	83,039	15,086	69,517
Supplies	656,850	656,850	602,050	54,800	563,633
Capital outlay	57,500	57,500	30,288	27,212	-
Total Buildings and Plant	1,230,121	1,273,269	1,234,144	39,125	1,247,772
Total General Government	3,206,294	3,440,821	3,218,789	222,032	3,319,227
Judicial					
Board of Equalization					
Personal services	10,575	10,575	10,361	214	7,056
Purchased/contracted services	10,215	10,215	6,693	3,522	5,479
Supplies	950	950	-	950	763
Total Board of Equalization	21,740	21,740	17,054	4,686	13,298
Superior Court					
Personal services	125,028	151,200	147,270	3,930	154,072
Purchased/contracted services	41,750	50,550	49,472	1,078	36,875
Supplies	1,800	1,800	1,770	30	1,247
Capital outlay	-	-	-	-	-
Total Superior Court	168,578	203,550	198,512	5,038	192,194
Clerk of the Superior Court					
Personal services	407,661	453,116	438,747	14,369	414,242
Purchased/contracted services	51,850	51,850	49,005	2,845	52,028
Supplies	10,350	10,350	6,550	3,800	7,148
Total Clerk of the Superior Court	469,861	515,316	494,302	21,014	473,418
District Attorney					
Purchased/contracted services	221,338	222,738	222,719	19	222,846
Supplies	18,253	18,253	18,253	-	18,253
Total District Attorney	239,591	240,991	240,972	19	241,099
Totals carried forward	4,106,064	4,422,418	4,169,629	252,789	4,239,236

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 4,106,064	$ 4,422,418	$ 4,169,629	$ 252,789	$ 4,239,236
Expenditures					
Judicial (Continued)					
State Court					
Personal services	115,389	118,389	116,241	2,148	115,419
Purchased/contracted services	24,600	32,600	31,807	793	27,018
Supplies	13,200	13,200	13,200	-	13,200
Total State Court	153,189	164,189	161,248	2,941	155,637
Magistrate Court					
Personal services	387,000	433,148	402,569	30,579	392,417
Purchased/contracted services	34,200	34,200	23,423	10,777	24,555
Supplies	10,950	10,950	14,665	(3,715)	12,838
Capital outlay	5,700	5,700	7,438	(1,738)	5,539
Total Magistrate Court	437,850	483,998	448,095	35,903	435,349
Probate Court					
Personal services	214,916	233,836	219,586	14,250	213,468
Purchased/contracted services	26,810	26,810	22,873	3,937	18,590
Supplies	4,000	4,000	7,908	(3,908)	4,272
Total Probate Court	245,726	264,646	250,367	14,279	236,330
Juvenile Court					
Personal services	49,079	52,079	50,510	1,569	50,694
Purchased/contracted services	56,400	56,400	35,805	20,595	37,224
Supplies	10,050	10,050	987	9,063	6,472
Total Juvenile Court	115,529	118,529	87,302	31,227	94,390
Public Defender	281,282	283,107	282,742	365	283,620
Total Judicial	2,133,346	2,296,066	2,180,594	115,472	2,125,335
Totals carried forward	5,339,640	5,736,887	5,399,383	337,504	5,444,562

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 5,339,640	$ 5,736,887	$ 5,399,383	$ 337,504	5,444,562
Expenditures					
Public Safety					
Sheriff					
Personal services	2,128,416	2,353,381	2,234,411	118,970	2,200,696
Purchased/contracted services	214,572	214,572	225,863	(11,291)	192,792
Supplies	362,300	362,300	371,176	(8,876)	401,542
Capital outlay	176,719	176,719	124,310	52,409	162,926
Total Sheriff	2,882,007	3,106,972	2,955,760	151,212	2,957,956
Courthouse Security					
Personal services	147,747	164,013	143,679	20,334	144,941
Purchased/contracted services	1,800	1,800	462	1,338	-
Supplies	4,200	4,200	2,372	1,828	2,087
Total Courthouse Security	153,747	170,013	146,513	23,500	147,028
Criminal Investigation					
Personal services	301,711	329,284	262,295	66,989	247,627
Purchased/contracted services	54,300	54,300	66,485	(12,185)	44,793
Supplies	39,466	39,466	44,201	(4,735)	34,143
Capital outlay	28,523	28,523	31,090	(2,567)	-
Total Criminal Investigation	424,000	451,573	404,071	47,502	326,563
Jail Operations					
Personal services	1,236,262	1,404,236	1,305,317	98,919	1,295,927
Purchased/contracted services	314,612	314,612	338,328	(23,716)	303,210
Supplies	360,000	360,000	373,826	(13,826)	439,246
Capital outlay	20,000	20,000	-	20,000	-
Total Jail Operations	1,930,874	2,098,848	2,017,471	81,377	2,038,383
Corrections					
Personal services	1,233,124	1,389,907	1,343,691	46,216	1,322,898
Purchased/contracted services	285,774	285,774	225,040	60,734	235,160
Supplies	539,600	601,600	622,682	(21,082)	586,289
Capital outlay	30,031	30,031	26,358	3,673	5,316
Total Corrections	2,088,529	2,307,312	2,217,771	89,541	2,149,663
Totals carried forward	12,818,797	13,871,605	13,140,969	730,636	13,064,155

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 12,818,797	$ 13,871,605	$ 13,140,969	$ 730,636	$ 13,064,155
Expenditures					
Public Safety (Continued)					
Coroner/Medical Examiner					
Personal services	29,904	29,904	29,877	27	30,051
Purchased/contracted services	35,445	35,445	25,669	9,776	26,617
Supplies	900	900	529	371	873
Total Coroner/Medical Examiner	66,249	66,249	56,075	10,174	57,541
Animal Control					
Personal services	45,965	51,272	47,743	3,529	47,786
Purchased/contracted services:					
Humane Society	238,500	265,450	265,309	141	246,975
Other	-	-	-	-	1,501
Supplies	22,500	22,600	21,356	1,244	5,611
Total Animal Control	306,965	339,322	334,408	4,914	301,873
Total Public Safety	7,852,371	8,540,289	8,132,069	408,220	7,979,007
Public Works					
Administration					
Personal services	1,870,048	2,087,631	1,824,953	262,678	1,831,947
Purchased/contracted services	350,196	350,196	393,664	(43,468)	329,507
Supplies	1,079,550	1,079,550	961,827	117,723	899,308
Capital outlay	30,500	30,500	60,694	(30,194)	7,042
Other	-	-	488	(488)	2,600
Total Administration	3,330,294	3,547,877	3,241,626	306,251	3,070,404
Sanitation					
Personal services	300,771	327,306	343,675	(16,369)	342,849
Purchased/contracted services	310,174	310,174	261,251	48,923	267,439
Supplies	154,861	154,861	164,197	(9,336)	159,347
Total Sanitation	765,806	792,341	769,123	23,218	769,635
Totals carried forward	17,288,111	18,617,394	17,542,201	1,075,193	17,263,608

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 17,288,111	$ 18,617,394	$ 17,542,201	$ 1,075,193	17,263,608
Expenditures					
Public Works (Continued)					
Maintenance and Shop					
Personal services	361,207	428,674	412,318	16,356	395,281
Purchased/contracted services	11,740	22,740	19,305	3,435	12,680
Supplies	80,600	122,900	124,045	(1,145)	104,427
Total Maintenance and Shop	453,547	574,314	555,668	18,646	512,388
Total Public Works	4,549,647	4,914,532	4,566,417	348,115	4,352,427
Health and Welfare					
Health - public health administration	520,330	520,330	519,229	1,101	520,712
Welfare - community service	94,100	226,400	225,513	887	94,925
Welfare - capital outlay	21,525	21,525	17,861	3,664	44,067
Total Health and Welfare	635,955	768,255	762,603	5,652	659,704
Culture and Recreation					
Libraries	903,614	903,614	818,744	84,870	810,658
Housing and Development					
Agricultural Resources					
Personal services	111,569	128,411	107,960	20,451	113,074
Purchased/contracted services	11,400	11,400	7,445	3,955	7,647
Supplies	20,500	20,500	18,518	1,982	23,648
Capital outlay	28,000	28,000	28,516	(516)	-
Total Agricultural Resources	171,469	188,311	162,439	25,872	144,369
Forest Resources	20,023	20,323	20,239	84	20,023
Protective Inspection Administration					
Personal services	357,198	394,346	327,477	66,869	321,676
Purchased/contracted services	17,606	17,606	11,716	5,890	11,672
Supplies	13,250	13,250	9,594	3,656	11,892
Total Protective Inspection Administration	388,054	425,202	348,787	76,415	345,240
Totals carried forward	19,860,773	21,497,413	20,210,681	1,286,732	19,755,990

(continued)

Thomas County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for The Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 19,860,773	$ 21,497,413	$ 20,210,681	$ 1,286,732	$ 19,755,990
Expenditures					
Housing and Development (Continued)					
Planning and Zoning					
Personal services	3,768	3,768	186	3,582	-
Purchased/contracted services	7,050	7,050	682	6,368	1,901
Supplies	1,225	1,225	-	1,225	1,392
Total Planning and Zoning	12,043	12,043	868	11,175	3,293
Code Enforcement					
Personal services	47,917	53,224	51,776	1,448	48,363
Purchased/contracted services	3,215	6,715	5,448	1,267	1,328
Supplies	4,920	6,570	4,998	1,572	6,420
Total Code Enforcement	56,052	66,509	62,222	4,287	56,111
Total Housing and Development	647,641	712,388	594,555	117,833	569,036
Total Expenditures	19,928,868	21,575,965	20,273,771	1,302,194	19,815,394
Other Financing Uses					
Transfers out	-	-	-	-	219,183
Contingencies	-	1,261,283	-	1,261,283	-
Total Other Financing Uses	-	1,261,283	-	1,261,283	219,183
Total Expenditures and Other Financing Uses	$ 19,928,868	$ 22,837,248	$ 20,273,771	$ 2,563,477	$ 20,034,577

Thomas County, Georgia
Emergency Services Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 2,615,364	$ 2,776,669
Receivables:		
Accounts	149,000	186,900
Property taxes	390,666	338,895
Intergovernmental	-	3,545
Interfund	115,997	45,320
Prepaid items	13,031	12,330
Total Assets	$ 3,284,058	$ 3,363,659
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 284	$ 3,082
Accrued expenditures	199,576	91,467
Interfund	23,584	283,159
Unearned revenue	6,708	6,708
Total Liabilities	230,152	384,416
Deferred Inflows of Resources - Property Taxes	279,000	210,000
Total Liabilities and Deferred Inflows of Resources	509,152	594,416
Fund Balances		
Nonspendable	13,031	12,330
Restricted for public safety	2,761,875	2,756,913
Total Fund Balances	2,774,906	2,769,243
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 3,284,058	$ 3,363,659

Thomas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - By Fund Type
For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Taxes	$ 2,467,345	$ -	$ 2,467,345
Intergovernmental	453,984	113,867	567,851
Charges for services	816,528	-	816,528
Impact fees	44,906	-	44,906
Fines and forfeitures	92,601	-	92,601
Investment earnings	3,325	-	3,325
Miscellaneous	13,410	-	13,410
Total Revenues	3,892,099	113,867	4,005,966
Expenditures			
Current:			
General government	125,409	-	125,409
Judicial	20,316	-	20,316
Public safety	3,630,161	-	3,630,161
Health and welfare	30,000	-	30,000
Intergovernmental	19,070	-	19,070
Capital Outlay	987,871	113,867	1,101,738
Debt Service			
Principal	310,348	-	310,348
Interest and fiscal charges	57,665	-	57,665
Total Expenditures	5,180,840	113,867	5,294,707
(Deficiency) of Revenues (Under) Expenditures	(1,288,741)	-	(1,288,741)
Other Financing Sources (Uses)			
Proceeds from the disposition of capital assets	3,200	-	3,200
Issuance of long-term debt	935,804	-	935,804
Transfers in	874,000	-	874,000
Total Other Financing Sources (Uses)	1,813,004	-	1,813,004
Net Change in Fund Balances	524,263	-	524,263
Fund Balances Beginning of Year	1,246,392	-	1,246,392
Fund Balances End of Year	$ 1,770,655	$ -	$ 1,770,655

Thomas County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013
(With Comparative Totals At December 31, 2012)

	2013											2012
	Law Library	Hotel Motel Tax	Fire Districts 1 & 2	Fire District 3	Drug Abuse	Sheriff's Drug Forfeiture	Federal Drug Forfeiture	Emergency 911	Impact Fees	Airport	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Assets												
Cash and cash equivalents	$ 3,938	$ 189,467	$ 446,199	$ 446,147	$ 40,826	$ 130,255	$ 29,764	$ 11,939	$ 420,215	$ 256,907	$ 1,975,657	$ 1,579,962
Receivables:												
Accounts	-	10,282	-	-	-	-	-	168,526	-	-	178,808	168,210
Taxes	-	-	138,112	230,516	-	-	-	-	-	-	368,628	320,084
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	544
Interfund	-	-	-	11,250	-	-	-	36,914	-	-	48,164	110,349
Prepaid items	-	-	5,048	13,199	-	-	-	4,811	-	-	23,058	22,487
Total Assets	$ 3,938	$ 199,749	$ 589,359	$ 701,112	$ 40,826	$ 130,255	$ 29,764	$ 222,190	$ 420,215	$ 256,907	$ 2,594,315	$ 2,201,636
Liabilities, Deferred Inflows of Resources and Fund Balances												
Liabilities												
Accounts payable	$ 3,484	$ 21,633	$ 20	$ 2,062	$ -	$ -	$ -	$ 139	$ -	$ -	$ 27,338	$ 78,735
Accrued expenditures	-	-	35,754	50,969	-	-	-	64,075	-	-	150,798	81,237
Interfund payable	-	-	185,306	134,994	-	-	-	-	19,201	8,423	347,924	581,672
Total Liabilities	3,484	21,633	221,080	188,025	-	-	-	64,214	19,201	8,423	526,060	741,644
Deferred Inflows of Resources	-	-	86,000	171,600	-	-	-	40,000	-	-	297,600	213,600
Total Liabilities and Deferred Inflows of Resources	3,484	21,633	307,080	359,625	-	-	-	104,214	19,201	8,423	823,660	955,244
Fund Balances												
Nonspendable	-	-	5,048	13,199	-	-	-	4,811	-	-	23,058	22,487
Restricted	454	178,116	277,231	328,288	40,826	130,255	29,764	113,165	401,014	248,484	1,747,597	1,151,797
Assigned	-	-	-	-	-	-	-	-	-	-	-	72,108
Total Fund Balances	454	178,116	282,279	341,487	40,826	130,255	29,764	117,976	401,014	248,484	1,770,655	1,246,392
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 3,938	$ 199,749	$ 589,359	$ 701,112	$ 40,826	$ 130,255	$ 29,764	$ 222,190	$ 420,215	$ 256,907	$ 2,594,315	$ 2,201,636

Thomas County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013
(With Comparative Totals For the Year Ended December31, 2012)

	2013											2012
	Law Library	Hotel Motel Tax	Fire Districts 1 & 2	Fire District 3	Drug Abuse	Sheriff's Drug Forfeiture	Federal Drug Forfeiture	Emergency 911	Impact Fees	Airport	Total Nonmajor Special Revenue Funds	Total Nonmajor Special Revenue Funds
Revenues												
Taxes	$ -	$ 147,923	$ 1,123,117	$ 1,196,305	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,467,345	$ 2,122,982
Intergovernmental	-	-	-	453,984	-	-	-	-	-	-	453,984	-
Charges for services	-	-	-	-	-	-	-	816,528	-	-	816,528	806,677
Impact fees	-	-	-	-	-	-	-	-	44,906	-	44,906	69,684
Fines and forfeitures	18,994	-	-	-	30,324	42,824	459	-	-	-	92,601	110,744
Investment earnings	-	788	9	8	72	261	1	135	1,267	784	3,325	3,625
Contributions and donations	-	-	-	-	-	-	-	-	-	-	-	6,250
Miscellaneous	-	-	231	13,179	-	-	-	-	-	-	13,410	4,525
Total Revenues	18,994	148,711	1,123,357	1,663,476	30,396	43,085	460	816,663	46,173	784	3,892,099	3,124,487
Expenditures												
Current:												
General government	-	113,536	-	-	-	-	-	-	3,450	8,423	125,409	125,487
Judicial	20,316	-	-	-	-	-	-	-	-	-	20,316	25,860
Public safety	-	-	850,187	1,442,081	-	14,211	-	1,323,682	-	-	3,630,161	3,333,936
Health and welfare	-	-	-	-	30,000	-	-	-	-	-	30,000	30,000
Capital Outlay	-	-	493,312	442,492	-	-	-	52,067	-	-	987,871	776,634
Intergovernmental	-	-	-	-	-	19,070	-	-	-	-	19,070	27,149
Debt Service:												
Principal	-	-	49,349	45,535	-	-	-	203,584	11,880	-	310,348	95,398
Interest and fiscal charges	-	-	17,529	16,738	-	-	-	12,948	10,450		57,665	13,327
Total Expenditures	20,316	113,536	1,410,377	1,946,846	30,000	33,281	-	1,592,281	25,780	8,423	5,180,840	4,427,791
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,322)	35,175	(287,020)	(283,370)	396	9,804	460	(775,618)	20,393	(7,639)	(1,288,741)	(1,303,304)
Other Financing Sources												
Proceeds from capital asset dispositions	-	-	-	3,200	-	-	-	-	-	-	3,200	5,558
Issuance of long-term note	-	-	493,312	442,492	-	-	-	-	-	-	935,804	747,467
Transfers in	-	-	-	-	-	-	-	874,000	-	-	874,000	864,000
Transfers out	-	-	-	-	-	-	-	-	-	-	-	(3,000)
Total Other Financing Sources	-	-	493,312	445,692	-	-	-	874,000	-	-	1,813,004	1,614,025
Net Change in Fund Balances	(1,322)	35,175	206,292	162,322	396	9,804	460	98,382	20,393	(7,639)	524,263	310,721
Fund Balances Beginning of Year	1,776	142,941	75,987	179,165	40,430	120,451	29,304	19,594	380,621	256,123	1,246,392	935,671
Fund Balances End of Year	$ 454	$ 178,116	$ 282,279	$ 341,487	$ 40,826	$ 130,255	$ 29,764	$ 117,976	$ 401,014	$ 248,484	$ 1,770,655	$ 1,246,392

Thomas County, Georgia
Law Library Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 3,938	$ 4,154
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 3,484	$ 2,378
Fund Balances		
Restricted for law library	454	1,776
Total Liabilities and Fund Balances	$ 3,938	$ 4,154

Thomas County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 40,000	$ 40,000	$ 18,994	$ (21,006)	$ 21,342
Investment earnings	-	-	-	-	7
Total Revenues	40,000	40,000	18,994	(21,006)	21,349
Expenditures					
Current:					
Judicial	40,000	40,000	20,316	19,684	25,860
(Deficiency) of Revenues (Under) Expenditures	$ -	$ -	(1,322)	$ (1,322)	(4,511)
Fund Balances Beginning of Year			1,776		6,287
Fund Balances End of Year			$ 454		$ 1,776

Thomas County, Georgia
Hotel Motel Tax Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 189,467	$ 162,108
Accounts receivable	10,282	303
Total Assets	$ 199,749	$ 162,411
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 21,633	$ 19,470
Fund Balances		
Restricted for economic development	178,116	142,941
Total Liabilities and Fund Balance	$ 199,749	$ 162,411

Thomas County, Georgia
Hotel Motel Tax Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Hotel motel taxes	$ 100,000	$ 100,000	$ 147,923	$ 47,923	$ 128,241
Investment earnings	900	900	788	(112)	191
Contributions and donations	-	-	-	-	350
Miscellaneous	-	-	-	-	1,836
Total Revenues	100,900	100,900	148,711	47,811	130,618
Expenditures					
Current:					
General government	100,900	100,900	113,536	(12,636)	114,627
Excess of Revenues Over Expenditures	$ -	$ -	35,175	$ 35,175	15,991
Fund Balances Beginning of Year			142,941		126,950
Fund Balances End of Year			$ 178,116		$ 142,941

Thomas County, Georgia
Fire District 1 & 2 Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 446,199	$ 348,727
Property taxes receivable	138,112	127,263
Prepaid items	5,048	4,720
Total Assets	$ 589,359	$ 480,710
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 20	$ 2,638
Accrued expenditures	35,754	21,088
Interfund payable	185,306	312,597
Total Liabilities	221,080	336,323
Deferred Inflows of Resources - Property Taxes	86,000	68,400
Total Liabilities and Deferred Inflows of Resources	307,080	404,723
Fund Balances		
Nonspendable - prepaid	5,048	4,720
Restricted - public safety	277,231	71,267
Total Fund Balances	282,279	75,987
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 589,359	$ 480,710

Thomas County, Georgia
Fire District 1 & 2 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 1,025,305	$ 1,148,438	$ 1,123,117	$ (25,321)	$ 990,556
Investment earnings	-	-	9	9	75
Miscellaneous	-	-	231	231	3
Total Revenues	1,025,305	1,148,438	1,123,357	(25,081)	990,634
Expenditures					
Current:					
Public safety	919,684	1,037,751	850,187	187,564	987,434
Capital Outlay	-	493,312	493,312	-	248,736
Debt Service:					
Principal	49,349	49,349	49,349	-	-
Interest	20,651	20,651	17,529	3,122	-
Total Expenditures	989,684	1,601,063	1,410,377	190,686	1,236,170
Excess (Deficiency) of Revenues Over (Under) Expenditures	35,621	(452,625)	(287,020)	165,605	(245,536)
Other Financing Sources (Uses)					
Issuance of long-term note	-	493,312	493,312	-	248,736
Contingencies	(35,621)	(40,687)	-	40,687	-
Other Financing Sources (Uses)	(35,621)	452,625	493,312	40,687	248,736
Net Change in Fund Balances	$ -	$ -	206,292	$ 206,292	3,200
Fund Balances Beginning of Year			75,987		72,787
Fund Balances End of Year			$ 282,279		$ 75,987

Thomas County, Georgia
Fire District 3
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 446,147	$ 194,442
Receivables:		
Property taxes	230,516	192,821
Interfund	11,250	110,349
Prepaid items	13,199	13,141
Total Assets	$ 701,112	$ 510,753
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 2,062	$ 31,894
Accrued expenditures	50,969	28,511
Interfund payable	134,994	155,983
Total Liabilities	188,025	216,388
Deferred Inflows of Resources - Property Taxes	171,600	115,200
Total Liabilities and Deferred Inflows of Resources	359,625	331,588
Fund Balances		
Nonspendable - prepaid items	13,199	13,141
Restricted for public safety	328,288	93,916
Assigned for subsequent years' budget	-	72,108
Total Fund Balances	341,487	179,165
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 701,112	$ 510,753

Thomas County, Georgia
Fire District 3 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Property taxes	$ 1,048,167	$ 1,155,600	$ 1,196,305	$ 40,705	$ 1,004,185
Intergovernmental	-	445,824	453,984	8,160	-
Investment earnings	-	-	8	8	-
Contributions and donations	-	-	-	-	5,900
Miscellaneous	-	-	13,179	13,179	2,686
Total Revenues	1,048,167	1,601,424	1,663,476	62,052	1,012,771
Expenditures					
Current:					
Public safety	1,039,700	1,120,816	1,442,081	(321,265)	1,011,993
Capital Outlay	-	888,316	442,492	445,824	277,903
Debt Service:					
Principal	49,349	49,349	45,535	3,814	-
Interest	20,651	20,651	16,738	3,913	-
Total Expenditures	1,109,700	2,079,132	1,946,846	132,286	1,289,896
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,533)	(477,708)	(283,370)	194,338	(277,125)
Other Financing Sources (Uses)					
Issuance of long-term note	-	442,492	442,492	-	248,736
Proceeds from capital asset dispositions	-	-	3,200	3,200	2,423
Contingencies	(10,575)	(36,892)	-	36,892	-
Budgeted fund balance	72,108	72,108	-	(72,108)	-
Total Other Financing Sources	61,533	477,708	445,692	(32,016)	251,159
Net Change in Fund Balances	$ -	$ -	162,322	$ 162,322	(25,966)
Fund Balances Beginning of Year			179,165		205,131
Fund Balances End of Year			$ 341,487		$ 179,165

Thomas County, Georgia
Drug Abuse Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 40,826	$ 39,886
Intergovernmental receivables	-	544
Total Assets	$ 40,826	$ 40,430
Fund Balances		
Restricted for health and welfare	$ 40,826	$ 40,430

Thomas County, Georgia
Drug Abuse Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 50,000	$ 50,000	$ 30,324	$ (19,676)	$ 27,176
Investment earnings	1,000	1,000	72	(928)	74
Total Revenues	51,000	51,000	30,396	(20,604)	27,250
Expenditures					
Current:					
Health and welfare	51,000	51,000	30,000	21,000	30,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	396	396	(2,750)
Other Financing Sources:					
Proceeds from the sale of capital assets	-	-	-	-	3,135
Net Change in Fund Balances	$ -	$ -	396	$ 396	385
Fund Balances Beginning of Year			40,430		40,045
Fund Balances End of Year			$ 40,826		$ 40,430

Thomas County, Georgia
Sheriff's Drug Forfeiture Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 130,255	$ 120,451
Fund Balances		
Restricted for public safety	$ 130,255	$ 120,451

Thomas County, Georgia
Sheriff's Drug Forfeiture Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 60,000	$ 60,000	$ 42,824	$ (17,176)	$ 62,226
Investment earnings	-	-	261	261	496
Total Revenues	60,000	60,000	43,085	(16,915)	62,722
Expenditures					
Current:					
Public safety	30,000	30,000	14,211	15,789	35,802
Intergovernmental	30,000	30,000	19,070	10,930	27,149
Total Expenditures	60,000	60,000	33,281	26,719	62,951
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	9,804	$ 9,804	(229)
Fund Balances Beginning of Year			120,451		120,680
Fund Balances End of Year			$ 130,255		$ 120,451

Thomas County, Georgia
Federal Drug Forfeiture Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and equivalents	$ 29,764	$ 29,304
Fund Balances		
Restricted for public safety	$ 29,764	$ 29,304

Thomas County, Georgia
Federal Drug Forfeiture Fund
Schedule of Revenues Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 30,000	$ 30,000	$ 459	$ (29,541)	$ -
Investment earnings	-	-	1	1	49
Total Revenues	30,000	30,000	460	(29,540)	49
Expenditures					
Current:					
Public safety	30,000	30,000	-	30,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	460	$ 460	49
Fund Balances Beginning of Year			29,304		29,255
Fund Balances End of Year			$ 29,764		$ 29,304

Thomas County, Georgia
Emergency 911 Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 11,939	$ 17,584
Receivables:		
Accounts	168,526	167,907
Interfund	36,914	-
Prepaid items	4,811	4,626
Total Assets	$ 222,190	$ 190,117
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 139	$ 22,355
Accrued expenditures	64,075	31,638
Interfund payable	-	86,530
Total Liabilities	64,214	140,523
Deferred Inflows of Resources - Charges for Services	40,000	30,000
Total Liabilities and Deferred Inflows of Resources	104,214	170,523
Fund Balances		
Nonspendable - prepaid items	4,811	4,626
Restricted for public safety	113,165	14,968
Total Fund Balances	117,976	19,594
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 222,190	$ 190,117

Thomas County, Georgia
Emergency 911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 895,000	$ 895,000	$ 816,528	$ (78,472)	$ 803,677
Investment earnings	300	300	135	(165)	156
Total Revenues	895,300	895,300	816,663	(78,637)	803,833
Expenditures					
Current:					
Public safety	1,304,820	1,435,637	1,323,682	111,955	1,298,707
Capital Outlay	52,067	52,067	52,067	-	-
Debt Service:					
Principal	95,778	155,778	203,584	(47,806)	95,398
Interest	12,948	12,948	12,948	-	13,327
Total Expenditures	1,465,613	1,656,430	1,592,281	64,149	1,407,432
(Deficiency) of Revenues (Under) Expenditures	(570,313)	(761,130)	(775,618)	(14,488)	(603,599)
Other Financing Sources					
Transfers in	570,313	761,130	874,000	112,870	864,000
Net Change in Fund Balances	$ -	$ -	98,382	$ 98,382	260,401
Fund Balances (Deficit) Beginning of Year			19,594		(240,807)
Fund Balances (Deficit) End of Year			$ 117,976		$ 19,594

Thomas County, Georgia
Impact Fees Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 420,215	$ 399,822
Liabilities and Fund Balances		
Liabilities		
Interfund payable	$ 19,201	$ 19,201
Fund Balances		
Restricted for capital outlay	401,014	380,621
Total Liabilities and Fund Balances	$ 420,215	$ 399,822

Thomas County, Georgia
Impact Fees Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Impact fees	$ 221,300	$ 221,300	$ 44,906	$ (176,394)	$ 69,684
Investment earnings	-	-	1,267	1,267	1,486
Total Revenues	221,300	221,300	46,173	(175,127)	71,170
Expenditures					
Current					
General government	6,400	6,400	3,450	2,950	4,600
Capital Outlay	214,900	214,900	-	214,900	249,995
Debt Service					
Principal	-	-	11,880	(11,880)	-
Interest	-	-	10,450	(10,450)	-
Total Expenditures	221,300	221,300	25,780	195,520	254,595
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	20,393	20,393	(183,425)
Other Financing Sources					
Issuance of long-term note	-	-	-	-	249,995
Net Change in Fund Balances	$ -	$ -	20,393	$ 20,393	66,570
Fund Balances Beginning of Year			380,621		314,051
Fund Balances End of Year			$ 401,014		$ 380,621

Thomas County, Georgia
Airport Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 256,907	$ 263,484
Liabilities and Fund Balances		
Liabilities		
Interfund payable	$ 8,423	$ 7,361
Fund Balances		
Restricted for airport improvements	248,484	256,123
Total Liabilities and Fund Balances	$ 256,907	$ 263,484

Thomas County, Georgia
Airport Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013
(With Comparative Actual Amounts for the Year Ended December 31, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Investment earnings	$ 1,000	$ 1,000	$ 784	$ (216)	$ 1,091
Miscellaneous	1,000	1,000	-	(1,000)	-
Total Revenues	2,000	2,000	784	(1,216)	1,091
Expenditures					
Current:					
General government	2,000	2,000	8,423	(6,423)	6,260
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	(7,639)	$ (7,639)	(5,169)
Fund Balances Beginning of Year			256,123		261,292
Fund Balances End of Year			$ 248,484		$ 256,123

Thomas County, Georgia
2006 SPLOST Fund
Comparative Balance Sheet
December 31, 2013 and 2012

	2013	2012
Assets		
Cash and cash equivalents	$ 179,908	$ 3,769,457
Receivables:		
Intergovernmental	1,120	1,120
Interfund	-	322,732
Total Assets	$ 181,028	$ 4,093,309
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ 7,466	$ 64,154
Interfund payable	-	77,713
Unearned revenue	-	524,782
Total Liabilities	7,466	666,649
Fund Balances		
Restricted for capital outlay	173,562	3,426,660
Total Liabilities and Fund Balances	$ 181,028	$ 4,093,309

Thomas County, Georgia
2006 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2013

	Original Project Length Budget	Amended Project Length Budget	2013	2012	2011	2010	2009	2008	2007	Project Length Total	Variance With Project Budget
Revenues											
Investment earnings	$ 127,839	$ 300,000	$ 76	$ 10,430	$ 35,751	$ 40,422	$ 39,047	$ 90,367	$ 55,764	$ 271,857	$ (28,143)
Intergovernmental	-	-	524,782	-	-	-	-	-	-	524,782	524,782
Contributions	-	-	-	-	10,000	-	-	-	-	10,000	10,000
Miscellaneous	-	82,753	-	58,398	-	-	85,872	71,152	-	215,422	132,669
Total Revenues	127,839	382,753	524,858	68,828	45,751	40,422	124,919	161,519	55,764	1,022,061	639,308
Expenditures											
Intergovernmental	1,000,000	1,000,000	-	166,720	166,656	166,656	166,655	166,656	166,656	999,999	1
Capital Outlay	23,325,599	26,010,418	3,777,956	5,405,003	4,356,119	596,811	8,242,033	3,875,873	1,288,292	27,542,087	(1,531,669)
Total Expenditures	24,325,599	27,010,418	3,777,956	5,571,723	4,522,775	763,467	8,408,688	4,042,529	1,454,948	28,542,086	(1,531,668)
(Deficiency) of Revenues (Under) Expenditures	(24,197,760)	(26,627,665)	(3,253,098)	(5,502,895)	(4,477,024)	(723,045)	(8,283,769)	(3,881,010)	(1,399,184)	(27,520,025)	(892,360)
Other Financing Sources											
Transfers in	24,197,760	26,627,665	-	3,167,810	5,100,544	4,796,753	4,700,361	4,940,098	4,988,021	27,693,587	1,065,922
Net Change in Fund Balances	$ -	$ -	(3,253,098)	(2,335,085)	623,520	4,073,708	(3,583,408)	1,059,088	3,588,837	$ 173,562	$ 173,562
Fund Balances Beginning of Year			3,426,660	5,761,745	5,138,225	1,064,517	4,647,925	3,588,837	-		
Fund Balances End of Year			$ 173,562	$ 3,426,660	$ 5,761,745	$ 5,138,225	$ 1,064,517	$ 4,647,925	$ 3,588,837		

Thomas County, Georgia
2012 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2013

	Original Project Length Budget	Final Project Length Budget	Actual	Variance With Project Budget
Revenues				
Investment earnings	$ -	$ -	$ 1,425	$ 1,425
Expenditures	-			
Capital Outlay	19,000,000	19,000,000	516,671	18,483,329
(Deficiency) of Revenues (Under) Expenditures	(19,000,000)	(19,000,000)	(515,246)	18,484,754
Other Financing Sources				
Issuance of long-term debt	-	-	451,720	451,720
Transfers in	19,000,000	19,000,000	3,083,194	(15,916,806)
Total Other Financing Sources	19,000,000	19,000,000	3,534,914	(15,465,086)
Net Change in Fund Balances	$ -	$ -	3,019,668	$ 3,019,668
Fund Balances Beginning of Year			-	
Fund Balances End of Year			$ 3,019,668	

Thomas County, Georgia
County-wide 2012 SPLOST Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2013

	Original Project Length Budget	Final Project Length Budget	Actual	Variance With Project Budget
Revenues				
Sales taxes	$ 42,000,000	$ 42,000,000	$ 6,811,981	$ (35,188,019)
Expenditures				
Intergovernmental	22,990,000	22,990,000	3,728,787	19,261,213
Excess (Deficiency) of Revenues Over (Under) Expenditures	19,010,000	19,010,000	3,083,194	(15,926,806)
Other Financing Uses				
Transfers out	(19,010,000)	(19,010,000)	(3,083,194)	15,926,806
Total Other Financing Sources	(19,010,000)	(19,010,000)	(3,083,194)	15,926,806
Net Change in Fund Balances	$ -	$ -	-	$ -
Fund Balances Beginning of Year			-	
Fund Balances End of Year			$ -	

Thomas County, Georgia
CDBG 2011 Fund
Project Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Project Period Ended December 31, 2013

	Project Length Budget	2013	2012	Project Length Total	Variance With Project Budget
Revenues					
Intergovernmental	$ 420,550	$ 113,867	$ 15,000	$ 128,867	$ (291,683)
Expenditures					
Capital Outlay:					
Public works:					
Administration	25,250	7,000	15,000	22,000	3,250
Engineering - street improvements flood and drainage	39,880	34,500	-	34,500	5,380
Street improvements	275,915	15,010	-	15,010	260,905
Flood and drainage	57,356	57,357	-	57,357	(1)
Contingency	22,149	-	-	-	22,149
Total Expenditures	420,550	113,867	15,000	128,867	291,683
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	-	-	-	$ -
Fund Balances Beginning of Year		-	-	-	
Fund Balances End of Year		$ -	$ -	$ -	

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Net Position
December 31, 2013 and 2012

	2013	2012
Assets		
Current Assets:		
Cash and cash equivalents	$ 507,567	$ 435,430
Receivables:		
Intergovernmental	231,606	234,684
Interfund	30,487	1,282
Prepaid items	11,165	6,063
Total Current Assets	780,825	677,459
Capital Assets - Depreciable, Net	510,821	515,324
Total Assets	1,291,646	1,192,783
Liabilities		
Current Liabilities:		
Accounts payable	-	1,897
Accrued expenses	23,682	13,947
Interfund payable	-	68,594
Compensated absences payable	6,728	7,575
Total Current Liabilities	30,410	92,013
Long-term Liabilities:		
Compensated absences payable (net of current portion)	2,243	2,525
Total Liabilities	32,653	94,538
Net Position		
Investment in capital assets	510,821	515,324
Unrestricted	748,172	582,921
Total Net Position	$ 1,258,993	$ 1,098,245

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2013 and 2012

	2013	2012
Operating Revenues		
Charges for services	$ 706,244	$ 695,940
Miscellaneous	24	-
Total Operating Revenues	706,268	695,940
Operating Expenses		
Personal services	622,617	608,141
Purchased services	107,330	80,024
Supplies	328,341	282,149
Depreciation	110,807	108,888
Total Operating Expenses	1,169,095	1,079,202
Operating (Loss)	(462,827)	(383,262)
Non-operating Revenues (Expenses)		
Operating grants	481,548	422,174
Investment earnings	24	410
Loss on disposal of capital assets	(57,696)	(95,038)
Total Non-operating Revenues (Expenses)	423,876	327,546
Income Before Capital Contributions	(38,951)	(55,716)
Capital Contributions	199,699	223,900
Change in Net Position	160,748	168,184
Net Position Beginning of Year	1,098,245	930,061
Net Position End of Year	$ 1,258,993	$ 1,098,245

Thomas County, Georgia
Area Transit Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2013 and 2012

	2013	2012
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 709,346	$ 727,542
Cash payments for personal services	(623,746)	(606,717)
Cash payments for goods and services	(432,935)	(337,843)
Net Cash Provided by (Used in) Operating Activities	(347,335)	(217,018)
Cash Flows from Noncapital Financing Activities		
Operating grants	481,548	422,174
(Increase) decrease in interfund loan receivable	(29,206)	-
Increase (decrease) in interfund loan payable	(68,594)	32,796
Net Cash Flows from Noncapital Financing Activities	383,748	454,970
Cash Flows from Capital and Related Financing Activities		
Capital grants	74,453	-
Acquisition of capital assets	(38,753)	(22,389)
Total Cash Flows from Capital and Related Financing Activities	35,700	(22,389)
Cash Flows from Investing Activities		
Investment earnings	24	410
Net Increase (Decrease) in Cash and Cash Equivalents	72,137	215,973
Cash and Cash Equivalents Beginning of Year	435,430	219,457
Cash and Cash Equivalents End of Year	$ 507,567	$ 435,430
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	$ (462,827)	$ (383,262)
Adjustments:		
Depreciation	110,807	108,888
(Increase) Decrease in Assets:		
Intergovernmental receivables	3,078	31,603
Prepaid items	(5,102)	22,433
Increase (Decrease) in Liabilities:		
Accounts payable	(1,897)	1,897
Accrued expenses	9,735	723
Compensated absences	(1,129)	700
Net Cash Provided by (Used in) Operating Activities	$ (347,335)	$ (217,018)
Non-cash Capital Activities:		
Contributions of capital assets from governmental activities	$ -	$ 26,875
Contributions of capital assets from other governments	125,246	201,510
Total Non-cash Capital Activities:	$ 125,246	$ 228,385

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Net Position
December 31, 2013 and 2012

	2013	2012
Assets		
Current Assets:		
Cash and cash equivalents	$ 110,992	$ 116,919
Accounts receivable	6,031	3,053
Total Current Assets	117,023	119,972
Capital Assets - Depreciable, Net	91,215	111,044
Total Assets	208,238	231,016
Liabilities		
Current Liabilities:		
Notes payable	19,184	18,570
Long-term Liabilities:		
Notes payable (net of current portion)	82,643	101,906
Total Liabilities	101,827	120,476
Net Position		
Net investment in capital assets	(10,612)	(9,432)
Unrestricted	117,023	119,972
Total Net Position	$ 106,411	$ 110,540

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2013 and 2012

	2013	2012
Operating Revenues		
Charges for services	$ 32,543	$ 41,591
Operating Expenses		
Personal services	3,677	5,150
Landfill fees	9,542	7,550
Depreciation	19,829	19,884
Other	3,960	11,622
Total Operating Expenses	37,008	44,206
Operating (Loss)	(4,465)	(2,615)
Non-operating Revenues		
Investment earnings	336	375
Change in Net Position	(4,129)	(2,240)
Net Position Beginning of Year	110,540	112,780
Net Position End of Year	$ 106,411	$ 110,540

Thomas County, Georgia
Commercial Collection Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2013 and 2012

	2013	2012
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 29,565	$ 43,882
Cash payments for personal services	(3,677)	(5,150)
Cash payments for goods and services	(13,502)	(19,172)
Net Cash Provided by (Used in) Operating Activities	12,386	19,560
Cash Flows from Capital and Related Financing Activities		
Retirement of note payable principal	(18,649)	(18,308)
Cash Flows from Investing Activities		
Investment earnings	336	375
Net Increase (Decrease) in Cash and Cash Equivalents	(5,927)	1,627
Cash and Cash Equivalents Beginning of Year	116,919	115,292
Cash and Cash Equivalents End of Year	$ 110,992	$ 116,919
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	$ (4,465)	$ (2,615)
Adjustments:		
Depreciation	19,829	19,884
(Increase) Decrease in Assets:		
Accounts receivables	(2,978)	2,291
Net Cash Provided by (Used in) Operating Activities	$ 12,386	$ 19,560

Thomas County, Georgia
Group Health Fund
Comparative Statement of Net Position
December 31, 2013 and 2012

	2013	2012
Assets		
Current Assets:		
Cash and cash equivalents	$ 980,936	$ 18,708
Receivables:		
Accounts	172,861	145,373
Interfund	262,921	626,802
Total Assets	1,416,718	790,883
Liabilities		
Current Liabilities:		
Claims payable	$ 684,000	$ 571,700
Interfund payable	513,535	-
Total Liabilities	1,197,535	571,700
Net Position		
Unrestricted	$ 219,183	$ 219,183

Thomas County, Georgia
Group Health Fund
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2013 and 2012

	2013	2012
Operating Revenues		
Charges for services	$ 3,689,493	$ 3,747,838
Miscellaneous	923,755	334,488
Total Operating Revenues	4,613,248	4,082,326
Operating Expenses		
Costs of services	4,613,629	4,082,482
Operating (Loss)	(381)	(156)
Non-operating Revenues		
Investment earnings	381	156
Income Before Transfers In	-	-
Transfers In	-	219,183
Change in Net Position	-	219,183
Net Position Beginning of Year	219,183	-
Net Position End of Year	$ 219,183	$ 219,183

Thomas County, Georgia
Group Health Fund
Comparative Statement of Cash Flows
For the Years Ended December 31, 2013 and 2012

	2013	2012
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from interfund services provided	$ 4,585,760	$ 3,936,953
Cash payments for claims	(4,501,329)	(3,776,782)
Net Cash Provided by (Used in) Operating Activities	84,431	160,171
Cash Flows from Noncapital Financing Activities		
Increase (decrease) in interfund loan payable	513,535	(236,230)
(Increase) decrease in interfund loan receivable	363,881	(140,539)
Transfers in	-	219,183
Net Cash Flows from Noncapital Financing Activities	877,416	(157,586)
Cash Flows from Investing Activities		
Investment earnings	381	156
Net Increase (Decrease) in Cash and Cash Equivalents	962,228	2,741
Cash and Cash Equivalents Beginning of Year	18,708	15,967
Cash and Cash Equivalents End of Year	$ 980,936	$ 18,708
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating (Loss)	$ (381)	$ (156)
(Increase) Decrease in Assets:		
Accounts receivables	(27,488)	(145,373)
Increase (Decrease) in Liabilities:		
Claims payable	112,300	305,700
Net Cash Provided by (Used in) Operating Activities	$ 84,431	$ 160,171

Thomas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

Tax Commissioner	Balance January 1, 2013	Additions	Deductions	Eliminations	Balance December 31, 2013
Assets					
Cash and cash equivalents	$ -	$ 37,575,380	$ 37,535,528	$ 22,361	$ 17,491
Liabilities					
Interfund payable	$ -	$ 18,683,102	$ 18,660,741	$ 22,361	$ -
Due to others	-	18,134,882	18,117,391	-	17,491
Total Liabilities	$ -	$ 36,817,984	$ 36,778,132	$ 22,361	$ 17,491

Probate Court	Balance January 1, 2013	Additions	Deductions	Eliminations	Balance December 31, 2013
Assets					
Cash and cash equivalents	$ 1,914	$ 186,085	$ 176,593	$ 9,553	$ 1,853
Liabilities					
Interfund payable	$ -	$ 113,683	$ 104,130	$ 9,553	$ -
Due to others	1,914	72,403	72,464	-	1,853
Total Liabilities	$ 1,914	$ 186,086	$ 176,594	$ 9,553	$ 1,853

Clerk of Superior Court	Balance January 1, 2013	Additions	Deductions	Eliminations	Balance December 31, 2013
Assets					
Cash and cash equivalents	$ 74,466	$ 3,650,159	$ 3,491,422	$ 73,214	$ 159,989
Due from others	1,030	67	37	-	1,060
Total Assets	$ 75,496	$ 3,650,226	$ 3,491,459	$ 73,214	$ 161,049
Liabilities					
Interfund payable	$ -	$ 990,452	$ 917,238	$ 73,214	$ -
Due to others	75,496	2,661,110	2,575,557	-	161,049
Total Liabilities	$ 75,496	$ 3,651,562	$ 3,492,795	$ 73,214	$ 161,049

(continued)

Thomas County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

(continued)

Magistrate Court	Balance January 1, 2013	Additions	Deductions	Eliminations	Balance December 31, 2013
Assets					
Cash and cash equivalents	$ 62,402	$ 956,293	$ 943,540	$ 14,581	$ 60,574
Liabilities					
Interfund payable	$ -	$ 187,792	$ 173,211	$ 14,581	$ -
Due to others	62,402	762,501	764,329	-	60,574
Total Liabilities	$ 62,402	$ 950,293	$ 937,540	$ 14,581	$ 60,574

Sheriff	Balance January 1, 2013	Additions	Deductions	Eliminations	Balance December 31, 2013
Assets					
Cash and cash equivalents	$ 180,947	$ 491,755	$ 537,858	$ 14,338	$ 120,506
Due from others	226	23,506	22,530	-	1,202
Total Assets	$ 181,173	$ 515,261	$ 560,388	$ 14,338	$ 121,708
Liabilities					
Interfund payable	$ -	$ 183,080	$ 168,742	$ 14,338	$ -
Due to others	181,173	395,116	454,581	-	121,708
Total Liabilities	$ 181,173	$ 578,196	$ 623,323	$ 14,338	$ 121,708

Totals	Balance January 1, 2013	Additions	Deductions	Eliminations	Balance December 31, 2013
Assets					
Cash and cash equivalents	$ 319,729	$ 42,859,672	$ 42,684,941	$ 134,047	$ 360,413
Due from others	1,256	23,573	22,567	-	2,262
Total Assets	$ 320,985	$ 42,883,245	$ 42,707,508	$ 134,047	$ 362,675
Liabilities					
Interfund payable	$ -	$ 20,158,109	$ 20,024,062	$ 134,047	$ -
Due to others	320,985	22,026,012	21,984,322	-	362,675
Total Liabilities	$ 320,985	$ 42,184,121	$ 42,008,384	$ 134,047	$ 362,675

ADDITIONAL SUPPLEMENTARY INFORMATION

SIMMONS, MILLS & SIMMONS P.C.

CERTIFIED PUBLIC ACCOUNTANTS
220 E. JACKSON ST.
P.O. BOX 1098
THOMASVILLE, GA. 31799

229-226-2515
FAX # 229-226-2531

CHARLES R. SIMMONS, JR., CPA (1918-1986)
EDWIN A. SIMMONS, CPA
DARRELL J. MILLS, CPA
MICHAEL J. SIMMONS, CPA

MEMBERS OF AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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*

Honorable Chairman and Members
of the Board of County Commissioners
Thomas 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Thomas County, Georgia as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Thomas County, Georgia's basic financial statements and have issued our report thereon dated July 29, 2014. Other auditors audited the financial statements of Thomas County Public Health, as described in our report on Thomas County, Georgia's financial statements. This report does not include the results of the other auditors' 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 Thomas County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Thomas County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Thomas 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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. 2011-003, 2013-001 and 2013-004.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Thomas 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 questioned costs as items 2013-002 and 2013-003.

Thomas County, Georgia's Response to Findings

Thomas County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Thomas 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.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

Simmons, Mills & Simmons P.C.

July 29, 2014

SIMMONS, MILLS & SIMMONS P.C.

CERTIFIED PUBLIC ACCOUNTANTS
220 E. JACKSON ST.
P.O. BOX 1098
THOMASVILLE, GA. 31799

229-226-2515
FAX # 229-226-2531

CHARLES R. SIMMONS, JR., CPA (1918-1986)
EDWIN A. SIMMONS, CPA
DARRELL J. MILLS, CPA
MICHAEL J. SIMMONS, CPA

MEMBERS OF AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Honorable Chairman and Members
of the Board of Commissioners
Thomas County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Thomas County, Georgia's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Thomas County, Georgia's major federal programs for the year ended December 31, 2013. Thomas County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Thomas County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Thomas County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Thomas County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Thomas County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

Management of Thomas County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Thomas County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Thomas County, Georgia's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

Simmons, Mills & Simmons P.C.

July 29, 2014

Thomas County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2013

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
PRIMARY GOVERNMENT			
U.S. Department of Housing And Urban Development			
Pass-through Georgia Department of Community Affairs:			
Community Development Block Grant/ State's Program	14.228	11p-y-136-1-5364	$ 113,867
Total for U.S. Department of Housing and Urban Development			113,867
U.S. Department of Transportation			
Pass-through Georgia Department of Transportation:			
Formula Grants for Rural Areas			
Rural Area Program	20.509	TOO4319	229,415
Formula Grants for Rural Areas			
Rural Area Program	20.509	TOO4746	248,619
ARRA-Formula Grants For Rural Areas			
Rural Area Program	20.509	TOO2863	74,453
ARRA-Formula Grants For Rural Areas			
Rural Area Program	20.509	TOO4576	125,246
Total for U.S. Department of Transportation			677,733
U.S. Department of Homeland Security			
Assistance to Firefighters Grant	97.044		445,824
Pass-through Georgia Emergency Management Agency:			
Emergency Management Performance Grants	97.042	OEM 12-138	6,708
Emergency Management Performance Grants	97.042	OEM 13-138	6,708
Hazard Mitigation Grant	97.039	HHM833064	7,200
Total for U.S. Department of Homeland Security			466,440
U.S. Department of Justice			
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program (This was paid to a subrecipient)	16.589		107,295
Total for U.S. Department of Justice			
U.S. General Services Administration			
Pass-through Georgia Department of Administrative Services:			
Donation of Federal Surplus Personal Property	39.003	N/A(equipment only)	40,419
Total Expenditures of Federal Awards			$ 1,405,754

Notes to Schedule of Expenditures of Federal Awards
For the year ended December 31, 2013

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Thomas County, Georgia and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

I. SUMMARY OF AUDITOR'S RESULTS

A. Type of report issued on financial statements: Unmodified.

B. Internal control over financial reporting:
Material weaknesses identified? No.
Significant deficiencies identified that are not considered to be material weakness? Yes (Items 2011-003, 2013-001 and 2013-004).

C. Noncompliance material to financial statements noted? No.

D. Internal control over major programs:
Material weaknesses identified? No.
Significant deficiencies identified that are not considered to be material weaknesses? None reported.

E. Type of auditor's report issued on compliance for major programs: Unmodified.

F. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.

G. Major programs:

CFDA No.	Program
20.509	Formula Grants for Rural Areas/Rural Area Program
97.044	Assistance to Firefighters Grant

H. The threshold used for distinguishing between Type A and B programs was $300,000.

I. Thomas County, Georgia did qualify as a low-risk auditee.

II. FINDINGS – FINANCIAL STATEMENT AUDIT

Prior Years Findings and Questioned Cost:

2011-003

Condition – The Emergency Medical Services office staff has not completed its cross training program on charges for services.

Criteria – The cross training program is important because there are only two employees and the annual charges for services are in excess of one million dollars.

Effect – This is a deficiency in internal control related to charges for services and cross training.

Status – The Emergency Services office staff is limited to two employees. The long-term employee left the County in April 2014. The new employee will need to complete the cross training program.

Recommendation – The County Emergency Medical Services office staff should complete the cross training program as soon as possible.

Views of Responsible Officials and Planned Corrective Action – The County's management concurs with the finding. The Emergency Medical Services captains will make sure that the office staff completes the cross training program by December 31, 2014.

2012-001

Condition – The Emergency Medical Services did not take its collections to the finance department in a timely manner during 2012 and during the first quarter of 2013.

Criteria – Prudent business practices require timely deposits.

Effect – Having cash and checks on hand for more than a few days increases the risk of a loss due to destruction or fraud.

Recommendation – The Emergency Medical Services should or take its receipts to the finance department daily or at least twice a week. The amount of the collections will dictate how often a deposit is needed.

Status – Our May 2014 audit procedures indicate that the Emergency Medical Services are taking its collections to the finance department in a timely manner.

Current Year Findings and Questioned Cost:

2013-001

Condition – The bookkeeper at the Thomas County Sheriff's office performs most of the bookkeeping functions and signs checks.

Effect – The bookkeeper has too much control over the bookkeeping.

Recommendation – The bookkeeper should be removed from the check signature cards as soon as possible.

Views of Responsible Officials and Planned Corrective Action – The Sheriff concurs with the finding. The bookkeeper was removed from the check signature cards on July 11, 2014. The Sheriff started signing checks in June 2014.

2013-002

Condition – The County's expenditures exceeded appropriations, as amended, at the legal level of control in two funds.

Criteria – Official Code of Georgia Annotated (O.C.G.A.). Section 36-81-3: Each unit of local government shall 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. Nothing contained in this code section shall preclude a local government from amending its budget so as to adapt to changing governmental needs during the budget period.

Effect – Noncompliance with above statute.

Recommendation – The County should monitor expenditures and appropriations and amend the budgets as needed.

Fund/Department	Budget	Actual	Variance
Hotel/motel fund			
General government	100,900	113,536	12,636
Airport fund:			
General government	2,000	8,423	6,423

Views of Responsible Officials and Planned Corrective Action – The County's management concurs with the finding. The County will monitor expenditures and appropriations and amend the budgets as needed.

2013-003

Condition – At year end, the County may have not been in compliance with the state statute on deposits at one of its depositories. The deposits at this bank less FDIC coverage multiplied by 110% equals $790,134. The bank had only pledged $705,000 of collateral. This resulted in $85,134 of uncollateralized deposits.

Criteria – Official Code of Georgia Annotated (O.C.G.A.) Section 45-8-12(a). The collecting officer holding public funds may not have a deposit at any one time in any depository for a time longer than ten days a sum of money belonging to the public body when such depository has not given a bond to the public body as set forth in this code section. A depository may secure deposits made with it partly be surety bond, partly by deposit of any one or more of the obligations referred to in subsection (a) of this code section, partly by the guarantee or insurance referred to in subsection (b) of this code section, or by any combination of these methods. The aggregate of the face value of such surety bond and the market value of securities pledged shall be equal to no less than 110 percent of the public funds being secured after the deduction of the amount of deposit insurance.

Effect – Failure to collateralize deposits as required above may be a violation of this statute.

Recommendation – The County should continue to monitor deposits and pledges. The County should require the bank to pledge enough collateral to cover deposits as required by the above statute.

Views of responsible and planned corrective actions – Concur with finding. The deposits at this bank increased in December 2013 and January 2014. The finance director required the bank to give more pledges in February 2014. The finance director will continue to monitor deposits and collateral and will require additional collateral as necessary. If this bank continues to under collateralize the deposits, the County will move the money to another bank.

2013-004

Finding in nonmajor federal award program (identified for other audit purposes):

Department of Justice

Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program CFDA No. 16.589; grant period-year ended December 31, 2013.

Condition – Thomas County did not have written policies and procedures for monitoring subrecipients as required in OMB Circular A-133. Thomas County may have not monitored the subrecipient at the level required in OMB Circular A-133. Thomas County passed-through $107,295 to a not for profit subrecipient.

Criteria – The OMB Circular A-133 requires that the pass-through entity to monitor the subrecipient to provide reasonable assurance that the subrecipient administers federal awards in compliance with laws, regulations and the provisions of the grant agreements.

Cause – Thomas County was not aware of all of the monitoring requirements of OMB Circular A-133.

Effect – Thomas County had an internal control deficiency related to monitoring a subrecipient. Thomas County may have not fully complied with the monitoring of subrecipients as required by OMB Circular A-133.

Recommendation – Thomas County should review the subrecipient requirements of OMB Circular A-133 and have official policies and procedures to ensure compliance with the subrecipient requirements before any additional federal awards are passed through.

Views of responsible officials and planned corrective action – The County's management concurs with the finding. Thomas County believes that it monitored the subrecipient well enough to have reasonable assurance that the subrecipient administered the federal awards in compliance with laws, regulations and the provisions of the grant agreements. Thomas County did not have written policies and procedures over monitoring subrecipients but will have them before any additional federal awards are passed through.

III. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

	Questioned Costs
None reported.	-

SIMMONS, MILLS & SIMMONS P.C.

CERTIFIED PUBLIC ACCOUNTANTS
220 E. JACKSON ST.
P.O. BOX 1098
THOMASVILLE, GA. 31799

229-226-2515
FAX # 229-226-2531

CHARLES R. SIMMONS, JR., CPA (1918-1986)
EDWIN A. SIMMONS, CPA
DARRELL J. MILLS, CPA
MICHAEL J. SIMMONS, CPA

MEMBERS OF AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX

Honorable Chairman and Members
of the Board of County Commissioners
Thomas County, Georgia

We have audited the accompanying Schedules of Special Purpose Local Option Sales Tax for Thomas County, Georgia for the year ended December 31, 2013. These schedules are the responsibility of Thomas County, Georgia's management. Our responsibility is to express an opinion on the Schedules of Special Purpose Local Option Sales Tax based on our audit.

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

The accompanying Schedules of Special Purpose Local Option Sales Tax are prepared for the purpose of complying with the Official Code of Georgia Annotated, 48-8-121 on the modified accrual basis of accounting as described in Note 1 and are not intended to be a complete presentation of Thomas County, Georgia's revenues and expenditures.

In our opinion, the Schedules of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project of Thomas County, Georgia for the year ended December 31, 2013, in conformity with accounting principles generally accepted in the United States of America.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

Simmons, Mills & Simmons P.C.

July 29, 2014

Thomas County, Georgia
Schedule of 2006 Special Purpose
Local Option Sales Tax
For the Year Ended December 31, 2013

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures Prior Years	Expenditures Current Years	Expenditures Total
Judicial building	$ 10,000,000	$ 12,196,089	$ 12,462,126		$ 12,462,126
Rehab. courthouse	6,000,000	7,804,707	5,533,548	2,580,986	8,114,534
Justice Center roof replacement	-	1,026,039	901,979		901,979
Justice Center equipment	-	-	30,072	42,984	73,056
Road construction	7,325,599	6,084,141	4,503,273	571,390	5,074,663
Equipment for public works	-	-	142,793	57,814	200,607
Road outlay - pass through to:					
City of Thomasville	10,231,200	10,231,200	13,063,778	-	13,063,778
City of Barwick	122,040	122,040	180,014	-	180,014
City of Boston	503,280	503,280	742,446	-	742,446
City of Coolidge	198,360	198,360	292,579	-	292,579
City of Meigs	381,240	381,240	562,427	-	562,427
Town of Ochlocknee	213,480	213,480	314,943	-	314,943
City of Pavo	152,640	152,640	225,114	-	225,114
Capital outlay - pass through to Thomas County Library	1,000,000	1,000,000	1,000,000	-	1,000,000
					-
Totals	$ 36,127,839	$ 39,913,216	$ 39,955,092	$ 3,253,174	$ 43,208,266

Note: Expenditures also include interest income spent on projects or passed through to other entities.
Thomas County received $524,782 from other funding sources and this was excluded from the above expenditures.

Thomas County, Georgia
Schedule of 2012 Special Purpose
Local Option Sales Tax
For the Year Ended December 31, 2013

Project	Original Estimated Cost	Expenditures Prior Years	Expenditures Current Years	Expenditures Total
JJC expansion	$ 2,000,000	$ -		$ -
Road construction	17,010,000	-	60,951	60,951
Road construction equipment	-	-	4,000	4,000
Capital outlay - pass through to:				
City of Thomasville	19,420,000	-	3,149,700	3,149,700
City of Barwick	315,000	-	51,090	51,090
City of Boston	1,015,000	-	164,645	164,645
City of Coolidge	420,000	-	68,120	68,120
City of Meigs	805,000	-	130,586	130,586
Town of Ochlocknee	525,000	-	85,150	85,150
City of Pavo	490,000	-	79,496	79,496
				-
Totals	$ 42,000,000	$ -	$ 3,793,738	$ 3,793,738

Note: Expenditures also include interest income spent on projects or passed through to other entities.
Thomas County received $451,720 from other funding sources and this was excluded from the above expenditures.

SIMMONS, MILLS & SIMMONS P.C.

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P.O. BOX 1098
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MEMBERS OF AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF SOURCE AND APPLICATION OF FUNDS AND SCHEDULE OF PROJECT COST APPLICABLE TO COMMUNITY DEVELOPMENT BLOCK GRANTS

We have audited the accompanying Schedule of Source and Application of Funds and Schedule of Project Costs as of December 31, 2013 and for the year then ended. These financial statements are the responsibility of Thomas County, Georgia's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our audit was in accordance with auditing standards generally accepted in the United States of America and *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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly the disposition and status of Thomas County, Georgia's Community Development Block Grant funds at December 31, 2013 for the year then ended in conformity with applicable financial reporting provisions of governmental regulations and accounting principles generally accepted in the United States of America.

This report covers Community Development Block Grant numbered 11p-y-136-1-5364.

Simmons, Mills & Simmons P.C.
Thomasville, Georgia

Simmons, Mills & Simmons P.C.

July 29, 2014

Thomas County, Georgia
Community Development Block Grant
Source & Application of Funds Schedule
11p-y-136-1-5364
For the Year Ended December 31, 2013

Total program year 2011 funds allocated to recipient	$	420,550
Less: Total program year 2011 funds drawn by recipient		(128,867)
Funds still available from program year 2011 resources		291,683
Total program year 2011 funds drawn and received by recipient in 2013	$	108,867
Cash on hand, January 1, 2013		5,000
Less: Funds applied and expended to program year 2011 costs		(113,867)
Total program year 2011 funds held by recipient	$	-

Thomas County, Georgia
Community Development Block Grant
Project Cost Schedule
11p-y-136-1-5364
For the Year Ended December 31, 2013

Program Activity	Activity Number	Latest Approved Budget CDBG Funds	Accumulative Expenditures To Date CDBG Funds	Accumulative Expenditures To Date Other Funds	Grant Total Expenditures To Date
Contingencies - Unprogramed funds	C-022-00	$ 22,149	$ -	$ 6,001	$ 6,001
Engineering-street improvements/ flood & drainage	T-03K-01	33,110	33,110	16,835	49,945
Engineering-street improvements/ flood & drainage	T-03K-02	6,770	1,390	-	1,390
Street improvements	P-03K-01	275,915	15,010	132,533	147,543
Flood and drainage facilities	P-03K-02	57,356	57,357	-	57,357
Administration	A-21A-00	25,250	22,000	-	22,000
Total		$ 420,550	$ 128,867	$ 155,369	$ 284,236