

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA

**Financial Statements and Supplemental Information
For the Years Ended December 31, 2011 and 2010**

and

Auditors' Report

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED DECEMBER 31, 2011

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

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Unified Government of Webster County, Georgia
Preston, Georgia 31824

Gentlemen:

We have audited the accompanying financial statements of the governmental activities, the business activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Unified Government of Webster County, Georgia as of and for the year ended December 31, 2011, which collectively comprise the government's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the government's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Unified Government of Webster County, Georgia, as of and for the year ended December 31, 2011, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund and Major Special Revenue Funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated January 30, 2012 on our consideration of the Unified Government of Webster County, Georgia's internal control over financial reporting and our tests of its compliance with certain 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the Unified Government of Webster County, Georgia's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Respectfully submitted,

Garland, Williams & Associates

GARLAND, WILLIAMS & ASSOCIATES

January 30, 2012

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
STATEMENT OF NET ASSETS
DECEMBER 31, 2011

	<u>Primary Government</u>			<u>Component Unit Webster County Board of Health</u>
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	
<u>ASSETS</u>				
Cash	\$ 1,324,797.	\$ -	\$ 1,324,797.	\$ 45,600.
Taxes Receivable	233,503.	-	233,503.	-
Accounts Receivable	500,223.	-	500,223.	3,207.
Internal Balances	-	-	-	-
Restricted Assets:				
Cash	-	23,512.	23,512.	-
Due from Federal Government	-	-	-	-
Due from State Government	5,265.	-	5,265.	-
Note Receivable	38,018.	-	38,018.	-
Capital Assets:				
Capital Assets Not Being Depreciated	161,075.	3,009.	164,084.	-
Capital Assets Being Depreciated, net of Depreciation	<u>3,121,724.</u>	<u>353,111.</u>	<u>3,474,835.</u>	<u>-</u>
Total Assets	<u>5,384,605.</u>	<u>379,632.</u>	<u>5,764,237.</u>	<u>48,807.</u>
<u>LIABILITIES</u>				
Accounts Payable	73,704.	-	73,704.	-
Employee Withholdings Payable	10,802.	-	10,802.	-
Compensated Absences Payable	-	-	-	9,011.
Customer Deposits	-	23,512.	23,512.	-
Landfill Closure/ Postclosure - Due in One Year	17,000.	-	17,000.	-
Landfill Closure/ Postclosure - Due After One Year	<u>216,750.</u>	<u>-</u>	<u>216,750.</u>	<u>-</u>
Total Liabilities	<u>318,256.</u>	<u>23,512.</u>	<u>341,768.</u>	<u>9,011.</u>
<u>NET ASSETS</u>				
Investment in Capital Assets, Net of Related Debt	3,282,799.	356,120.	3,638,919.	-
Restricted For Health and Welfare	-	-	-	19,848.
Unrestricted	<u>1,783,550.</u>	<u>-</u>	<u>1,783,550.</u>	<u>19,948.</u>
Total Net Assets	<u>\$ 5,066,349.</u>	<u>\$ 356,120.</u>	<u>\$ 5,422,469.</u>	<u>\$ 39,796.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2011

Function/Programs	Expenses	Program Revenues		
		Fees, Fines Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 667,170.	\$ 44,926.	\$ -	\$ -
Public Safety	414,953.	20,303.	5,000.	-
Court System	218,030.	235,316.	-	-
Roads and Bridges	377,889.	27,594.	-	457,172.
Health and Welfare	531,617.	221,387.	39,193.	73,276.
Recreation	-	-	-	-
Interest on Long-Term Debt	-	-	-	-
Total Governmental Activities	<u>2,209,659.</u>	<u>549,526.</u>	<u>44,193.</u>	<u>530,448.</u>
Business-Type Activities:				
Water System	<u>125,633.</u>	<u>117,426.</u>	-	-
Total Business-Type Activities	<u>125,633.</u>	<u>117,426.</u>	-	-
Total Primary Government	<u>2,335,292.</u>	<u>666,952.</u>	<u>44,193.</u>	<u>530,448.</u>
Component Units:				
Webster County Board of Health	<u>126,661.</u>	<u>32,027.</u>	<u>96,357.</u>	-
Total Component Units	<u>126,661.</u>	<u>32,027.</u>	<u>96,357.</u>	-

General Revenues:

Property Tax
Insurance Premium Tax
Beer, Wine, and Liquor Tax
Intangible Recording Tax
Franchise Tax
Railroad Equipment Tax
Real Estate Transfer Tax
Local Option Sales Tax
Special Purpose Sales Tax
Financial Institution Tax
Interest Income
Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets - Beginning

Net Assets - Ending

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2011

Net (Expense) Revenue and Changes in Net Assets

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Unit Webster County Board of Health</u>
\$ (622,244.)	\$ -	\$ (622,244.)	
(389,650.)	-	(389,650.)	
17,286.	-	17,286.	
106,877.	-	106,877.	
(197,761.)	-	(197,761.)	
-	-	-	
<u>-</u>	<u>-</u>	<u>-</u>	
(1,085,492.)	-	(1,085,492.)	
<u>-</u>	<u>(8,207.)</u>	<u>(8,207.)</u>	
<u>-</u>	<u>(8,207.)</u>	<u>(8,207.)</u>	
<u>(1,085,492.)</u>	<u>(8,207.)</u>	<u>(1,093,699.)</u>	
			<u>1,723.</u>
			<u>1,723.</u>
961,957.	-	961,957.	
131,285.	-	131,285.	
15,963.	-	15,963.	
2,623.	-	2,623.	
143,426.	-	143,426.	
1,691.	-	1,691.	
1,866.	-	1,866.	
196,175.	-	196,175.	
195,922.	-	195,922.	
3,820.	-	3,820.	
12,958.	32.	12,990.	
28,598.	-	28,598.	
<u>23,542.</u>	<u>(23,542.)</u>	<u>-</u>	
<u>1,719,826.</u>	<u>(23,510.)</u>	<u>1,696,316.</u>	
634,334.	(31,717.)	602,617.	
<u>4,432,015.</u>	<u>387,837.</u>	<u>4,819,852.</u>	<u>38,073.</u>
<u>\$ 5,066,349.</u>	<u>\$ 356,120.</u>	<u>\$ 5,422,469.</u>	<u>\$ 39,796.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2011

	<u>General Fund</u>	<u>CDBG Program No. 08p-y-152- 1-5081</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>				
Cash	\$ 1,017,648.	\$ 37,708.	\$ 269,441.	\$ 1,324,797.
Taxes Receivable	213,751.	-	19,752.	233,503.
Accounts Receivable	500,223.	-	-	500,223.
Due from Other Funds	1,613.	-	-	1,613.
Due from Federal Government	-	-	-	-
Due from State Government	5,265.	-	-	5,265.
Note Receivable	<u>-</u>	<u>-</u>	<u>38,018.</u>	<u>38,018.</u>
Total Assets	<u>1,738,500.</u>	<u>37,708.</u>	<u>327,211.</u>	<u>2,103,419.</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts Payable	68,104.	-	5,600.	73,704.
Payroll Taxes Payable	10,802.	-	-	10,802.
Due to Other Funds	-	-	1,613.	1,613.
Deferred Revenue	<u>184,948.</u>	<u>-</u>	<u>-</u>	<u>184,948.</u>
Total Liabilities	<u>263,854.</u>	<u>-</u>	<u>7,213.</u>	<u>271,067.</u>
Fund Balances:				
Restricted:				
Special Purpose Sales Tax Projects	-	-	161,820.	161,820.
Drug Abuse Treatment and Education Purposes	-	-	19,889.	19,889.
Law Library Purposes	-	-	9,075.	9,075.
Employment Incentive Program Purposes	-	-	129,214.	129,214.
Federal Grant Purposes	-	37,708.	-	37,708.
Unassigned	<u>1,474,646.</u>	<u>-</u>	<u>-</u>	<u>1,474,646.</u>
Total Fund Balances	<u>1,474,646.</u>	<u>37,708.</u>	<u>319,998.</u>	<u>1,832,352.</u>
Total Liabilities and Fund Balances	<u>\$ 1,738,500.</u>	<u>\$ 37,708.</u>	<u>\$ 327,211.</u>	<u>\$ 2,103,419.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET ASSETS
DECEMBER 31, 2011

Total Fund Equity per Balance Sheet of Governmental Funds	\$ 1,832,352.
<p>Amounts reported for governmental activities in the Statement of Net Assets differ from amounts reported in the Balance Sheet of Governmental Funds due to the following:</p>	
<p>Capital Assets:</p>	
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</p>	
Cost of the assets	6,055,917.
Accumulated depreciation	(2,773,118.)
<p>Revenues:</p>	
<p>Some of the government's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.</p>	
	184,948.
<p>Long-term Liabilities:</p>	
<p>Long-term liabilities are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities both current and long-term are reported in the Statement of Net Assets. Long-term liabilities at year-end consist of the following:</p>	
Notes Payable	-
Landfill Postclosure Costs	<u>(233,750.)</u>
Total Adjustments	<u>3,233,997.</u>
Net Assets of Governmental Activities	<u>\$ 5,066,349.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2011

	General Fund	CDBG Program No. 08p-y-152- 1-5081	Other Governmental Funds	Total Governmental Funds
<u>REVENUES</u>				
Taxes	\$ 1,442,736.	\$ -	\$ 195,922.	\$ 1,638,658.
Licenses and Permits	3,920.	-	-	3,920.
Fines and Forfeitures	195,674.	-	22,573.	218,247.
Charges for Services	290,782.	-	-	290,782.
Federal Government	-	337,809.	-	337,809.
State Government	197,674.	-	-	197,674.
Miscellaneous	<u>114,968.</u>	<u>-</u>	<u>2,323.</u>	<u>117,291.</u>
Total Revenues	<u>2,245,754.</u>	<u>337,809.</u>	<u>220,818.</u>	<u>2,804,381.</u>
<u>EXPENDITURES</u>				
Current:				
General Government	627,250.	-	7,177.	634,427.
Public Safety	340,142.	-	4,085.	344,227.
Court System	216,207.	-	1,823.	218,030.
Roads and Bridges	290,100.	-	25,813.	315,913.
Health and Welfare	517,256.	-	9,480.	526,736.
Recreation	-	-	-	-
Capital Outlay:				
Capital Expenditures	<u>190,305.</u>	<u>303,077.</u>	<u>232,101.</u>	<u>725,483.</u>
Total Expenditures	<u>2,181,260.</u>	<u>303,077.</u>	<u>280,479.</u>	<u>2,764,816.</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>64,494.</u>	<u>34,732.</u>	<u>(59,661.)</u>	<u>39,565.</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	41,104.	-	-	41,104.
Transfers Out	<u>-</u>	<u>-</u>	<u>(17,562.)</u>	<u>(17,562.)</u>
Net Other Financing Sources (Uses)	<u>41,104.</u>	<u>-</u>	<u>(17,562.)</u>	<u>23,542.</u>
Net Changes in Fund Balance	105,598.	34,732.	(77,223.)	63,107.
<u>FUND BALANCE - BEGINNING</u>	<u>1,369,048.</u>	<u>2,976.</u>	<u>397,221.</u>	<u>1,769,245.</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 1,474,646.</u>	<u>\$ 37,708.</u>	<u>\$ 319,998.</u>	<u>\$ 1,832,352.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2011

Net Changes in Fund Balance \$ 63,107.

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

Capital assets:

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

Total capital outlays	725,483.
Total depreciation	(187,326.)

Long-term debt:

The issuance of bonds and similar long-term debt provides current financial resources to governmental funds and thus contributes to the change in fund balance. In the Statement of Net Assets, however, issuing debt increases long-term liabilities and does not affect the Statement Of Activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Assets. The amounts of the items that make up these differences in the treatment of long-term debt and related items are as follows:

Debt issued or incurred	-
Principal paid by governmental funds	-

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. The adjustment for these items are as follows:

Landfill post-closure costs	17,000.
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Revenues:

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

16,070.

Total Adjustments 571,227.

Change in Net Assets of Governmental Activities \$ 634,334.

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES -BUDGET AND ACTUAL - GENERAL FUND AND SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2011

	General Fund			
	Budgeted Amounts			
	Original	Final	Actual	Variance
<u>REVENUES</u>				
Taxes	\$ 1,430,768.	\$ 1,430,768.	\$ 1,442,736.	\$ 11,968.
Licenses and Permits	10,600.	10,600.	3,920.	(6,680.)
Fines and Forfeitures	292,500.	292,500.	195,674.	(96,826.)
Charges for Services	309,655.	309,655.	290,782.	(18,873.)
Federal Government	-	-	-	-
State Government	197,350.	197,350.	197,674.	324.
Miscellaneous	86,205.	86,205.	114,968.	28,763.
Total Revenues	2,327,078.	2,327,078.	2,245,754.	(81,324.)
<u>EXPENDITURES</u>				
General Government	707,933.	707,590.	627,250.	80,340.
Public Safety	341,872.	345,872.	340,142.	5,730.
Court System	237,879.	239,879.	216,207.	23,672.
Roads and Bridges	471,244.	449,437.	407,130.	42,307.
Health and Welfare	602,203.	618,353.	590,531.	27,822.
Total Expenditures	2,361,131.	2,361,131.	2,181,260.	179,871.
Excess (Deficiency) of Revenues Over Expenditures	(34,053.)	(34,053.)	64,494.	98,547.
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	34,053.	34,053.	41,104.	7,051.
Transfers Out	-	-	-	-
Net Other Financing Sources (Uses)	34,053.	34,053.	41,104.	7,051.
Net Changes in Fund Balance	-	-	105,598.	105,598.
<u>FUND BALANCE - BEGINNING</u>	1,369,048.	1,369,048.	1,369,048.	-
<u>FUND BALANCE - ENDING</u>	\$ 1,369,048.	\$ 1,369,048.	\$ 1,474,646.	\$ 105,598.

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES -BUDGET AND ACTUAL - GENERAL FUND AND SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2011

CDBG Program No. 08p-y-152-1-5081

<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
<u>Original</u>	<u>Final</u>		
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
497,024.	497,024.	337,809.	(159,215.)
-	-	-	-
-	-	-	-
<u>497,024.</u>	<u>497,024.</u>	<u>337,809.</u>	<u>(159,215.)</u>
-	-	-	-
-	-	-	-
-	-	-	-
500,000.	500,000.	303,077.	196,923.
-	-	-	-
<u>500,000.</u>	<u>500,000.</u>	<u>303,077.</u>	<u>196,923.</u>
-	-	-	-
<u>(2,976.)</u>	<u>(2,976.)</u>	<u>34,732.</u>	<u>37,708.</u>
-	-	-	-
-	-	-	-
-	-	-	-
(2,976.)	(2,976.)	34,732.	37,708.
<u>2,976.</u>	<u>2,976.</u>	<u>2,976.</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,708.</u>	<u>\$ 37,708.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2011

	<u>Business-Type Activities - Enterprise Funds</u>	
	<u>Water Fund</u>	<u>Totals</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Restricted Assets:		
Cash in Bank	\$ <u>23,512.</u>	\$ <u>23,512.</u>
Total Current Assets	<u>23,512.</u>	<u>23,512.</u>
<u>NONCURRENT ASSETS</u>		
Land and Buildings	24,884.	24,884.
Water System	1,244,677.	1,244,677.
Equipment and Vehicles	<u>78,586.</u>	<u>78,586.</u>
	1,348,147.	1,348,147.
Less Accumulated Depreciation	<u>(992,027.)</u>	<u>(992,027.)</u>
Net Property, Plant and Equipment	<u>356,120.</u>	<u>356,120.</u>
Total Noncurrent Assets	<u>356,120.</u>	<u>356,120.</u>
Total Assets	<u><u>379,632.</u></u>	<u><u>379,632.</u></u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Payable from Restricted Assets:		
Water Deposits Payable	<u>23,512.</u>	<u>23,512.</u>
Total Current Liabilities	<u>23,512.</u>	<u>23,512.</u>
Total Liabilities	<u>23,512.</u>	<u>23,512.</u>
<u>NET ASSETS</u>		
Invested in Capital Assets, Net of Related Debt	356,120.	356,120.
Unrestricted	<u>-</u>	<u>-</u>
Total Net Assets	<u><u>\$ 356,120.</u></u>	<u><u>\$ 356,120.</u></u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
ENTERPRISE FUND
STATEMENT OF REVENUE, EXPENSES AND
CHANGES IN FUND NET ASSETS
YEARS ENDED DECEMBER 31, 2011

	<u>Business-Type Activities - Enterprise Funds</u>	
	<u>Water</u> <u>Fund</u>	<u>Totals</u>
<u>OPERATING REVENUES</u>		
Charges for Services	\$ 117,426.	\$ 117,426.
Total Operating Revenues	<u>117,426.</u>	<u>117,426.</u>
<u>OPERATING EXPENSES</u>		
Salaries	36,320.	36,320.
Payroll Taxes	2,715.	2,715.
Repairs and Maintenance	10,036.	10,036.
Utilities	20,186.	20,186.
Telephone	-	-
Office Supplies and Postage	1,733.	1,733.
Travel and Meals	627.	627.
Dues and Fees	577.	577.
Hardware, Tools and Supplies	1,775.	1,775.
Gas and Oil	3,745.	3,745.
Advertising	1,060.	1,060.
Education and Training	295.	295.
Drinking Water Fees	6,480.	6,480.
Chemicals	3,566.	3,566.
Depreciation	31,717.	31,717.
Miscellaneous	<u>4,801.</u>	<u>4,801.</u>
Total Operating Expenses	<u>125,633.</u>	<u>125,633.</u>
Operating Income (Loss)	(8,207.)	(8,207.)
<u>NONOPERATING REVENUES (EXPENSES)</u>		
Interest Income	<u>32.</u>	<u>32.</u>
Income (Loss) Before Transfers	(8,175.)	(8,175.)
<u>TRANSFERS FROM (TO) OTHER FUNDS</u>		
Transfer to General Fund	<u>(23,542.)</u>	<u>(23,542.)</u>
Net Increase (Decrease) in Net Assets	(31,717.)	(31,717.)
<u>NET ASSETS - BEGINNING OF YEAR</u>	<u>387,837.</u>	<u>387,837.</u>
<u>NET ASSETS - END OF YEAR</u>	<u>\$ 356,120.</u>	<u>\$ 356,120.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Business-Type Activities - Enterprise Funds</u>	
	<u>Water Fund</u>	<u>Totals</u>
Cash Flows from Operating Activities:		
Receipts from Customers	\$ 119,182.	\$ 119,182.
Payments to Employees	(36,320.)	(36,320.)
Payments to Suppliers	<u>(57,596.)</u>	<u>(57,596.)</u>
Net Cash Provided (Uses) by Operating Activities	<u>25,266.</u>	<u>25,266.</u>
Cash Flows from Noncapital Financing Activities:		
Transfers to General Fund	<u>(23,542.)</u>	<u>(23,542.)</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(23,542.)</u>	<u>(23,542.)</u>
Cash Flows from Capital and Related Financing Activities:		
Principal Paid on Revenue Bonds	-	-
Interest Paid on Revenue Bonds	<u>-</u>	<u>-</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:		
Interest Income	<u>32.</u>	<u>32.</u>
Net Cash Provided (Used) by Investing Activities	<u>32.</u>	<u>32.</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,756.	1,756.
Cash and Cash Equivalents, January 1	<u>21,756.</u>	<u>21,756.</u>
Cash and Cash Equivalents, December 31	<u><u>23,512.</u></u>	<u><u>23,512.</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Operating Income	(8,207.)	(8,207.)
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	31,717.	31,717.
Increase (Decrease) in Customer Deposits	<u>1,756.</u>	<u>1,756.</u>
Total Adjustments	<u>33,473.</u>	<u>33,473.</u>
Net Cash Provided (Used) by Operating Activities	<u>25,266.</u>	<u>25,266.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2011

ASSETS

Cash on Hand and in Banks	\$ 1,286,858.
Other Assets	<u>505,531.</u>
Total Assets	<u>1,792,389.</u>

LIABILITIES

Liabilities:

Retirement Funds Payable	-
Due to Other Agencies and Officials	491,336.
Due to State of Georgia	10,685.
Due to School System	701,606.
Due to Other Municipalities	-
Garnishments Payable	-
Other Liabilities	<u>588,762.</u>
Total Liabilities	\$ <u>1,792,389.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting Entity

On January 1, 2009, the governments of the Town of Preston, Georgia, the Town of Weston, Georgia and Webster County, Georgia were unified pursuant to the provisions of Article IX, Section III, Paragraph II(a) of the Constitution of Georgia of 1983, as amended, and an Act establishing the Preston-Weston-Webster County Charter and Unification Commission, approved February 5, 2008. The unification resulted in the creation and establishment of a single county-wide government with powers and jurisdiction throughout the territorial limits of Webster County. The name of the new government is the "Unified Government of Webster County, Georgia."

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

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

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

In addition, the Unified Government of Webster County, Georgia, in conjunction with other cities and counties are members of the River Valley Regional Commission. Membership in a regional commission is automatic for each municipality and county in the state. The official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the regional commissions. Each county and municipality in the state is required by law to pay minimum annual dues to the regional commission. The Unified Government of Webster County, Georgia paid annual dues in the amount of \$ 2,482. to the regional commission for the year ended December 31, 2011. The regional commission board membership includes the chairman of each county (or his/her designee), a municipal representative from each county, three appointees named by the governor, and one each by the lieutenant governor and speaker of the House of Representatives. Complete financial statements of the River Valley Regional Commission may be obtained at the offices in Americus, Georgia.

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1-B. Basis of Presentation, Basis of Accounting

Basis of Presentation

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

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

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

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

The County reports the following major governmental funds:

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

CDBG Program No. 08p-y-152-1-5081 - This fund accounts for the County's proceeds from the Community Development Block Grant.

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

The county reports the following major enterprise fund:

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

The county reports the following fund types:

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

Measurement Focus, Basis of Accounting

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

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

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

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1-C. Assets, Liabilities, and Equity

Deposits and Investments

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

Cash and Cash Equivalents

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

Receivable and Payables

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

Property Tax Calendar

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. Property taxes are levied on the date the millage rate is set (September 13, 2011) and are due and payable between October 20th and December 20th (typically). The lien date for property is January 1st (typically).

Inventories and Prepaid Items

The County maintains no significant inventories or prepaid items.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	40
Buildings and Improvements	30
Vehicles and Equipment	5-10

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1-C. Assets, Liabilities, and Equity, continued

Compensated Absences

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

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

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

NOTE 2 - DEPOSITS AND INVESTMENTS

PRIMARY GOVERNMENT

The following is a summary of the County's deposit and investment balances at December 31, 2011:

	Government-wide Statement Of Net Assets	Fiduciary Funds Statement of Assets and Liabilities	Total
Cash	\$ <u>1,348,309.</u>	\$ <u>1,286,858.</u>	\$ <u>2,635,167.</u>
Total	\$ <u>1,348,309.</u>	\$ <u>1,286,858.</u>	\$ <u>2,635,167.</u>

The cash and investment balances consist entirely of cash on hand, demand deposits, and money market accounts. At December 31, 2011, the carrying amount of the County's cash balances was \$ 2,635,167 and the bank balance was \$2,627,892. Of the bank balance, \$ 694,946 was covered by federal depository insurance and \$ 1,932,946 was covered by collateral held by the pledging bank's agent in the County's name.

Webster County did not maintain any investments during the fiscal year ended December 31, 2011. When applicable, investing is performed in accordance with investment policies complying with State Statutes. According to State Statutes, funds may be invested in (1) obligations of this state or of other states, (2) obligations issued by the United States Government, (3) obligations fully insured or guaranteed by the United States Government or by a government agency of the United States, (4) obligations of any corporation of the United States government, (5) prime bankers acceptances, (6) the Local Government Investment Pool established by the Georgia Code, (7) repurchase agreements, and (8) obligations of other political subdivisions of this State.

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 2-DEPOSITS AND INVESTMENTS, continued

PRIMARY GOVERNMENT, continued

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

COMPONENT UNIT

At June 30, 2011 (the fiscal year end of the component unit), the carrying amount of the Webster County Health Department's deposits was \$45,600 and the bank balances were \$51,551. All of the bank balance was covered by federal depository insurance.

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2011 was as follows:

	<u>Balance</u> <u>01/01/11</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/11</u>
Governmental Activities:				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 161,075.	\$ -	\$ -	\$ 161,075.
Construction in Progress	<u>176,215.</u>	<u>489,077.</u>	<u>665,292.</u>	<u>-</u>
Total Capital Assets Not Being Depreciated	<u>337,290.</u>	<u>489,077.</u>	<u>665,292.</u>	<u>161,075.</u>
<i>Capital Assets Being Depreciated:</i>				
Infrastructure	1,627,156.	665,292.	-	2,292,448.
Building and Improvements	1,354,504.	83,622.	-	1,438,126.
Equipment, Furniture and Vehicles	<u>2,011,484.</u>	<u>152,784.</u>	<u>-</u>	<u>2,164,268.</u>
Total Capital Assets Being Depreciated	<u>4,993,144.</u>	<u>901,698.</u>	<u>-</u>	<u>5,894,842.</u>
Less Accumulated Depreciation For:				
Infrastructure	63,363.	51,767.	-	115,130.
Building and Improvements	772,976.	26,741.	-	799,717.
Equipment, Furniture and Vehicles	<u>1,749,453.</u>	<u>108,818.</u>	<u>-</u>	<u>1,858,271.</u>
Total Accumulated Depreciation	<u>2,585,792.</u>	<u>187,326.</u>	<u>-</u>	<u>2,773,118.</u>
Governmental Activity Assets, Net	<u>\$ 2,744,642.</u>	<u>\$ 1,203,449.</u>	<u>\$ 665,292.</u>	<u>\$ 3,282,799.</u>

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 3 - CAPITAL ASSETS, continued

	Balance 01/01/11	Additions	Deletions	Balance 12/31/11
Business-type Activities:				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 3,009.	\$ -	\$ -	\$ 3,009.
Total Capital Assets Not Being Depreciated	<u>3,009.</u>	<u>-</u>	<u>-</u>	<u>3,009.</u>
<i>Capital Assets Being Depreciated:</i>				
Infrastructure	1,244,677.	-	-	1,244,677.
Building and Improvements	21,875.	-	-	21,875.
Equipment, Furniture and Vehicles	<u>78,586.</u>	<u>-</u>	<u>-</u>	<u>78,586.</u>
Total Capital Assets Being Depreciated	<u>1,345,138.</u>	<u>-</u>	<u>-</u>	<u>1,345,138.</u>
Less Accumulated Depreciation For:				
Infrastructure	868,533.	30,988.	-	899,521.
Building and Improvements	13,185.	729.	-	13,914.
Equipment, Furniture and Vehicles	<u>78,592.</u>	<u>-</u>	<u>-</u>	<u>78,592.</u>
Total Accumulated Depreciation	<u>960,310.</u>	<u>31,717.</u>	<u>-</u>	<u>992,027.</u>
Business-type Activity Assets, Net	<u>387,837.</u>	<u>(31,717.)</u>	<u>-</u>	<u>356,120.</u>
Total Governmental and Business-Type, Net	<u>\$ 3,132,479.</u>	<u>\$ 1,171,732.</u>	<u>\$ 665,292.</u>	<u>\$ 3,638,919.</u>

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General Government	\$ 32,743.
Public Safety	70,726.
Roads and Bridges	61,976.
Health and Welfare	<u>21,881.</u>
Total Governmental Activities Depreciation	<u>\$ 187,326.</u>
Business-Type Activities:	
Water and Sewer System	<u>31,717.</u>
Total Business-Type Activities Depreciation	<u>\$ 31,717.</u>

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 3 - CAPITAL ASSETS, continued

COMPONENT UNIT

Capital asset activity for the year ended June 30, 2011 was as follows:

	<u>Balance</u> <u>07/01/10</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/11</u>
Governmental Activities:				
<i>Capital Assets Being Depreciated:</i>				
Building and				
Improvements	\$ -	\$ -	\$ -	\$ -
Equipment, Furniture and				
Vehicles	<u>28,921.</u>	<u>-</u>	<u>-</u>	<u>28,921.</u>
Total Capital Assets				
Being Depreciated	<u>28,921.</u>	<u>-</u>	<u>-</u>	<u>28,921.</u>
Less Accumulated Depreciation For:				
Building and				
Improvements	-	-	-	-
Equipment, Furniture and				
Vehicles	<u>28,921.</u>	<u>-</u>	<u>-</u>	<u>28,921.</u>
Total Accumulated				
Depreciation	<u>28,921.</u>	<u>-</u>	<u>-</u>	<u>28,921.</u>
Component Unit				
Assets, Net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of December 31, 2011 is as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund:		
Jail Special Revenue Fund	\$ <u>1,613.</u>	<u>-</u>
Total General Fund	<u>1,613.</u>	<u>-</u>
Jail Special Revenue Fund:		
General Fund	<u>-</u>	<u>1,613.</u>
Total Jail Special Revenue Fund	<u>-</u>	<u>1,613.</u>
Totals	<u>\$ 1,613.</u>	<u>\$ 1,613.</u>

These balances resulted from loans made to provide working capital for operations and projects and the time lag between dates that payments between funds are made.

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 4 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS, continued

A reconciliation of transfers is as follows:

	<u>Transfer From</u>	<u>Transfer To</u>
General Fund:		
Jail Special Revenue Fund	\$ 17,562.	\$ -
Water Enterprise Fund	<u>23,542.</u>	<u>-</u>
Total General Fund	<u>41,104.</u>	<u>-</u>
Jail Special Revenue Fund:		
General Fund	<u>-</u>	<u>17,562.</u>
Total Jail Special Revenue Fund	<u>-</u>	<u>17,562.</u>
Water Enterprise Fund:		
General Fund	<u>-</u>	<u>23,542.</u>
Total Water Enterprise Fund	<u>-</u>	<u>23,542.</u>
 Totals	 <u>\$ 41,104.</u>	 <u>\$ 41,104.</u>

Transfers to and from other funds were for operating expenditures.

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 5 - LONG-TERM OBLIGATIONS

PRIMARY GOVERNMENT

The following is a summary of the notes payable and liabilities for landfill postclosure costs for the Unified Government of Webster County, Georgia for the year ended December 31, 2011:

	Payable at January 1, <u>2011</u>	<u>Additions</u>	<u>Deletions</u>	Payable at December 31, <u>2011</u>	Portion Due Within One <u>Year</u>
Governmental Activities:					
(1) Landfill Postclosure Costs	\$ <u>250,750.</u>	\$ -	\$ <u>17,000.</u>	\$ <u>233,750.</u>	\$ <u>17,000.</u>
Subtotal Governmental Activities	<u>250,750.</u>	<u>-</u>	<u>17,000.</u>	<u>233,750.</u>	<u>17,000.</u>
Business-Type Activities:					
Water System:					
None	-	-	-	-	-
Subtotal Business-Type Activities	-	-	-	-	-
Total Long-Term Debt	\$ <u>250,750.</u>	\$ <u>-</u>	\$ <u>17,000.</u>	\$ <u>233,750.</u>	\$ <u>17,000.</u>

The annual requirements to amortize the landfill postclosure obligations as of December 31, 2011 is as follows:

	Landfill Postclosure <u>Care</u>	<u>Notes Payable</u>		<u>Totals</u>
		<u>Principal</u>	<u>Interest</u>	
Governmental Activities:				
FYE 12/31/2012	\$ 17,000.	\$ -	\$ -	\$ 17,000.
FYE 12/31/2013	17,000.	-	-	17,000.
FYE 12/31/2014	17,000.	-	-	17,000.
FYE 12/31/2015	17,000.	-	-	17,000.
FYE 12/31/2016	17,000.	-	-	17,000.
FYE 12/31/2017 to FYE 12/31/2021	85,000.	-	-	85,000.
FYE 12/31/2022 to FYE 12/31/2025	<u>63,750.</u>	<u>-</u>	<u>-</u>	<u>63,750.</u>
Totals	\$ <u>250,750.</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>250,750.</u>

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 5 - LONG-TERM OBLIGATIONS, continued

COMPONENT UNIT

The following is a summary of the liabilities for compensated absences of the Webster County Board of Health for the year ended December 31, 2011:

	Payable at July 1, <u>2010</u>	<u>Additions</u>	<u>Deletions</u>	Payable at June 30, <u>2011</u>
Notes Payable	\$ -	\$ -	\$ -	\$ -
Compensated Absences	<u>8,425.</u>	<u>586.</u>	<u>-</u>	<u>9,011.</u>
Totals	<u>\$ 8,425.</u>	<u>\$ 586.</u>	<u>\$ -</u>	<u>\$ 9,011.</u>

The annual requirements to amortize the compensated absences as of June 30, 2011 is as follows:

	Compensated <u>Absences</u>	<u>Notes Payable</u>		<u>Totals</u>
		<u>Principal</u>	<u>Interest</u>	
FYE 06/30/2012	\$ 9,011.	\$ -	\$ -	\$ 9,011.
Thereafter	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 9,011.</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,011.</u>

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 6 - CONTRIBUTIONS TO PENSION PLAN

PRIMARY GOVERNMENT

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

The contribution requirements of plan members and the government are established and may be amended by the Board of Commissioners. Presently, the county allows employees the option of contributing up to 25% of their earnings to the plan. In addition to the employee's contribution, the county will contribute a match of one half of the employee's contribution up to a maximum of 2% of the employee's annual salary.

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

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

The County's total payroll was \$ 891,970. and the County's contributions were based on a payroll of \$314,601. for the fiscal year ending December 31, 2011. Employee contributions to the plan amounted to \$ 12,029., or 3.82% of the total covered payroll. Employer contributions amounted to \$5,170. to the plan, or 1.64% of the total covered payroll. Employee and employer contributions can only be amended by a resolution passed by the county commission or by state statute. A total of 9 employees participated in the plan for the fiscal year ended December 31, 2011. The County made its required contributions to the plan amounting to \$5,170. to the plan for the fiscal year ending December 31, 2011. There were no related-party transactions.

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

(A) PROBATE JUDGES' RETIREMENT FUND OF GEORGIA

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

(B) CLERK OF SUPERIOR COURT RETIREMENT FUND

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

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

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 6 - CONTRIBUTIONS TO PENSION PLAN, continued

COMPONENT UNIT

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

NOTE 7 - CHANGES IN RESTRICTIONS OF FUND BALANCE

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

PRIMARY GOVERNMENT

<u>Fund</u>	<u>Purpose</u>	<u>Balance</u> <u>01/01/11</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Balance</u> <u>12/31/11</u>
Special Revenue Funds:				
Drug Abuse and Treatment Fund	Restricted for Drug Abuse and Treatment Purposes	\$ 19,054.	\$ 835.	\$ 19,889.
Law Library Fund	Restricted for Law Library Purposes	24,834.	(15,759.)	9,075.
Employment Incentive Program	Restricted for Employment Incentive Purposes	127,118.	2,096.	129,214.
Federal Grants Fund	Restricted for Federal Grant Purposes	2,976	34,732.	37,708.
Capital Projects Funds:				
2006-2011 Special Purpose Sales Tax	Restricted for Special Purpose Sales Tax Projects	<u>226,215.</u>	<u>(64,395.)</u>	<u>161,820.</u>
Totals		<u>\$400,197.</u>	<u>\$ (42,491.)</u>	<u>\$357,706.</u>

COMPONENT UNIT

<u>Fund</u>	<u>Purpose</u>	<u>Balance</u> <u>07/01/10</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Balance</u> <u>06/30/11</u>
Webster County Board of Health	Restricted for Health Department Purposes	\$ 17,539.	\$ 2,309.	\$ 19,848.
Totals		<u>\$ 17,539.</u>	<u>\$ 2,309.</u>	<u>\$ 19,848.</u>

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

Note 8 - BUDGETARY DATA AND BUDGETARY CONTROL

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

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

NOTE 9 - ENCUMBRANCES

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

NOTE 10 - CAPITALIZED INTEREST

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 11 - MATERIAL VIOLATIONS OF LEGAL AND CONTRACTUAL PROVISIONS

There were no material violations of legal and contractual provisions during the year ending December 31, 2011.

NOTE 12 - DEFICIT FUND BALANCES

All funds operated by the Unified Government of Webster County had positive fund balances at December 31, 2011.

NOTE 13 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

None of the funds utilized by the Unified Government of Webster County, Georgia had an excess of expenditures over appropriations during the year ending December 31, 2011.

NOTE 14 - GRANTS RECEIVABLE

At December 31, 2011, the Unified Government of Webster County did not have any grants receivable.

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 15 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

The Unified Government of Webster County, Georgia closed its landfill on August 21, 1995 and placed a final cover on the landfill in accordance with state and federal laws and regulations. In addition, state and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the site for thirty years after closure. These maintenance and monitoring functions are estimated to cost \$ 17,000. per year.

Although the postclosure costs will be paid when the services are performed, the County reports a total liability of \$233,750. as landfill postclosure care liability at December 31, 2011. This amount represents the cumulative amount of landfill postclosure costs based on the 100 percent of the capacity of the landfill. The County has no assets restricted for payment of postclosure care costs. Actual costs may change due to inflation, changes in technology, or changes in regulations.

NOTE 16 - LITIGATION

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

NOTE 17 - CONTINGENCIES

Grants from the Federal Government to the Unified Government of Webster County amounted to \$337,809 during the fiscal year ending December 31, 2011. Therefore the county is not required to comply with the provisions of the Single Audit Act Amendments of 1996.

NOTE 18 - MIDDLE FLINT REGIONAL E-911 AUTHORITY

The Unified Government of Webster County is a member of the Middle Flint Regional E-911 Authority. This authority consists of seven counties (Dooly, Macon, Marion, Schley, Sumpter, Taylor, and Webster). The authority collects all E-911 telephone surcharges and is responsible for the day to day operations of the seven county E-911 system. The county also contributed \$ 6,912 to the authority for its portion of the costs of operating the E-911 system during the fiscal year ending December 31, 2011. Therefore, the county is not required to comply with the provisions of OCGA Section 46-5-134..

NOTE 19 - RISK MANAGEMENT

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 19 - RISK MANAGEMENT, continued

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

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

- (1) To pay all contributions, assessments or other sums due the agency at such times and in such amounts as shall be established by the agency.
- (2) To select a person to serve as a member representative.
- (3) To allow the agency and its agents reasonable access to all facilities of the County and all records, including but not limited to financial records, which relate to the purposes of the agency.
- (4) To allow attorneys appointed by the agency to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the fund established by the agency.
- (5) To assist and cooperate in the defense and settlement of claims against the County.
- (6) To furnish full cooperation to the agency's attorneys, claims adjusters, service company, and any agent, employee, officer or independent contractor of the agency relating to the purposes of the agency.
- (7) To follow all loss reduction and prevention procedures established by the agency.
- (8) To furnish to the agency such budget, operating and underwriting information as may be requested.
- (9) To report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the agency or any fund established by the agency being required to pay claim for loss or injuries to County property or injuries to persons or property when such loss or injury is within the scope of the protection of a fund or funds in which the County participates.

The Unified Government of Webster County, Georgia retains the first \$ 1,000. of each risk of loss in the form of a deductible. The County files all claims with agency and the agency bills the County for any loss up to the \$ 1,000. deductible.

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

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 19 - RISK MANAGEMENT, continued

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

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

NOTE 20 - SUBSEQUENT EVENTS

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

NONMAJOR GOVERNMENTAL FUNDS

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2011

	<u>Special Revenue Funds</u>				<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Drug Abuse Treatment and Education</u>	<u>Jail Fund</u>	<u>Law Library</u>	<u>Employment Incentive Program</u>	<u>2006-2011 Special Purpose Sales Tax</u>	
<u>ASSETS</u>						
Cash	\$ 19,889.	\$ 1,613.	\$ 9,075.	\$ 91,196.	\$147,668.	\$ 269,441.
Taxes Receivable	-	-	-	-	19,752.	19,752.
Due from Other Agencies and Officials	-	-	-	-	-	-
Note Receivable	-	-	-	<u>38,018.</u>	-	<u>38,018.</u>
Total Assets	<u>19,889.</u>	<u>1,613.</u>	<u>9,075.</u>	<u>129,214.</u>	<u>167,420.</u>	<u>327,211.</u>
<u>LIABILITIES AND FUND BALANCES</u>						
Accounts Payable	-	-	-	-	5,600.	5,600.
Due to General Fund	-	<u>1,613.</u>	-	-	-	<u>1,613.</u>
Total Liabilities	-	<u>1,613.</u>	-	-	<u>5,600.</u>	<u>7,213.</u>
Fund Balance:						
Restricted for Drug Abuse Treatment and Education Purposes	19,889.	-	-	-	-	19,889.
Restricted for Law Library Purposes	-	-	9,075.	-	-	9,075.
Restricted for Employment Incentive Program Purposes	-	-	-	129,214.	-	129,214.
Restricted for Special Purpose Sales Tax Projects	-	-	-	-	<u>161,820.</u>	<u>161,820.</u>
Total Fund Balance	<u>19,889.</u>	<u>-</u>	<u>9,075.</u>	<u>129,214.</u>	<u>161,820.</u>	<u>319,998.</u>
Total Liabilities and Fund Balance	<u>\$ 19,889.</u>	<u>\$ 1,613.</u>	<u>\$ 9,075.</u>	<u>\$ 129,214.</u>	<u>\$ 167,420.</u>	<u>\$ 327,211.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2011

	Special Revenue Funds				Capital Projects Fund	Total Nonmajor Governmental Funds
	Drug Abuse Treatment and Education	Jail Fund	Law Library	Employment Incentive Program	2006-2011 Special Purpose Sales Tax	
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 195,922.	\$ 195,922.
Fines and Forfeitures	718.	17,562.	4,293.	-	-	22,573.
Charges for Services	-	-	-	-	-	-
Federal Government	-	-	-	-	-	-
State Government	-	-	-	-	-	-
Miscellaneous	117.	-	-	2,096.	110.	2,323.
Total Revenues	835.	17,562.	4,293.	2,096.	196,032.	220,818.
EXPENDITURES						
General Government	-	-	-	-	61,720.	61,720.
Public Safety	-	-	-	-	70,944.	70,944.
Court System	-	-	20,052.	-	-	20,052.
Roads and Bridges	-	-	-	-	107,433.	107,433.
Health and Welfare	-	-	-	-	20,330.	20,330.
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	-	-	20,052.	-	260,427.	280,479.
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	835.	17,562.	(15,759.)	2,096.	(64,395.)	(59,661.)
OTHER FINANCING SOURCES (USES)						
Long-Term Debt Issued	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	(17,562.)	-	-	-	(17,562.)
Net Other Financing Sources (Uses)	-	(17,562.)	-	-	-	(17,562.)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	835.	-	(15,759.)	2,096.	(64,395.)	(77,223.)
FUND BALANCE - BEGINNING	19,054.	-	24,834.	127,118.	226,215.	397,221.
FUND BALANCE - ENDING	\$ 19,889.	\$ -	\$ 9,075.	\$ 129,214.	\$ 161,820.	\$ 319,998.

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

GENERAL FUND

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEET

	<u>DECEMBER 31,</u>	
<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash	\$1,017,648.	\$ 840,480.
Investments	-	-
Taxes Receivable:		
Uncollected Property Tax	193,885.	185,759.
Local Option Sales Tax	19,866.	15,745.
Beer Tax	-	-
Total Taxes Receivable	<u>213,751.</u>	<u>201,504.</u>
Accounts Receivable:		
Garbage	4,694.	10,341.
Emergency Medical Service	139.	1,239.
Other Agencies and Officials	491,336.	513,828.
Other	<u>4,054.</u>	<u>8,807.</u>
Total Accounts Receivable	<u>500,223.</u>	<u>534,215.</u>
Due from Other Funds:		
Federal Grants Special Revenue Fund	-	100.
Jail Special Revenue Fund	<u>1,613.</u>	<u>2,446.</u>
Total Due from Other Funds	<u>1,613.</u>	<u>2,546.</u>
Due from State Government:		
Family Connections	<u>5,265.</u>	-
Total Due from State Government	<u>5,265.</u>	-
Total Assets	<u>\$ 1,738,500.</u>	<u>\$ 1,578,745.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEET

	<u>DECEMBER 31,</u>	
	<u>2011</u>	<u>2010</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ <u>68,104.</u>	\$ <u>37,127.</u>
Payroll Taxes Payable:		
Federal and FICA Tax Payable	7,466.	-
State Income Tax Payable	<u>3,336.</u>	<u>3,692.</u>
Total Payroll Taxes Payable	<u>10,802.</u>	<u>3,692.</u>
Due to Other Funds:		
CDBG Special Revenue Fund	<u>-</u>	<u>-</u>
Total Due to Other Funds	<u>-</u>	<u>-</u>
Deferred Revenue	<u>184,948.</u>	<u>168,878.</u>
Total Liabilities	<u>263,854.</u>	<u>209,697.</u>
<u>FUND EQUITY</u>		
Unassigned Fund Balance	<u>1,474,646.</u>	<u>1,369,048.</u>
Total Fund Equity	<u>1,474,646.</u>	<u>1,369,048.</u>
Total Liabilities and Fund Equity	<u>\$ 1,738,500.</u>	<u>\$ 1,578,745.</u>

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

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

	<u>Fiscal Year Ended December 31,</u>		Variance	
	2011		Favorable	2010
	<u>Budget</u>	<u>Actual</u>	(Unfavorable)	<u>Actual</u>
<u>REVENUES</u>				
Taxes	\$1,430,768.	\$1,442,736.	\$ 11,968.	\$1,364,123.
Licenses and Permits	10,600.	3,920.	(6,680.)	12,649.
Fines and Forfeitures	292,500.	195,674.	(96,826.)	216,187.
Charges for Services	309,655.	290,782.	(18,873.)	312,422.
State Government	197,350.	197,674.	324.	13,540.
Federal Government	-	-	-	-
Miscellaneous	<u>86,205.</u>	<u>114,968.</u>	<u>28,763.</u>	<u>103,247.</u>
Total Revenues	<u>2,327,078.</u>	<u>2,245,754.</u>	<u>(81,324.)</u>	<u>2,022,168.</u>
<u>EXPENDITURES</u>				
General Government	707,590.	627,250.	80,340.	599,502.
Public Safety	345,872.	340,142.	5,730.	378,758.
Court System	239,879.	216,207.	23,672.	206,022.
Roads and Bridges	449,437.	407,130.	42,307.	315,961.
Health and Welfare	<u>618,353.</u>	<u>590,531.</u>	<u>27,822.</u>	<u>514,093.</u>
Total Expenditures	<u>2,361,131.</u>	<u>2,181,260.</u>	<u>179,871.</u>	<u>2,014,336.</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(34,053.)</u>	<u>64,494.</u>	<u>98,547.</u>	<u>7,832.</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer In from Jail Special Revenue Fund	26,000.	17,562.	(8,438.)	20,193.
Transfer In from Water Enterprise Fund	<u>8,053.</u>	<u>23,542.</u>	<u>15,489.</u>	<u>36,795.</u>
Net Other Financing Sources (Uses)	<u>34,053.</u>	<u>41,104.</u>	<u>7,051.</u>	<u>56,988.</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	105,598.	105,598.	64,820.
<u>FUND BALANCE - BEGINNING</u>	<u>1,369,048.</u>	<u>1,369,048.</u>	<u>-</u>	<u>1,304,228.</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 1,369,048.</u>	<u>\$1,474,646.</u>	<u>\$ 105,598.</u>	<u>\$1,369,048.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET

	<u>Fiscal Year Ended December 31,</u>		Variance	
	2011		Favorable	2010
	<u>Budget</u>	<u>Actual</u>	(Unfavorable)	<u>Actual</u>
<u>TAXES</u>				
Ad Valorem Tax and Commissions	\$ 988,836.	\$ 945,887.	\$ (42,949.)	\$ 909,137.
1% Local Option Sales Tax	149,360.	196,175.	46,815.	172,993.
Insurance Premium Tax	132,509.	131,285.	(1,224.)	128,658.
Intangible Recording Tax	6,000.	2,623.	(3,377.)	4,108.
Financial Institution Tax	5,000.	3,820.	(1,180.)	4,103.
Franchise Tax	127,463.	143,426.	15,963.	128,283.
Beer Taxes	15,000.	15,963.	963.	14,314.
Real Estate Transfer Tax	5,000.	1,866.	(3,134.)	849.
Railroad Equipment Tax	<u>1,600.</u>	<u>1,691.</u>	<u>91.</u>	<u>1,678.</u>
Total Taxes	<u>1,430,768.</u>	<u>1,442,736.</u>	<u>11,968.</u>	<u>1,364,123.</u>
<u>LICENSES AND PERMITS</u>				
Beer Licenses	100.	240.	140.	330.
Business Licenses	<u>10,500.</u>	<u>3,680.</u>	<u>(6,820.)</u>	<u>12,319.</u>
Total Licenses and Permits	<u>10,600.</u>	<u>3,920.</u>	<u>(6,680.)</u>	<u>12,649.</u>
<u>FINES AND FORFEITURES</u>				
Probate Court Fines	285,500.	190,326.	(95,174.)	210,496.
Superior Court Fines	7,000.	5,348.	(1,652.)	5,691.
Juvenile Court Fines	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fines and Forfeitures	<u>292,500.</u>	<u>195,674.</u>	<u>(96,826.)</u>	<u>216,187.</u>
<u>CHARGES FOR SERVICES</u>				
Ambulance Fees	115,000.	88,025.	(26,975.)	101,147.
Garbage Fees	145,000.	133,362.	(11,638.)	136,836.
Janitorial Service	1,450.	1,499.	49.	1,499.
Pipe and Machinery Fees	26,000.	26,894.	894.	34,143.
Magistrate Court Fees	5,800.	2,375.	(3,425.)	2,737.
Probate Court Fees	600.	2,476.	1,876.	3,793.
Clerk of Superior Court Fees	8,680.	12,218.	3,538.	14,997.
Sheriff Fees	4,125.	15,573.	11,448.	13,910.
Map Sales	500.	46.	(454.)	272.
Prisoner Board	-	4,730.	4,730.	-
Codification Fees	2,500.	2,884.	384.	2,588.
Cemetery Fees	<u>-</u>	<u>700.</u>	<u>700.</u>	<u>500.</u>
Total Charges for Services	<u>\$ 309,655.</u>	<u>\$ 290,782.</u>	<u>\$ (18,873.)</u>	<u>\$ 312,422.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET

	<u>Fiscal Year Ended December 31,</u>			
	<u>2011</u>		Variance	2010
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
<u>STATE GOVERNMENT</u>				
EMA Refund	\$ 5,000.	\$ 5,000.	\$ -	\$ 10,000.
Dept. of Community Health - Ambulance Grant	75,000.	73,276.	(1,724.)	-
Extension Service Grant	-	-	-	3,000.
DOT-Construction Projects	117,000.	119,363.	2,363.	-
Qualifying Fees	<u>350.</u>	<u>35.</u>	<u>(315.)</u>	<u>540.</u>
Total State Government	<u>197,350.</u>	<u>197,674.</u>	<u>324.</u>	<u>13,540.</u>
<u>MISCELLANEOUS</u>				
Rent Income	29,500.	30,462.	962.	30,281.
Interest Income	5,500.	10,635.	5,135.	10,799.
Family Connection	44,000.	39,193.	(4,807.)	49,113.
Insurance Reimbursement	-	8,430.	8,430.	-
Donations	-	6,080.	6,080.	30.
Other	<u>7,205.</u>	<u>20,168.</u>	<u>12,963.</u>	<u>13,024.</u>
Total Miscellaneous	<u>86,205.</u>	<u>114,968.</u>	<u>28,763.</u>	<u>103,247.</u>
Grand Total Revenues	<u>\$2,327,078.</u>	<u>\$ 2,245,754.</u>	<u>\$ (81,324.)</u>	<u>\$ 2,022,168.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	<u>Fiscal Year Ended December 31,</u>			
	<u>2011</u>		Variance	2010
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<u>GENERAL GOVERNMENT</u>				
General Administration:				
Salaries	\$ 107,341.	\$ 103,525.	\$ 3,816.	\$ 101,491.
FICA Taxes	8,518.	7,920.	598.	6,770.
Employee Insurance	183,636.	148,944.	34,692.	144,570.
Employee Retirement	5,915.	5,170.	745.	5,930.
Workers Compensation Insurance	39,600.	26,672.	12,928.	42,239.
Other Employee Benefits	7,500.	7,889.	(389.)	1,171.
Professional Fees	1,500.	-	1,500.	3,000.
Attorney Fees	5,500.	4,359.	1,141.	4,813.
Audit	14,475.	17,300.	(2,825.)	16,900.
Travel	1,700.	4,545.	(2,845.)	4,820.
Education and Training	1,200.	225.	975.	315.
Office Supplies	5,450.	4,463.	987.	4,827.
Postage	1,925.	929.	996.	1,178.
Telephone	4,000.	2,550.	1,450.	2,795.
Utilities	6,294.	4,726.	1,568.	5,058.
Cellular Telephone	900.	478.	422.	513.
Codification	-	5,730.	(5,730.)	400.
Repairs and Maintenance	4,400.	4,376.	24.	4,562.
P.O. Box Rental	96.	100.	(4.)	100.
Advertising	2,000.	436.	1,564.	446.
Dues and Fees	2,600.	1,145.	1,455.	1,442.
Miscellaneous	-	7,666.	(7,666.)	7,021.
Capital Outlay	-	-	-	-
	<u>404,550.</u>	<u>359,148.</u>	<u>45,402.</u>	<u>360,361.</u>
Elections/Registrar:				
Salaries	8,720.	7,918.	802.	13,920.
FICA Taxes	667.	378.	289.	1,065.
Repairs and Maintenance	1,000.	122.	878.	350.
Postage	400.	693.	(293.)	352.
Advertising	400.	1,940.	(1,540.)	648.
Travel	3,000.	2,529.	471.	3,343.
Meals	400.	195.	205.	238.
Dues and Fees	250.	220.	30.	200.
Education and Training	3,000.	2,446.	554.	2,415.
Contract Labor	-	1,540.	(1,540.)	9,653.
Office Supplies	825.	122.	703.	295.
Election Supplies	600.	281.	319.	2,368.
Miscellaneous	-	750.	(750.)	-
	<u>\$ 19,262.</u>	<u>\$ 19,134.</u>	<u>\$ 128.</u>	<u>\$ 34,847.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

<u>GENERAL GOVERNMENT</u> , (continued)	Fiscal Year Ended December 31,			
	2011		Variance	2010
	Budget	Actual	Favorable (Unfavorable)	Actual
<u>Courthouse:</u>				
Salaries	\$ 11,310.	\$ 9,626.	\$ 1,684.	\$ 6,967.
FICA Taxes	865.	736.	129.	533.
Property Insurance	40,000.	31,936.	8,064.	26,007.
Security System	950.	480.	470.	480.
Lawn Care	-	-	-	-
Repairs and Maintenance	8,000.	5,576.	2,424.	3,271.
Janitorial Supplies	3,000.	2,881.	119.	3,071.
Pest Control	1,000.	925.	75.	910.
Utilities	29,141.	35,641.	(6,500.)	16,252.
Hardware, Tools and Supplies	450.	1,233.	(783.)	295.
Capital Outlay	500.	-	500.	-
Total Courthouse	95,216.	89,034.	6,182.	57,786.
<u>Tax Commissioner:</u>				
Salaries	55,375.	55,671.	(296.)	54,732.
FICA Taxes	4,236.	4,259.	(23.)	4,187.
Software, Programming	7,000.	6,122.	878.	9,213.
Telephone	1,150.	567.	583.	443.
Postage	1,650.	349.	1,301.	1,463.
Advertising	-	1,010.	(1,010.)	1,173.
Printing and Binding	-	195.	(195.)	-
Travel	2,000.	531.	1,469.	425.
Meals	200.	17.	183.	19.
Dues and Fees	900.	315.	585.	300.
Education and Training	700.	-	700.	275.
Office Supplies	1,500.	1,228.	272.	632.
Miscellaneous	61.	737.	(676.)	69.
Capital Outlay	-	-	-	-
Total Tax Commissioner	\$ 74,772.	\$ 71,001.	\$ 3,771.	\$ 72,931.

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended December 31,		Variance Favorable (Unfavorable)	2010 Actual
	2011 Budget	Actual		
<u>GENERAL GOVERNMENT</u> , (continued)				
Tax Assessor:				
Salaries	\$ 28,530.	\$ 24,927.	\$ 3,603.	\$ 26,288.
FICA Taxes	2,183.	1,816.	367.	1,906.
Fees	1,000.	1,145.	(145.)	668.
Software, Programming	500.	891.	(391.)	400.
Education and Training	3,400.	1,877.	1,523.	1,604.
Telephone	950.	532.	418.	407.
Postage	1,100.	932.	168.	231.
Dues and Fees	1,035.	1,570.	(535.)	1,035.
Office Supplies	750.	441.	309.	567.
Miscellaneous	300.	101.	199.	74.
Capital Outlay	-	-	-	-
	<u>39,748.</u>	<u>34,232.</u>	<u>5,516.</u>	<u>33,180.</u>
Total Tax Assessor				
Tax Equalization:				
Salaries	1,400.	175.	1,225.	300.
FICA Taxes	-	-	-	-
Telephone	20.	-	20.	-
Postage	132.	-	132.	-
Advertising	500.	-	500.	762.
Travel	2,960.	752.	2,208.	831.
Meals	406.	12.	394.	131.
Office Supplies	240.	-	240.	-
Education and Training	180.	30.	150.	300.
Miscellaneous	-	1,100.	(1,100.)	-
	<u>5,838.</u>	<u>2,069.</u>	<u>3,769.</u>	<u>2,324.</u>
Total Tax Equalization				
Library:				
Repairs and Maintenance	750.	831.	(81.)	6.
Telephone	800.	335.	465.	276.
Pest Control	150.	150.	-	150.
Library Allocation	7,911.	9,451.	(1,540.)	5,671.
General Supplies	-	-	-	-
Utilities	2,788.	1,632.	1,156.	1,594.
Capital Outlay	-	-	-	-
	<u>12,399.</u>	<u>12,399.</u>	<u>-</u>	<u>7,697.</u>
Total Library				

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	<u>Fiscal Year Ended December 31,</u>		Variance Favorable (Unfavorable)	2010 Actual
	<u>2011</u>	<u>2010</u>		
<u>GENERAL GOVERNMENT</u> , (continued)	<u>Budget</u>	<u>Actual</u>		
<u>County Agent:</u>				
Salaries	\$ 16,369.	\$ 14,132.	\$ 2,237.	\$ 14,839.
Teacher Retirement	2,003.	1,060.	943.	-
Repairs and Maintenance	1,100.	445.	655.	622.
P.O. Box Rental	95.	100.	(5.)	100.
Telephone	2,640.	2,494.	146.	1,959.
UPS	725.	875.	(150.)	875.
Cellular Telephone	420.	413.	7.	313.
Travel Allocation	5,900.	-	5,900.	-
Utilities	5,300.	5,111.	189.	5,106.
Office Supplies	1,196.	181.	1,015.	134.
Miscellaneous	2,865.	454.	2,411.	-
Capital Outlay:	-	*	(891.)	*
(2) Computers	*	891.	*	-
Total County Agent	<u>38,613.</u>	<u>26,156.</u>	<u>12,457.</u>	<u>23,948.</u>
<u>Other:</u>				
Georgia Forestry Commission	10,971.	10,971.	-	3,657.
RDC Dues	2,654.	2,482.	172.	2,164.
Youth Center	1,000.	-	1,000.	-
Miscellaneous	<u>2,567.</u>	<u>624.</u>	<u>1,943.</u>	<u>607.</u>
Total Other	<u>17,192.</u>	<u>14,077.</u>	<u>3,115.</u>	<u>6,428.</u>
Total General Government	<u>\$ 707,590.</u>	<u>\$ 627,250.</u>	<u>\$ 80,340.</u>	<u>\$ 599,502.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended December 31,			
	2011		Variance	2010
	Budget	Actual	Favorable (Unfavorable)	Actual
<u>PUBLIC SAFETY,</u>				
Sheriff's Department:				
Salaries	\$ 188,210.	\$ 170,868.	\$ 17,342.	\$ 200,182.
FICA Taxes	14,398.	12,877.	1,521.	15,314.
Repairs and Maintenance	8,000.	15,868.	(7,868.)	10,455.
Software and Programming	6,000.	10,483.	(4,483.)	4,716.
P.O. Box Rental	60.	56.	4.	-
Telephone	7,590.	4,761.	2,829.	5,019.
Postage	660.	1,316.	(656.)	240.
Cellular Telephone	2,600.	1,223.	1,377.	1,283.
Travel	1,800.	2,269.	(469.)	222.
Meals	350.	637.	(287.)	597.
Dues and Fees	600.	545.	55.	1,642.
Education and Training	500.	710.	(210.)	170.
Inmate Boarding	16,000.	29,965.	(13,965.)	53,678.
Inmate Medical	2,000.	160.	1,840.	2,123.
Hardware, Tools, and Supplies	1,300.	1,518.	(218.)	3,322.
Gasoline	29,445.	26,241.	3,204.	20,797.
Inmate Food	500.	-	500.	803.
Radio Parts and Supplies	5,000.	1,492.	3,508.	1,390.
Office Supplies	2,500.	1,657.	843.	2,475.
Law Enforcement Supplies	3,000.	5,947.	(2,947.)	4,414.
Auto Expenditures	8,000.	5,642.	2,358.	3,411.
Uniforms	4,500.	6,923.	(2,423.)	8,808.
Miscellaneous	425.	727.	(302.)	1,137.
Capital Outlay:	1,000.	*	(1,500.)	*
Furniture, Fixtures-GSP Office	*	2,500.	*	165.
Total Sheriff's Department	\$ 304,438.	\$ 304,385.	\$ 53.	\$ 342,198.

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	<u>Fiscal Year Ended December 31,</u>			
	<u>2011</u>		Variance	2010
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<u>PUBLIC SAFETY (continued)</u>				
Fire Department:				
Salaries	\$ -	\$ -	\$ -	\$ -
Uniforms	-	2,980.	(2,980.)	-
Retirement	4,860.	4,410.	450.	5,070.
Repairs and Maintenance	4,000.	6,641.	(2,641.)	9,150.
Supplies	4,800.	1,004.	3,796.	1,495.
Gasoline and Oil	4,100.	3,185.	915.	2,142.
Miscellaneous	<u>2,325.</u>	<u>1,082.</u>	<u>1,243.</u>	<u>1,597.</u>
Total Fire Department	<u>20,085.</u>	<u>19,302.</u>	<u>783.</u>	<u>19,454.</u>
Emergency Management Agency:				
Salaries	5,555.	3,731.	1,824.	5,000.
FICA Taxes	191.	285.	(94.)	383.
Repairs and Maintenance	175.	175.	-	-
Telephone	210.	-	210.	-
Supplies	60.	126.	(66.)	-
Utilities	500.	-	500.	-
Miscellaneous	-	785.	(785.)	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Emergency Management Agency	<u>6,691.</u>	<u>5,102.</u>	<u>1,589.</u>	<u>5,383.</u>
Coroner:				
Salaries	1,540.	1,540.	-	1,540.
FICA Taxes	118.	118.	-	118.
Fees	1,750.	700.	1,050.	875.
Supplies	100.	-	100.	-
Telephone	50.	-	50.	-
Travel	450.	283.	167.	196.
Meals	-	-	-	-
Dues and Fees	150.	150.	-	150.
Education and Training	1,000.	1,650.	(650.)	1,644.
Miscellaneous	1,000.	-	1,000.	-
Capital Outlay	<u>*</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Coroner	<u>6,158.</u>	<u>4,441.</u>	<u>1,717.</u>	<u>4,523.</u>
E-911:				
Middle Flint E-911 Center	<u>8,500.</u>	<u>6,912.</u>	<u>1,588.</u>	<u>7,200.</u>
Total E-911	<u>8,500.</u>	<u>6,912.</u>	<u>1,588.</u>	<u>7,200.</u>
Total Public Safety	<u>\$ 345,872.</u>	<u>\$ 340,142.</u>	<u>\$ 5,730.</u>	<u>\$ 378,758.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	<u>Fiscal Year Ended December 31,</u>			
	<u>2011</u>		Variance	2010
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>COURT SYSTEM</u>				
Clerk of Superior Court:				
Salaries	\$ 56,623.	\$ 52,503.	\$ 4,120.	\$ 54,263.
FICA Taxes	4,332.	3,748.	584.	4,151.
Real Estate Transaction Service	14,000.	12,890.	1,110.	8,659.
Repairs and Maintenance	3,400.	2,799.	601.	2,804.
Software and Programming	1,000.	800.	200.	-
P.O. Box Rental	60.	56.	4.	56.
Telephone	1,900.	1,901.	(1.)	1,570.
Postage	1,400.	640.	760.	664.
Travel	1,900.	1,519.	381.	1,620.
Meals	300.	125.	175.	126.
Dues and Fees	300.	400.	(100.)	250.
Education and Training	600.	550.	50.	550.
Office Supplies	5,500.	2,352.	3,148.	3,224.
Miscellaneous	2,950.	553.	2,397.	111.
Capital Outlay	<u>400.</u>	<u>-</u>	<u>400.</u>	<u>-</u>
Total Clerk of Superior Court	<u>94,665.</u>	<u>80,836.</u>	<u>13,829.</u>	<u>78,048.</u>
Superior and Juvenile Court:				
Salaries	7,141.	3,156.	3,985.	2,808.
FICA Taxes	130.	43.	87.	14.
District Attorney	2,000.	-	2,000.	6,000.
Grand Jury Services	5,800.	5,993.	(193.)	3,827.
Witness Fee	300.	-	300.	140.
Court Reporter	3,000.	4,243.	(1,243.)	1,693.
Court Appointed Attorney	13,057.	11,675.	1,382.	10,315.
Advertising	275.	240.	35.	70.
Travel	-	-	-	33.
Office Supplies	2,056.	540.	1,516.	2,505.
Miscellaneous	1,420.	1,063.	357.	484.
Capital Outlay	<u>*</u>	<u>-</u>	<u>*</u>	<u>-</u>
Total Superior and Juvenile Court	<u>\$ 35,179.</u>	<u>\$ 26,953.</u>	<u>\$ 8,226.</u>	<u>\$ 27,889.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended December 31,			
	2011		Variance	2010
	Budget	Actual	Favorable (Unfavorable)	Actual
<u>COURT SYSTEM, (continued)</u>				
Probate Court:				
Salaries	\$ 55,900.	\$ 48,534.	\$ 7,366.	\$ 56,119.
FICA Taxes	4,276.	3,713.	563.	4,293.
Attorney Fees	-	250.	(250.)	-
Software and Programming	5,500.	9,920.	(4,420.)	4,675.
P.O. Box Rental	60.	56.	4.	28.
Telephone	800.	737.	63.	848.
Postage	500.	242.	258.	405.
Advertising	350.	75.	275.	180.
Travel	1,150.	1,057.	93.	776.
Meals	150.	103.	47.	162.
Dues and Fees	200.	650.	(450.)	200.
Education and Training	250.	50.	200.	250.
Contract Labor	6,000.	6,841.	(841.)	-
Office Supplies	1,850.	2,100.	(250.)	1,747.
Miscellaneous	100.	2,673.	(2,573.)	-
Capital Outlay	*	-	*	-
	<u>77,086.</u>	<u>77,001.</u>	<u>85.</u>	<u>69,683.</u>
Total Probate Court				
Magistrate Court:				
Salaries	19,706.	19,742.	(36.)	21,267.
FICA Taxes	1,508.	1,510.	(2.)	1,627.
P.O. Box Rental	60.	56.	4.	28.
Software and Programming	6,000.	5,525.	475.	4,675.
Telephone	800.	732.	68.	848.
Postage	650.	242.	408.	405.
Travel	1,500.	911.	589.	500.
Meals	150.	103.	47.	-
Dues and Fees	125.	150.	(25.)	306.
Education and Training	600.	760.	(160.)	265.
Office Supplies	1,650.	1,686.	(36.)	481.
Miscellaneous	200.	-	200.	-
Capital Outlay	*	-	*	-
	<u>32,949.</u>	<u>31,417.</u>	<u>1,532.</u>	<u>30,402.</u>
Total Magistrate Court				
Total Court System	<u>\$ 239,879.</u>	<u>\$ 216,207.</u>	<u>\$ 23,672.</u>	<u>\$ 206,022.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	<u>Fiscal Year Ended December 31,</u>			
	<u>2011</u>		Variance	2010
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>ROADS AND BRIDGES</u>				
Public Works Department:				
Salaries	\$ 173,017.	\$ 164,482.	\$ 8,535.	\$ 190,717.
FICA Taxes	14,904.	12,195.	2,709.	13,570.
Repairs and Maintenance	47,000.	32,394.	14,606.	33,480.
Equipment Rental	300.	325.	(25.)	420.
Telephone	840.	1,548.	(708.)	836.
Travel	-	44.	(44.)	38.
Utilities	13,944.	4,214.	9,730.	11,475.
Gasoline and Oil	52,297.	37,409.	14,888.	37,660.
Hardware, Tools and Supplies	-	18,698.	(18,698.)	9,261.
Radio Parts and Supplies	450.	1,256.	(806.)	-
Road Materials	26,500.	11,474.	15,026.	10,675.
Auto Expenditures	-	3,643.	(3,643.)	7,134.
Uniforms	3,185.	1,942.	1,243.	695.
Miscellaneous	-	476.	(476.)	-
Capital Outlay:	117,000.	*	(30.)	*
Road Construction	*	117,030.	*	-
	<u>\$ 449,437.</u>	<u>\$ 407,130.</u>	<u>\$ 42,307.</u>	<u>\$ 315,961.</u>
Total Roads and Bridges				

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	Fiscal Year Ended December 31,			
	2011		Variance	2010
	Budget	Actual	Favorable (Unfavorable)	Actual
<u>HEALTH AND WELFARE</u>				
Emergency Medical Service:				
Salaries	\$ 179,577.	\$ 186,170.	\$ (6,593.)	\$ 179,023.
FICA Taxes	12,514.	13,948.	(1,434.)	13,289.
Billing Service	4,500.	5,345.	(845.)	4,068.
Repairs and Maintenance	3,000.	1,306.	1,694.	4,285.
Oxygen Rental	2,500.	2,050.	450.	2,159.
P.O. Box Rental	56.	56.	-	112.
Telephone	2,000.	712.	1,288.	725.
Postage	50.	49.	1.	64.
Cellular Telephone	500.	920.	(420.)	894.
Travel and Meals	250.	200.	50.	-
Education and Training	300.	175.	125.	85.
Licenses	5,900.	5,300.	600.	5,975.
Utilities	5,500.	5,873.	(373.)	5,927.
Gasoline	14,445.	11,748.	2,697.	10,512.
Radio Parts and Supplies	1,500.	1,627.	(127.)	1,192.
Office Supplies	250.	211.	39.	619.
Auto Expenditures	1,500.	-	1,500.	2,766.
Uniforms	5,000.	6,220.	(1,220.)	2,676.
Medical Supplies	12,000.	10,452.	1,548.	8,980.
Miscellaneous	600.	2,970.	(2,370.)	3,064.
Capital Outlay:	76,750.	*	3,475.	*
2011 Ford F350 Type I Ambulance	*	73,275.	*	-
Washer and Dryer	*	-	*	890.
	<u>328,692.</u>	<u>328,607.</u>	<u>85.</u>	<u>247,305.</u>
Solid Waste:				
Landfill Testing	12,000.	12,623.	(623.)	10,745.
Postage	2,000.	1,227.	773.	1,389.
Advertising	200.	-	200.	-
Solid Waste Collection	149,000.	138,418.	10,582.	137,032.
Scrap Tire Recycling	2,000.	645.	1,355.	1,394.
Supplies	-	-	-	-
Miscellaneous	-	-	-	-
	<u>165,200.</u>	<u>152,913.</u>	<u>12,287.</u>	<u>150,560.</u>
Animal Control:				
Contract Labor	450.	359.	91.	-
Miscellaneous	-	-	-	-
	<u>\$ 450.</u>	<u>\$ 359.</u>	<u>\$ 91.</u>	<u>\$ -</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET

	<u>Fiscal Year Ended December 31,</u>			
	<u>2011</u>		Variance	2010
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
<u>HEALTH AND WELFARE, (continued)</u>				
Health Department:				
Audit	\$ 2,300.	\$ 2,215.	\$ 85.	\$ 2,150.
Health Department	33,858.	34,356.	(498.)	33,858.
Environmentalist	8,000.	7,062.	938.	7,560.
Repairs and Maintenance	1,400.	871.	529.	644.
MF Behavioral Health	2,698.	2,767.	(69.)	2,712.
Utilities	4,120.	5,105.	(985.)	5,076.
Miscellaneous	-	-	-	-
Total Health Department	<u>52,376.</u>	<u>52,376.</u>	<u>-</u>	<u>52,000.</u>
Family Connections:				
Salaries	27,560.	23,104.	4,456.	27,214.
FICA Taxes	2,108.	1,746.	362.	2,082.
Repair and Maintenance	3,300.	2,436.	864.	196.
Equipment Rental	-	-	-	2,130.
Telephone	2,761.	2,340.	421.	2,294.
Travel and Meals	1,361.	563.	798.	-
Education and Training	500.	30.	470.	-
General Supplies	-	411.	(411.)	-
Utilities	-	-	-	8,310.
Office Supplies	2,650.	6,674.	(4,024.)	3,463.
Miscellaneous	3,760.	1,706.	2,054.	4,105.
Capital Outlay	-	-	-	-
Total Family Connection	<u>44,000.</u>	<u>39,010.</u>	<u>4,990.</u>	<u>49,794.</u>
DFACS and Other:				
Salaries	4,406.	3,346.	1,060.	3,482.
FICA Taxes	337.	106.	231.	266.
Security System	410.	468.	(58.)	446.
Repairs and Maintenance	3,000.	469.	2,531.	162.
Equipment Rental	2,400.	2,680.	(280.)	2,527.
Pest Control	200.	175.	25.	150.
DFCS Allocation	4,800.	4,800.	-	2,400.
Utilities	582.	-	582.	-
Supplies	1,500.	-	1,500.	1.
Meals on Wheels	5,000.	5,000.	-	5,000.
Miscellaneous	5,000.	222.	4,778.	-
Total Other	<u>27,635.</u>	<u>17,266.</u>	<u>10,369.</u>	<u>14,434.</u>
Total Health and Welfare	<u>618,353.</u>	<u>590,531.</u>	<u>27,822.</u>	<u>514,093.</u>
GRAND TOTAL				
EXPENDITURES	<u>\$2,361,131.</u>	<u>\$2,181,260.</u>	<u>\$ 179,871.</u>	<u>\$2,014,336.</u>

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

SPECIAL REVENUE FUNDS

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET - DECEMBER 31, 2011
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2010

	Drug Abuse Treatment and Education	Jail Fund	Law Library	Employment Incentive Fund	CDBG Program No. 08p-y-1- 5081	Totals	
						2011	2010
<u>ASSETS</u>							
Cash	\$ 19,889.	\$ 1,613.	\$ 9,075.	\$ 91,196.	\$ 37,708.	\$ 159,481.	\$ 129,447.
Due from Other Agencies and Officials	-	-	-	-	-	-	-
Due from Federal Government Note Receivable	-	-	-	38,018.	-	38,018.	6,666. 47,231.
Total Assets	<u>19,889.</u>	<u>1,613.</u>	<u>9,075.</u>	<u>129,214.</u>	<u>37,708.</u>	<u>197,499.</u>	<u>183,344.</u>
<u>LIABILITIES AND FUND BALANCES</u>							
Accounts Payable	-	-	-	-	-	-	6,816.
Due to General Fund	-	1,613.	-	-	-	1,613.	2,546.
Total Liabilities	-	<u>1,613.</u>	-	-	-	<u>1,613.</u>	<u>9,362.</u>
Fund Balance:							
Restricted for Drug Abuse Treatment and Education Purposes	19,889.	-	-	-	-	19,889.	19,054.
Restricted for Law Library Purposes	-	-	9,075.	-	-	9,075.	24,834.
Restricted for Employment Incentive Program Purposes	-	-	-	129,214.	-	129,214.	127,118.
Restricted for CDBG Purposes	-	-	-	-	37,708.	37,708.	2,976.
Total Fund Balance	<u>19,889.</u>	<u>-</u>	<u>9,075.</u>	<u>129,214.</u>	<u>37,708.</u>	<u>195,886.</u>	<u>173,982.</u>
Total Liabilities and Fund Balance	<u>\$ 19,889.</u>	<u>\$ 1,613.</u>	<u>\$ 9,075.</u>	<u>\$ 129,214.</u>	<u>\$ 37,708.</u>	<u>\$ 197,499.</u>	<u>\$ 183,344.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FISCAL YEAR ENDED DECEMBER 31, 2011
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2010

	Drug Abuse Treatment and <u>Education</u>	Jail <u>Fund</u>	Law <u>Library</u>	Employment Incentive <u>Fund</u>	CDBG Program No. 08p-y-152-1 <u>5081</u>	<u>Totals</u>	
						<u>2011</u>	<u>2010</u>
<u>REVENUES</u>							
Fines and Forfeitures	\$ 718.	\$ 17,562.	\$ 4,293.	\$ -	\$ -	\$ 22,573.	\$ 25,769.
Charges for Services	-	-	-	-	-	-	-
State Government	-	-	-	-	-	-	-
Federal Government	-	-	-	-	337,809.	337,809.	113,289.
Miscellaneous	<u>117.</u>	<u>-</u>	<u>-</u>	<u>2,096.</u>	<u>-</u>	<u>2,213.</u>	<u>2,778.</u>
Total Revenues	<u>835.</u>	<u>17,562.</u>	<u>4,293.</u>	<u>2,096.</u>	<u>337,809.</u>	<u>362,595.</u>	<u>141,836.</u>
<u>EXPENDITURES</u>							
General Government	-	-	-	-	303,077.	303,077.	114,515.
Public Safety	-	-	-	-	-	-	-
Court System	-	-	20,052.	-	-	20,052.	440.
Roads and Bridges	-	-	-	-	-	-	-
Health and Welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>20,052.</u>	<u>-</u>	<u>303,077.</u>	<u>323,129.</u>	<u>114,955.</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER)</u>							
<u>EXPENDITURES</u>							
	<u>835.</u>	<u>17,562.</u>	<u>(15,759.)</u>	<u>2,096.</u>	<u>34,732.</u>	<u>39,466.</u>	<u>26,881.</u>
<u>OTHER FINANCING SOURCES (USES)</u>							
Transfers In from General Fund	-	-	-	-	-	-	-
Transfers In from Special Purpose Sales Tax Capital Projects Fund	-	-	-	-	-	-	-
Transfers Out to General Fund	<u>-</u>	<u>(17,562.)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,562.)</u>	<u>(20,193.)</u>
Net Other Financing Sources (Uses)	<u>-</u>	<u>(17,562.)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,562.)</u>	<u>(20,193.)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>							
<u>AND OTHER SOURCES OVER EXPENDITURES</u>							
<u>AND OTHER USES</u>							
	835.	-	(15,759.)	2,096.	34,732.	21,904.	6,688.
<u>FUND BALANCE - BEGINNING</u>	<u>19,054.</u>	<u>-</u>	<u>24,834.</u>	<u>127,118.</u>	<u>2,976.</u>	<u>173,982.</u>	<u>167,294.</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 19,889.</u>	<u>\$ -</u>	<u>\$ 9,075.</u>	<u>\$ 129,214.</u>	<u>\$ 37,708.</u>	<u>\$ 195,886.</u>	<u>\$ 173,982.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2011 AND 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash in Bank	\$ 19,889.	\$ 19,054.
Due from Other Agencies and Officials	<u> -</u>	<u> -</u>
Total Assets	<u>19,889.</u>	<u>19,054.</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts Payable	-	-
Fund Balance - Restricted for Drug Abuse Treatment and Education Purposes	<u>19,889.</u>	<u>19,054.</u>
Total Liabilities and Fund Balance	<u>\$ 19,889.</u>	<u>\$ 19,054.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED DECEMBER 31, 2011
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 2010

	<u>2011</u>	<u>2010</u>
<u>REVENUES</u>		
Fines and Forfeitures:		
Probate Court	\$ 445.	\$ 1,248.
Clerk of Superior Court	273.	500.
Miscellaneous:		
Interest Income	<u>117.</u>	<u>100.</u>
Total Revenues	<u>835.</u>	<u>1,848.</u>
 <u>EXPENDITURES</u>		
Public Safety:		
Advertising	-	-
Law Enforcement Supplies	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER EXPENDITURES</u>	 835.	 1,848.
 <u>FUND BALANCE - BEGINNING</u>	 <u>19,054.</u>	 <u>17,206.</u>
 <u>FUND BALANCE - ENDING</u>	 <u>\$ 19,889.</u>	 <u>\$ 19,054.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash	\$ 1,613.	\$ 2,446.
Due from Other Agencies and Officials	<u> -</u>	<u> -</u>
Total Assets	<u> 1,613.</u>	<u> 2,446.</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Due to General Fund	1,613.	2,446.
Fund Balance - Restricted for Jail Fund Projects	<u> -</u>	<u> -</u>
Total Liabilities and Fund Balance	<u>\$ 1,613.</u>	<u>\$ 2,446.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED DECEMBER 31, 2011
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 2010

	<u>2011</u>	<u>2010</u>
<u>REVENUES</u>		
Fines and Forfeitures:		
Probate Court	\$ 16,681.	\$ 19,041.
Clerk of Superior Court	786.	967.
Magistrate Court	95.	185.
Miscellaneous:		
Other	<u> -</u>	<u> -</u>
Total Revenues	<u>17,562.</u>	<u>20,193.</u>
 <u>EXPENDITURES</u>		
Public Safety:		
Jail Salaries	<u> -</u>	<u> -</u>
Total Expenditures	<u> -</u>	<u> -</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER EXPENDITURES</u>	 17,562.	 20,193.
 <u>OTHER FINANCING SOURCES (USES)</u>		
Transfer Out to General	<u>(17,562.)</u>	<u>(20,193.)</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>AND OTHER SOURCES OVER</u> <u>EXPENDITURES AND OTHER USES</u>	 - -	 - -
 <u>FUND BALANCE - BEGINNING</u>	 <u> -</u>	 <u> -</u>
 <u>FUND BALANCE - ENDING</u>	 <u>\$ -</u>	 <u>\$ -</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2011 AND 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash	\$ 9,075.	\$ 24,834.
Due from Other Agencies and Officials	<u> -</u>	<u> -</u>
Total Assets	<u> 9,075.</u>	<u> 24,834.</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts Payable	-	-
Fund Balance - Restricted for		
Law Library Purposes	<u> 9,075.</u>	<u> 24,834.</u>
Total Liabilities and Fund Balance	<u>\$ 9,075.</u>	<u>\$ 24,834.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED DECEMBER 31, 2011
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 2010

	<u>2011</u>	<u>2010</u>
<u>REVENUES</u>		
Fines and Forfeitures:		
Clerk of Superior Court	\$ 4,293.	\$ 3,828.
Miscellaneous:		
Interest Income	_____ -	_____ -
Total Revenues	<u>4,293.</u>	<u>3,828.</u>
 <u>EXPENDITURES</u>		
Court System:		
Repair and Maintenance	1,469.	-
Law Books	354.	-
Carpet	-	440.
Capital Outlay:		
Courthouse Improvements	<u>18,229.</u>	_____ -
Total Expenditures	<u>20,052.</u>	<u>440.</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER EXPENDITURES</u>	 (15,759.)	 3,388.
 <u>FUND BALANCE - BEGINNING</u>	 <u>24,834.</u>	 <u>21,446.</u>
 <u>FUND BALANCE - ENDING</u>	 <u>\$ 9,075.</u>	 <u>\$ 24,834.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
EMPLOYMENT INCENTIVE PROGRAM SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Bank Account	\$ 91,196.	\$ 79,887.
Note Receivable	<u>38,018.</u>	<u>47,231.</u>
Total Assets	<u>129,214.</u>	<u>127,118.</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	-	-
Fund Balance - Restricted for Employment Incentive Program Purposes	<u>129,214.</u>	<u>127,118.</u>
Total Liabilities and Fund Balance	<u>\$129,214.</u>	<u>\$127,118.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
EMPLOYMENT INCENTIVE PROGRAM SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED DECEMBER 31, 2011
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 2010

	<u>2011</u>	<u>2010</u>
<u>REVENUES</u>		
Miscellaneous:		
Interest Income	\$ <u>2,096.</u>	\$ <u>2,678.</u>
Total Revenues	<u>2,096.</u>	<u>2,678.</u>
<u>EXPENDITURES</u>		
General Government:		
Miscellaneous	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER EXPENDITURES</u>	2,096.	2,678.
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>127,118.</u>	<u>124,440.</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ 129,214.</u>	<u>\$ 127,118.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
CDBG PROGRAM NO. 08p-y-152-1-5081 SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash in Bank	\$ 37,708.	\$ 3,226.
Due from Federal Government	<u>-</u>	<u>6,666.</u>
Total Assets	<u>37,708.</u>	<u>9,892.</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts Payable	-	6,816.
Due to General Fund	<u>-</u>	<u>100.</u>
Total Liabilities	-	6,916.
Fund Balance - Restricted for CDBG Grant Purposes	<u>37,708.</u>	<u>2,976.</u>
Total Liabilities and Fund Balances	<u>\$ 37,708.</u>	<u>\$ 9,892.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
CDBG PROGRAM NO. 08p-y-152-1-5081 SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED DECEMBER 31, 2011
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 2010

	<u>2011</u>	<u>2010</u>
<u>REVENUES</u>		
Federal Government:		
Georgia Department of Community Affairs - Community Development Block Grant	\$ 337,809.	\$ 113,289.
Miscellaneous	<u>-</u>	<u>-</u>
Total Revenues	<u>337,809.</u>	<u>113,289.</u>
 <u>EXPENDITURES</u>		
Neighborhood Facilities	-	-
Water Facilities	-	-
Street and Road Construction	300,077.	109,440.
General Administration	<u>3,000.</u>	<u>5,075.</u>
Total Expenditures	<u>303,077.</u>	<u>114,515.</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	 34,732.	 (1,226.)
 <u>FUND BALANCE - BEGINNING</u>	 <u>2,976.</u>	 <u>4,202.</u>
 <u>FUND BALANCE - ENDING</u>	 <u>\$ 37,708.</u>	 <u>\$ 2,976.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGETED AND ACTUAL
CDBG PROGRAM NO. 08p-y-152-1-5081
FOR THE GRANT PERIOD SEPTEMBER 16, 2008 THROUGH DECEMBER 31, 2011
(PROJECT COST SCHEDULE)

	<u>Project Budget</u>	<u>Actual to Date</u>	<u>Budget Remaining (Exceeded)</u>
<u>REVENUES</u>			
Federal Government:			
Georgia Department of Community Affairs - Community Development Block Grant	\$ <u>500,000.</u>	\$ <u>500,000.</u>	\$ <u> -</u>
Total Revenues	<u>500,000.</u>	<u>500,000.</u>	<u> -</u>
<u>EXPENDITURES</u>			
Acquisition of Property	1,500.	-	1,500.
Street Improvements	399,569.	390,624.	8,945.
Engineering	47,948.	41,668.	6,280.
General Administration	31,000.	30,000.	1,000.
Contingencies	<u>19,983.</u>	<u> -</u>	<u>19,983.</u>
Total Expenditures	<u>500,000.</u>	<u>462,292.</u>	<u>37,708.</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	-	37,708.	37,708.
<u>FUND BALANCE - BEGINNING</u>	<u> -</u>	<u> -</u>	<u> -</u>
<u>FUND BALANCE - ENDING</u>	\$ <u> -</u>	\$ <u>37,708.</u>	\$ <u>37,708.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT
SOURCE AND APPLICATION OF FUNDS SCHEDULE
CDBG PROGRAM NO. 08p-y-152-1-5081

Total Program Year 2008 Funds Allocated to Recipient	\$ 500,000.
Less: Deobligations	_____ -
Net Program Year 2008 Funds Allocated to Recipient	500,000.
Less: Total Program Year 2008 Funds Drawn by Recipient	<u>(500,000.)</u>
Funds Still Available from Program Year 2008 Resources	\$ <u>_____ -</u>
Total Program Year 2008 Funds Drawn and Received by Recipient	500,000.
Local Matches and Other Receipts	_____ -
Total Receipts Available for Program Year 2008 Costs	500,000.
Less: Funds Applied and Expended to Program Year 2008 Costs	<u>(462,292.)</u>
Total Program Year 2008 Funds Held by Recipient	\$ <u><u>37,708.</u></u>

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

CAPITAL PROJECTS FUND

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
2006-2011 SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash in Bank	\$ 147,668.	\$ 208,408.
Special Purpose Sales Tax Receivable	<u>19,752.</u>	<u>17,807.</u>
Total Assets	<u>167,420.</u>	<u>226,215.</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts Payable	5,600.	-
Fund Balance - Restricted for Special Purpose Sales Tax Projects	<u>161,820.</u>	<u>226,215.</u>
Total Liabilities and Fund Balance	<u>\$ 167,420.</u>	<u>\$ 226,215.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
2006-2011 SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED DECEMBER 31, 2011
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 2010

	<u>2011</u>	<u>2010</u>
<u>REVENUES</u>		
Taxes:		
Special Purpose Sales Tax	\$ 195,922.	\$ 191,621.
Miscellaneous:		
Interest Income	<u>110.</u>	<u>211.</u>
Total Revenues	<u>196,032.</u>	<u>191,832.</u>
<u>EXPENDITURES</u>		
General Government	61,720.	94,501.
Public Safety	70,944.	41,612.
Roads and Bridges	107,433.	36,270.
Health and Welfare	<u>20,330.</u>	<u>1,022.</u>
Total Expenditures	<u>260,427.</u>	<u>173,405.</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER EXPENDITURES</u>	(64,395.)	18,427.
<u>FUND BALANCE - BEGINNING</u>	<u>226,215.</u>	<u>208,788.</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 161,820.</u>	<u>\$ 226,215.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
 2006-2011 SPECIAL PURPOSE SALES TAX CAPITAL PROJECTS FUND
 STATEMENT OF EXPENDITURES
 FISCAL YEAR ENDED DECEMBER 31, 2011
 WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 2010

	<u>2011</u>	<u>2010</u>
<u>GENERAL GOVERNMENT</u>		
General Administration:		
Building Repair and Maintenance	\$ -	\$ -
Capital Outlay-		
Election Equipment	4,860.	-
Computer-Tax Commissioner	530.	-
Telephone System	1,787.	-
Library Heating/Air Conditioner System	-	3,520.
Old School Heating/Air Conditioner System	-	4,325.
Courthouse Improvements	<u>54,543.</u>	<u>86,656.</u>
Total General Government	<u>61,720.</u>	<u>94,501.</u>
 <u>PUBLIC SAFETY</u>		
Sheriff Department:		
Capital Outlay -		
2010 Dodge Charger	21,700.	-
Lights and Radios	3,645.	-
Radars-GSP	<u>-</u>	<u>5,780.</u>
Total Sheriff Department	<u>25,345.</u>	<u>5,780.</u>
 Fire Department:		
Capital Outlay -		
Truck	-	20,750.
1,000 gpm Pumper	39,768.	-
Chain Saw	440.	-
Firefighting Gear and Equipment	<u>5,391.</u>	<u>15,082.</u>
Total Fire Department	<u>45,599.</u>	<u>35,832.</u>
Total Public Safety	<u>70,944.</u>	<u>41,612.</u>
 <u>ROADS AND BRIDGES</u>		
Repair and Maintenance	-	7,366.
Hardware, Tools, and Supplies	-	1,004.
Road Construction	68,970.	5,750.
Water Tank Maintenance	22,661.	11,974.
Capital Outlay -		
36" Roller	7,250.	-
Service Body with Platform	5,400.	-
Truck	3,152.	-
Tractor	<u>-</u>	<u>10,176.</u>
Total Roads and Bridges	<u>107,433.</u>	<u>36,270.</u>
 <u>HEALTH AND WELFARE</u>		
Repair and Maintenance	8,920.	1,022.
Capital Outlay-		
EMS Printer	560.	-
EMS Building	<u>10,850.</u>	<u>-</u>
Total Health and Welfare	<u>20,330.</u>	<u>1,022.</u>
Total Expenditures	<u>\$ 260,427.</u>	<u>\$ 173,405.</u>

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

PROPRIETARY FUND TYPES
ENTERPRISE FUNDS

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
WATER ENTERPRISE FUND
COMPARATIVE STATEMENT OF NET ASSETS
DECEMBER 31, 2011 AND 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
<u>CURRENT ASSETS</u>		
Restricted Assets:		
Cash in Bank	\$ <u>23,512.</u>	\$ <u>21,756.</u>
Total Current Assets	<u>23,512.</u>	<u>21,756.</u>
<u>NONCURRENT ASSETS</u>		
Property, Plant, and Equipment:		
Land and Buildings	24,884.	24,884.
Water System	1,244,677.	1,244,677.
Equipment and Vehicles	<u>78,586.</u>	<u>78,586.</u>
	1,348,147.	1,348,147.
Less Accumulated Depreciation	<u>(992,027.)</u>	<u>(960,310.)</u>
Net Property, Plant, and Equipment	<u>356,120.</u>	<u>387,837.</u>
Total Noncurrent Assets	<u>356,120.</u>	<u>387,837.</u>
Total Assets	<u><u>379,632.</u></u>	<u><u>409,593.</u></u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Payable from Restricted Assets:		
Water Deposits Payable	<u>23,512.</u>	<u>21,756.</u>
Total Current Liabilities	<u>23,512.</u>	<u>21,756.</u>
Total Liabilities	<u>23,512.</u>	<u>21,756.</u>
Net Assets:		
Invested in Capital Assets, Net of Related Debt	356,120.	387,837.
Unrestricted	<u>-</u>	<u>-</u>
Total Net Assets	<u>356,120.</u>	<u>387,837.</u>
Total Liabilities and Net Assets	<u><u>\$ 379,632.</u></u>	<u><u>\$ 409,593.</u></u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
WATER ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
FISCAL YEAR ENDED DECEMBER 31, 2011
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 2010

	<u>2011</u>	<u>2010</u>
<u>OPERATING REVENUES</u>		
Charges for Services	\$ <u>117,426.</u>	\$ <u>121,640.</u>
Total Operating Revenues	<u>117,426.</u>	<u>121,640.</u>
<u>OPERATING EXPENSES</u>		
Salaries	36,320.	35,632.
Payroll Taxes	2,715.	2,726.
Repairs and Maintenance	10,036.	8,021.
Utilities	20,186.	16,500.
Telephone	-	78.
Office Supplies and Postage	1,733.	1,901.
Travel and Meals	627.	798.
Dues and Fees	577.	513.
Hardware, Tools and Supplies	1,775.	3,745.
Gas and Oil	3,745.	2,966.
Advertising	1,060.	774.
Education and Training	295.	295.
Drinking Water Fees	6,480.	5,915.
Chemicals	3,566.	2,580.
Depreciation	31,717.	47,807.
Miscellaneous	<u>4,801.</u>	<u>2,401.</u>
Total Operating Expenses	<u>125,633.</u>	<u>132,652.</u>
Operating Income (Loss)	(8,207.)	(11,012.)
<u>NONOPERATING REVENUES (EXPENSES)</u>		
Interest Income	<u>32.</u>	<u>-</u>
Income (Loss) Before Transfers	(8,175.)	(11,012.)
<u>TRANSFERS FROM (TO) OTHER FUNDS</u>		
Transfer from (to) General Fund	<u>(23,542.)</u>	<u>(36,795.)</u>
Net Increase (Decrease) in Net Assets	(31,717.)	(47,807.)
<u>NET ASSETS - BEGINNING OF YEAR</u>	<u>387,837.</u>	<u>435,644.</u>
<u>NET ASSETS - END OF YEAR</u>	<u>\$ 356,120.</u>	<u>\$ 387,837.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
WATER ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FISCAL YEAR ENDED DECEMBER 31, 2011
WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED DECEMBER 31, 2010

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	<u>2011</u>	<u>2010</u>
Cash Flows from Operating Activities:		
Receipts from Customers	\$ 119,182.	\$ 123,665.
Payments to Employees	(36,320.)	(35,632.)
Payments to Suppliers	<u>(57,596.)</u>	<u>(49,213.)</u>
Net Cash Provided (Used) by Operating Activities	<u>25,266.</u>	<u>38,820.</u>
Cash Flows from Noncapital Financing Activities:		
Transfers from (to) General Fund	<u>(23,542.)</u>	<u>(36,795.)</u>
Net Cash Provided (Uses) by Noncapital Financing Activities	<u>(23,542.)</u>	<u>(36,795.)</u>
Cash Flows from Capital and Related Financing Activities:		
Principal Paid on Revenue Bonds	-	-
Interest paid on Revenue Bonds	<u>-</u>	<u>-</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:		
Interest Income	<u>32.</u>	<u>-</u>
Net Cash Provided (Used) by Investing Activities	<u>32.</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,756.	2,025.
Cash and Cash Equivalents, Beginning	<u>21,756.</u>	<u>19,731.</u>
Cash and Cash Equivalents, Ending	<u>23,512.</u>	<u>21,756.</u>
Reconciliation of Operating Income (Loss) to		
Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)	(8,207.)	(11,012.)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation	31,717.	47,807.
Increase (Decrease) in Water Deposits Payable	<u>1,756.</u>	<u>2,025.</u>
Net Cash Provided (Used) by Operating Activities	<u>25,266.</u>	<u>38,820.</u>

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

FIDUCIARY FUNDS

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

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - DECEMBER 31, 2011
WITH COMPARATIVE TOTALS AT DECEMBER 31, 2010

<u>ASSETS</u>	<u>Tax Commissioner</u>	<u>Probate Court</u>
Cash	\$ 1,278,188.	\$ -
Accounts Receivable	-	-
Uncollected Taxes	<u>505,531.</u>	<u>-</u>
 Total Assets	 <u>1,783,719.</u>	 <u>-</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Due to State of Georgia Agencies	10,685.	-
Due to School System	701,606.	-
Retirement Funds Payable:		
Probate Court Judges'	-	-
Superior Court Clerks'	-	-
Sheriffs'	-	-
Magistrate Court	-	-
Peace Officers'	-	-
Peace Officer Training Fund Payable	-	-
Garnishments, Child Support, Etc. Payable	-	-
Due to Other Agencies and Officials	491,336.	-
Due to Other Municipalities	-	-
Uncollected Taxes Due to		
Other Governments	505,531.	-
Bonds, Escrow Funds Held	-	-
Other Liabilities	<u>74,561.</u>	<u>-</u>
 Total Liabilities	 <u>\$ 1,783,719.</u>	 <u>\$ -</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - DECEMBER 31, 2011
WITH COMPARATIVE TOTALS AT DECEMBER 31, 2010

<u>Clerk of Superior Court</u>	<u>Sheriff</u>	<u>Magistrate Court</u>	<u>Totals</u>	
			<u>2011</u>	<u>2010</u>
\$ 7,706.	\$ 964.	\$ -	\$ 1,286,858.	\$ 1,277,036.
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>505,531.</u>	<u>484,070.</u>
<u>7,706.</u>	<u>964.</u>	<u>-</u>	<u>1,792,389.</u>	<u>1,761,106.</u>
-	-	-	10,685.	10,127.
-	-	-	701,606.	742,240.
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	491,336.	513,828.
-	-	-	-	-
-	-	-	505,531.	484,070.
7,706.	-	-	7,706.	8,029.
<u>-</u>	<u>964.</u>	<u>-</u>	<u>75,525.</u>	<u>2,812.</u>
<u>\$ 7,706.</u>	<u>\$ 964.</u>	<u>\$ -</u>	<u>\$ 1,792,389.</u>	<u>\$ 1,761,106.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED DECEMBER 31, 2011

	Balance January 1, <u>2011</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>2011</u>
<u>Tax Commissioner</u>				
ASSETS				
Cash	\$ 1,267,149.	\$2,435,209.	\$2,424,170.	\$ 1,278,188.
Uncollected Taxes	<u>484,070.</u>	<u>1,898,445.</u>	<u>1,876,984.</u>	<u>505,531.</u>
Total Assets	<u>1,751,219.</u>	<u>4,333,654.</u>	<u>4,301,154.</u>	<u>1,783,719.</u>
LIABILITIES				
Funds Held for Others	1,267,149.	2,435,209.	2,424,170.	1,278,188.
Uncollected Taxes Due Governments	<u>484,070.</u>	<u>1,898,445.</u>	<u>1,876,984.</u>	<u>505,531.</u>
Total Liabilities	<u>1,751,219.</u>	<u>4,333,654.</u>	<u>4,301,154.</u>	<u>1,783,719.</u>
<u>Probate Court</u>				
ASSETS				
Cash	<u>569.</u>	<u>288,119.</u>	<u>288,688.</u>	<u>-</u>
LIABILITIES				
Funds Held for Others	<u>569.</u>	<u>288,119.</u>	<u>288,688.</u>	<u>-</u>
<u>Clerk of Superior Court</u>				
ASSETS				
Cash and Other Assets	<u>8,029.</u>	<u>49,927.</u>	<u>50,250.</u>	<u>7,706.</u>
LIABILITIES				
Funds Held for Others	<u>8,029.</u>	<u>49,927.</u>	<u>50,250.</u>	<u>7,706.</u>
<u>Sheriff</u>				
ASSETS				
Cash	<u>964.</u>	<u>16,973.</u>	<u>16,973.</u>	<u>964.</u>
LIABILITIES				
Funds Held for Others	<u>964.</u>	<u>16,973.</u>	<u>16,973.</u>	<u>964.</u>
<u>Magistrate Court</u>				
ASSETS				
Cash and Other Assets	<u>325.</u>	<u>13,536.</u>	<u>13,861.</u>	<u>-</u>
LIABILITIES				
Funds Held for Others	<u>325.</u>	<u>13,536.</u>	<u>13,861.</u>	<u>-</u>

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

COMPONENT UNITS

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
WEBSTER COUNTY BOARD OF HEALTH - COMPONENT UNIT
COMBINING BALANCE SHEET
JUNE 30, 2011
(FISCAL YEAR END OF THE COMPONENT UNIT)

<u>ASSETS</u>		
Cash on Hand and in Bank		\$ 45,600.
Due from Intra/Inter Agency		-
Accounts Receivable Due from DHR		3,207.
		<u>-</u>
Total Assets		<u>48,807.</u>
<u>LIABILITIES</u>		
Accounts Payable		-
Retirement Payable		-
Due to DHR		<u>-</u>
Total Liabilities		<u>-</u>
<u>FUND EQUITY</u>		
Fund Balance:		
Unassigned		28,959.
Restricted for Health and Welfare Purposes		<u>19,848.</u>
Total Fund Equity		<u>48,807.</u>
Total Liabilities and Fund Equity		<u>\$ 48,807.</u>

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

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
WEBSTER COUNTY BOARD OF HEALTH - COMPONENT UNIT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
JUNE 30, 2011
(FISCAL YEAR END OF THE COMPONENT UNIT)

REVENUES

Georgia Department of Human Resources	
Grant-In-Aid	\$ 54,939.
County Participating	41,418.
Outpatient and Other Fees	23,721.
Interest Income	45.
Administrative Claim Information	2,212.
Intra/Inter Agency	<u>6,049.</u>
Total Revenues	<u>128,384.</u>

EXPENDITURES

Salaries	63,759.
Fringe Benefits	24,625.
Equipment	-
Travel	2,105.
Other Operating	21,348.
Intra/Inter Agency	<u>14,238.</u>
Total Expenditures	<u>126,075.</u>

Excess (Deficiency) of Revenues	
Over (Under) Expenditures	2,309.

FUND BALANCE - BEGINNING 46,498.

FUND BALANCE - ENDING \$ 48,807.

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

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

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

Board of Commissioners
Unified Government of Webster County, Georgia
Preston, Georgia 31824

Gentlemen:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Unified Government of Webster County, Georgia as of and for the year ended December 31, 2011, which collectively comprise the Unified Government of Webster County, Georgia's basic financial statements and have issued our report thereon dated January 30, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of the audit committee, management, others within the organization, commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Garland, Williams & Associates

GARLAND, WILLIAMS & ASSOCIATES

January 30, 2012

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

INDEPENDENT AUDITORS' REPORT ON SPECIAL
1 PERCENT SALES AND USE TAXES

Board of Commissioners
Unified Government of Webster County, Georgia
Preston, Georgia 31824

Gentlemen:

We have audited the accompanying Schedule of Special Purpose Local Option Sales Tax for the Unified Government of Webster County, Georgia for the year ended December 31, 2011, and have issued our report thereon dated January 30, 2012. These schedules are the responsibility of the Unified Government of Webster County, Georgia's management. Our responsibility is to express an opinion on the Schedule of Special Purpose Local Option Sales Tax based on our audit.

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

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

In our opinion, the Schedule of Special Purpose Local Option Sales Tax referred to above presents fairly, in all material respects, the original estimated cost, the current estimated cost, and the current and prior year expenditures for each project in the Unified Government of Webster County, Georgia's resolution or ordinance calling for the tax for the year ended December 31, 2011, in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the audit committee, management, others within the organization, commissioners, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Garland, Williams & Associates

Garland, Williams & Associates

January 30, 2012

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
YEAR ENDED DECEMBER 31, 2011
SCHEDULE OF PROJECTS CONSTRUCTED
WITH 2006-2011 SPECIAL SALES TAX PROCEEDS

	*	<u>Expenditures</u>			Estimated Percentage of Completion
	Original Estimated Cost	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>	
1. PROJECTS					
Equipment, including but not limited to: emergency vehicles and road maintenance equipment.	\$ 300,000.				158.3%
a. Ambulance purchase		\$ 94,110.	\$ -	\$ 94,110.	
b. Sheriff vehicles and accessories		47,052.	-	47,052.	
c. Firetruck purchases		24,250.	-	24,250.	
d. GTS project		4,424.	-	4,424.	
e. Radio equipment		12,078.	-	12,078.	
f. 2008 Ford F150		14,327.	-	14,327.	
g. Emergency generator		20,595.	-	20,595.	
h. Digital video system		5,965.	-	5,965.	
i. Intoximeter		5,649.	-	5,649.	
j. Mugshot system		4,500.	-	4,500.	
k. Firefighting gear and equipment		19,638.	45,599.	65,237.	
l. Fork lift		4,500.	-	4,500.	
m. Case excavator		4,000.	-	4,000.	
n. Sweepster		1,500.	-	1,500.	
o. Trash truck		1,500.	-	1,500.	
p. 2008 CV patrol car		21,320.	-	21,320.	
q. Mower and Trailer		8,205.	-	8,205.	
r. Welder		1,599.	-	1,599.	
s. 2009 CV patrol car		23,218.	-	23,218.	
t. (2) 2010 Dodge Charger patrol cars		38,353.	25,345.	63,698.	
u. Radars-GSP		5,780.	-	5,780.	
v. Tractor and Other Road Equipment		10,176.	15,802.	25,978.	
w. EMS equipment		1,022.	7,360.	8,382.	
x. Other Office Equipment		-	7,177.	7,177.	
2. Roads, including but not limited to: resurfacing of local roads and streets, capital repair of local roads and streets, paving of local roads and streets, graveling of dirt roads, right-of-way acquisition fees, and other expenses related to capital road improvements.	300,000.	128,242.	68,970.	197,212.	65.7%

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
YEAR ENDED DECEMBER 31, 2011
SCHEDULE OF PROJECTS CONSTRUCTED
WITH 2006-2011 SPECIAL SALES TAX PROCEEDS

	*	Expenditures			Estimated Percentage of Completion
	Original Estimated Cost	Prior Years	Current Year	Total	
<u>PROJECTS</u>					
3. Land, including but not limited to: land for right-of-way, land upon which to build fire stations, road maintenance shop, solid waste collection, handling or disposal facilities, and land for a borrow pit.	50,000.	-	-	-	0.0%
4. Buildings, including but not limited to: fire stations, maintenance shop, motor fuels dispensing facility, renovation and capital repair or expansion of any public building owned. road improvement projects and road equipment:	200,000.				116.8%
a. Maintenance shop		71,676.	-	71,676.	
b. Courthouse Improvements		94,501.	54,543.	149,044.	
c. EMS Building		-	10,850.	10,850.	
d. Health Department Improvements		-	2,120.	2,120.	
5. Public infrastructure, including but not limited to the construction or capital maintenance of any water or sewer facilities.	<u>25,000.</u>	<u>34,635.</u>	<u>22,661.</u>	<u>57,296.</u>	<u>229.2%</u>
Totals	<u>\$ 875,000.</u>	<u>\$ 702,815.</u>	<u>\$ 260,427.</u>	<u>\$ 963,242.</u>	<u>110.1%</u>

* There have been no changes in original estimated costs.

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

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

Board of Commissioners
Unified Government of Webster County, Georgia
Preston, Georgia 31824

Gentlemen:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Unified Government of Webster County, Georgia as of and for the year ended December 31, 2011, which collectively comprise the Unified Government of Webster County, Georgia's basic financial statements and have issued our report thereon dated January 30, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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This report is intended solely for the information and use of the audit committee, management, others within the organization, commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Garland, Williams & Associates

GARLAND, WILLIAMS & ASSOCIATES

January 30, 2012

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2011

INTERNAL CONTROL OVER FINANCIAL REPORTING

-None-

COMPLIANCE AND OTHER MATTERS

-None-

UNIFIED GOVERNMENT OF WEBSTER COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2011

INTERNAL CONTROL OVER FINANCIAL REPORTING

-None-

COMPLIANCE AND OTHER MATTERS

-None-