# BRANTLEY COUNTY, GEORGIA
# ANNUAL FINANCIAL REPORT
# FOR THE YEAR ENDED DECEMBER 31, 2011

**Brantley County, Georgia**
**Financial Statements**
**For the Year Ended December 31, 2011**

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# Introductory Section

## COUNTY OFFICIALS

**CHAIRMAN**
Ronald Ham

**COMMISSIONERS**
Charles Summerlin
Linton Herrin
Greg O'Quinn
Mike Edgy

**COUNTY CLERK**
Dale Halligan

**CONSTITUTIONAL OFFICERS**
Cindy Crews, Clerk of Superior Court
Johnnie E. Crews, Probate Judge
Pat Tompkins, Tax Commissioner
Robert Thomas, Sheriff

**NON-CONSTITUTIONAL OFFICERS**
Jeff Thomas, Chief Magistrate Judge

## FINANCIAL SECTION

The financial section includes the independent auditor's report on the financial statement audit, the MD&A which provides a narrative introduction, overview and analysis of the financial statements, the basic financial statements including notes.

# Independent Auditor's Report

*BYRT CPAs, LLC*
**Certified Public Accountants**

James A. Beal IV, CPA, CFP®
Debra C. Yonz, CPA
James S. Rivers III, CPA, CFP®
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Waycross, Georgia 31501
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## INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
Brantley County, Georgia

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of Brantley County, Georgia as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of Brantley County, Georgia's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Brantley County Health Department, which statements reflect total assets of $361,623 as of June 30, 2011 and total revenues of $443,596 for the year then ended. Those financial statements were audited by other auditors whose report thereon has been furnished to us and our opinion insofar as it relates to the amounts included for the Brantley County Health Department, is based solely on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors. the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Brantley County, Georgia, as of December 31, 2011, and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2012, on our consideration of Brantley County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over the 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 *Governmental Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 13 through 20 and 79 through 102 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Brantley County, Georgia financial statements as a whole. The introductory section, combining and individual non-major fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Respectfully submitted,

BYRT CPAs, LLC

BYRT CPAs, LLC
Waycross, GA
June 13, 2012

## MANAGEMENT'S DISCUSSION AND ANALYSIS

*Management's Discussion and Analysis (MD&A) is a narrative introduction, overview and analysis of the basic financial statements prepared by the County.*

## Management's Discussion and Analysis

Within this section of Brantley County, Georgia (County) annual financial report, the County's management provides narrative discussion and analysis of the financial activities of the County for the year ended December 31, 2011. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the County's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

### FINANCIAL HIGHLIGHTS

The County's total assets exceeded its total liabilities by $26,530,668 (net assets) for the year reported. This compares to the previous year when the total assets exceeded the total liabilities by $23,146,334.

Total net assets are comprised of the following:

1. Capital assets, net of related debt, of $16,714,882 include property and equipment, net of accumulated depreciation, and reduced by outstanding debt related to the purchase and construction of capital assets.
2. Net assets of $1,231,882 are restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net assets of $8,583,904 represent the portion available to maintain the County's continuing obligations to citizens and creditors.

The County's governmental funds reported total ending fund balance of $7,607,212 this year. This compares to the prior year ending fund balance, of $8,553,228 showing an decrease of $946,016 during the current year.

At the end of the current year, unassigned fund balance for the General Fund was $5,372,327 or 46.98% of total General Fund expenditures.

Overall, Brantley County, Georgia, continues to maintain a strong financial position, in spite of a somewhat depressed economy.

## USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities on pages 22-23 provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements start on page 24. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as trustee or agent for the benefit of those outside of the government.

### Overview of the Financial Statements

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

### Government-wide Financial Statements

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

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

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

Governmental activities include general government, judicial, public safety, public works, health and welfare, culture and recreation and community development. The County's fiduciary activities simply hold resources temporarily for others and are not included in the government-wide statements since these assets are not available to fund County programs.

The County's financial reporting includes the funds of the County (primary government) and, additionally, organizations for which the County is accountable (component units). These component units operate independently or provide services directly to the citizens, though the County remains accountable for their activities. These component units are governed by a board of directors that the County Commission has appointed. The County Health Department is reported separately from the primary government, though included in the County's overall reporting entity.

The government-wide financial statements are presented on pages 22-23 of this report.

**Fund Financial Statements**

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

The county has two kinds of funds:

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

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

Budgetary comparison statements are included in the required supplementary information for the general fund. Budgetary comparison schedules for special revenue funds and the capital project funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the County's adopted and final revised budget.

*Fiduciary funds* (i.e., the agency funds) are reported in the fiduciary fund financial statements, but are excluded from government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund County programs. Fiduciary fund financial statements report similarly to proprietary funds.

The basic fiduciary fund financial statement is presented on page 30 of this report.

*Notes to the basic financial statements*

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements are presented on pages 32-76 of this report.

*Other information*

Other supplementary information includes detail by fund and component units for receivables, payables, transfers, and payments within the reporting entity. Supplementary information can be found on pages 79-102 of this report.

Major funds and component units are reported in the basic financial statements as discussed. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report on pages 104-161.

**Financial Analysis of the County as a Whole**

The County's combined net assets were $26,530,668 at December 31, 2011. This is a $3,384,334 increase from last year's net assets of $23,146,334. The following table provides a summary of the County's net assets:

| | Summary of Net Assets | | | | | |
|---|---|---|---|---|---|---|
| | Governmental Activities | | Total | | Percentage of Total | |
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Assets: | | | | | | |
| Current and other assets | $ 10,186,671 | $ 10,781,915 | $ 10,186,671 | $ 10,781,915 | 27.33% | 32.16% |
| Capital assets | 27,090,371 | 22,746,147 | 27,090,371 | 22,746,147 | 72.67% | 67.84% |
| Total Assets | 37,277,042 | 33,528,062 | 37,277,042 | 33,528,062 | 100.00% | 100.00% |
| Liabilities: | | | | | | |
| Current liabilities | 1,318,243 | 1,292,954 | 1,318,243 | 1,292,954 | 12.27% | 12.45% |
| Long-term liabilities | 9,428,131 | 9,088,774 | 9,428,131 | 9,088,774 | 87.73% | 87.55% |
| Total Liabilities | 10,746,374 | 10,381,728 | 10,746,374 | 10,381,728 | 100.00% | 100.00% |
| Net Assets: | | | | | | |
| Invested in capital assets, net of debt | 16,714,882 | 12,866,211 | 16,714,882 | 12,866,211 | 63.00% | 55.59% |
| Restricted | 1,231,882 | 2,595,461 | 1,231,882 | 2,595,461 | 4.64% | 11.21% |
| Unrestricted (deficit) | 8,583,904 | 7,684,662 | 8,583,904 | 7,684,662 | 32.36% | 33.20% |
| Total Net Assets | $ 26,530,668 | $ 23,146,334 | $ 26,530,668 | $ 23,146,334 | 100.00% | 100.00% |

The County continues to maintain a high current ratio. The current assets to current liabilities ratio is an indication of the ability to pay current obligations. The current ratio for governmental activities is 7.73 to 1. This is a strong ratio.

Note that approximately 63.0% of the governmental activities' net assets are tied up in capital (with 24.8% of the capital assets being infrastructure). The County uses these assets to provide services to its citizens.

The County reported positive balances in the net assets for governmental activities. Net assets increased by $3,441,069 for governmental activities. The County's overall financial position improved during year 2011.

Summary of Statement of Activities

| | Governmental Activities | | Total | | Percentage of Total | |
|---|---|---|---|---|---|---|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Revenues: | | | | | | |
| Program Revenues | | | | | | |
| Charges for services | $ 3,849,357 | $ 2,744,672 | $ 2,744,672 | $ 2,744,672 | 19.82% | 19.82% |
| Grants and entitlements | 898,088 | 363,359 | 363,359 | 363,359 | 2.62% | 2.62% |
| General Revenues | | | | | | |
| Property taxes | 7,762,042 | 6,798,911 | 6,798,911 | 6,798,911 | 49.10% | 49.10% |
| Other taxes | 3,978,087 | 3,530,718 | 3,530,718 | 3,530,718 | 25.50% | 25.50% |
| Gain on Sale of Assets | - | 385,007 | 385,007 | 385,007 | 2.78% | 2.78% |
| Interest | 7,571 | 23,860 | 23,860 | 23,860 | 0.17% | 0.17% |
| Total Revenues | 16,495,145 | 13,846,527 | 13,846,527 | 13,846,527 | 100.00% | 100.00% |
| Expenses: | | | | | | |
| General government | 2,812,703 | 2,745,130 | 2,745,130 | 2,745,130 | 24.06% | 24.06% |
| Judicial | 719,349 | 701,899 | 701,899 | 701,899 | 6.15% | 6.15% |
| Public safety | 5,053,800 | 4,476,279 | 4,476,279 | 4,476,279 | 39.23% | 39.23% |
| Public works | 2,967,148 | 2,164,306 | 2,164,306 | 2,164,306 | 18.97% | 18.97% |
| Health and welfare | 586,491 | 603,259 | 603,259 | 603,259 | 5.29% | 5.29% |
| Culture and recreation | 431,044 | 286,616 | 286,616 | 286,616 | 2.51% | 2.51% |
| Interest | 483,541 | 431,926 | 431,926 | 431,926 | 3.79% | 3.79% |
| Total Expenses | 13,054,076 | 11,409,415 | 11,409,415 | 11,409,415 | 100.00% | 100.00% |
| Excess (Deficiency) | 3,441,069 | 2,437,112 | 2,437,112 | 2,437,112 | | |
| Transfer | - | - | - | - | | |
| Change in net assets | 3,441,069 | 2,437,112 | 2,437,112 | 2,437,112 | | |
| Beginning net assets | 23,146,334 | 20,667,545 | 20,667,545 | 20,667,545 | | |
| Prior period adjustment | (56,735) | 41,677 | 41,677 | 41,677 | | |
| Ending net assets | $ 26,530,668 | $ 23,146,334 | $ 23,146,334 | $ 23,146,334 | | |

## Financial Analysis of the County's Funds

*Governmental funds*

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

The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The general fund reported ending fund balances of $5,462,336. Of this year-end total, $5,372,327 is unassigned indicating availability for continuing County service requirements. Nonspendable fund balances of $90,009 include: $74,779 for the amount the County has spent on inventory, and $15,230 for the County's prepaid expenditures.

## General Fund Budgetary Highlights

The original and revised budget adopted anticipated a $0 increase in its fund balance. The actual fund balance increase was $585,619, reflecting a positive variance from the revised budget of $585,619.

## Capital Asset and Debt Administration

*Capital assets*

The County's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2011, was $27,090,371. The total increase in the net investment was 19.1% for governmental activities.

| | Capital Assets (Net of accumulated depreciation) | | | | | |
|---|---|---|---|---|---|---|
| | Governmental Activities | | Total | | Percentage of Total | |
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Non-depreciable assets: | | | | | | |
| Land | $ 1,984,020 | $ 1,786,712 | $ 1,984,020 | $ 1,786,712 | 65.33% | 38.16% |
| Construction in progress | 1,052,745 | 2,895,599 | 1,052,745 | 2,895,599 | 34.67% | 61.84% |
| Total non-depreciable assets | 3,036,765 | 4,682,311 | 3,036,765 | 4,682,311 | 100.00% | 100.00% |
| Depreciable assets: | | | | | | |
| Buildings | 15,405,468 | 15,204,980 | 15,405,468 | 15,204,980 | 47.32% | 60.14% |
| Machinery and equipment | 9,792,287 | 6,054,706 | 9,792,287 | 6,054,706 | 30.07% | 23.94% |
| Infrastructure | 7,362,879 | 4,026,378 | 7,362,879 | 4,026,378 | 22.61% | 15.92% |
| Total depreciable assets | 32,560,634 | 25,286,064 | 32,560,634 | 25,286,064 | 100.00% | 100.00% |
| Total Capital Assets | 35,597,399 | 29,968,375 | 35,597,399 | 29,968,375 | | |
| Less accumulated depreciation | | | | | | |
| Buildings | 3,370,938 | 3,020,105 | 3,370,938 | 3,020,105 | 41.82% | 40.04% |
| Machinery and equipment | 4,493,288 | 3,790,415 | 4,493,288 | 3,790,415 | 52.48% | 55.44% |
| Infrastructure | 642,802 | 411,708 | 642,802 | 411,708 | 5.70% | 4.52% |
| Total Accumulated Depreciation | 8,507,028 | 7,222,228 | 8,507,028 | 7,222,228 | 100.00% | 100.00% |
| Book value - depreciable assets | $ 27,090,371 | $ 22,746,147 | $ 27,090,371 | $ 22,746,147 | | |

See Note 3-D on pages 49-50 for additional information about the County's capital assets.

*Long-term debt*

At the end of the year, the County had total debt outstanding of $10,486,930. This total amount is supported by pledged revenues generated primarily by the County's governmental activities, and real and personal property.

The County's other long-term debt relates to capital leases and compensated absences.

| | Outstanding Debt | | | | | |
|---|---|---|---|---|---|---|
| | Governmental Activities | | Total | | Percentage of Total | |
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Notes outstanding | $ 7,341,663 | $ 7,710,279 | $ 7,341,663 | $ 7,710,279 | 70.00% | 77.28% |
| Capital leases | 3,033,826 | 2,169,657 | 3,033,826 | 2,169,657 | 28.93% | 21.75% |
| Compensated absences | 111,441 | 97,710 | 111,441 | 97,710 | 1.06% | 0.98% |
| Total | $ 10,486,930 | $ 9,977,646 | $ 10,486,930 | $ 9,977,646 | 100.00% | 100.00% |

See Note 3-G on pages 53-70 for additional information about the County's long-term debt.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The County's elected and appointed officials considered many factors when setting the fiscal year 2011 budget and tax rates. Sales tax, which is the second largest revenue source decreased for the year ended December 31, 2011. Property tax, the largest revenue source, was due in January, 2012 for the 2011 property tax bills and February, 2011 for the 2010 property tax bills. Slow or no growth in assessed valuations is expected to continue in the next fiscal year.

## CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment of public accountability. If you have questions about this report or would like to request additional information, contact:

Brantley County Board of Commissioners
P.O. Box 398
Nahunta, Georgia 31533
Telephone: (912) 462-5256

## Basic Financial Statements

The basic financial statements include the government-wide statement of net assets and the government-wide statement of activities which include all of the primary government's governmental activities. In addition, the basic financial statements include the fund financial statements and the notes to the financial statements.

**Brantley County, Georgia**
**Statement of Net Assets**
**December 31, 2011**

| | Primary Government | | | |
|---|---|---|---|---|
| | Governmental Activities | Business-Type Activities | Total | Component Units |
| ASSETS: | | | | |
| Current Assets: | | | | |
| Cash | $ 4,519,115 | $ - | $ 4,519,115 | $ 332,801 |
| Certificates of Deposit | 43,138 | - | 43,138 | - |
| Accounts Receivable | 259,937 | - | 259,937 | - |
| Taxes Receivable | 5,271,074 | - | 5,271,074 | - |
| Intergovernmental | - | - | - | 19,262 |
| Fines Receivable | 3,398 | - | 3,398 | - |
| Prepaids | 15,230 | - | 15,230 | - |
| Inventory | 74,779 | - | 74,779 | - |
| Noncurrent Assets | - | - | - | |
| Restricted Assets | - | - | - | |
| Capital Assets | | | | |
| Non-depreciable Capital Assets | 3,036,765 | - | 3,036,765 | - |
| Depreciable Capital Assets, net | 24,053,606 | - | 24,053,606 | 9,560 |
| TOTAL ASSETS | 37,277,042 | - | 37,277,042 | 361,623 |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | 214,805 | - | 214,805 | - |
| Accrued Expenses | - | - | - | - |
| Deferred Revenues | - | - | - | - |
| Due to Other Governments | - | - | - | - |
| Accrued Interest | 44,639 | - | 44,639 | - |
| Compensated Absences Payable | 89,600 | - | 89,600 | 10,402 |
| Capital Leases Payable | 499,153 | - | 499,153 | - |
| Notes Payable | 470,046 | - | 470,046 | - |
| Other Liabilities | - | - | - | - |
| Liabilities Payable from Restricted Assets | | | | |
| Long-term Liabilities: | | | | |
| Compensated Absences Payable, net of current portion | 21,841 | - | 21,841 | 10,401 |
| Capital Leases Payable, net of current portion | 2,534,673 | - | 2,534,673 | - |
| Notes Payable, net of current portion | 6,871,617 | - | 6,871,617 | - |
| TOTAL LIABILITIES | 10,746,374 | - | 10,746,374 | 20,803 |
| NET ASSETS | | | | |
| Invested in Capital Assets, net of related debt | 16,714,882 | - | 16,714,882 | 9,560 |
| Restricted for: | | | | |
| Culture & Recreation | - | - | - | - |
| Capital Projects | 1,231,882 | - | 1,231,882 | - |
| Prior Year Program Income | - | - | - | 133,366 |
| Unrestricted | 8,583,904 | - | 8,583,904 | 197,894 |
| | | | - | |
| TOTAL NET ASSETS | $ 26,530,668 | $ - | $ 26,530,668 | $ 340,820 |

See accompanying notes to the basic financial statements.

# Brantley County, Georgia
## Statement of Activities
## For the Year Ended December 31, 2011

| | | Program Revenues | | | Primary Government | | | |
|---|---|---|---|---|---|---|---|---|
| | Expenses | Charges for Services & Sales & Fines | Operating Grants, Contributions, & Interest | Capital Grants & Contributions | Governmental Activities | Business-Type Activities | Total | Component Units |
| PRIMARY GOVERNMENT: | | | | | | | | |
| Governmental Activities: | | | | | | | | |
| General Government | $ 2,812,703 | $ 460,759 | $ - | $ - | $ (2,351,944) | $ - | $ (2,351,944) | |
| Judicial | 719,349 | 419,352 | - | - | (299,997) | - | (299,997) | |
| Public Safety | 5,053,800 | 1,385,306 | - | - | (3,668,494) | - | (3,668,494) | |
| Public Works | 2,967,148 | 1,230,076 | - | 891,621 | (845,451) | - | (845,451) | |
| Health and Welfare | 586,491 | 274,407 | - | - | (312,084) | - | (312,084) | |
| Culture and Recreation | 431,044 | 79,457 | - | - | (351,587) | - | (351,587) | |
| Interest | 483,541 | - | - | 6,467 | (477,074) | - | (477,074) | |
| | | | | | | | - | - |
| Total Governmental Activities | 13,054,076 | 3,849,357 | - | 898,088 | (8,306,631) | - | (8,306,631) | - |
| Business-type Activities: | | | | | | | | |
| Total Business-type Activities | - | - | - | - | - | - | - | - |
| Total - Primary Government | $ 13,054,076 | $ 3,849,357 | $ - | $ 898,088 | $ (8,306,631) | $ - | $ (8,306,631) | $ - |
| Component Units: | | | | | | | | |
| Brantley County Health Dept. | 413,914 | 133,366 | 310,230 | - | - | - | - | 29,682 |
| Total - Component Units | $ 413,914 | $ 133,366 | $ 310,230 | $ - | $ - | $ - | $ - | $ 29,682 |
| | | | GENERAL REVENUES: | | | | | |
| | | | Taxes | | | | | |
| | | | Property Taxes | | $ 7,762,042 | $ - | $ 7,762,042 | $ - |
| | | | Sales Taxes | | 2,093,597 | - | 2,093,597 | - |
| | | | Other Taxes | | 1,884,490 | - | 1,884,490 | - |
| | | | Gain on Sale of Assets | | - | - | - | |
| | | | Interest Earned | | 7,571 | - | 7,571 | - |
| | | | Total General Revenues | | 11,747,700 | - | 11,747,700 | - |
| | | | Transfers | | - | - | - | - |
| | | | Total General Revenues & Transfers | | 11,747,700 | - | 11,747,700 | - |
| | | | Change in Net Assets | | 3,441,069 | - | 3,441,069 | 29,682 |
| | | | NET ASSETS - BEGINNING OF YEAR | | 23,146,334 | - | 23,146,334 | 311,138 |
| | | | Prior Period Adjustment | | (56,735) | - | (56,735) | - |
| | | | NET ASSETS - END OF YEAR | | $ 26,530,668 | $ - | $ 26,530,668 | $ 340,820 |

See accompanying notes to the basic financial statements.

**Brantley County, Georgia**
**Balance Sheet**
**Governmental Funds**
**December 31, 2011**

| | General | Special Revenue Airport Grant | Capital Projects SPLOST Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| ASSETS: | | | | | |
| Cash | $ 2,614,718 | $ 90,185 | $ 1,072,387 | $ 741,825 | $ 4,519,115 |
| Certificates of Deposit | - | - | - | 43,138 | 43,138 |
| Receivables (net, where applicable, of allowances for uncollectible accounts) | | | | | |
| Taxes | 4,864,434 | - | - | 250,660 | 5,115,094 |
| Accounts | 166,340 | - | - | 93,597 | 259,937 |
| Fines and Forfeitures | 3,398 | - | - | - | 3,398 |
| Due from Other Funds | 16,000 | - | - | 5,000 | 21,000 |
| Intergovernmental | 155,980 | - | - | - | 155,980 |
| Prepaids | 15,230 | - | - | - | 15,230 |
| Inventories | 74,779 | - | - | - | 74,779 |
| Total Assets | $ 7,910,879 | $ 90,185 | $ 1,072,387 | $ 1,134,220 | $ 10,207,671 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | 204,839 | - | - | 9,966 | 214,805 |
| Due to Other Funds | 5,000 | - | - | 16,000 | 21,000 |
| Payable to Other Governments | - | - | - | - | - |
| Deferred Revenues | 2,238,704 | - | - | 125,950 | 2,364,654 |
| Total Liabilities | 2,448,543 | - | - | 151,916 | 2,600,459 |
| Fund Balances: | | | | | |
| Nonspendable | 90,009 | - | - | - | 90,009 |
| Restricted | - | 90,185 | 1,072,387 | 726,754 | 1,889,326 |
| Committed | - | - | - | 255,550 | 255,550 |
| Assigned | - | - | - | - | - |
| Unassigned | 5,372,327 | - | - | - | 5,372,327 |
| Total Fund Balances | 5,462,336 | 90,185 | 1,072,387 | 982,304 | 7,607,212 |
| Total Liabilities and Fund Balances | $ 7,910,879 | $ 90,185 | $ 1,072,387 | $ 1,134,220 | $ 10,207,671 |

See accompanying notes to the basic financial statements.

**Brantley County, Georgia**
**Reconciliation of Total Governmental Fund**
**Balances to Net Assets of Governmental Activities**
**For the Year Ended December 31, 2011**

| | | |
|---|---|---|
| TOTAL GOVERNMENTAL FUND BALANCES | | $ 7,607,212 |
| Amounts reported for Governmental Activities in the Statement of Activities are different because: | | |
| Capital Assets used in Governmental Activities are not financial resources and therefore are not reported in the funds: | | |
| Cost | 35,597,399 | |
| Less Accumulated Depreciation | (8,507,028) | |
| | | 27,090,371 |
| Other Long-term Assets are not available to pay for current period expenditures and therefore are deferred in the funds: | | |
| Property Taxes | 2,364,654 | |
| Fines | - | |
| Grants | - | |
| | | 2,364,654 |
| Interfund receivables and payables between governmental funds are reported on the fund balance sheet but eliminated on the government-wide Statement of Net Assets: | | |
| Interfund Receivables | 21,000 | |
| Interfund Payables | (21,000) | |
| | | - |
| Accrued interest on long-term debt is not reported at the fund financial reporting level, but is reported in the government-wide Statement of Net Assets: | (44,639) | |
| | | (44,639) |
| Liabilities, including Notes, Capital Leases and Compensated Absences are not due and payable in the current period and therefore are not reported in the funds: | | |
| Notes Payable | (7,341,663) | |
| Capital Leases | (3,033,826) | |
| Compensated Absences | (111,441) | |
| | | (10,486,930) |
| NET ASSETS OF GOVERNMENTAL ACTIVITIES | | $ 26,530,668 |

See accompanying notes to the basic financial statements.

**Brantley County, Georgia**
**Statement of Revenues, Expenditures, and Changes in Fund Balance**
**Governmental Funds**
**For the Year Ended December 31, 2011**

| | General | Special Revenue Airport Grant | Capital Projects SPLOST Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| REVENUES: | | | | | |
| Taxes | $ 8,671,660 | $ - | $ 1,167,502 | $ 1,393,962 | $ 11,233,124 |
| Fees and Fines | 336,292 | - | - | 91,840 | 428,132 |
| Licenses and Permits | 87,461 | - | - | - | 87,461 |
| Intergovernmental | 48,000 | 843,621 | - | 12,158 | 903,779 |
| Charges for Services | 1,451,846 | - | - | 219,293 | 1,671,139 |
| Investment Earnings | 5,344 | 435 | 6,467 | 1,792 | 14,038 |
| Rents | 274,407 | - | - | - | 274,407 |
| Other Revenue | 86,139 | - | 831,676 | 458,245 | 1,376,060 |
| Total Revenues | 10,961,149 | 844,056 | 2,005,645 | 2,177,290 | 15,988,140 |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| General Government | 2,707,334 | - | - | - | 2,707,334 |
| Judiciary | 707,990 | - | - | 6,961 | 714,951 |
| Public Safety | 3,911,764 | - | - | 591,387 | 4,503,151 |
| Public Works | 1,220,128 | - | 202,349 | 1,076,337 | 2,498,814 |
| Health and Welfare | 467,937 | - | - | 6,307 | 474,244 |
| Culture and Recreation | 190,580 | - | 7,300 | 33,899 | 231,779 |
| Community Development | 109,973 | - | - | - | 109,973 |
| Other | 24,321 | - | - | 7,435 | 31,756 |
| Capital Outlay: | | | | | |
| General Government | 186,667 | - | - | - | 186,667 |
| Judicial | - | - | - | - | - |
| Public Safety | 31,600 | - | - | 315,534 | 347,134 |
| Public Works | 1,400,265 | 797,178 | 2,352,075 | 285,961 | 4,835,479 |
| Health and Welfare | - | - | - | - | - |
| Culture and Recreation | - | - | 126,220 | 29,524 | 155,744 |
| Community Development | - | - | - | - | - |
| Other | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | 357,948 | - | 323,362 | 225,107 | 906,417 |
| Interest and Other Charges | 118,294 | - | 327,866 | 25,788 | 471,948 |
| Total Expenditures | 11,434,801 | 797,178 | 3,339,172 | 2,604,240 | 18,175,391 |
| Excess (deficiency) of revenues over expenditures | $ (473,652) | $ 46,878 | $ (1,333,527) | $ (426,950) | $ (2,187,251) |

See accompanying notes to the basic financial statements.

**Brantley County, Georgia**
**Statement of Revenues, Expenditures, and Changes in Fund Balance**
**Governmental Funds**
**For the Year Ended December 31, 2011**

| | General | Special Revenue Airport Grant | Capital Projects SPLOST Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| OTHER FINANCING SOURCES (USES) | | | | | |
| Inception of Notes | 91,000 | - | - | - | 91,000 |
| Inception of Leases | 1,235,552 | - | - | 75,418 | 1,310,970 |
| Transfers In | 66,003 | - | - | 345,137 | 411,140 |
| Transfers (Out) | (333,284) | - | - | (77,856) | (411,140) |
| Total Other Financing Sources and Uses | 1,059,271 | - | - | 342,699 | 1,401,970 |
| Net Change In Fund Balances | 585,619 | 46,878 | (1,333,527) | (84,251) | (785,281) |
| Fund Balances - Beginning | 5,037,452 | 43,307 | 2,405,914 | 1,066,555 | 8,553,228 |
| Prior Period Adjustment | (160,735) | - | - | - | (160,735) |
| Fund Balances - Ending | $ 5,462,336 | $ 90,185 | $ 1,072,387 | $ 982,304 | $ 7,607,212 |

See accompanying notes to the basic financial statements.

**Brantley County, Georgia**
**Reconciliation of the Statement of Revenues, Expenditures,**
**and Changes in Fund Balance of Governmental Funds to the Statement of Activities**
**For the Year Ended December 31, 2011**

| | | |
|---|---|---|
| NET CHANGES IN FUND BALANCES | | |
| TOTAL GOVERNMENTAL FUNDS | | |
| Amounts reported for Governmental Activities in the | | |
| Statement of Activities are different because: | | (785,281) |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period. | | |
| Capital outlay | 5,525,024 | |
| Depreciation expense | (1,284,800) | |
| | | 4,240,224 |
| In the statement of activities, only the loss on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the net book value of the assets sold: | | |
| Book value of assets sold | - | |
| Accumulated depreciation on net assets sold | - | |
| | | - |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | | |
| Property Taxes: | | |
| Deferred at 12/31/11 | 2,364,654 | |
| Deferred at 12/31/10 | (1,857,651) | |
| | | 507,003 |
| Fines and Forfeitures: | | |
| Deferred at 12/31/11 | - | |
| Deferred at 12/31/10 | - | |
| | | - |
| Intergovernmental: | | |
| Deferred at 12/31/11 | - | |
| Deferred at 12/31/10 | - | |
| | | - |
| Elimination of transfers between governmental funds: | | |
| Transfers in | (411,140) | |
| Transfers out | 411,140 | |
| | | - |

See accompanying notes to the basic financial statements.

**Brantley County, Georgia**
**Reconciliation of the Statement of Revenues, Expenditures,**
**and Changes in Fund Balance of Governmental Funds to the Statement of Activities**
**For the Year Ended December 31, 2011**

| | | |
|---|---|---|
| Issuance of long-term debt provides current financial resources to governmental funds while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. The issuance of long-term debt increases long-term liabilities and the repayment of long-term debt reduces long-term liabilities in the statement of net assets. | | |
| Issuance of notes | (91,000) | |
| Issuance of capital leases | (1,310,970) | |
| Repayment of long-term debt | 906,417 | |
| Accrued interest | (11,593) | |
| | | (507,146) |
| Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. | | |
| Liability at 12/31/11 | (111,441) | |
| Liability at 12/31/10 | 97,710 | |
| | | (13,731) |
| CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES | | $ 3,441,069 |

See accompanying notes to the basic financial statements.

**Brantley County, Georgia**
**Comparative Statement of Fiduciary Assets and Liabilities**
**Agency Funds**
**December 31, 2011 and 2010**

| Assets | 2011 | 2010 |
|---|---|---|
| Cash | $ 181,973 | $ 152,417 |
| Taxes Receivable | - | - |
| Accounts Receivable | - | - |
| Due from Other Funds | - | - |
| Total Assets | $ 181,973 | $ 152,417 |
| **Liabilities** | | |
| Due to Other Funds | $ - | $ - |
| Due to Other Governments and Individuals | 181,973 | 152,417 |
| Total Liabilities | $ 181,973 | $ 152,417 |

See accompanying notes to the basic financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

The Notes to the financial statements are a required component of the basic financial statements of the County. The notes present required and essential information for the fair presentation of the statements that have not been disclosed on the face of the financial statements.

**Brantley County, Georgia**
**Index to the Notes to the Financial Statements**


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Brantley County, Georgia (the County), was incorporated under the laws of the State of Georgia. The County operates under a Commissioner-Chairman form of government. The County is governed by a board of five commissioners elected by the voters of the County.

### *Note 1 – Summary of Significant Accounting Policies*

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities at the government-wide financial reporting level and to its proprietary funds at the fund reporting level, provided they do not conflict with or contradict GASB pronouncements.

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

### *1-A. Reporting Entity*

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

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

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

***Note 1- Summary of Significant Accounting Policies (Continued)***

***1-A. Reporting Entity (Continued)***

Brief descriptions of the discretely presented component units follow:

Brantley County Health Department (Health Department) - The Health Department provides health care services and health education to residents of Brantley County. The Health Department receives financial support from Brantley County, Georgia, the State of Georgia and the Federal Government. The County Commission appoints a majority of the Board of Directors. The Health Department issued separately audited financial statements with a fiscal year ended June 30, 2011 and copies of these financial statements may be obtained from their administrative office at:

Brantley County Health Department
Nahunta, Georgia 31533

Other public entities located within the County that are not included in the government-wide financial statements include municipalities and the following independent taxing districts authorized and established by the laws of Georgia.

Brantley County Development Authority
Brantley County Board of Education
Brantley County Board of Family & Children Services

Disbursements to these units by the County are based on contractual agreements, have been budgeted, and expended as part of the regular operations of the County.

The accounting policies of Brantley County, Georgia conform to generally accepted accounting principles, as applicable to governments. The following is a summary of the more significant policies.

***1-B. Basis of Presentation***

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

***Note 1- Summary of Significant Accounting Policies (Continued)***

***1-B. Basis of Presentation (Continued)***

***Government-wide Financial Statements*** **–** The government-wide financial statements include the statement of net assets and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary activities are not included at the government-wide reporting level. Individual funds are not displayed but the statements distinguish governmental activities which are generally supported by taxes and County general revenues, from business-type activities which are generally financed in whole or in part with fees charged to external customers.

The statement of net assets presents the financial position of the governmental and business-type activities of the County and its discretely presented component units at year-end.

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

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) Charges for services which report fees and other charges to users of the County's service; (2) Operating grants and contributions which finance annual operating activities including restricted investment income; and (3) Capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. The determining factor for identifying to which function program revenue pertains is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted.

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

***Note 1- Summary of Significant Accounting Policies (Continued)***

***1-B. Basis of Presentation (Continued)***

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

Major individual governmental and enterprise funds are reported in separate columns with composite columns for non-major funds. The fiduciary funds are reported by type.

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

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

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

**One-Georgia Grant Fund** – This fund is used to account for the construction of the new airport.

**Special Local Option Sales Tax** - This fund is used to account for the proceeds from the Special Local Option Sales Tax of 2007, for the use of these funds as provided by the resolution passed by the voters.

**Fiduciary Fund** - The fiduciary fund reporting focuses on net assets. The County's fiduciary fund collects the related revenue and disburses the revenue to the agencies for which it is collected. The County has the following fiduciary fund:

**Agency Fund** - This is the fund used by the constitutional officers of the County to deposit the collection of their offices and to disburse these funds to the various agencies.

***Note 1- Summary of Significant Accounting Policies (Continued)***

***1.C. Measurement Focus***

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

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

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

***1-D. Basis of Accounting***

In the government-wide Statement of Net Assets and Statement of Activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. The revenues susceptible to accrual are property taxes, franchise fees, licenses, charges for services, interest income and intergovernmental revenues. Sales taxes collected and held by the state at year-end on behalf of the government are also recognized as revenue. All other governmental fund revenues are recognized when received, as they are deemed immaterial.

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed.

***Note 1- Summary of Significant Accounting Policies (Continued)***

***1-D. Basis of Accounting (Continued)***

All proprietary funds and fiduciary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

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

On governmental fund financial statements (i.e., on the modified accrual basis), receivables that will not be collected within the available period have been reported as deferred revenue (I.e., they are measurable but not available) rather than as revenue.

Property taxes receivables not collected within 60 days of year-end have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as deferred revenue.

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

***1-E. Assets, Liabilities and Fund Equity***

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

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

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

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

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

Any investments or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by 110% of an equivalent amount of State or U.S. obligations.

***Note 1- Summary of Significant Accounting Policies (Continued)***

***1-E. Assets, Liabilities and Fund Equity (Continued)***

***1-E-2 Receivables***

All trade and property tax receivables are reported net of an allowance for uncollectible.

***1-E-3 Interfund Balances***

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances.

***1-E- 4 Consumable Inventories***

On the government-wide financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as expenditures in the governmental fund types when consumed. Inventories of the proprietary funds are expensed when consumed.

***1-E-5 Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2011, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved as this amount is not available for general appropriation.

***Note 1 – Summary of Significant Accounting Policies (Continued)***

***1-E. Assets, Liabilities and Fund Equity (Continued)***

***1-E-6. Capital Assets***

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net assets but does not report these assets in the governmental fund financial statements. Capital assets utilized by enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the enterprise fund's statement of net assets.

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

All reported capital assets are depreciated except for land, right-of-ways and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

| Description | Governmental Activities Estimated Lives | Business-Type Actvities Estimated Lives |
|---|---|---|
| Improvements other than buildings | 10-60 years | 10-60 years |
| Buildings | 40-60 years | 40-60 years |
| Machinery and equipment | 3-10 years | 3-10 years |
| Infrastructure | 40 years | 40 years |

***Note 1- Summary of Significant Accounting Policies (Continued)***

***1-E. Assets, Liabilities and Fund Equity (Continued)***

***1-E-6 Capital Assets (Continued)***

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

***1-E-7 Compensated Absences***

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

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

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

The total compensated absences liability is reported on the government-wide financial statements. Proprietary funds report the total compensated liability in each individual fund at the fund reporting level. Governmental funds report the compensated absences liability at the fund reporting level only "when due."

***1-E-8 Accrued Liabilities and Long-term Obligations***

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

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

***Note 1- Summary of Significant Accounting Policies (Continued)***

***1-E. Assets, Liabilities and Fund Equity (Continued)***

***1-E-9 Fund Equity***

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

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balances classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

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

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

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. The County Commission also may modify or rescind the commitment.

Assigned – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the County Commission and the County's finance director are authorized to assign fund balances.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

***Note 1- Summary of Significant Accounting Policies (Continued)***

***1-E. Assets, Liabilities and Fund Equity (Continued)***

***1-E-9 Fund Equity (Continued)***

Net Assets – Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net assets are reported as restricted as described in the fund balance section above. All other net assets are reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

***1-E-10 Operating Revenues and Expenses***

**Policy for Defining Operating and Non-operating Revenues and Expenses:**

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing-services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues are charges to customers for sales and services. The County also recognizes as operating revenue the portion of fees intended to recover the cost of providing services to new customers. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

***1-E-11 Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

***1-E-12 Interfund Activity***

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

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business-type activities column are eliminated.

***Note 1- Summary of Significant Accounting Policies (Continued)***

***1-E. Assets, Liabilities and Fund Equity (Continued)***

***1-E-13 Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence.

***1-E-14 Estimates***

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

***Note 2 - Stewardship, Compliance and Accountability***

**2-A. Budgetary Information** – The County normally adopts an annual operating budget for the general fund, each special revenue fund, and each capital project fund. The budget resolution reflects the total of each department's appropriation in each fund. The County's budget is prepared on the modified accrual basis for all budgeted funds.

For 2011, the County did not adopt annual budgets for the following special revenue funds: Drug Abuse & Treatment, DFCS Building Maintenance, Confiscated Assets, Vending, Jail Fund, Law Library, Recreation Department, Sheriff's Task Force, and the Inmate Account Fund, and the General Capital Project Fund.

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

All unexpended, annual appropriations lapse at year end.

The Government is required to adopt an annual budget no later than sixty (60) days prior to the beginning of each year. Each department head is required to submit an annual budget to the Board of County Commissioners.

The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is the departmental level with the following provisions:

> The County Clerk may transfer funds from one object or purpose to another within the same department.
>
> The County Commission may amend the budget by motion during the year.

Formal budgetary integration is employed as a management control device during the year for all budgeted funds, except those referred to above.

***Note 2 – Stewardship, Compliance and Accountability (continued)***

***2-B. Excess of Expenditures over Appropriations***

The following funds reported expenditures/expenses over appropriations:

| Fund | Appropriation | Expenditures | Over-Appropriation |
|---|---|---|---|
| General Fund: | | | |
| Courthouse | 163,065 | 165,571 | 2,506 |
| Tax Assessor | 275,770 | 309,442 | 33,672 |
| Elections | 68,807 | 71,902 | 3,095 |
| Probate Court | 150,551 | 154,653 | 4,102 |
| Sheriff's Dept | 1,071,748 | 1,152,211 | 80,463 |
| Jail | 1,361,630 | 1,497,752 | 136,122 |
| Emergency Medical Service | 1,148,901 | 1,163,976 | 15,075 |
| Coroner | 23,031 | 27,482 | 4,451 |
| Firefighter's Association | 48,200 | 86,475 | 38,275 |
| Road Department | 1,128,247 | 2,592,290 | 1,464,043 |
| Public Welfare (DFCS) | 57,941 | 57,988 | 47 |
| Adult Education/Head Start | 12,180 | 15,250 | 3,070 |
| Recreation | 172,296 | 190,580 | 18,284 |
| Georgia Forestry Commission | 30,476 | 31,956 | 1,480 |
| Transfers Out | 222,466 | 333,284 | 110,818 |
| Solid Waste Fund: | | | |
| Current Operations | 961,331 | 1,076,337 | 115,006 |
| E-911 Fund: | | | |
| Current Operations | 305,176 | 321,042 | 15,866 |
| Capital Outlay | 10,000 | 10,548 | 548 |
| Calvary Fire District: | | | |
| Current Operations | 33,479 | 39,507 | 6,028 |
| Debt Service | 6,000 | 7,164 | 1,164 |
| Waynesville Fire District: | | | |
| Current Operations | 83,002 | 85,486 | 2,484 |
| Capital Outlay | 11,875 | 32,854 | 20,979 |
| Nahunta Fire District: | | | |
| Capital Outlay | 22,174 | 91,407 | 69,233 |
| Hoboken Fire District: | | | |
| Debt Service | 22,467 | 54,821 | 32,354 |
| County Special Fire District: | | | |
| Transfers Out | 18,612 | 64,003 | 45,391 |

***Note 2 – Stewardship, Compliance and Accountability (continued)***

***2-B. Excess of Expenditures over Appropriations (continued)***

| Fund | Project-Length Budget | Expenditures to Date | Over-Appropriation |
|---|---|---|---|
| SPLOST Fund: | | | |
| Total | 7,000,000 | 7,187,734 | 187,734 |

***Note 3 – Detailed Notes on All Funds***

***3-A. Deposits and Investments***

Following is a reconciliation of the County's deposit and investment balances as of December 31, 2011.

The bank balance for the reporting entity totaling $4,519,115 includes $1,904,397 classified as restricted assets.

***Cash and investments reconciliation:***

| Primary Government: | Cash |
|---|---|
| Fund Reporting Level: | |
| Governmental Funds - Balance Sheet | $ 4,519,115 |
| Statement of Fiduciary Assets and Liabilities | 181,973 |
| Total | $ 4,701,088 |

Any bank deposit in excess of the total of the FDIC insured amount must be secured by an equivalent amount of State or U.S. Obligations.

### *3-B. Receivables*

Receivables at December 31, 2011 consisted of taxes, interest, accounts, and intergovernmental receivables arising from grants.

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

Receivables at December 31, 2011 consist of the following:

| | Fines | Taxes | Accounts | Due from Other Governments | Net Receivables |
|---|---|---|---|---|---|
| General Fund | $ 3,398 | $ 4,864,434 | $ 166,340 | $ 155,980 | $ 5,190,152 |
| Capital Project Funds | - | - | 54,494 | - | 54,494 |
| Other Governmental Funds | - | 250,660 | 39,103 | - | 289,763 |
| Total Primary Government | $ 3,398 | $ 5,115,094 | $ 259,937 | $ 155,980 | $ 5,534,409 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-C. Property Taxes***

The Board of Commissioners normally levies property taxes by or about September 25th of each year. Property taxes attach as an enforceable lien on property as of January 1st. The County bills and collects its own property taxes and also collects property taxes for the Brantley County Board of Education, the City of Nahunta, the City of Hoboken, and the State of Georgia. Collection of the County's taxes, and for the other government agencies, is the responsibility of the Tax Commissioner's Office, which is accounted for as an Agency Fund. County property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables.

| | |
|---|---|
| Beginning of year for property taxes | January 1, 2011 |
| Millage rate adopted by resolution | October 11, 2011 |
| Property tax digest approved by State | October 14, 2011 |
| Property tax invoices rendered | October 29, 2011 |
| Property tax due date | January 20, 2012 |

Deferred Revenue – Delinquent property taxes not collected within sixty (60) days after year-end are recognized as deferred revenue.

***Note 3 – Detailed Notes on All Funds (continued)***

***3-D. Capital Assets***

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

| | Balance 1/1/2011 | Adjustments | Additions | Deductions | Balance 12/31/2011 |
|---|---|---|---|---|---|
| Primary Government: | | | | | |
| Governmental Activities: | | | | | |
| Capital assets not being depreciated: | | | | | |
| Land | $ 1,786,712 | $ - | $ 197,308 | $ - | $ 1,984,020 |
| Construction in progress | 2,895,599 | - | 1,050,428 | 2,893,282 | 1,052,745 |
| Total capital assets not being depreciated | 4,682,311 | - | 1,247,736 | 2,893,282 | 3,036,765 |
| Depreciable Capital Assets: | | | | | |
| Buildings | 15,204,980 | - | 200,488 | - | 15,405,468 |
| Machinery and equipment | 6,054,706 | 104,000 | 3,633,581 | - | 9,792,287 |
| Infrastructure | 4,026,378 | - | 3,336,501 | - | 7,362,879 |
| Total depreciable capital assets | 25,286,064 | 104,000 | 7,170,570 | - | 32,560,634 |
| Total capital assets | 29,968,375 | 104,000 | 8,418,306 | 2,893,282 | 35,597,399 |
| Accumulated depreciation: | | | | | |
| Buildings | 3,020,105 | - | 350,833 | - | 3,370,938 |
| Machinery and equipment | 3,790,415 | - | 702,873 | - | 4,493,288 |
| Infrastructure | 411,708 | - | 231,094 | - | 642,802 |
| Total accumulated depreciation | 7,222,228 | - | 1,284,800 | - | 8,507,028 |
| Governmental activities capital assets, net | $ 22,746,147 | $ 104,000 | $ 7,133,506 | $ 2,893,282 | $ 27,090,371 |

Reconciliation to the Statement of Net Assets:

| | |
|---|---|
| Non-depreciable Capital Assets | $ 3,036,765 |
| Depreciable Capital Assets, Net | 24,053,606 |
| Capital Assets, Net | $ 27,090,371 |

***Note 3 – Detailed Notes on All Funds (continued)***

Governmental activities depreciation expense

| | 2011 |
|---|---|
| General government | $ 59,880 |
| Judicial | 4,398 |
| Public safety | 550,649 |
| Public works | 468,334 |
| Health and welfare | 112,247 |
| Culture and recreation | 89,292 |
| Total governmental activities depreciation expense | $ 1,284,800 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-E. Interfund Balances and Transfers***

Interfund balances at December 31, 2011, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. The County expects to repay all interfund balances within one year.

| Fund transferred from: | Fund transferred to: | Amount | Purpose |
|---|---|---|---|
| | Special Revenue Funds: | | |
| General Fund | Solid Waste | $ 74,922 | To cover current operations |
| General Fund | E-911 | 250,965 | To cover current operations |
| General Fund | Drug Abuse Fund | 640 | To reimburse for Jr.Police Academy |
| | Capital Projects Funds: | | |
| General Fund | General Capital Projects | 6,757 | To fund airport capital projects |
| Capital Project Funds: | | | |
| General Capital Project | Hortense Fire District | 10,000 | To reimburse for capital expenditures |
| Special Revenue Funds: | | | |
| Waynesville Fire District | General Fund | 2,000 | To repay TANS loan |
| County Fire District | General Fund | 64,003 | To reimburse for fuel purchases |
| Atkinson Fire District | Waynesville Fire District | 1,853 | To close Atkinson Fire District account |
| Totals | | $ 411,140 | |

Transfers are used to report revenues from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to expend them and unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; and to return money to the fund which it was originally provided once a project is completed.

All County transfers either occur on a regular basis or are consistent with the purpose of the fund making the transfer.

***Note 3 – Detailed Notes on All Funds (continued)***

Individual fund interfund receivable and payable balances as of December 31, 2011 are as follows:

| Receivable Fund | Payable Fund | Amount |
|---|---|---|
| General Fund | Waynesville Fire Dist. | $ 16,000 |
| Jail Fund | General Fund | 5,000 |
| Totals | | $ 21,000 |

***3-F. Compensated Absences – Primary Government***

Employees earn sick leave after 3 months of service at a rate of 5 days per year. The maximum accumulation is 45 days. Employees are not entitled to any payment for accrued but unused sick leave at termination.

Employees earn annual leave as follows:

| Year of Service | Annual Leave |
|---|---|
| 1 year | 5 days |
| 5 years | 10 days |
| 10 years | 15 days |

The maximum accumulation is 45 days. There is no requirement that annual leave be taken annually. At termination employees are paid for any accumulated annual leave.

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt***

Notes payable:

Changes in Long-term Debt – Changes in the County's long-term obligations consisted of the following for the year ended December 31, 2011:

| Governmental Activities | Outstanding Balance Jan. 1, 2011 | Additions | Deductions | Outstanding Balance Dec. 31, 2011 | Amount Due in One Year | Amount Due in more than One Year |
|---|---|---|---|---|---|---|
| Notes Payable | | | | | | |
| Bank | $ 183,245 | $ - | $ 102,845 | $ 80,400 | $ 80,400 | $ - |
| USDA Rural Development | 100,000 | - | 18,556 | 81,444 | 19,252 | 62,192 |
| USDA Rural Development | 106,275 | - | 8,853 | 97,422 | 9,207 | 88,215 |
| USDA Rural Development | - | 91,000 | - | 91,000 | 16,760 | 74,240 |
| Bank | 42,000 | - | 6,000 | 36,000 | 6,000 | 30,000 |
| Bank | 7,278,759 | - | 323,362 | 6,955,397 | 338,427 | 6,616,970 |
| Totals | $ 7,710,279 | $ 91,000 | $ 459,616 | $ 7,341,663 | $ 470,046 | $ 6,871,617 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

On September 1, 2006, the County entered into a note with a bank for the purpose of building a jail and the sheriff's office. The note is in the amount of $8,500,000 at an interest rate of 4.68%. The note is for 80 payments of $162,807 due quarterly beginning on December 15, 2006. The maturity date is September, 2026.

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 338,427 | $ 312,801 | $ 651,228 |
| Dec. 31, 13 | 354,192 | 297,036 | 651,228 |
| Dec. 31, 14 | 370,695 | 280,533 | 651,228 |
| Dec. 31, 15 | 387,967 | 263,261 | 651,228 |
| Dec. 31, 16 | 404,043 | 247,185 | 651,228 |
| Dec. 31, 17-21 | 2,334,252 | 921,888 | 3,256,140 |
| Dec. 31, 22-26 | 2,765,821 | 327,512 | 3,093,333 |
| Dec. 31, 27-31 | - | - | - |
| Totals | $ 6,955,397 | $ 2,650,216 | $ 9,605,613 |

On August 7, 2009, the County entered into a note with a bank for the purpose of installing a new telephone system for E-911. The note is in the amount of $304,483 at an interest rate of 5.25%. The note is for 12 payments of $27,615.66 due quarterly beginning on November 7, 2009. The maturity date is August,2012.

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 80,400 | $ 2,115 | $ 82,515 |
| Dec. 31, 13 | - | - | - |
| Dec. 31, 14 | - | - | - |
| Dec. 31, 15 | - | - | - |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Dec. 31, 27-31 | - | - | - |
| Totals | $ 80,400 | $ 2,115 | $ 82,515 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

On June 8, 2010, the County entered into a note with USDA Rural Development for the purpose of purchasing six patrol cars for the sheriff's department. The note is in the amount of $100,000 at an interest rate of 4.125%. The note is for 5 payments of $22,306.05 due annually beginning on December 15, 2010. The maturity date is December, 2015.

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | 19,251 | 3,054 | $ 22,305 |
| Dec. 31, 13 | 19,974 | 2,332 | 22,306 |
| Dec. 31, 14 | 20,723 | 1,583 | 22,306 |
| Dec. 31, 15 | 21,496 | 811 | 22,307 |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Dec. 31, 27-31 | - | - | - |
| Totals | $ 81,444 | $ 7,780 | $ 89,224 |

On March 24, 2010, the County entered into a note with a bank for the purpose of purchasing a fire truck for the Calvary Volunteer Fire Department. The note is in the amount of $42,000 at an interest rate of 3.186%. The loan is for seven payments of $6,000 due annually beginning on March 24, 2011.

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 6,000 | $ 1,164 | $ 7,164 |
| Dec. 31, 13 | 6,000 | 970 | 6,970 |
| Dec. 31, 14 | 6,000 | 776 | 6,776 |
| Dec. 31, 15 | 6,000 | 582 | 6,582 |
| Dec. 31, 16 | 6,000 | 388 | 6,388 |
| Dec. 31, 17-21 | 6,000 | 191 | 6,191 |
| Dec. 31, 22-26 | - | - | - |
| Dec. 31, 27-31 | - | - | - |
| Totals | $ 36,000 | $ 4,071 | $ 40,071 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

On October 7, 2010, the County entered into a note with USDA Rural Development for the purpose of purchasing a Volvo Motor Grader. The note is in the amount of $106,275 at an interest rate of 4.0%. The note is for 10 payments of $13,103.61 due annually beginning on October 7, 2010. The maturity date is October 7, 2020.

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | 9,207 | 3,897 | $ 13,104 |
| Dec. 31, 13 | 9,575 | 3,529 | 13,104 |
| Dec. 31, 14 | 9,958 | 3,146 | 13,104 |
| Dec. 31, 15 | 10,356 | 2,748 | 13,104 |
| Dec. 31, 16 | 10,771 | 2,333 | 13,104 |
| Dec. 31, 17-21 | 47,555 | 4,848 | 52,403 |
| Dec. 31, 22-26 | - | - | - |
| Dec. 31, 27-31 | - | - | - |
| Totals | $ 97,422 | $ 20,501 | $ 117,923 |

On September 15, 2011, the County entered into a note with USDA Rural Development for the purpose of purchasing two dump trucks for the Public Works Department. The note is in the amount of $91,000 at an interest rate of 4.125%. The note is for 5 payments of $20,513.76 due annually beginning on September 19, 2012. The maturity date is September 19, 2016.

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | 16,760 | 3,754 | $ 20,514 |
| Dec. 31, 13 | 17,451 | 3,063 | 20,514 |
| Dec. 31, 14 | 18,171 | 2,343 | 20,514 |
| Dec. 31, 15 | 18,921 | 1,593 | 20,514 |
| Dec. 31, 16 | 19,697 | 817 | 20,514 |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Dec. 31, 27-31 | - | - | - |
| Totals | $ 91,000 | $ 11,570 | $ 102,570 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

***Capital Leases***

***Capital Leases*** – The County has entered into capital leases for various pieces of equipment. These leases meet the criteria of a capital lease since they transfer benefits and risks of ownership to the lessee at the end of the lease term. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting levels. The equipment acquired by the leases is included in governmental activities general capital assets in the amount of $3,830,457 (cost of $4,728,866 less accumulated depreciation of $948,409, plus $50,000 of construction in progress). The outstanding balance of the corresponding liabilities is included in governmental activities general long term debt. Future minimum lease payments are as follows:

| | Capital Leases | | |
|---|---|---|---|
| Year | Principal | Interest | Total |
| Dec. 31, 12 | $ 499,153 | $ 117,199 | $ 616,352 |
| Dec. 31, 13 | 482,153 | 96,798 | 578,951 |
| Dec. 31, 14 | 387,570 | 77,512 | 465,082 |
| Dec. 31, 15 | 1,019,150 | 62,126 | 1,081,276 |
| Dec. 31, 16 | 285,348 | 24,387 | 309,735 |
| Dec. 31, 17-21 | 360,452 | 27,434 | 387,886 |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 3,033,826 | $ 405,456 | $ 3,439,282 |

## *Note 3 – Detailed Notes on All Funds (continued)*

### *3-G. Long-term Debt (continued)*

### *Capital Leases (continued)*

| Governmental Activities<br>Capital Leases | Outstanding Balance Jan. 1, 2011 | Additions | Deductions | Outstanding Balance Dec. 31, 2011 | Amount Due in One Year | Amount Due in more than One Year |
|---|---|---|---|---|---|---|
| Southeastern Bank | $ 1,298 | $ - | $ 1,298 | $ - | $ - | $ - |
| Old National Bank Leasing | 78,670 | - | 13,047 | 65,623 | 13,738 | 51,885 |
| The Heritage Bank | 22,256 | - | - | 22,256 | 10,723 | 11,533 |
| SunTrust Equipment Finance | 18,915 | - | 8,199 | 10,716 | 8,530 | 2,186 |
| Southeastern Bank | 19,628 | - | 8,848 | 10,780 | 8,573 | 2,207 |
| Southeastern Bank | 19,628 | - | 8,848 | 10,780 | 8,573 | 2,207 |
| Heritage Bank | 250,000 | - | 83,333 | 166,667 | 83,333 | 83,334 |
| Southeastern Bank | 87,717 | - | 13,263 | 74,454 | 13,745 | 60,709 |
| Bank of America | 1,170,338 | - | 151,626 | 1,018,712 | 158,655 | 860,057 |
| Musco Finance | 467,198 | - | 37,946 | 429,252 | 39,669 | 389,583 |
| PNC Equipment Finance | 7,800 | - | 2,968 | 4,832 | 3,359 | 1,473 |
| Southeastern Bank | 15,610 | - | 9,057 | 6,553 | 6,553 | - |
| Southeastern Bank | 10,599 | - | 8,430 | 2,169 | 2,169 | - |
| John Deere Credit | - | 176,975 | 14,501 | 162,474 | 14,935 | 147,539 |
| John Deere Credit | - | 176,975 | 14,501 | 162,474 | 14,935 | 147,539 |
| John Deere Credit | - | 176,975 | 14,548 | 162,427 | 14,982 | 147,445 |
| John Deere Credit | - | 209,750 | 20,676 | 189,074 | 21,294 | 167,780 |
| John Deere Credit | - | 209,750 | 20,676 | 189,074 | 21,294 | 167,780 |
| Kansas State Bank | - | 141,983 | 4,915 | 137,068 | 5,145 | 131,923 |
| Southeastern Bank | - | 43,418 | 1,282 | 42,136 | 7,889 | 34,247 |
| Southeastern Bank | - | 32,000 | 2,369 | 29,631 | 5,889 | 23,742 |
| Southeastern Bank | - | 35,315 | 6,470 | 28,845 | 11,529 | 17,316 |
| Caterpillar Financial Services | - | 107,829 | - | 107,829 | 23,641 | 84,188 |
| Totals | $ 2,169,657 | $ 1,310,970 | $ 446,801 | $ 3,033,826 | $ 499,153 | $ 2,534,673 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

***Capital Leases (continued)***

On March 23, 2010, the County entered into a lease agreement with SunTrust Equipment Financing at an interest rate of 3.97% with an original amount of $24,854 with a maturity date of April 15, 2013, for the purchase of a 2010 Ford Crown Victoria. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 8,530 | $ 272 | $ 8,802 |
| Dec. 31, 13 | 2,186 | 14 | 2,200 |
| Dec. 31, 14 | - | - | - |
| Dec. 31, 15 | - | - | - |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 10,716 | $ 286 | $ 11,002 |

On April 14, 2010, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.60% with an original amount of $24,854 with a maturity date of April, 7,2013 for the purchase of a 2010 Ford Crown Victoria. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 8,573 | $ 322 | $ 8,895 |
| Dec. 31, 13 | 2,207 | 16 | 2,223 |
| Dec. 31, 14 | - | - | - |
| Dec. 31, 15 | - | - | - |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 10,780 | $ 338 | $ 11,118 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

***Capital Leases (continued)***

On April 22, 2010, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.60% with an original amount of $24,854 with a maturity date of April 21, 2013, for the purchase of a 2010 Ford Crown Victoria. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 8,573 | $ 322 | $ 8,895 |
| Dec. 31, 13 | 2,207 | 16 | 2,223 |
| Dec. 31, 14 | - | - | - |
| Dec. 31, 15 | - | - | - |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 10,780 | $ 338 | $ 11,118 |

On July 29, 2010, the County entered into a lease agreement with The Heritage Bank at an interest rate of 3.25% with an original amount of $250,000 with a maturity date of July 31, 2013, for the purchase of five metal buildings for the volunteer fire departments. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 83,333 | $ 5,502 | $ 88,835 |
| Dec. 31, 13 | 83,334 | 2,756 | 86,090 |
| Dec. 31, 14 | - | - | - |
| Dec. 31, 15 | - | - | - |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 166,667 | $ 8,258 | $ 174,925 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

***Capital Leases (continued)***

On October 1, 2010, the County entered into a lease agreement with Musco Finance at an interest rate of 4.450% with an original amount of $467,198 with a maturity date of October 1, 2020, for the purchase of Musco's light-structure green system. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 39,669 | $ 19,497 | $ 59,166 |
| Dec. 31, 13 | 41,471 | 17,695 | 59,166 |
| Dec. 31, 14 | 43,355 | 15,811 | 59,166 |
| Dec. 31, 15 | 45,324 | 13,842 | 59,166 |
| Dec. 31, 16 | 47,382 | 11,784 | 59,166 |
| Dec. 31, 17-21 | 212,051 | 24,613 | 236,664 |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 429,252 | $ 103,242 | $ 532,494 |

On October 15, 2006, the County entered into a lease agreement with Old National Bank Leasing at an interest rate of 5.30% with an original amount of $134,690 with a maturity date of October 15, 2016, for the purchase of a fire truck. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 13,738 | $ 3,478 | $ 17,216 |
| Dec. 31, 13 | 14,466 | 2,750 | 17,216 |
| Dec. 31, 14 | 15,233 | 1,983 | 17,216 |
| Dec. 31, 15 | 22,186 | 1,502 | 23,688 |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 65,623 | $ 9,713 | $ 75,336 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

***Capital Leases (continued)***

On April 20, 2009, the County entered into a lease agreement with The Heritage Bank at an interest rate of 6% with an original amount of $42,538 with a maturity date of January 15, 2013 for the purchase of a firetruck. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 10,723 | $ 1,373 | $ 12,096 |
| Dec. 31, 13 | 11,533 | 711 | 12,244 |
| Dec. 31, 14 | - | | - |
| Dec. 31, 15 | | | |
| Dec. 31, 16 | | | |
| Dec. 31, 17-21 | | | |
| Dec. 31, 22-26 | | | |
| Totals | $ 22,256 | $ 2,084 | $ 24,340 |

On March 30, 2010 the County entered into a lease agreement with PNC Equipment Finance at an interest rate of 6.77% with an original amount of $11,250 with a maturity date of March 31, 2013, for the purchase of one John Deere 1200 Bunker & Field Rake. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 3,359 | $ 235 | $ 3,594 |
| Dec. 31, 13 | 1,473 | 26 | 1,499 |
| Dec. 31, 14 | - | - | - |
| Dec. 31, 15 | - | - | - |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 4,832 | $ 261 | $ 5,093 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

***Capital Leases (continued)***

On January 1, 2007, the County entered into a lease agreement with Suntrust Bank at an interest rate of 3.6% with an original amount of $136,299 with a maturity date of January 1, 2017, for the purchase of one 2006 fire truck. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 13,745 | $ 2,702 | $ 16,447 |
| Dec. 31, 13 | 14,244 | 2,203 | 16,447 |
| Dec. 31, 14 | 14,760 | 1,687 | 16,447 |
| Dec. 31, 15 | 15,296 | 1,151 | 16,447 |
| Dec. 31, 16 | 16,409 | 617 | 17,026 |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 74,454 | $ 8,360 | $ 82,814 |

On January 1, 2002, the County entered into a lease agreement with Bank of America at an interest rate of 4.54% with an original amount of $2,197,938 with a maturity date of September 21, 2017, for the purchase of real and personal property. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | 158,655 | 42,975 | 201,630 |
| Dec. 31, 13 | 166,010 | 35,620 | 201,630 |
| Dec. 31, 14 | 173,705 | 27,925 | 201,630 |
| Dec. 31, 15 | 181,758 | 19,872 | 201,630 |
| Dec. 31, 16 | 190,183 | 11,447 | 201,630 |
| Dec. 31, 17-21 | 148,401 | 2,821 | 151,222 |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 1,018,712 | $ 140,660 | $ 1,159,372 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

***Capital Leases (continued)***

On October 13, 2009, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.75% with an original amount of $24,854 with a maturity date of October 4, 2012, for the purchase of one 2010 Ford Crown Victoria. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 6,553 | $ 132 | $ 6,685 |
| Dec. 31, 13 | - | - | - |
| Dec. 31, 14 | - | - | - |
| Dec. 31, 15 | - | - | - |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 6,553 | $ 132 | $ 6,685 |

On May 23, 2009, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.50% with an original amount of $24,455 with a maturity date of May 11, 2012, for the purchase of one 2009 Ford Crown Victoria. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 2,169 | $ 15 | $ 2,184 |
| Dec. 31, 13 | - | - | - |
| Dec. 31, 14 | - | - | - |
| Dec. 31, 15 | - | - | - |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 2,169 | $ 15 | $ 2,184 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

***Capital Leases (continued)***

On September 17, 2011, the County entered into a lease agreement with John Deere Credit at an interest rate of 2.95% with an original amount of $176,975 with a maturity date of September 15, 2015, for the purchase of a 2010 Motor Grader for the Public Works Department. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 14,935 | $ 4,858 | $ 19,793 |
| Dec. 31, 13 | 15,382 | 4,411 | 19,793 |
| Dec. 31, 14 | 15,842 | 3,951 | 19,793 |
| Dec. 31, 15 | 116,315 | 3,478 | 119,793 |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 162,474 | $ 16,698 | $ 179,172 |

On September 24, 2011, the County entered into a lease agreement with John Deere Credit at an interest rate of 2.95% with an original amount of $176,975 with a maturity date of September 15, 2015, for the purchase of a 2010 Motor Grader for the Public Works Department. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 14,935 | $ 4,858 | $ 19,793 |
| Dec. 31, 13 | 15,382 | 4,411 | 19,793 |
| Dec. 31, 14 | 15,842 | 3,951 | 19,793 |
| Dec. 31, 15 | 116,315 | 3,478 | 119,793 |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 162,474 | $ 16,698 | $ 179,172 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

***Capital Leases (continued)***

On July 25, 2011, the County entered into a lease agreement with John Deere Credit at an interest rate of 2.95% with an original amount of $176,975 with a maturity date of September 24, 2015, for the purchase of a 2009 Motor Grader for the Public Works Deparment. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 14,982 | $ 4,858 | $ 19,840 |
| Dec. 31, 13 | 15,431 | 4,409 | 19,840 |
| Dec. 31, 14 | 15,892 | 3,948 | 19,840 |
| Dec. 31, 15 | 116,122 | 3,718 | 119,840 |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 162,427 | $ 16,933 | $ 179,360 |

On October 1, 2011, the County entered into a lease agreement with John Deere Credit at an interest rate of 2.95% with an original amount of $209,750 with a maturity date of November 10, 2015, for the purchase of a 2010 Motor Grader for the Public Works Department. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 21,294 | $ 5,654 | $ 26,948 |
| Dec. 31, 13 | 21,931 | 5,017 | 26,948 |
| Dec. 31, 14 | 22,587 | 4,361 | 26,948 |
| Dec. 31, 15 | 123,262 | 3,686 | 126,948 |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 189,074 | $ 18,718 | $ 207,792 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

***Capital Leases (continued)***

On September 24, 2011, the County entered into a lease agreement with John Deere Credit at an interest rate of 2.95% with an original amount of $209,750 with a maturity date of October 24, 2015, for the purchase of a 2010 Motor Grader for the Public Works Department. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 21,294 | $ 5,654 | $ 26,948 |
| Dec. 31, 13 | 21,931 | 5,017 | 26,948 |
| Dec. 31, 14 | 22,587 | 4,361 | 26,948 |
| Dec. 31, 15 | 123,262 | 3,686 | 126,948 |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 189,074 | $ 18,718 | $ 207,792 |

On March 31, 2011, the County entered into a lease agreement with Kansas State Bank at an interest rate of 4.61% with an original amount of $141,983.30 with a maturity date of April 1, 2015, for the purchase of a 2009 Motor Grader for the Public Works Department. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 5,145 | $ 6,404 | $ 11,549 |
| Dec. 31, 13 | 5,385 | 6,164 | 11,549 |
| Dec. 31, 14 | 5,637 | 5,912 | 11,549 |
| Dec. 31, 15 | 120,901 | 5,648 | 126,549 |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 137,068 | $ 24,128 | $ 161,196 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

***Capital Leases (continued)***

On October 19, 2011, the County entered into a lease agreement with Southeastern Bank at an interest rate of 5.00% with an original amount of $43,418.41 with a maturity date of October 18, 2016, for the purchase of a 1993 Pierce Saber Rescue Pumper for the Nahunta Volunteer Fire Department. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 7,889 | $ 1,960 | $ 9,849 |
| Dec. 31, 13 | 8,304 | 1,545 | 9,849 |
| Dec. 31, 14 | 8,735 | 1,114 | 9,849 |
| Dec. 31, 15 | 9,188 | 661 | 9,849 |
| Dec. 31, 16 | 8,020 | 187 | 8,207 |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 42,136 | $ 5,467 | $ 47,603 |

On July 29, 2011, the County entered into a lease agreement with Southeastern Bank at an interest rate of 5.00% with an original amount of $32,000 with a maturity date of July 28, 2016, for the purchase of a 1998 Pierce Saber Rescue Pumper for the Nahunta Volunteer Fire Department. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 5,889 | $ 1,370 | $ 7,259 |
| Dec. 31, 13 | 6,199 | 1,060 | 7,259 |
| Dec. 31, 14 | 6,520 | 739 | 7,259 |
| Dec. 31, 15 | 6,859 | 400 | 7,259 |
| Dec. 31, 16 | 4,164 | 71 | 4,235 |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 29,631 | $ 3,640 | $ 33,271 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

***Capital Leases (continued)***

On June 16, 2011, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.75% with an original amount of $35,315 with a maturity date of June 16, 2014, for the purchase of two 2011 Ford Explorers for the Tax Assessor and EMA Departments. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 11,529 | $ 1,139 | $ 12,668 |
| Dec. 31, 13 | 12,100 | 568 | 12,668 |
| Dec. 31, 14 | 5,216 | 62 | 5,278 |
| Dec. 31, 15 | - | - | - |
| Dec. 31, 16 | - | - | - |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 28,845 | $ 1,769 | $ 30,614 |

On November 18, 2011, the County entered into a lease agreement with Caterpillar Financial Services at an interest rate of 3.20% with an original amount of $107,829 with a maturity date of November 18,2016, for the purchase of a Caterpillar Wheel Loader for the Public Works Department. The future minimum lease payments are as follows:

| Year Ended | Principal | Interest | Total |
|---|---|---|---|
| Dec. 31, 12 | $ 23,641 | $ 3,619 | $ 27,260 |
| Dec. 31, 13 | 20,977 | 2,389 | 23,366 |
| Dec. 31, 14 | 21,659 | 1,707 | 23,366 |
| Dec. 31, 15 | 22,362 | 1,004 | 23,366 |
| Dec. 31, 16 | 19,190 | 281 | 19,471 |
| Dec. 31, 17-21 | - | - | - |
| Dec. 31, 22-26 | - | - | - |
| Totals | $ 107,829 | $ 9,000 | $ 116,829 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-G. Long-term Debt (continued)***

Compensated Absences:

| | Outstanding Balance Jan. 1, 2011 | Additions | Deductions | Outstanding Balance Dec. 31, 2011 | Amount Due in One Year | Amount Due in more than One Year |
|---|---|---|---|---|---|---|
| Compensated Absences | 97,710 | 89,600 | (75,869) | 111,441 | 89,600 | 21,841 |
| Total | 97,710 | 89,600 | (75,869) | 111,441 | 89,600 | 21,841 |

The compensated absences liability will be paid from the General Fund.

The capital lease obligations will be paid from the General Fund.

***3-H. Fund Equity***

Fund Balances:

Nonspendable – The following fund balances are nonspendable because they are allocated to:

| | |
|---|---|
| General Fund: | |
| Inventories | $ 74,779 |
| Prepaids | 15,230 |
| | $ 90,009 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-H. Fund Equity (continued)***

Restricted – The following fund balances are restricted for:

| | | |
|---|---|---|
| Capital Projects Funds: | | |
| Airport Grant Fund - used to account for capital projects financed with grant funds | $ | 90,185 |
| SPLOST Fund - used to account for capital projects financed with SPLOST funds | | 1,072,387 |
| Total Capital Projects Funds | $ | 1,162,572 |
| Special Revenue Funds: | | |
| Drug Abuse Fund - used to account for fines and forfeitures revenue that is designated by law for drug abuse treatment | $ | 9,395 |
| DFCS Building Maintenace Fund - used to account for revenue provided for the repairs and maintenance of the DFCS building in accordance with the loan agreement | | 42,268 |
| E-911 Fund: to account for E-911 revenue restricted to providing emergency telephone services | | 59,104 |
| Jail Fund - to account for revenue and expenditures of the County Jail, whose purpose is restricted by law to public safety expenditures | | 131,498 |
| Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library | | 72,061 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-H. Fund Equity (continued)***

| | |
|---|---|
| Special Fire Districts - to account for each special taxing district in a separate fund. Revenues come from property taxes and are committed to the purpose of fire protection within each district | |
| Calvary Fire District | 105,370 |
| Waynesville Fire District | 76,198 |
| Atkinson Fire District | - |
| Hortense Fire District | 55,509 |
| Nahunta Fire District | 80,419 |
| Hoboken Fire District | 65,832 |
| County Special Fire District | 29,100 |
| Total Special Revenue Funds | $ 726,754 |

Committed – The following fund balances are committed to:

| | |
|---|---|
| Capital Projects Funds: | |
| General Capital Projects Fund - used to account for funds that are committed to expenditures for capital projects | $ 159,495 |
| Total Capital Projects Funds | $ 159,495 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-H. Fund Equity (continued)***

| | | |
|---|---|---|
| Special Revenue Funds: | | |
| Confiscated Assets Fund - used to account for cash received either as a result of a cash confiscation or cash received from the sale of capital assets acquired from a drug raid, committed to public safety expenditures | $ | 16,821 |
| Vending Fund - used to account for revenue from vending machines at the sheriff's office and jail, committed to public safety expenditures | | 43,451 |
| Recreation Dept. Fund - to account for revenues generated from recreation such as fees and concessions, committed to the purpose of recreational activities | | 2,365 |
| Sheriff's Task Force - to account for fines and forfeitures revenue committed to the purposes of the sheriff's task force | | 6,365 |
| Inmate Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail | | 27,053 |
| Total Special Revenue Funds | $ | 96,055 |

Assigned – No fund balances were assigned at December 31, 2011.

Unassigned – The County's policy is to maintain an adequate General Fund unassigned fund balance to provide liquidity in the event of economic downturn or natural disaster. The following fund balances are unassigned:

| | | |
|---|---|---|
| General Fund | $ | 5,372,327 |

***Note 3 – Detailed Notes on All Funds (continued)***

***3-H. Fund Equity (continued)***

Net Assets:

Invested in capital assets, net of related debt reported on the government-wide statement of net assets at December 31, 2011 are as follows:

| | Governmental Activities | Business-Type Activities |
|---|---|---|
| Cost of capital assets | $ 35,597,399 | $ - |
| Less accumulated depreciation | (8,507,028) | - |
| Book value | 27,090,371 | - |
| Less capital related debt | (10,375,489) | - |
| Invested in capital assets, net of related debt | $ 16,714,882 | $ - |

***Note 4 – Pension Plan***

The Brantley County Retirement Plan is a defined contribution plan which was adopted by the Brantley County Board of Commissioners and was effective January 1, 1990. The plan is administered by Met Life. The plan is open to all full-time employees with three months of service. The employee can contribute a percentage of his salary up to the limits allowed by law with up to an additional 2% matched by the County. Employees are immediately 100% vested in the County contribution.

The contribution for 2011 to the County-funded plan was $26,940, which is 0.62% of the 2011 payroll. Contributions are established by the County Commissioners on an annual basis.

## *Note 5 – Other Notes*

### *5-A. Risk Management*

The County maintains third party coverage for claims arising from property and casualty claims, general liability claims, and medical claims.

The Government is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The Government has joined together with other municipalities in the State as part of 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.

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

The funds are to defend and protect the members of the funds against liability or loss as proscribed in the member government contract and in accordance with the workers' compensation law of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

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

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

### *5-B. Subsequent Events*

The County has evaluated subsequent events through June 13, 2012, the date which the financial statements were available to be issued. No subsequent events came to our attention that are expected to have a material effect on the County's financial statements.

***Note 5 – Other Notes (continued)***

***5-C. Contingent Liabilities***

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

The County is not a defendant in any lawsuits at December 31, 2011.

In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

***5-D. Joint Ventures***

Under Georgia law, the County, in conjunction with other cities and counties in the eighteen county South Georgia area, is a member of the Southern Georgia Regional Commission (RC) and is required to pay annual dues thereof. During its year ended December 31, 2011, the County paid $19,354 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. The OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
South Georgia Parkway
Waycross, Georgia 31503

***5-E. Prior Period Adjustments***

Net assets at the beginning of the year ended December 31, 2011 have been adjusted to correct an error in recording a capital asset. Had the error not been made, net assets for the prior year would have increased by $104,000.

Fund balance – general fund at the beginning of the year ended December 31, 2011 has been adjusted to correct an error in recording the amount of local option sales tax receivable for 2010. Had the error not been made, fund balance for the prior year would have decreased by $160,735.

## REQUIRED SUPPLEMENTARY INFORMATION

## OTHER THAN MD & A

## General Fund

## A Major Fund

The General Fund is the principal fund of the County and is used to account for all activities except those required to be accounted for in another fund.

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| **General Taxes:** | | | | |
| Real Property Taxes | $ 5,498,472 | $ 5,498,472 | $ 5,415,406 | $ (83,066) |
| Motor Vehicle Taxes | 760,000 | 760,000 | 732,225 | (27,775) |
| Mobile Home Taxes | 230,000 | 230,000 | 199,588 | (30,412) |
| Timber Taxes | 135,000 | 135,000 | 191,389 | 56,389 |
| Railroad Car Equipment Tax | 35,000 | 35,000 | 43,124 | 8,124 |
| Real Estate Transfer Tax | 10,500 | 10,500 | 8,110 | (2,390) |
| Local Option Sales Tax | 950,000 | 950,000 | 926,095 | (23,905) |
| Insurance Premium Tax | 658,000 | 658,000 | 703,942 | 45,942 |
| Beer & Wine Tax | 122,000 | 122,000 | 121,386 | (614) |
| Tag/Tax Penalty | 40,000 | 40,000 | 40,515 | 515 |
| Penalties & Interest | 115,000 | 115,000 | 237,724 | 122,724 |
| Other Income Tax Property | 50,000 | 50,000 | 50 | (49,950) |
| Intangible Tax | 30,000 | 30,000 | 32,906 | 2,906 |
| Financial Institutions | 8,000 | 8,000 | 3,859 | (4,141) |
| Franchise Fees Cable TV | 18,000 | 18,000 | 15,341 | (2,659) |
| **Total General Taxes** | 8,659,972 | 8,659,972 | 8,671,660 | 11,688 |
| **Licenses & Permits:** | | | | |
| Alcohol Beverage Licenses | 5,000 | 5,000 | 6,550 | 1,550 |
| Culvert Permits | 500 | 500 | 275 | (225) |
| Business Licenses | 21,000 | 21,000 | 14,950 | (6,050) |
| Building Inspections | 40,000 | 40,000 | 32,057 | (7,943) |
| Code Enforcement Fees | 30,000 | 30,000 | 33,629 | 3,629 |
| **Total Licenses & Permits** | 96,500 | 96,500 | 87,461 | (9,039) |
| **Charges for Services** | | | | |
| Superior Court - Costs and Fees | 70,000 | 70,000 | 48,940 | (21,060) |
| Child Support Fees | 150 | 150 | 1,728 | 1,578 |
| Home Delivered & Congregate Meals | 25,000 | 25,000 | 27,443 | 2,443 |
| Tax Assessors | 2,000 | 2,000 | 1,556 | (444) |
| Sale of Maps & Publications | 500 | 500 | 541 | 41 |
| Commissions, Fees, & Penalties | 160,000 | 160,000 | 187,320 | 27,320 |
| Sheriff - Transportation Fees | 1,000 | 1,000 | 20 | (980) |
| **Total Charges for Services (Subtotal)** | 258,650 | 258,650 | 267,548 | 8,898 |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Charges for Services (Cont'd)** | | | | |
| Sheriff's Costs | 1,000 | 1,000 | 8,643 | 7,643 |
| Attorneys' Fees | 8,000 | 8,000 | 8,387 | 387 |
| GCIC | 1,300 | 1,300 | 1,055 | (245) |
| Plat Reviews | 1,000 | 1,000 | 800 | (200) |
| Intangible Recording | 3,000 | 3,000 | - | (3,000) |
| CUVA Recording | - | - | 30 | 30 |
| Addressing | 3,000 | 3,000 | 2,510 | (490) |
| Jail Board Fees | 400,000 | 400,000 | 638,792 | 238,792 |
| Vet Fees | - | - | 106 | 106 |
| Returned Check Fees | - | - | - | - |
| **Total Charges for Services (Subtotal)** | 417,300 | 417,300 | 660,323 | 243,023 |
| **Total Charges for Services** | 675,950 | 675,950 | 927,871 | 251,921 |
| **Public Safety** | | | | |
| Ambulance Fees | 450,000 | 450,000 | 523,975 | 73,975 |
| **Total Public Safety** | 450,000 | 450,000 | 523,975 | 73,975 |
| **Health & Family Services** | | | | |
| Rent Payments - New DFCS | 201,630 | 201,630 | 201,630 | - |
| Maint. Payments - New DFCS | 7,050 | 7,050 | 7,050 | - |
| Family Connection | 85,000 | 85,000 | 65,727 | (19,273) |
| **Total Health & Family Services** | 293,680 | 293,680 | 274,407 | (19,273) |
| **Culture & Recreation** | | | | |
| Recreation Activity Fees | 55,000 | 55,000 | 39,616 | (15,384) |
| Library M&O | 600 | 600 | | (600) |
| **Total Culture & Recreation** | 55,600 | 55,600 | 39,616 | (15,984) |
| **Intergovernmental** | | | | |
| Indigent Defense | - | - | - | - |
| **Total Intergovernmental** | - | - | - | - |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Fines & Forfeitures** | | | | |
| F & F Superior Court | 50,000 | 50,000 | 68,100 | 18,100 |
| F & F Magistrate Court | 50,000 | 50,000 | 26,260 | (23,740) |
| F & F Probate Court | 200,000 | 200,000 | 188,966 | (11,034) |
| Local Crime Victims | 3,000 | 3,000 | 3,037 | 37 |
| Sheriff's - Service | 20,000 | 20,000 | 43,700 | 23,700 |
| Sheriff's - Copy of Reports | 500 | 500 | 297 | (203) |
| Juvenile Services | 3,000 | 3,000 | 5,932 | 2,932 |
| **Total Fines & Forfeitures** | 326,500 | 326,500 | 336,292 | 9,792 |
| **Investment Income** | | | | |
| Interest Income | 25,000 | 25,000 | 5,344 | (19,656) |
| **Total Investment Income** | 25,000 | 25,000 | 5,344 | (19,656) |
| **Other Revenue** | | | | |
| General Government Income | 90,000 | 90,000 | 17,632 | (72,368) |
| Miscellaneous Income | 1,000 | 1,000 | 1,296 | 296 |
| Cobra Premium Payments | 6,000 | 6,000 | - | (6,000) |
| Sale of Fixed Assets | 5,000 | 5,000 | - | (5,000) |
| Sale of Prop. - Tax Comm. | 3,000 | 3,000 | 3,062 | 62 |
| Sales Tax Vendor Comp | 1,000 | 1,000 | 1,354 | 354 |
| OTI & Concerted | 12,000 | 12,000 | 12,435 | 435 |
| USDA Grant | - | - | 48,000 | 48,000 |
| Sale of Pipe | 1,500 | 1,500 | 3,778 | 2,278 |
| Scrap Metal | 5,000 | 5,000 | 6,966 | 1,966 |
| **Total Other Revenue** | 124,500 | 124,500 | 94,523 | (29,977) |
| **Total Revenue** | $ 10,707,702 | $ 10,707,702 | $ 10,961,149 | $ 253,447 |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Expenditures:** | | | | |
| **County Commissioner's Office** | | | | |
| **Current:** | | | | |
| Salary of Chairman | 9,200 | 9,200 | 9,200 | - |
| County Manager | 67,897 | 67,897 | 66,795 | 1,102 |
| County Commissioners' Salaries | 33,091 | 33,091 | 31,886 | 1,205 |
| County Clerk/Admin. Assistant | 57,109 | 57,109 | 56,245 | 864 |
| Accounting Coordinator | 38,918 | 38,918 | 40,748 | (1,830) |
| Adminstrative Clerk | 26,941 | 26,941 | 26,384 | 557 |
| Payroll Taxes | 17,836 | 17,836 | 16,909 | 927 |
| Office Supplies | 9,000 | 8,650 | 8,067 | 583 |
| Computer | 2,500 | 1,000 | 50 | 950 |
| Printing & Advertising | 20,000 | 17,300 | 10,986 | 6,314 |
| Software Support | 10,000 | 10,500 | 10,045 | 455 |
| Telephone | 9,500 | 7,500 | 5,855 | 1,645 |
| Travel & Training | 11,000 | 17,400 | 17,349 | 51 |
| Dues | 23,000 | 23,050 | 23,028 | 22 |
| Repairs/Office Equipment | 100 | 100 | - | 100 |
| Copier Lease | 2,600 | 2,900 | 2,858 | 42 |
| Capital Outlay | 1,000 | 300 | - | 300 |
| **Total County Commissioner** | 339,692 | 339,692 | 326,405 | 13,287 |
| **Courthouse** | | | | |
| **Current:** | | | | |
| Custodian | 20,111 | 20,111 | 20,331 | (220) |
| Overtime | - | - | 3,173 | (3,173) |
| Payroll Taxes | 1,539 | 1,539 | 2,864 | (1,325) |
| Cleaning Supplies | 2,000 | 5,000 | 1,648 | 3,352 |
| Paper Products | 3,000 | 2,100 | 2,208 | (108) |
| Bottled Water/Cooler | 2,000 | 1,100 | 1,269 | (169) |
| Utilities | 19,000 | 19,000 | 22,754 | (3,754) |
| Pest Control | 180 | 980 | 970 | 10 |
| Repairs & Maintenance - Building | 10,000 | 10,600 | 13,858 | (3,258) |
| Maintenance Contract/Elevator | 4,735 | 4,735 | 145 | 4,590 |
| Maintenance of Grounds | 500 | - | - | - |
| Courthouse Securty | 100,000 | 53,294 | 51,745 | 1,549 |
| Capital Outlay | - | 44,606 | 44,606 | - |
| **Total Courthouse** | 163,065 | 163,065 | 165,571 | (2,506) |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Other General Government** | | | | |
| **Current:** | | | | |
| Attorney Fees | 50,000 | 50,000 | 33,706 | 16,294 |
| Insurance & Bonds | 375,000 | 375,000 | 323,952 | 51,048 |
| Health Insurance | 1,470,000 | 1,370,000 | 1,135,588 | 234,412 |
| Unemployment Insurance | 7,500 | 7,500 | 1,876 | 5,624 |
| Auditing | 27,000 | 27,000 | 26,575 | 425 |
| Postage Meter & Postage | 35,000 | 34,000 | 27,596 | 6,404 |
| General Supplies | 30,000 | 30,500 | 24,982 | 5,518 |
| Retirement Program/Employees | 30,000 | 30,000 | 26,940 | 3,060 |
| Utilities, Pest Control - Chamber | 700 | 700 | 851 | (151) |
| County Surveyor | 10,000 | 10,000 | 750 | 9,250 |
| Planning Commission | 1,500 | 1,500 | - | 1,500 |
| Contingency Fund | 93,500 | 99,500 | 51,385 | 48,115 |
| Retirement Fund Payouts | 10,000 | 5,900 | - | 5,900 |
| DFCS Maint. Payment | 7,050 | 7,050 | 7,050 | - |
| Public Safety - Hepatitis | 200 | 200 | - | 200 |
| Crime Victims Fund | 4,000 | 4,000 | 2,742 | 1,258 |
| COBRA | 1,500 | - | - | - |
| Juvenile Assistance Program | 5,000 | 8,000 | 7,721 | 279 |
| Bad Debts | - | - | (63,963) | 63,963 |
| Comprehensive Plan RDC | - | - | - | - |
| Dog Control Officer | 2,000 | 2,000 | 800 | 1,200 |
| Pre-Employment Drug Testing | 500 | 2,600 | 2,568 | 32 |
| BCOB Utilities | 1,100 | 1,100 | - | 1,100 |
| Grants | - | - | 2,646 | (2,646) |
| Capital Outlay | - | 106,000 | 106,746 | (746) |
| **Total Other General Government** | 2,161,550 | 2,172,550 | 1,720,511 | 452,039 |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Code & Permitting Department** | | | | |
| **Current:** | | | | |
| Salary of Mobile Home Inspector | 25,683 | 25,683 | 25,839 | (156) |
| Salary of Code Enforcement Officer | 35,215 | 35,215 | 11,080 | 24,135 |
| Addressing Coordinator | 25,000 | 25,000 | 22,713 | 2,287 |
| Payroll Taxes | 4,659 | 4,659 | 3,973 | 686 |
| Contracted Building Inspector | - | - | 8,350 | (8,350) |
| Telephone | 2,000 | 2,000 | 2,049 | (49) |
| Travel & Training | 2,500 | 2,500 | 243 | 2,257 |
| Office Supplies | 1,500 | 3,000 | 3,109 | (109) |
| Gas & Oil | 3,000 | 3,000 | 3,513 | (513) |
| Vehicle Maintenance | 2,000 | 2,000 | 74 | 1,926 |
| Building Maintenance | 2,000 | 2,000 | - | 2,000 |
| Computer | 1,000 | 1,000 | - | 1,000 |
| Copier Lease | 1,200 | 1,200 | 417 | 783 |
| Advertising | 200 | 200 | 101 | 99 |
| Dues & Fees | 500 | 500 | - | 500 |
| Utilities | 2,500 | 2,500 | - | 2,500 |
| Capital Outlay | 5,300 | 3,800 | - | 3,800 |
| **Total Code & Permitting Department** | 114,257 | 114,257 | 81,461 | 32,796 |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Tax Commissioner** | | | | |
| **Current:** | | | | |
| Salary of Tax Commissioner | 56,635 | 56,635 | 56,635 | - |
| Tag and Tax Clerk | 29,802 | 29,802 | 30,903 | (1,101) |
| Tag and Tax Clerk | 25,072 | 25,072 | 25,609 | (537) |
| Tag and Tax Clerk | 29,802 | 29,802 | 30,921 | (1,119) |
| Part-time Clerk | 10,806 | 10,806 | 8,549 | 2,257 |
| Overtime | 2,500 | 2,500 | 4,117 | (1,617) |
| Payroll Taxes | 11,828 | 11,828 | 11,550 | 278 |
| Office Supplies | 6,500 | 6,500 | 5,473 | 1,027 |
| Advertising | 500 | 500 | 170 | 330 |
| Telephone | 3,200 | 3,200 | 3,714 | (514) |
| Travel & Training | 3,300 | 3,300 | 932 | 2,368 |
| Dues | 350 | 350 | 160 | 190 |
| Tax Billing Supplies | 7,000 | 7,000 | 4,244 | 2,756 |
| Computer | 2,000 | 2,000 | 3,573 | (1,573) |
| Software Support | 10,334 | 10,334 | 10,334 | - |
| Hardware Support | 1,000 | 1,000 | - | 1,000 |
| Web - Online Payments | 5,940 | 5,940 | 5,940 | - |
| Repairs - Equipment | 500 | 500 | 6,922 | (6,422) |
| Service Agreement - Printer | 600 | 600 | 773 | (173) |
| Tax Sales | 7,200 | 7,200 | 8,190 | (990) |
| Capital Outlay | 6,000 | 6,000 | - | 6,000 |
| **Total Tax Commissioner** | 220,869 | 220,869 | 218,709 | 2,160 |
| **Tax Assessors** | | | | |
| **Current:** | | | | |
| Salary of Chief Appraiser | 54,357 | 54,357 | 53,574 | 783 |
| Salary of Real Property Appraiser | 34,438 | 34,438 | 34,059 | 379 |
| Salary of Real Property Appraiser | 28,972 | 28,972 | 27,488 | 1,484 |
| Salary of Personal Property Appraiser | 30,457 | 30,457 | 30,378 | 79 |
| Salary of Part Time Appraiser | - | 10,000 | 18,238 | (8,238) |
| Salary of Administrative Clerk | 21,619 | 21,619 | 21,681 | (62) |
| Overtime | 1,000 | 1,000 | - | 1,000 |
| Payroll Taxes | 13,070 | 13,070 | 12,839 | 231 |
| Office Supplies | 10,000 | 10,000 | 13,072 | (3,072) |
| Telephone | 5,400 | 5,400 | 2,761 | 2,639 |
| Travel & Training | 10,000 | 10,000 | 4,805 | 5,195 |
| Board Meetings | 6,000 | 6,000 | 6,500 | (500) |
| Repairs - Equipment | 3,000 | 3,000 | 6,579 | (3,579) |
| Vehicle Maintenance | 2,400 | 2,400 | 2,326 | 74 |
| Advertising | 2,000 | 2,000 | 581 | 1,419 |
| Dues | 2,000 | 2,000 | 2,900 | (900) |
| Gas & Oil | 2,750 | 2,750 | 4,776 | (2,026) |
| Mapping to RDC | 12,000 | 12,000 | 10,317 | 1,683 |
| Personal Property Audits | 15,000 | 15,000 | 14,253 | 747 |
| Web Site Hosting | 7,000 | 7,000 | 7,000 | - |
| Capital Outlay | 4,307 | 4,307 | 35,315 | (31,008) |
| **Total Tax Assessors** | 265,770 | 275,770 | 309,442 | (33,672) |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Elections** | | | | |
| **Current:** | | | | |
| Primary & General Election | 3,000 | 3,000 | 1,228 | 1,772 |
| Salary of Elections Supervisor | 30,420 | 30,420 | 30,334 | 86 |
| Salaries of Board of Elections | 4,000 | 5,289 | 5,108 | 181 |
| Payroll Taxes | 2,327 | 2,327 | 2,137 | 190 |
| Utilities - Voting Buildings | 500 | 500 | 699 | (199) |
| Repairs/Maint - Precincts | 1,500 | 1,500 | 2,054 | (554) |
| Rental/Voting Houses | 2,400 | 2,400 | 2,400 | - |
| Maintenance Warranty | 7,800 | 6,511 | 7,156 | (645) |
| State Support for Elections | 6,000 | 6,000 | 9,521 | (3,521) |
| Advertising | 200 | 200 | 774 | (574) |
| Dues | 360 | 360 | 180 | 180 |
| Travel & Training | 5,000 | 5,000 | 4,685 | 315 |
| Computer | 800 | 800 | 485 | 315 |
| Telephone | 2,000 | 2,000 | 2,549 | (549) |
| Office Supplies | 1,000 | 1,000 | 1,151 | (151) |
| Copier Lease | 1,500 | 1,500 | 1,441 | 59 |
| Capital Outlays | - | - | - | - |
| **Total Elections** | 68,807 | 68,807 | 71,902 | (3,095) |
| **Total General Government** | 3,334,010 | 3,355,010 | 2,894,001 | 461,009 |
| **Probate Court** | | | | |
| **Current:** | | | | |
| Salary of Probate Judge | 75,739 | 75,739 | 75,739 | - |
| Salary of Chief Clerk | 31,274 | 31,274 | 36,448 | (5,174) |
| Salary of Clerk | 23,295 | 23,295 | 24,311 | (1,016) |
| Salary of Part-Time Clerk | - | - | 1,636 | (1,636) |
| Payroll Taxes | 9,968 | 9,968 | 9,564 | 404 |
| Office Supplies | 3,200 | 3,200 | 2,716 | 484 |
| Telephone | 2,500 | 2,500 | 2,200 | 300 |
| Travel & Training | 2,000 | 2,000 | 1,879 | 121 |
| Dues | 400 | 400 | 160 | 240 |
| Newspaper Bound | 175 | 175 | - | 175 |
| Capital Outlay | 2,000 | 2,000 | - | 2,000 |
| **Total Probate Court** | 150,551 | 150,551 | 154,653 | (4,102) |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Clerk of Superior Court** | | | | |
| **Current:** | | | | |
| Salary of Clerk of Court | 59,812 | 59,812 | 59,812 | - |
| Salary of Chief Deputy Clerk | 29,041 | 29,041 | 29,005 | 36 |
| Salary of Senior Deputy Clerk | 25,683 | 25,683 | 25,742 | (59) |
| Salary of Deputy Clerk | 22,160 | 22,160 | 21,781 | 379 |
| Salary of Deputy Clerk | 21,619 | 21,619 | 21,381 | 238 |
| Overtime | - | - | 531 | (531) |
| Payroll Taxes | 12,112 | 12,112 | 11,148 | 964 |
| Office Supplies | 10,500 | 10,500 | 7,104 | 3,396 |
| Telephone | 5,800 | 5,800 | 4,945 | 855 |
| Travel & Training | 2,000 | 2,500 | 2,601 | (101) |
| Dues | 320 | 320 | 300 | 20 |
| Microfilming Deeds/Mortgages | 22,500 | 22,500 | 14,774 | 7,726 |
| Repairs - Equipment | 1,000 | 1,000 | 297 | 703 |
| Copier Lease & Maintenance | 2,500 | 2,500 | 2,166 | 334 |
| Jury Program Software Support | 13,200 | 13,200 | 14,921 | (1,721) |
| Child Support Fees | 3,000 | 3,000 | - | 3,000 |
| Board of Equalization | 6,500 | 6,500 | 6,802 | (302) |
| Capital Outlay | 10,500 | 6,500 | - | 6,500 |
| **Total Clerk of Court** | 248,247 | 244,747 | 223,310 | 21,437 |
| **Superior Court** | | | | |
| **Current:** | | | | |
| District Attorney | 48,000 | 48,000 | 48,000 | - |
| Public Defender's Office | 116,312 | 116,312 | 89,431 | 26,881 |
| Court Reporters | 17,000 | 16,400 | 13,935 | 2,465 |
| Payroll Taxes | - | - | 153 | (153) |
| Jury, Bailiffs, Witness Costs | 25,000 | 28,500 | 27,022 | 1,478 |
| Juvenile Judge | 5,000 | 5,000 | 4,394 | 606 |
| Juvenile Medical/Mental Evaluation | 500 | 500 | - | 500 |
| Juvenile Court Reporters | 8,000 | 8,600 | 8,550 | 50 |
| Judicial Circuit | 2,600 | 2,600 | 2,582 | 18 |
| Superior Court Judges Supplement | 10,800 | 10,800 | 10,620 | 180 |
| Advertising | 800 | 800 | 563 | 237 |
| **Total Superior Court** | 234,012 | 237,512 | 205,250 | 32,262 |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Magistrate Court** | | | | |
| **Current:** | | | | |
| Salary of Chief Magistrate Judge | 54,041 | 54,041 | 54,041 | - |
| Salary of Chief Clerk | 25,042 | 25,042 | 17,302 | 7,740 |
| Salary of Magistrate Judge | 7,111 | 7,111 | 10,667 | (3,556) |
| Salary of Deputy Clerk | 21,619 | 21,619 | 22,177 | (558) |
| Payroll Taxes | 8,248 | 8,248 | 7,850 | 398 |
| Office Supplies | 5,800 | 5,800 | 6,368 | (568) |
| Telephone | 3,700 | 3,700 | 3,059 | 641 |
| Travel & Training | 3,500 | 3,500 | 1,268 | 2,232 |
| Docket Books, Law Books, Supplies | 750 | 750 | 479 | 271 |
| Repairs - Equipment | 700 | 700 | 125 | 575 |
| Dues | 800 | 800 | 220 | 580 |
| Copier Lease | 1,000 | 1,000 | 1,106 | (106) |
| Advertising | 200 | 200 | 15 | 185 |
| P.O. Box Rent | 150 | 150 | 100 | 50 |
| Capital Outlays | 1,200 | 1,200 | - | 1,200 |
| **Total Magistrate Court** | 133,861 | 133,861 | 124,777 | 9,084 |
| **Total Judicial** | 766,671 | 766,671 | 707,990 | 58,681 |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Sheriff's Department** | | | | |
| **Current:** | | | | |
| Salary of Sheriff | 69,737 | 69,737 | 69,055 | 682 |
| Salary of Admin. Assistant | 25,042 | 25,042 | 26,068 | (1,026) |
| Salary of Chief Deputy | 51,796 | 51,796 | 55,019 | (3,223) |
| Salary of Chief Investigator | 51,796 | 51,796 | 55,019 | (3,223) |
| Salary of Investigator | 31,941 | 31,941 | 33,815 | (1,874) |
| Salary of Sergeant | 34,438 | 34,438 | 39,819 | (5,381) |
| Salary of Deputies | 312,982 | 312,982 | 330,862 | (17,880) |
| Salary of Part-time Deputy | 22,880 | 22,880 | 24,960 | (2,080) |
| Salary of Drug Agent & Informants | 33,972 | 33,972 | 35,587 | (1,615) |
| Overtime | 150,000 | 150,000 | 146,443 | 3,557 |
| Payroll Taxes | 63,464 | 63,464 | 59,633 | 3,831 |
| Office Supplies | 8,900 | 8,900 | 11,990 | (3,090) |
| Printing & Advertising | 500 | 500 | 477 | 23 |
| Telephone | 33,000 | 33,000 | 25,888 | 7,112 |
| Travel & Training | 9,000 | 9,000 | 4,678 | 4,322 |
| Dues | 1,000 | 1,000 | 725 | 275 |
| Uniforms | 12,000 | 12,000 | 10,379 | 1,621 |
| Gas & Oil | 100,000 | 100,000 | 158,623 | (58,623) |
| Repairs/Maint. - Vehicles | 35,000 | 35,000 | 39,628 | (4,628) |
| Deductible/Claims | 10,000 | 10,000 | 3,909 | 6,091 |
| Repairs/Maint. - Other | 4,000 | 4,000 | 3,228 | 772 |
| Operating Supplies | 6,000 | 6,000 | 7,730 | (1,730) |
| Copier Lease | 3,500 | 3,500 | 3,417 | 83 |
| Radio Repeater Tower | 800 | 800 | 733 | 67 |
| Bullet Proof Vests | - | - | 4,526 | (4,526) |
| Capital Outlays | - | - | - | - |
| **Total Sheriff's Department** | 1,071,748 | 1,071,748 | 1,152,211 | (80,463) |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Jail** | | | | |
| **Current:** | | | | |
| Salaries of Jailers | 484,668 | 484,668 | 506,265 | (21,597) |
| Salary of Records Technician | 21,619 | 21,619 | 20,937 | 682 |
| Salary of Part-time Secretary | 11,050 | 11,050 | 4,440 | 6,610 |
| Jail Administrator | 36,096 | 36,096 | 36,947 | (851) |
| Building Maintenance Person | 29,732 | 29,732 | 31,438 | (1,706) |
| Salary of Part-time Office Personnel | 7,800 | 7,800 | 6,974 | 826 |
| Overtime | 70,000 | 70,000 | 69,249 | 751 |
| Payroll Taxes | 50,565 | 50,565 | 50,008 | 557 |
| Cleaning Supplies | 15,000 | 15,000 | 12,511 | 2,489 |
| Utilities | 160,000 | 160,000 | 203,014 | (43,014) |
| Repairs/Maint. - Building | 20,000 | 20,000 | 45,158 | (25,158) |
| Repairs/Maint. - Equipment | 5,000 | 5,000 | 5,490 | (490) |
| Maintenance of Grounds | 2,000 | 2,000 | 1,230 | 770 |
| Advertising | 3,000 | 3,000 | 467 | 2,533 |
| Claims | 7,000 | 7,000 | 10,786 | (3,786) |
| Prisoners | 417,900 | 410,400 | 466,531 | (56,131) |
| Medical Equipment | - | 7,500 | 5,050 | 2,450 |
| Uniforms | 8,000 | 8,000 | 8,486 | (486) |
| Copier Lease | 2,200 | 2,200 | 1,474 | 726 |
| Office Supplies | 10,000 | 10,000 | 11,297 | (1,297) |
| **Total Jail** | 1,361,630 | 1,361,630 | 1,497,752 | (136,122) |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Emergency Medical Service** | | | | |
| **Current:** | | | | |
| Salary of Director | 55,715 | 55,715 | 58,061 | (2,346) |
| Salaries of Paramedics | 332,062 | 232,062 | 239,599 | (7,537) |
| Salaries of Basic EMT's | 250,373 | 150,373 | 131,870 | 18,503 |
| Salary of Billing Technician | 21,620 | 21,620 | 23,708 | (2,088) |
| Salaries of Part-time Employees | 75,000 | 275,000 | 292,136 | (17,136) |
| Overtime | 140,000 | 140,000 | 149,252 | (9,252) |
| Payroll Taxes | 69,031 | 69,031 | 62,595 | 6,436 |
| Office Supplies | 2,500 | 3,000 | 3,206 | (206) |
| State License Fee | 9,500 | 9,500 | 9,500 | - |
| Cleaning Supplies | 1,400 | 1,400 | 1,461 | (61) |
| Telephone & Radio Loops | 6,000 | 6,000 | 8,059 | (2,059) |
| Utilities | 13,000 | 13,000 | 15,370 | (2,370) |
| Travel & Training | 2,000 | 2,000 | 348 | 1,652 |
| Uniforms | 5,500 | 5,500 | 2,642 | 2,858 |
| Gas & Oil | 40,000 | 40,000 | 62,711 | (22,711) |
| Repairs/Maint. - Building | 8,000 | 10,000 | 11,324 | (1,324) |
| Repairs/Maint. - Vehicles | 25,000 | 25,000 | 22,651 | 2,349 |
| Repairs/Maint. - Other | 1,000 | 2,500 | 2,358 | 142 |
| Advertising | 400 | 400 | 25 | 375 |
| Billing Supplies | 600 | 600 | 362 | 238 |
| Medical Supplies | 32,000 | 32,000 | 26,316 | 5,684 |
| Computer | 2,800 | 4,800 | 4,375 | 425 |
| Drug Testing | 600 | 600 | - | 600 |
| Pest Control | 200 | 700 | 450 | 250 |
| Radio Repeater Tower | 1,600 | 1,600 | 3,997 | (2,397) |
| Capital Outlays | 53,000 | 46,500 | 31,600 | 14,900 |
| **Total Emergency Medical Service** | 1,148,901 | 1,148,901 | 1,163,976 | (15,075) |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Coroner** | | | | |
| **Current:** | | | | |
| Salary of Coroner | 12,500 | 12,500 | 12,500 | - |
| Salary of Deputy Coroner | 3,000 | 3,000 | 5,775 | (2,775) |
| Payroll Taxes | 956 | 956 | 955 | 1 |
| Office Supplies | 350 | 350 | - | 350 |
| Travel & Training | 2,000 | 2,000 | 3,103 | (1,103) |
| Dues | 225 | 225 | 225 | - |
| Telephone | 500 | 500 | 993 | (493) |
| Inquests | 3,500 | 3,500 | 3,931 | (431) |
| Capital Outlay | - | - | - | - |
| **Total Coroner** | 23,031 | 23,031 | 27,482 | (4,451) |
| **Firefighters' Association** | | | | |
| **Current:** | | | | |
| Volunteer Insurance | 38,000 | 38,000 | 40,426 | (2,426) |
| AED Pads & Accessories | 1,000 | 1,000 | 2,035 | (1,035) |
| Volunteer Vaccinations | 1,500 | 1,500 | - | 1,500 |
| Radio Reporter Tower | - | - | 3,448 | (3,448) |
| Training | 2,000 | 2,000 | 2,078 | (78) |
| Water/Powerade/Refreshments | 700 | 700 | - | 700 |
| Gas & Oil | 5,000 | 5,000 | 38,488 | (33,488) |
| Capital Outlay | - | - | - | - |
| **Total Firefighters' Association** | 48,200 | 48,200 | 86,475 | (38,275) |
| **Emergency Management Agency** | | | | |
| **Current:** | | | | |
| Salary of Director | 10,400 | 10,400 | 10,400 | - |
| Payroll Taxes | 795 | 795 | 749 | 46 |
| Telephone | 2,500 | 2,500 | 2,531 | (31) |
| Travel & Training | 1,000 | 1,000 | 316 | 684 |
| Repairs & Maintenance - Equipment | 1,500 | 1,500 | - | 1,500 |
| Vehicle Maintenance | 2,000 | 2,000 | 738 | 1,262 |
| Gas & Oil | 1,500 | 1,500 | 734 | 766 |
| Capital Outlays | - | - | - | - |
| **Total Emergency Management Agency** | 19,695 | 19,695 | 15,468 | 4,227 |
| **Total Public Safety** | 3,673,205 | 3,673,205 | 3,943,364 | (270,159) |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Road Department** | | | | |
| **Current:** | | | | |
| Salaries | 649,957 | 649,957 | 635,189 | 14,768 |
| Overtime | 10,000 | 10,000 | 2,929 | 7,071 |
| Payroll Taxes | 52,310 | 52,310 | 44,553 | 7,757 |
| Telephone | 4,000 | 4,000 | 3,422 | 578 |
| Utilities | 13,000 | 13,000 | 7,798 | 5,202 |
| Uniforms | 10,000 | 10,000 | 7,943 | 2,057 |
| Gas & Oil | 180,000 | 180,000 | 338,512 | (158,512) |
| Repairs/Maint. - Shop | 2,200 | 2,200 | 2,261 | (61) |
| Repairs/Maint. - Equipment | 75,000 | 75,000 | 71,940 | 3,060 |
| Caution Lights | 2,400 | 2,400 | 1,588 | 812 |
| Pest Control | 180 | 530 | 480 | 50 |
| WCI/Inmate Detail | 40,500 | 40,500 | 41,230 | (730) |
| Tires | 16,000 | 16,000 | 12,559 | 3,441 |
| Supplies | 47,500 | 47,500 | 31,493 | 16,007 |
| Drug Testing | 900 | 900 | - | 900 |
| Advertising | 300 | 300 | - | 300 |
| Travel & Training | 3,000 | 2,650 | 225 | 2,425 |
| Capital Outlay | 21,000 | 21,000 | 1,390,168 | (1,369,168) |
| **Total Road Department** | 1,128,247 | 1,128,247 | 2,592,290 | (1,464,043) |
| **Airport** | | | | |
| **Current:** | | | | |
| Utilities | 3,600 | 3,600 | 3,447 | 153 |
| Facility Maintenance | - | - | 467 | (467) |
| Port a Let Rental | 780 | 780 | 1,009 | (229) |
| Telephone | 650 | 650 | 910 | (260) |
| Box Rental | 56 | 56 | 42 | 14 |
| Advertising | - | - | 113 | (113) |
| Environmental Assessment | 4,000 | 4,000 | 2,052 | 1,948 |
| Insurance/Legal/Audits | 10,575 | 20,615 | 8,905 | 11,710 |
| Authority Members | 1,000 | 1,000 | 1,061 | (61) |
| Security | 2,500 | 2,500 | - | 2,500 |
| Capital Outlay - Construction Fund | 25,000 | 14,960 | 10,097 | 4,863 |
| **Total Airport** | 48,161 | 48,161 | 28,103 | 20,058 |
| **Total Public Works** | 1,176,408 | 1,176,408 | 2,620,393 | (1,443,985) |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Health Department** | | | | |
| **Current:** | | | | |
| Budget | 102,266 | 102,266 | 76,700 | 25,566 |
| Repairs/Maint. - Building | 3,000 | 3,000 | 2,336 | 664 |
| Pest Control | 240 | 240 | 780 | (540) |
| **Total Health Department** | 105,506 | 105,506 | 79,816 | 25,690 |
| **Mental Health** | | | | |
| **Current:** | | | | |
| Budget | 12,000 | 12,000 | 8,000 | 4,000 |
| **Total Mental Health** | 12,000 | 12,000 | 8,000 | 4,000 |
| **Public Welfare (DFCS)** | | | | |
| **Current:** | | | | |
| Budget | 49,141 | 49,141 | 49,141 | - |
| Repairs/Maint. - Building | 2,500 | 2,500 | 3,337 | (837) |
| Gas & Oil | 1,500 | 1,500 | 710 | 790 |
| Indigent Cases | 4,800 | 4,800 | 4,800 | - |
| **Total Public Welfare (DFCS)** | 57,941 | 57,941 | 57,988 | (47) |
| **Concerted Services, Inc.** | | | | |
| **Current:** | | | | |
| Salary of Bus Driver | 14,340 | 14,340 | 14,340 | - |
| State Cut-Back in Salaries | 8,226 | 8,226 | 8,226 | - |
| Telephone | 2,200 | 2,200 | 2,141 | 59 |
| Gas & Oil | 2,500 | 2,500 | 1,306 | 1,194 |
| Repairs/Maint. - Van | 1,200 | 700 | 105 | 595 |
| Office Supplies | 500 | 1,050 | 1,023 | 27 |
| Food Pantry | 6,000 | 5,450 | 4,767 | 683 |
| Misc. Indigent Cases | 1,500 | 2,000 | 1,824 | 176 |
| **Total Concerted Services** | 36,466 | 36,466 | 33,732 | 2,734 |
| **Senior Center** | | | | |
| **Current:** | | | | |
| Salary of Site Manager | 16,289 | 16,289 | 15,813 | 476 |
| Payroll Taxes | 1,246 | 1,246 | 1,210 | 36 |
| Utilities | 7,500 | 7,500 | 6,320 | 1,180 |
| Pest Control | 180 | 780 | 600 | 180 |
| Repairs/Maint. - Building | 2,000 | 2,000 | 1,973 | 27 |
| Maintenance of Grounds | - | - | - | - |
| Cleaning Supplies | 300 | 300 | 56 | 244 |
| Paper Products | 150 | 150 | - | 150 |
| Telephone | 1,260 | 1,260 | 1,090 | 170 |
| Travel & Training | 150 | 150 | 147 | 3 |
| Home Delivered & Congregate Meals | 26,400 | 26,400 | 20,429 | 5,971 |
| Supplies | 1,500 | 900 | 1,123 | (223) |
| Capital Outlay | - | - | - | - |
| **Total Senior Center** | 56,975 | 56,975 | 48,761 | 8,214 |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Adult Education/Head Start** | | | | |
| **Current:** | | | | |
| Utilities | 9,000 | 9,000 | 10,712 | (1,712) |
| Repairs/Maint. - Buildings | 2,000 | 2,000 | 3,625 | (1,625) |
| Pest Control | 180 | 180 | 900 | (720) |
| Equipment/Supplies | 1,000 | 1,000 | 13 | 987 |
| **Total Adult Education/Head Start** | 12,180 | 12,180 | 15,250 | (3,070) |
| **Family Connection** | | | | |
| **Current:** | | | | |
| Grant Funds | 72,710 | 72,710 | 58,178 | 14,532 |
| Utilities | 2,000 | 2,000 | 1,912 | 88 |
| Repairs/Maint. - Building | 3,500 | 3,500 | - | 3,500 |
| Per Diem Contract | 15,450 | 15,450 | 15,450 | - |
| Pest Control | - | - | - | - |
| Van Maintenance | 1,000 | 1,000 | 664 | 336 |
| Youth Leadership | 250 | 250 | - | 250 |
| **Total Family Connection** | 94,910 | 94,910 | 76,204 | 18,706 |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Cooperative Extension Service** | | | | |
| **Current:** | | | | |
| Salary of County Agent | 12,240 | 12,240 | 12,000 | 240 |
| Salary of Secretary | 6,120 | 6,120 | 6,000 | 120 |
| Payroll Taxes | 2,322 | 2,322 | 1,377 | 945 |
| Office Supplies | 500 | 500 | 201 | 299 |
| Telephone | 2,000 | 2,000 | 1,873 | 127 |
| Travel & Training | 2,000 | 2,000 | 1,399 | 601 |
| Retirement | 2,975 | 2,975 | 617 | 2,358 |
| DPA/State 4-H Council | 1,250 | 1,250 | 1,250 | - |
| Agriculture/Home Econ. Supplies | 250 | 250 | - | 250 |
| Repairs - Equipment | 500 | 500 | 508 | (8) |
| Repairs and Maintenance - Building | 500 | 500 | - | 500 |
| Hog Show | 200 | 200 | 181 | 19 |
| Dues | 200 | 200 | - | 200 |
| Weather Station | 500 | 500 | 500 | - |
| **Total Cooperative Extension Service** | 31,557 | 31,557 | 25,906 | 5,651 |
| **Library** | | | | |
| **Current:** | | | | |
| Salary of Library Manager | 32,017 | 32,017 | 31,885 | 132 |
| Salary of Library Assistant | 20,590 | 20,590 | 19,875 | 715 |
| Salary of Library Assistant | 20,590 | 20,590 | 20,534 | 56 |
| Payroll Taxes | 5,599 | 5,599 | 4,924 | 675 |
| Office Supplies | 3,000 | 3,000 | 2,663 | 337 |
| Telephone | 2,000 | 2,000 | 470 | 1,530 |
| Utilities | 13,500 | 13,500 | 13,989 | (489) |
| Travel & Training | 700 | 700 | 370 | 330 |
| Repairs/Maint. - Building | 11,000 | 11,000 | 9,246 | 1,754 |
| Repairs/Maint. - Equipment | 1,000 | 580 | 370 | 210 |
| Custodial | 4,920 | 4,920 | 4,920 | - |
| New Books | 9,000 | 9,000 | 8,790 | 210 |
| Dues | 40 | 40 | 36 | 4 |
| Summer Reading Program | 3,300 | 3,300 | 2,202 | 1,098 |
| Automated Library Patron Service | 625 | 625 | 625 | - |
| Regional Library Fees | 900 | 900 | 831 | 69 |
| Pest Control | 180 | 600 | 550 | 50 |
| **Total Library** | 128,961 | 128,961 | 122,280 | 6,681 |
| **Total Health & Welfare** | 536,496 | 536,496 | 467,937 | 68,559 |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Recreation** | | | | |
| **Current:** | | | | |
| Salary of Director | 32,991 | 32,991 | 33,159 | (168) |
| Salary of Assistant | 20,614 | 20,614 | 13,667 | 6,947 |
| Salary of Part-time Assistant | 20,614 | 20,614 | 17,828 | 2,786 |
| Overtime | - | - | 3,435 | (3,435) |
| Payroll Taxes | 7,897 | 7,897 | 6,681 | 1,216 |
| Telephone | 3,500 | 3,500 | 2,319 | 1,181 |
| Advertisng | 1,000 | 1,000 | - | 1,000 |
| Utilities | 20,000 | 20,000 | 29,259 | (9,259) |
| Office Supplies | 1,500 | 1,500 | 2,476 | (976) |
| Travel & Training | 2,000 | 2,000 | - | 2,000 |
| Dues & Entry Fees | 3,000 | 3,000 | 1,900 | 1,100 |
| Gas & Oil | 500 | 500 | 3,119 | (2,619) |
| Repairs & Maintenance - Other | 5,000 | 5,000 | 26,142 | (21,142) |
| All Stars | 6,000 | 6,000 | 5,707 | 293 |
| Sports Equipment/Supplies | 15,000 | 15,000 | 18,994 | (3,994) |
| Umpires | 14,000 | 14,000 | 14,210 | (210) |
| Concession Workers/Gym Monitors | 10,000 | 10,000 | 9,640 | 360 |
| Scorekeepers | 5,000 | 5,000 | 1,584 | 3,416 |
| Insurance | 3,500 | 3,500 | - | 3,500 |
| Pest Control | 180 | 180 | 460 | (280) |
| Capital Outlay | 10,000 | 10,000 | - | 10,000 |
| **Total Recreation** | 182,296 | 182,296 | 190,580 | (8,284) |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Variance with Final Budget |
|---|---|---|---|---|
| **Georgia Forestry Commission** | | | | |
| **Current:** | | | | |
| Budget | 24,716 | 24,716 | 26,196 | (1,480) |
| On Call Time Supplement | 5,760 | 5,760 | 5,760 | - |
| **Georgia Forestry Commission** | 30,476 | 30,476 | 31,956 | (1,480) |
| **Development Authority** | | | | |
| **Current:** | | | | |
| Budget | 78,017 | 78,017 | 78,017 | - |
| **Total Development Authority** | 78,017 | 78,017 | 78,017 | - |
| **Total Community Development** | 108,493 | 108,493 | 109,973 | (1,480) |
| **County Office Building** | | | | |
| **Current:** | | | | |
| Utilities | 6,600 | 6,600 | 6,988 | (388) |
| Maintenance - Building | 5,000 | 6,500 | 6,597 | (97) |
| Bottled Water/Drinks | 1,000 | 1,000 | 1,026 | (26) |
| Cleaning Supplies | 1,000 | 500 | 169 | 331 |
| Paper Products | 1,000 | 1,000 | 564 | 436 |
| Pest Control | 180 | 680 | 300 | 380 |
| Capital Outlay | 2,500 | 1,000 | - | 1,000 |
| **Total County Office Building** | 17,280 | 17,280 | 15,644 | 1,636 |
| **St. Illa Office Building** | | | | |
| **Current:** | | | | |
| Utilities | 4,500 | 5,500 | 5,025 | 475 |
| Maintenance - Building | 10,000 | 9,000 | 3,052 | 5,948 |
| Pest Control | 360 | 610 | 600 | 10 |
| Cleaning Supplies | 360 | 110 | - | 110 |
| **Total St. Illa Office Building** | 15,220 | 15,220 | 8,677 | 6,543 |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – General Fund**
**For the Year Ended December 31, 2011**

| Description: | Budgeted Amounts Original Budget | Budgeted Amounts Final Budget | Actual Amounts Budgetary Basis | Actual Amounts Variance with Final Budget |
|---|---|---|---|---|
| **Debt Service:** | | | | |
| Principal Retirement | 506,368 | 490,618 | 357,948 | 132,670 |
| Interest | 168,789 | 163,539 | 118,294 | 45,245 |
| **Total Debt Service** | 675,157 | 654,157 | 476,242 | 177,915 |
| **Total Expenditures** | 10,485,236 | 10,485,236 | 11,434,801 | (949,565) |
| Excess Revenues Over (Under) Expenditures | 222,466 | 222,466 | (473,652) | (696,118) |
| **Other Financing Sources** | | | | |
| Transfers In | $ - | $ - | $ 66,003 | $ 66,003 |
| Transfers (Out) | (222,466) | (222,466) | (333,284) | (110,818) |
| Inception of Notes | - | - | 91,000 | 91,000 |
| Inception of Leases | - | - | 1,235,552 | 1,235,552 |
| **Total Other Financing Sources (Uses)** | (222,466) | (222,466) | 1,059,271 | 1,281,737 |
| **Net Change in Fund Balance** | $ - | $ - | 585,619 | $ 585,619 |
| Fund Balance Beginning | 93,843 | 86,261 | 5,037,452 | |
| Prior Period Adjustment | - | - | (160,735) | |
| Fund Balance Ending | $ 93,843 | $ 86,261 | $ 5,462,336 | |

## MAJOR SPECIAL REVENUE FUNDS

The major special revenue fund is a One-Georgia Grant used for the construction of the new airport.

One-Georgia Grant Fund

## MAJOR CAPITAL PROJECT FUNDS

The Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary or trust funds.

The County's Major Capital Project Funds are as follows:

2007 Special Local Option Sales Tax

**Brantley County, Georgia**
**Budgetary Comparison Schedule – Special Revenue Fund**
**One – Georgia Grant**
**For the Year Ended December 31, 2011**

| | Project Length Budget | Current | Prior Years | Total | Variance with Budget Over (Under) |
|---|---|---|---|---|---|
| Revenues | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Interest | - | 435 | 4 | 439 | 439 |
| Intergovernmental Grant | 2,923,406 | 843,621 | 1,381,920 | 2,225,541 | (697,865) |
| Total Revenues | 2,923,406 | 844,056 | 1,381,924 | 2,225,980 | (697,426) |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Judiciary | - | - | - | - | - |
| Public Safety | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| Culure and Recreation | - | - | - | - | - |
| Community Development | - | - | - | - | - |
| Capital Outlay: | | | | | |
| New Jail | - | - | - | - | - |
| Judiciary | - | - | - | - | - |
| Public Safety | - | - | - | - | - |
| Public Works | 2,923,406 | 797,178 | 1,338,617 | 2,135,795 | 787,611 |
| Culure and Recreation | - | - | - | - | - |
| Community Development | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total Expenditures | 2,923,406 | 797,178 | 1,338,617 | 2,135,795 | 787,611 |
| Excess (deficiency) of Revenues Over (under) Expenditures | - | 46,878 | 43,307 | 90,185 | 90,185 |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Inception of Note | - | - | - | - | - |
| Total Other Financing Soureces (Uses | - | - | - | - | - |
| Net Change in Fund Balance | - | 46,878 | 43,307 | 90,185 | 90,185 |
| Fund Balance Beginning | - | 43,307 | - | - | - |
| Fund Balance Ending | $ - | $ 90,185 | $ 43,307 | $ 90,185 | $ 90,185 |

**Brantley County, Georgia**
**Budgetary Comparison Schedule – Capital Project Fund**
**Special Local Option Sales Tax**
**For the Year Ended December 31, 2011**

| | Project Length Budget | Current | Prior Years | Total | Variance with Budget Over (Under) |
|---|---|---|---|---|---|
| Revenues | | | | | |
| Taxes | $ 7,000,000 | $ 1,167,502 | $ 3,113,069 | $ 4,280,571 | $ (2,719,429) |
| Interest | - | 6,467 | 77,432 | 83,899 | 83,899 |
| Intergovernmental | - | - | 16,899 | 16,899 | 16,899 |
| Other | - | 831,676 | 196,940 | 1,028,616 | 1,028,616 |
| Total Revenues | 7,000,000 | 2,005,645 | 3,404,340 | 5,409,985 | (1,590,015) |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Judiciary | - | - | - | - | - |
| Public Safety | - | - | 21,650 | 21,650 | (21,650) |
| Public Works | - | 202,349 | 610 | 202,959 | (202,959) |
| Culure and Recreation | - | 7,300 | 1,315 | 8,615 | (8,615) |
| Community Development | - | - | - | - | - |
| Capital Outlay: | | | | | |
| New Jail | - | - | - | - | - |
| Judiciary | - | - | - | - | - |
| Public Safety | - | - | 250,896 | 250,896 | (250,896) |
| Public Works | 2,500,000 | 2,352,075 | 1,791,452 | 4,143,527 | (1,643,527) |
| Culure and Recreation | 500,000 | 126,220 | 480,183 | 606,403 | (106,403) |
| Community Development | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | 1,880,000 | 323,362 | 604,178 | 927,540 | 952,460 |
| Interest | 2,120,000 | 327,866 | 698,278 | 1,026,144 | 1,093,856 |
| Total Expenditures | 7,000,000 | 3,339,172 | 3,848,562 | 7,187,734 | (187,734) |
| Excess (deficiency) of Revenues Over (under) Expenditures | - | (1,333,527) | (444,222) | (1,777,749) | (1,777,749) |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Inception of Note | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - |
| Net Change in Fund Balance | - | (1,333,527) | (444,222) | (1,777,749) | (1,777,749) |
| Fund Balance Beginning | - | 2,405,914 | 2,850,136 | 2,850,136 | 2,850,136 |
| Fund Balance Ending | $ - | $ 1,072,387 | $ 2,405,914 | $ 1,072,387 | $ 1,072,387 |

## NON-MAJOR GOVERNMENTAL FUNDS

Funds generally used to account for tax supported activities which include the non-major governmental funds and the capital project funds of the County.

**Brantley County, Georgia**
**Combining Balance Sheet**
**Non-major Governmental Funds**
**December 31, 2011**

| | Non-major Special Revenue Funds | Non-major Capital Project Funds | Total Non-major Governmental Funds |
|---|---|---|---|
| Assets | | | |
| Cash | $ 636,824 | $ 105,001 | $ 741,825 |
| Certificates of Deposit | 43,138 | - | 43,138 |
| Receivable | 39,103 | 54,494 | 93,597 |
| Tax Receivable (net of allowance for uncollectibles) | 250,660 | - | 250,660 |
| Due from Other Funds | 5,000 | - | 5,000 |
| Total Assets | $ 974,725 | $ 159,495 | $ 1,134,220 |
| Liabilities and Fund Balance | | | |
| Liabilities | | | |
| Accounts Payable | $ 9,966 | $ - | $ 9,966 |
| Due to Other Funds | 16,000 | - | 16,000 |
| Deferred Revenue | 125,950 | - | 125,950 |
| Total Liabilities | 151,916 | - | 151,916 |
| Fund Balances | | | |
| Restricted | 726,754 | - | 726,754 |
| Committed | 96,055 | 159,495 | 255,550 |
| Total Fund Balances | 822,809 | 159,495 | 982,304 |
| Total Liabilities and Fund Balances | $ 974,725 | $ 159,495 | $ 1,134,220 |

**Brantley County, Georgia**
**Combining Schedule Statement of Revenues, Expenditures and Changes in Fund Balances**
**Non-major Governmental Funds**
**For the Year Ended December 31, 2011**

| | Non-major Special Revenue Funds | Non-major Capital Project Funds | Total Non-major Governmental Funds |
|---|---|---|---|
| Revenues | | | |
| Taxes | $ 1,393,962 | $ - | $ 1,393,962 |
| Intergovernmental | 7,050 | 5,108 | 12,158 |
| Interest | 1,217 | 575 | 1,792 |
| Fines and Forfeitures | 10,553 | - | 10,553 |
| E-911 Charges | 188,232 | - | 188,232 |
| Judiciary | 41,446 | - | 41,446 |
| Vending | 31,061 | - | 31,061 |
| Recreation | 39,841 | - | 39,841 |
| Other | 64,953 | 393,292 | 458,245 |
| Total Revenues | 1,778,315 | 398,975 | 2,177,290 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | 587,074 | 4,313 | 591,387 |
| Public Works | 1,076,337 | - | 1,076,337 |
| Public Welfare | 6,307 | - | 6,307 |
| Judiciary | 6,961 | - | 6,961 |
| Culture and Recreation | 31,833 | 2,066 | 33,899 |
| Other | 7,435 | - | 7,435 |
| Capital Outlay: | | | |
| Public Safety | 199,044 | 116,490 | 315,534 |
| Public Works | 5,996 | 279,965 | 285,961 |
| Culture & Recreation | 6,574 | 22,950 | 29,524 |
| Other | - | - | - |
| Debt Service: | | | - |
| Principal Retirement | 225,107 | - | 225,107 |
| Interest and Fiscal Charges | 25,788 | - | 25,788 |
| Total Expenditures | 2,178,456 | 425,784 | 2,604,240 |
| Excess of Revenues over (Under) Expenditures | (400,141) | (26,809) | (426,950) |

**Brantley County, Georgia**
**Combining Schedule Statement of Revenues, Expenditures and Changes in Fund Balances**
**Non-major Governmental Funds**
**For the Year Ended December 31, 2011**

| | Non-major Special Revenue Funds | Non-major Capital Project Funds | Total Non-major Governmental Funds |
|---|---|---|---|
| Other Financing Sources (Uses) | | | |
| Transfers In | $ 338,380 | $ 6,757 | $ 345,137 |
| Transfers (Out) | (67,856) | (10,000) | (77,856) |
| Inception of Capital Lease | 75,418 | - | 75,418 |
| Inception of Note | - | - | - |
| Total Other Financing Sources (Uses) | 345,942 | (3,243) | 342,699 |
| Net Change in Fund Balance | (54,199) | (30,052) | (84,251) |
| Fund Balance Beginning | 877,008 | 189,547 | 1,066,555 |
| Fund Balance Ending | $ 822,809 | $ 159,495 | $ 982,304 |

## NON-MAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditures for particular purposes.

The County's Non-major Special Revenue Funds are as follows:

Drug Abuse & Treatment
DFCS Building Maintenance Fund
Solid Waste
Confiscated Assets Fund
Vending Fund
Jail Fund
Law Library
Recreation Department
E-911
Sheriff's Task Force
Inmate Account
Calvary Fire District
Waynesville Fire District
Atkinson Fire District
Hortense Fire District
Nahunta Fire District
Hoboken Fire District
County Special Fire District

## NON-MAJOR SPECIAL REVENUE FUNDS

Drug Abuse and Treatment Fund: To account for revenue designated for drug abuse and treatment.

Building Maintenance Fund: To account for revenue provided for the repairs and maintenance of the DFCS building.

Solid Waste: To account for expenditures for solid waste management.

Confiscated Assets Fund: To account for the cash received either as a result of a cash confiscation or cash received from the sale of capital assets acquired from a drug raid.

Vending Fund: To account for the County's vending services.

Jail Fund: To account for revenue and expenditures for the County Jail.

Law Library: To account for the County operated law library.

Recreation Department: To account for organized recreational activities within the County recreation department.

E-911: To account for providing emergency telephone services.

Sheriff's Task Force: To account for revenue and expenditures of the sheriff's task force.

Inmate Account: To account for funds collected for care of inmates.

Special District Funds: To account for each special taxing district in a separate fund. The County has the following special fire districts:

- Calvary Fire District
- Waynesville Fire District
- Atkinson Fire District
- Hortense Fire District
- Nahunta Fire District
- Hoboken Fire District
- County Special Fire District

**Brantley County, Georgia**
**All Non-major Special Revenue Funds**
**Combining Balance Sheets**
**December 31, 2011**

| | Special Revenue | | | | | |
|---|---|---|---|---|---|---|
| | Drug Abuse & Treatment | DFCS Bldg Maintenance Fund | Solid Waste | Confiscated Assets Fund | Vending Fund | Jail Fund |
| **Assets** | | | | | | |
| Cash | $ 11,664 | $ 42,268 | $ - | $ 16,821 | $ 43,451 | $ 124,872 |
| Certificates of Deposit | - | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - | 5,000 |
| Receivables | 430 | - | - | - | - | 1,626 |
| Taxes Receivable | - | - | - | - | - | - |
| **Total Assets** | $ 12,094 | $ 42,268 | $ - | $ 16,821 | $ 43,451 | $ 131,498 |
| **Liabilities and Fund Balances** | | | | | | |
| **Liabilities:** | | | | | | |
| Accounts Payable | $ 2,699 | $ - | $ - | $ - | $ - | $ - |
| Accrued Expenses | - | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - | - |
| Deferred Revenues | - | - | - | - | - | - |
| **Total Liabilities** | 2,699 | - | - | - | - | - |
| **Fund Balances:** | | | | | | |
| Restricted | 9,395 | 42,268 | - | - | - | 131,498 |
| Committed | - | - | - | 16,821 | 43,451 | - |
| **Total Fund Balances** | 9,395 | 42,268 | - | 16,821 | 43,451 | 131,498 |
| **Total Liabilities and Fund Balances** | $ 12,094 | $ 42,268 | $ - | $ 16,821 | $ 43,451 | $ 131,498 |

**Brantley County, Georgia**
**All Non-major Special Revenue Funds**
**Combining Balance Sheets**
**December 31, 2011**

| | Special Revenue | | | | | |
|---|---|---|---|---|---|---|
| | Law Library | Recreation Department | E-911 | Sheriff's Task Force | Inmate Fund | Calvary Fire District |
| **Assets** | | | | | | |
| Cash | $ 71,901 | $ 2,365 | $ 22,823 | $ 6,365 | $ 27,053 | $ 49,272 |
| Certificates of Deposit | - | - | - | - | - | 43,138 |
| Due from Other Funds | - | - | - | - | - | - |
| Receivables | 160 | - | 36,281 | - | - | - |
| Taxes Receivable | - | - | - | - | - | 18,914 |
| **Total Assets** | $ 72,061 | $ 2,365 | $ 59,104 | $ 6,365 | $ 27,053 | $ 111,324 |
| **Liabilities and Fund Balances** | | | | | | |
| **Liabilities:** | | | | | | |
| Accounts Payable | $ - | $ - | $ - | $ - | $ - | $ 445 |
| Accrued Expenses | - | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - | - |
| Deferred Revenues | - | - | - | - | - | 5,509 |
| **Total Liabilities** | - | - | - | - | - | 5,954 |
| **Fund Balances:** | | | | | | |
| Restricted | 72,061 | - | 59,104 | - | - | 105,370 |
| Committed | - | 2,365 | - | 6,365 | 27,053 | - |
| **Total Fund Balances** | 72,061 | 2,365 | 59,104 | 6,365 | 27,053 | 105,370 |
| **Total Liabilities and Fund Balances** | $ 72,061 | $ 2,365 | $ 59,104 | $ 6,365 | $ 27,053 | $ 111,324 |

**Brantley County, Georgia**
**All Non-major Special Revenue Funds**
**Combining Balance Sheets**
**December 31, 2011**

| | Special Revenue | | | | | | |
|---|---|---|---|---|---|---|---|
| | Waynesville Fire District | Atkinson Fire District | Hortense Fire District | Nahunta Fire District | Hoboken Fire District | County Special Fire District | Total Non-Major Special Revenue Funds |
| **Assets** | | | | | | | |
| Cash | $ 62,066 | $ - | $ 43,244 | $ 48,004 | $ 44,179 | $ 20,476 | $ 636,824 |
| Certificates of Deposit | - | - | - | - | - | - | 43,138 |
| Due from Other Funds | - | - | - | - | - | - | 5,000 |
| Receivables | - | - | - | - | 606 | - | 39,103 |
| Taxes Receivable | 88,253 | - | 19,606 | 57,118 | 33,852 | 32,917 | 250,660 |
| **Total Assets** | $ 150,319 | $ - | $ 62,850 | $ 105,122 | $ 78,637 | $ 53,393 | $ 974,725 |
| **Liabilities and Fund Balances** | | | | | | | |
| **Liabilities:** | | | | | | | |
| Accounts Payable | $ 665 | $ - | $ 230 | $ 1,179 | $ 4,748 | $ - | $ 9,966 |
| Due to Other Funds | 16,000 | - | - | - | - | - | 16,000 |
| Deferred Revenues | 57,456 | - | 7,111 | 23,524 | 8,057 | 24,293 | 125,950 |
| **Total Liabilities** | 74,121 | - | 7,341 | 24,703 | 12,805 | 24,293 | 151,916 |
| **Fund Balances:** | | | | | | | |
| Restricted | 76,198 | - | 55,509 | 80,419 | 65,832 | 29,100 | 726,754 |
| Committed | - | - | - | - | - | - | 96,055 |
| **Total Fund Balances** | 76,198 | - | 55,509 | 80,419 | 65,832 | 29,100 | 822,809 |
| **Total Liabilities and Fund Balances** | $ 150,319 | $ - | $ 62,850 | $ 105,122 | $ 78,637 | $ 53,393 | $ 974,725 |

**Brantley County, Georgia**
**All Non-major Special Revenue Funds**
**Combining Statement of Revenue, Expenditures, and Changes in Fund Balances**
**For the Year Ended December 31, 2011**

| | Special Revenue | | | | | |
|---|---|---|---|---|---|---|
| | Drug Abuse & Treatment | DFCS Bldg Maint. Fund | Solid Waste | Confiscated Assets Fund | Vending Fund | Jail Fund |
| **Revenues** | | | | | | |
| Taxes | $ - | $ - | $ 1,007,004 | $ - | $ - | $ - |
| Intergovernmental | - | 7,050 | - | - | - | - |
| Interest | 15 | - | - | - | - | 97 |
| Fines & Forfeitures | 9,939 | - | - | 614 | - | - |
| E-911 Charges | - | - | - | - | - | - |
| Judiciary | - | - | - | - | - | 25,516 |
| Vending | - | - | - | - | 31,061 | - |
| Recreation | - | - | - | - | - | - |
| Other | - | - | 407 | - | 4,800 | - |
| **Total Revenues** | 9,954 | 7,050 | 1,007,411 | 614 | 35,861 | 25,613 |
| **Expenditures** | | | | | | |
| Current | | | | | | |
| Public Safety | 1,567 | - | - | 5,594 | 8,168 | 24,910 |
| Public Works | - | - | 1,076,337 | - | - | - |
| Public Welfare | - | 6,307 | - | - | - | - |
| Judiciary | 6,438 | - | - | - | - | - |
| Culture & Recreation | - | - | - | - | - | - |
| Other | 4,225 | - | - | - | - | - |
| Capital Outlay | | | | | | |
| Public Safety | - | - | - | - | 14,355 | 26,994 |
| Public Works | - | - | 5,996 | - | - | - |
| Judiciary | - | - | - | - | - | - |
| Culture & Recreation | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - |
| **Total Expenditures** | 12,230 | 6,307 | 1,082,333 | 5,594 | 22,523 | 51,904 |

**Brantley County, Georgia**
**All Non-major Special Revenue Funds**
**Combining Statement of Revenue, Expenditures, and Changes in Fund Balances**
**For the Year Ended December 31, 2011**

| | Special Revenue | | | | | |
|---|---|---|---|---|---|---|
| | Drug Abuse & Treatment | DFCS Bldg Maintenance Fund | Solid Waste | Confiscated Assets Fund | Vending Fund | Jail Fund |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | (2,276) | 743 | (74,922) | (4,980) | 13,338 | (26,291) |
| **Other Financing Sources (Uses)** | | | | | | |
| Transfers In | 640 | - | 74,922 | - | - | - |
| Transfers (Out) | - | - | - | - | - | - |
| Inception of Capital Leases | - | - | - | - | - | - |
| Inception of Notes | - | - | - | - | - | - |
| **Total Other Financing Sources (Uses)** | 640 | - | 74,922 | - | - | - |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | (1,636) | 743 | - | (4,980) | 13,338 | (26,291) |
| **Net Change in Fund Balances** | (1,636) | 743 | - | (4,980) | 13,338 | (26,291) |
| **Fund Balance Beginning** | 11,031 | 41,525 | - | 21,801 | 30,113 | 157,789 |
| **Fund Balance Ending** | $ 9,395 | $ 42,268 | $ - | $ 16,821 | $ 43,451 | $ 131,498 |

**Brantley County, Georgia**
**All Non-major Special Revenue Funds**
**Combining Statement of Revenue, Expenditures, and Changes in Fund Balances**
**For the Year Ended December 31, 2011**

| | Special Revenue | | | | | |
|---|---|---|---|---|---|---|
| | Law Library | Recreation Department | E-911 | Sheriff's Task Force | Inmate Fund | Calvary Fire District |
| **Revenues** | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | $ 39,634 |
| Intergovernmental | - | - | - | - | - | - |
| Interest | 82 | 7 | 51 | - | - | 604 |
| Fines & Forfeitures | - | - | - | - | - | - |
| E-911 Charges | - | - | 188,232 | - | - | - |
| Judiciary | 10,930 | - | - | 5,000 | - | - |
| Vending | - | - | - | - | - | - |
| Recreation | - | 39,841 | - | - | - | - |
| Other | - | - | - | - | 25,439 | 8,155 |
| **Total Revenues** | 11,012 | 39,848 | 188,283 | 5,000 | 25,439 | 48,393 |
| **Expenditures** | | | | | | |
| Current | | | | | | |
| Public Safety | - | - | 321,042 | 5,045 | - | 39,507 |
| Public Works | - | - | - | - | - | - |
| Public Welfare | - | - | - | - | - | - |
| Judiciary | 523 | - | - | - | - | - |
| Culture & Recreation | - | 31,833 | - | - | - | - |
| Other | - | - | - | - | 3,210 | - |
| Capital Outlay | | | | | | |
| Public Safety | - | - | 10,548 | - | - | - |
| Public Works | - | - | - | - | - | - |
| Judiciary | - | - | - | - | - | - |
| Culture & Recreation | - | 6,574 | - | - | - | - |
| Debt Service | - | 3,572 | 110,463 | - | - | 7,164 |
| **Total Expenditures** | 523 | 41,979 | 442,053 | 5,045 | 3,210 | 46,671 |

**Brantley County, Georgia**
**All Non-major Special Revenue Funds**
**Combining Statement of Revenue, Expenditures, and Changes in Fund Balances**
**For the Year Ended December 31, 2011**

| | Special Revenue | | | | | |
|---|---|---|---|---|---|---|
| | Law Library | Recreation Department | E-911 | Sheriff's Task Force | Inmate Fund | Calvary Fire District |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 10,489 | (2,131) | (253,770) | (45) | 22,229 | 1,722 |
| **Other Financing Sources (Uses)** | | | | | | |
| Transfers In | - | - | 250,965 | - | - | - |
| Transfers (Out) | - | - | - | - | - | - |
| Inception of Capital Leases | - | - | - | - | - | - |
| Inception of Notes | - | - | - | - | - | - |
| **Total Other Financing Sources (Uses)** | - | - | 250,965 | - | - | - |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | 10,489 | (2,131) | (2,805) | (45) | 22,229 | 1,722 |
| **Net Change in Fund Balances** | 10,489 | (2,131) | (2,805) | (45) | 22,229 | 1,722 |
| **Fund Balance Beginning** | 61,572 | 4,496 | 61,909 | 6,410 | 4,824 | 103,648 |
| **Fund Balance Ending** | $ 72,061 | $ 2,365 | $ 59,104 | $ 6,365 | $ 27,053 | $ 105,370 |

**Brantley County, Georgia**
**All Non-major Special Revenue Funds**
**Combining Statement of Revenue, Expenditures, and Changes in Fund Balances**
**For the Year Ended December 31, 2011**

| | Special Revenue | | | | | | |
|---|---|---|---|---|---|---|---|
| | Waynesville Fire District | Atkinson Fire District | Hortense Fire District | Nahunta Fire District | Hoboken Fire District | County Special Fire District | Total Non-major Special Revenue Funds |
| **Revenues** | | | | | | | |
| Taxes | $ 96,756 | $ - | $ 30,814 | $ 102,280 | $ 57,609 | $ 59,865 | $ 1,393,962 |
| Intergovernmental | - | - | - | - | - | - | 7,050 |
| Interest | 117 | - | 44 | 42 | 118 | 40 | 1,217 |
| Fines & Forfeitures | - | - | - | - | - | - | 10,553 |
| E-911 Charges | - | - | - | - | - | - | 188,232 |
| Judiciary | - | - | - | - | - | - | 41,446 |
| Vending | - | - | - | - | - | - | 31,061 |
| Recreation | - | - | - | - | - | - | 39,841 |
| Other | 20,129 | - | 5,274 | 749 | - | - | 64,953 |
| **Total Revenues** | 117,002 | - | 36,132 | 103,071 | 57,727 | 59,905 | 1,778,315 |
| **Expenditures** | | | | | | | |
| Current | | | | | | | |
| Public Safety | 85,487 | 1,445 | 18,938 | 48,529 | 20,642 | 6,200 | 587,074 |
| Public Works | - | - | - | - | - | - | 1,076,337 |
| Public Welfare | - | - | - | - | - | - | 6,307 |
| Judiciary | - | - | - | - | - | - | 6,961 |
| Culture & Recreation | - | - | - | - | - | - | 31,833 |
| Other | - | - | - | - | - | - | 7,435 |
| Capital Outlay | | | | | | | |
| Public Safety | 32,854 | - | 22,886 | 91,407 | - | - | 199,044 |
| Public Works | - | - | - | - | - | - | 5,996 |
| Judiciary | - | - | - | - | - | - | - |
| Culture & Recreation | - | - | - | - | - | - | 6,574 |
| Debt Service | 18,274 | - | 18,274 | 40,156 | 52,992 | - | 250,895 |
| **Total Expenditures** | 136,615 | 1,445 | 60,098 | 180,092 | 73,634 | 6,200 | 2,178,456 |

**Brantley County, Georgia**
**All Non-major Special Revenue Funds**
**Combining Statement of Revenue, Expenditures, and Changes in Fund Balances**
**For the Year Ended December 31, 2011**

| | Special Revenue | | | | | | |
|---|---|---|---|---|---|---|---|
| | Waynesville Fire District | Atkinson Fire District | Hortense Fire District | Nahunta Fire District | Hoboken Fire District | County Special Fire District | Total Non-major Special Revenue Funds |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | (19,613) | (1,445) | (23,966) | (77,021) | (15,907) | 53,705 | (400,141) |
| **Other Financing Sources (Uses)** | | | | | | | |
| Transfers In | 1,853 | - | 10,000 | - | - | - | 338,380 |
| Transfers (Out) | (2,000) | (1,853) | - | - | - | (64,003) | (67,856) |
| Inception of Capital Leases | - | - | - | 75,418 | - | - | 75,418 |
| Inception of Notes | - | - | - | - | - | - | - |
| **Total Other Financing Sources (Uses)** | (147) | (1,853) | 10,000 | 75,418 | - | (64,003) | 345,942 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)** | (19,760) | (3,298) | (13,966) | (1,603) | (15,907) | (10,298) | (54,199) |
| **Net Change in Fund Balances** | (19,760) | (3,298) | (13,966) | (1,603) | (15,907) | (10,298) | (54,199) |
| **Fund Balance Beginning** | 95,958 | 3,298 | 69,475 | 82,022 | 81,739 | 39,398 | 877,008 |
| **Fund Balance Ending** | $ 76,198 | $ - | $ 55,509 | $ 80,419 | $ 65,832 | $ 29,100 | $ 822,809 |

**Brantley County, Georgia**
**Drug Abuse and Treatment**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 11,664 |
| Accounts Receivable | 430 |
| Total Assets | $ 12,094 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ 2,699 |
| Total Liabilities | 2,699 |
| Fund Balances | |
| Restricted | 9,395 |
| Total Fund Balances | 9,395 |
| Total Liabilities and Fund Balances | $ 12,094 |

**Brantley County, Georgia**
**Drug Abuse and Treatment**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**
**For the Year Ended December 31, 2011**

| | Actual Amounts (Budgetary Basis) |
|---|---|
| Revenues | |
| Court Fees | $ 9,939 |
| Interest | 15 |
| Total Revenues | 9,954 |
| Expenditures | |
| Current: | |
| Public Safety | 1,567 |
| Other | 4,225 |
| Judicial Circuit | 6,438 |
| Capital Outlay: | |
| Public Safety | - |
| Total Expenditures | 12,230 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,276) |
| Other Financing Sources (Uses) | |
| Transfers In | 640 |
| Transfers Out | - |
| Total Other Financing Sources (Uses) | 640 |
| Net Change in Fund Balance | (1,636) |
| Fund Balance Beginning | 11,031 |
| Fund Balance Ending | $ 9,395 |

**Brantley County, Georgia**
**DFCS Building Maintenance Fund**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 42,268 |
| Total Assets | $ 42,268 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ - |
| Total Liabilities | - |
| Fund Balances | |
| Restricted | 42,268 |
| Total Fund Balances | 42,268 |
| Total Liabilities and Fund Balances | $ 42,268 |

**Brantley County, Georgia**
**DFCS Building Maintenance Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**
**For the Year Ended December 31, 2011**

| | Actual Amounts (Budgetary Basis) |
|---|---|
| Revenues | |
| Intergovernmental | $ 7,050 |
| Total Revenues | 7,050 |
| Expenditures | |
| Current: | |
| Public Welfare | 6,307 |
| Other Expenditures | - |
| Capital Outlay: | |
| Public Welfare | - |
| Total Expenditures | 6,307 |
| Excess (deficiency) of Revenues Over (under) Expenditures | 743 |
| Net Change in Fund Balance | 743 |
| Fund Balance Beginning | 41,525 |
| Fund Balance Ending | $ 42,268 |

**Brantley County, Georgia**
**Solid Waste**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ - |
| Due from General Fund | - |
| Total Assets | $ - |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ - |
| Total Liabilities | - |
| Fund Balances | |
| Restricted | - |
| Total Fund Balances | - |
| Total Liabilities and Fund Balances | $ - |

**Brantley County, Georgia**
**Solid Waste**
**Schedule of Revenues, Expenditures and Changes in**
**Fund Balance – Budget and Actual**
**For the Year Ended December 31, 2011**

| | Original Budget | Final Budget | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| Special Assessment | $ 890,400 | $ 890,400 | $ 1,007,004 | $ 116,604 |
| Scrap Tires | 100 | 100 | 407 | 307 |
| Total Revenues | 890,500 | 890,500 | 1,007,411 | 116,911 |
| Expenditures | | | | |
| Current: | | | | |
| Salaries | 30,511 | 30,511 | 34,909 | (4,398) |
| Overtime | 1,000 | 1,000 | 324 | 676 |
| Payroll Taxes | 2,416 | 2,416 | 2,348 | 68 |
| Repairs & Maintenance | 20,000 | 13,404 | 950 | 12,454 |
| Gas & Oil | 2,000 | 2,000 | 473 | 1,527 |
| Lab Analysis | 13,000 | 13,600 | 7,650 | 5,950 |
| Supplies | 2,000 | 2,000 | 832 | 1,168 |
| Removal - Scrap Tires | 4,500 | 4,500 | 2,400 | 2,100 |
| Collection & Disposal | 890,400 | 890,400 | 1,025,552 | (135,152) |
| Telephone | 600 | 600 | 85 | 515 |
| Port-a-let Rental | 900 | 900 | 814 | 86 |
| Capital Outlay: | | | | |
| Public Works | - | 5,996 | 5,996 | - |
| Total Expenditures | 967,327 | 967,327 | 1,082,333 | (115,006) |
| Excess (deficiency) of Revenues Over (under) Expenditures | (76,827) | (76,827) | (74,922) | 1,905 |
| Other Financing Services (uses) | | | | |
| Transfers In | 76,827 | 76,827 | 74,922 | (1,905) |
| Total Other Financing Services (uses) | 76,827 | 76,827 | 74,922 | (1,905) |
| Excess Revenues over (under) Expenditures and Other Financing Services (uses) | - | - | - | - |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance Beginning | 99,129 | 99,129 | - | (99,129) |
| Fund Balance Ending | $ 99,129 | $ 99,129 | $ - | $ (99,129) |

**Brantley County, Georgia**
**Confiscated Assets Fund**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 16,821 |
| Total Assets | $ 16,821 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ - |
| Total Liabilities | - |
| Fund Balances | |
| Committed | 16,821 |
| Total Fund Balances | 16,821 |
| Total Liabilities and Fund Balances | $ 16,821 |

**Brantley County, Georgia**
**Confiscated Assets Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**
**For the Year Ended December 31, 2011**

| | Actual Amounts (Budgetary Basis) |
|---|---|
| Revenues | |
| Confiscated Items | $ 614 |
| Other Revenues | |
| Interest | |
| Total Revenues | 614 |
| Expenditures | |
| Current: | |
| Public Safety | 5,594 |
| Capital Outlay: | |
| Public Safety | - |
| Total Expenditures | 5,594 |
| Excess (deficiency) of Revenues Over (under) Expenditures | (4,980) |
| Net Change in Fund Balance | (4,980) |
| Fund Balance Beginning | 21,801 |
| Fund Balance Ending | $ 16,821 |

**Brantley County, Georgia**
**Vending Fund**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 43,451 |
| Total Assets | $ 43,451 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ - |
| Total Liabilities | - |
| Fund Balances | |
| Committed | 43,451 |
| Total Fund Balances | 43,451 |
| Total Liabilities and Fund Balances | $ 43,451 |

**Brantley County, Georgia**
**Vending Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**
**For the Year Ended December 31, 2011**

| | Actual Amounts (Budgetary Basis) |
|---|---|
| Revenues | |
| Vending | $ 31,061 |
| Other Revenue | 4,800 |
| Interest | - |
| Total Revenues | 35,861 |
| Expenditures | |
| Current: | |
| Vending Materials | 955 |
| Flowers & Gifts | 166 |
| Reimbursed Security | - |
| Supplies | 5,020 |
| Other | 2,027 |
| Capital Outlay: | |
| Public Safety | 14,355 |
| Total Expenditures | 22,523 |
| Excess (deficiency) of Revenues Over (under) Expenditures | 13,338 |
| Net Change in Fund Balance | 13,338 |
| Fund Balance Beginning | 30,113 |
| Fund Balance Ending | $ 43,451 |

**Brantley County, Georgia**
**Jail Fund**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 124,872 |
| Accounts Receivable | 1,626 |
| Due from Other Funds | 5,000 |
| Total Assets | $ 131,498 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ - |
| Total Liabilities | - |
| Fund Balances | |
| Restricted | 131,498 |
| Total Fund Balances | 131,498 |
| Total Liabilities and Fund Balances | $ 131,498 |

**Brantley County, Georgia**
**Jail Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**
**For the Year Ended December 31, 2011**

| | Actual Amounts (Budgetary Basis) |
|---|---|
| Revenues | |
| Judiciary | $ 25,516 |
| Intergovernmental | - |
| Interest | 97 |
| Total Revenues | 25,613 |
| Expenditures | |
| Current: | |
| Supplies | 24,910 |
| Capital Outlay: | |
| Public Safety | 26,994 |
| Total Expenditures | 51,904 |
| Excess (deficiency) of Revenues Over (under) Expenditures | (26,291) |
| Other Financing Sources (Uses): | |
| Inception of Notes | - |
| Net Change in Fund Balance | (26,291) |
| Fund Balance Beginning | 157,789 |
| Fund Balance Ending | $ 131,498 |

**Brantley County, Georgia**
**Law Library**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 71,901 |
| Accounts Receivable | 160 |
| Total Assets | $ 72,061 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ - |
| Total Liabilities | - |
| Fund Balances | |
| Restricted | 72,061 |
| Total Fund Balances | 72,061 |
| Total Liabilities and Fund Balances | $ 72,061 |

**Brantley County, Georgia**
**Law Library**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**
**For the Year Ended December 31, 2011**

| | Actual Amounts (Budgetary Basis) |
|---|---|
| Revenues | |
| Judiciary | $ 10,930 |
| Interest | 82 |
| Total Revenues | 11,012 |
| Expenditures | |
| Current: | |
| Judiciary | 523 |
| Capital Outlay: | |
| Judiciary | - |
| Total Expenditures | 523 |
| Excess (deficiency) of Revenues Over (under) Expenditures | 10,489 |
| Other Financing Sources (Uses): | |
| Transfers Out | |
| Net Change in Fund Balance | 10,489 |
| Fund Balance Beginning | 61,572 |
| Fund Balance Ending | $ 72,061 |

**Brantley County, Georgia**
**Recreation Department**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 2,365 |
| Total Assets | $ 2,365 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ - |
| Total Liabilities | - |
| Fund Balances | |
| Committed | 2,365 |
| Total Fund Balances | 2,365 |
| Total Liabilities and Fund Balances | $ 2,365 |

**Brantley County, Georgia**
**Recreation Department**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**
**For the Year Ended December 31, 2011**

| | Actual Amounts (Budgetary Basis) |
|---|---|
| Revenues | |
| Recreation | $ 39,841 |
| Interest | 7 |
| Total Revenues | 39,848 |
| Expenditures | |
| Current: | |
| Public Recreation | 31,833 |
| Capital Outlay | 6,574 |
| Debt Service: | |
| Principal | 2,968 |
| Interest | 604 |
| Total Expenditures | 41,979 |
| Excess (deficiency) of Revenues Over (under) Expenditures | (2,131) |
| Other Financing Sources (Uses) | |
| Inception of Capital Leases | - |
| Total Other Financing Sources (Uses) | - |
| Net Change in Fund Balance | (2,131) |
| Fund Balance Beginning | 4,496 |
| Fund Balance Ending | $ 2,365 |

**Brantley County, Georgia**
**E-911**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 22,823 |
| Receivables | 36,281 |
| Total Assets | $ 59,104 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ - |
| Total Liabilities | - |
| Fund Balances | |
| Restricted | 59,104 |
| Total Fund Balances | 59,104 |
| Total Liabilities and Fund Balances | $ 59,104 |

**Brantley County, Georgia**
**E-911**
**Schedule of Revenues, Expenditures and Changes in**
**Fund Balance – Budget and Actual**
**For the Year Ended December 31, 2011**

| | Original Budget | Final Budget | Actual Amounts (Budget Basis) | Variance with Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| E-911 Charges | $ 280,000 | $ 280,000 | $ 188,232 | $ (91,768) |
| Interest | - | - | 51 | 51 |
| Total Revenues | 280,000 | 280,000 | 188,283 | (91,717) |
| Expenditures | | | | |
| Current: | | | | |
| Salary of Director | 38,123 | 38,123 | 23,674 | 14,449 |
| Salaries of Operators | 183,726 | 183,726 | 192,019 | (8,293) |
| Overtime | 6,000 | 6,000 | 20,200 | (14,200) |
| Payroll Taxes | 19,405 | 19,405 | 17,065 | 2,340 |
| Advertising | 100 | 100 | 34 | 66 |
| Drug Testing | 400 | 400 | - | 400 |
| Travel & Training | 2,000 | 2,000 | 1,945 | 55 |
| AT&T | 8,200 | 8,200 | 340 | 7,860 |
| Repairs & Maint. - Radios | 1,000 | 1,000 | 1,394 | (394) |
| Repairs & Maint. - Software & Equip. | 24,622 | 24,622 | 27,214 | (2,592) |
| Repairs & Maint. - Buildings | 2,000 | 2,000 | 1,188 | 812 |
| Pest Control | 240 | 240 | 180 | 60 |
| Telephone | 12,000 | 12,000 | 27,102 | (15,102) |
| GCIC DOAS | 360 | 360 | 165 | 195 |
| Office Supplies | 1,500 | 1,500 | 1,443 | 57 |
| Cleaning Supplies | 500 | 500 | 446 | 54 |
| Utilities | 3,500 | 3,500 | 6,018 | (2,518) |
| Copier Maint. | 1,500 | 1,500 | 615 | 885 |
| Narrowband Compliance | - | - | - | - |
| Capital Outlay: | 10,000 | 10,000 | 10,548 | (548) |
| Debt Service: | | | | |
| Principal | 102,845 | 102,845 | 102,845 | - |
| Interest | 7,618 | 7,618 | 7,618 | - |
| Total Expenditures | 425,639 | 425,639 | 442,053 | (16,414) |
| Excess (deficiency) of Revenues Over (under) Expenditures | (145,639) | (145,639) | (253,770) | (108,131) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 145,639 | 145,639 | 250,965 | 105,326 |
| Transfers Out | - | - | - | - |
| Total Other Financing Sources (Uses) | 145,639 | 145,639 | 250,965 | 105,326 |
| Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses) | - | - | (2,805) | (2,805) |
| Fund Balance Beginning | 31,591 | 31,591 | 61,909 | 30,318 |
| Fund Balance Ending | $ 31,591 | $ 31,591 | $ 59,104 | $ 27,513 |

**Brantley County, Georgia**
**Sheriff's Task Force**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 6,365 |
| Total Assets | $ 6,365 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ - |
| Total Liabilities | - |
| Fund Balances | |
| Committed | 6,365 |
| Total Fund Balances | 6,365 |
| Total Liabilities and Fund Balances | $ 6,365 |

**Brantley County, Georgia**
**Sheriff's Task Force**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**
**For the Year Ended December 31, 2011**

| | Actual Amounts (Budgetary Basis) |
|---|---|
| Revenues | |
| Judiciary | $ 5,000 |
| Total Revenues | 5,000 |
| Expenditures | |
| Current: | |
| Public Safety | 5,045 |
| Capital Outlay: | |
| Judiciary | - |
| Total Expenditures | 5,045 |
| Excess (deficiency) of Revenues Over (under) Expenditures | (45) |
| Net Change in Fund Balance | (45) |
| Fund Balance Beginning | 6,410 |
| Fund Balance Ending | $ 6,365 |

**Brantley County, Georgia**
**Inmate Fund**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 27,053 |
| Total Assets | $ 27,053 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ - |
| Total Liabilities | - |
| Fund Balances | |
| Committed | 27,053 |
| Total Fund Balances | 27,053 |
| Total Liabilities and Fund Balances | $ 27,053 |

**Brantley County, Georgia**
**Inmate Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**
**For the Year Ended December 31, 2011**

| | Actual Amounts (Budgetary Basis) |
|---|---|
| Revenues | |
| Other Revenues | $ 25,439 |
| Total Revenues | 25,439 |
| Expenditures | |
| Current: | |
| Supplies | - |
| Reimbursed Security | - |
| Vending Materials | - |
| Other expenditures | 3,210 |
| Capital Outlay: | |
| Judiciary | - |
| Total Expenditures | 3,210 |
| Excess (deficiency) of Revenues Over (under) Expenditures | 22,229 |
| Net Change in Fund Balance | 22,229 |
| Fund Balance Beginning | 4,824 |
| Fund Balance Ending | $ 27,053 |

**Brantley County, Georgia**
**Calvary Fire District**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 49,272 |
| Certificate of Deposit | 43,138 |
| Taxes Receivable | 18,914 |
| Total Assets | $ 111,324 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ 445 |
| Deferred Tax Revenue | 5,509 |
| Due to Other Funds | - |
| Total Liabilities | 5,954 |
| Fund Balances | |
| Restricted | 105,370 |
| Total Fund Balances | 105,370 |
| Total Liabilities and Fund Balances | $ 111,324 |

**Brantley County, Georgia**
**Calvary Fire District**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)**
**For the Year Ended December 31, 2011**

| | Original Budget | Final Budget | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| Taxes | $ 39,479 | $ 39,479 | $ 39,634 | $ 155 |
| Interest | - | - | 604 | 604 |
| Other Revenue | - | - | 8,155 | 8,155 |
| Total Revenues | 39,479 | 39,479 | 48,393 | 8,914 |
| Expenditures | | | | |
| Current: | | | | |
| Radio Maintenance | 2,000 | 2,000 | 1,123 | 877 |
| Truck Maintenance | 10,000 | 10,000 | 10,198 | (198) |
| Rescue Truck Maintenance | 1,000 | 1,000 | 981 | 19 |
| Building Maintenance | 2,500 | 2,500 | 2,012 | 488 |
| Generator Maintenance | 400 | 400 | 188 | 212 |
| Nozzle Repair | 200 | 200 | - | 200 |
| Utilities | 3,599 | 3,599 | 4,534 | (935) |
| State Corporation Fee | 30 | 30 | - | 30 |
| Class A Foam | 1,900 | 1,900 | 1,716 | 184 |
| Rescue Tools | 1,500 | 1,500 | 1,532 | (32) |
| Fire Fighting Clothing | 6,500 | 6,500 | 4,885 | 1,615 |
| Firemen's Rehab Supplies | 600 | 600 | 251 | 349 |
| First Responder Supplies | 1,000 | 1,000 | 6,672 | (5,672) |
| Fire Hose, Nozzles, etc. | 1,000 | 1,000 | 980 | 20 |
| Training | 1,000 | 1,000 | 547 | 453 |
| Office Supplies | 250 | 250 | 275 | (25) |
| Other | - | - | 3,613 | (3,613) |
| Capital Outlay: | | | | |
| Public Safety | - | - | - | - |
| Debt Service: | | | | |
| Principal | 6,000 | 6,000 | 6,000 | - |
| Interest | - | - | 1,164 | (1,164) |
| Total Expenditures | 39,479 | 39,479 | 46,671 | (7,192) |

**Brantley County, Georgia**
**Calvary Fire District**
**Schedule of Revenues, Expenditures and Changes in**
**Fund Balance – Budget and Actual (Budgetary Basis)**
**For the Year Ended December 31, 2011**

| | Original Budget | Final Budget | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|---|---|---|---|---|
| Excess (deficiency) of Revenues Over (under) Expenditures | - | - | 1,722 | 1,722 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | - | - | - |
| Transfers Out | - | - | - | - |
| Inception of Note | - | - | - | - |
| Total Other Financing Souces (Uses) | - | - | - | - |
| Excess Revenue Over (Under) Expenditures and Other Financing Souces (Uses) | - | - | 1,722 | 1,722 |
| Fund Balance Beginning | 30,408 | 30,408 | 103,648 | 73,240 |
| Fund Balance Ending | $ 30,408 | $ 30,408 | $ 105,370 | $ 74,962 |

**Brantley County, Georgia**
**Waynesville Fire District**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 62,066 |
| Taxes Receivable | 88,253 |
| Total Assets | $ 150,319 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ 665 |
| Due to Other Funds | 16,000 |
| Deferred Revenue | 57,456 |
| Total Liabilities | 74,121 |
| Fund Balances | |
| Restricted | 76,198 |
| Total Fund Balances | 76,198 |
| Total Liabilities and Fund Balances | $ 150,319 |

**Brantley County, Georgia**
**Waynesville Fire District**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)**
**December 31, 2011**

| | Original Budget | Final Budget | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| Taxes | $ 117,119 | $ 117,119 | $ 96,756 | $ (20,363) |
| Interest | - | - | 117 | 117 |
| Other Revenue | - | - | 20,129 | 20,129 |
| Total Revenues | 117,119 | 117,119 | 117,002 | (117) |
| Expenditures | | | | |
| Current: | | | | |
| Radios & Repairs | 6,000 | 6,000 | 1,323 | 4,677 |
| Building Maintenance | 4,656 | 10,781 | 10,590 | 191 |
| Truck Maintenance | 25,296 | 25,296 | 22,248 | 3,048 |
| Utilities | 5,500 | 10,500 | 9,947 | 553 |
| Protective Clothing & Equip. | 24,500 | 19,500 | 18,229 | 1,271 |
| Tools | 2,000 | 500 | 48 | 452 |
| Engine Equipment | 10,000 | 5,500 | 4,271 | 1,229 |
| Breathing Apparatus | 5,000 | 1,425 | - | 1,425 |
| Support Team | 1,000 | 1,000 | 776 | 224 |
| Engine Replacement | 2,500 | 500 | - | 500 |
| Medical Supplies & Training | 2,000 | 2,000 | 1,609 | 391 |
| Other | - | - | 16,446 | (16,446) |
| Capital Outlay: | | | | - |
| Public Safety | - | 11,875 | 32,854 | (20,979) |
| Debt Service: | | | | - |
| Principal | 16,667 | 18,462 | 16,667 | 1,795 |
| Interest | - | 1,780 | 1,607 | 173 |
| Total Expenditures | 105,119 | 115,119 | 136,615 | (21,496) |

**Brantley County, Georgia**
**Waynesville Fire District**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)**
**December 31, 2011**

| | Original Budget | Final Budget | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|---|---|---|---|---|
| Excess (deficiency) of Revenues Over (under) Expenditures | 12,000 | 2,000 | (19,613) | (21,613) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | - | 1,853 | 1,853 |
| Transfers Out | (12,000) | (2,000) | (2,000) | - |
| Proceeds from Note | | - | - | - |
| Total Other Financing Souces (Uses) | (12,000) | (2,000) | (147) | 1,853 |
| Excess Revenue Over (Under) Expenditures and Other Financing Souces (Uses) | - | - | (19,760) | (19,760) |
| Fund Balance Beginning | 12,512 | 12,512 | 95,958 | 83,446 |
| Fund Balance Ending | $ 12,512 | $ 12,512 | $ 76,198 | $ 63,686 |

**Brantley County, Georgia**
**Atkinson Fire District**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ - |
| Accounts Receivable | - |
| Taxes Receivable | - |
| Total Assets | $ - |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ - |
| Due to Other Funds | - |
| Deferred Revenue | - |
| Total Liabilities | - |
| Fund Balances | |
| Restricted | - |
| Total Fund Balances | - |
| Total Liabilities and Fund Balances | $ - |

**Brantley County, Georgia**
**Atkinson Fire District**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)**
**For the Year Ended December 31, 2011**

| | Original Budget | Final Budget | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| Taxes | $ 67,164 | $ 67,164 | $ - | $ (67,164) |
| Intergovernmental | - | - | - | - |
| Interest | - | - | - | - |
| Other Revenue | - | - | - | - |
| Total Revenues | 67,164 | 67,164 | - | (67,164) |
| Expenditures | | | | |
| Current: | | | | |
| Building Maint. & Repairs | 6,212 | 6,212 | - | 6,212 |
| Vehicle Repairs | 12,500 | 12,500 | - | 12,500 |
| Radio Maintenance | 1,800 | 1,800 | - | 1,800 |
| Apparatus Maintenance | - | - | - | - |
| Radio and Equipment | 9,000 | 9,000 | - | 9,000 |
| Self-Contained Breathing App. | - | - | - | - |
| Tools | - | - | - | - |
| Hoses and Nozzles | - | - | - | - |
| Telephone | 1,700 | 1,700 | - | 1,700 |
| Travel & Training | 550 | 550 | - | 550 |
| State Corporation Fee | - | - | - | - |
| Office Supplies | 1,250 | 1,250 | - | 1,250 |
| Utilities | 2,900 | 2,900 | - | 2,900 |
| Protective Clothing | 5,088 | 5,088 | - | 5,088 |
| Equipment | - | - | - | - |
| Rehab Items | 500 | 500 | - | 500 |
| First Responder Supplies | - | - | - | - |
| Drought Study | - | - | - | - |
| Other Expenditures | - | - | 1,445 | (1,445) |
| Capital Outlay: | | | | - |
| Public Safety | 21,164 | 21,164 | - | 21,164 |
| Debt Service: | | | | - |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | 62,664 | 62,664 | 1,445 | 61,219 |
| Excess (deficiency) of Revenue Over Expenditures | 4,500 | 4,500 | (1,445) | (5,945) |

**Brantley County, Georgia**
**Atkinson Fire District**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)**
**For the Year Ended December 31, 2011**

| | Original Budget | Final Budget | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|---|---|---|---|---|
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | - | - | - |
| Transfers (Out) | (4,500) | (4,500) | (1,853) | 2,647 |
| Inception of Notes | - | - | - | - |
| Total Other Financing Souces (Uses) | (4,500) | (4,500) | (1,853) | 2,647 |
| Excess Revenue Over (Under) Expenditures and Other Financing Souces (Uses) | - | - | (3,298) | (3,298) |
| Fund Balance Beginning | - | - | 3,298 | 3,298 |
| Fund Balance Ending | $ - | $ - | $ - | $ - |

**Brantley County, Georgia**
**Hortense Fire District**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 43,244 |
| Taxes Receivable | 19,606 |
| Total Assets | $ 62,850 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ 230 |
| Due to Other Funds | - |
| Deferred Revenue | 7,111 |
| Total Liabilities | 7,341 |
| Fund Balances | |
| Restricted | 55,509 |
| Total Fund Balances | 55,509 |
| Total Liabilities and Fund Balances | $ 62,850 |

**Brantley County, Georgia**
**Hortense Fire District**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance – Budget and Actual (Budgetary Basis)**
**December 31, 2011**

| | Original Budget | Final Budget | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| Taxes | $ 35,268 | $ 65,268 | $ 30,814 | $ (34,454) |
| Interest | - | - | 44 | 44 |
| Other Revenue | - | - | 5,274 | 5,274 |
| Total Revenues | 35,268 | 65,268 | 36,132 | (29,136) |
| Expenditures | | | | |
| Current: | | | | |
| Building Maint. & Repairs | | | | - |
| Vehicle Repairs | 501 | 8,021 | 10,528 | (2,507) |
| Radio Maintenance | - | 944 | 944 | - |
| Dues & Fees | - | - | 1,195 | (1,195) |
| Utilities | 4,000 | 2,165 | 2,673 | (508) |
| Safety Equipment | 2,000 | 749 | 3,598 | (2,849) |
| Capital Outlay: | | | | - |
| Public Safety | 12,100 | 34,665 | 22,886 | 11,779 |
| Debt Service: | | | | - |
| Principal | 16,667 | 16,667 | 16,667 | - |
| Interest | - | 2,057 | 1,607 | 450 |
| Total Expenditures | 35,268 | 65,268 | 60,098 | 5,170 |
| Excess (deficiency) of Revenue Over Expenditures | - | - | (23,966) | (23,966) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | - | 10,000 | 10,000 |
| Transfers (Out) | - | - | - | - |
| Inception of Notes | - | - | - | - |
| Total Other Financing Souces (Use: | - | - | 10,000 | 10,000 |
| Excess Revenue Over (Under) Expenditures and Other Financing Souces (Uses) | - | - | (13,966) | (13,966) |
| Fund Balance Beginning | - | - | 69,475 | 69,475 |
| Fund Balance Ending | $ - | $ - | $ 55,509 | $ 55,509 |

**Brantley County, Georgia**
**Nahunta Fire District**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 48,004 |
| Taxes Receivable | 57,118 |
| Total Assets | $ 105,122 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ 1,179 |
| Due to Other Funds | - |
| Deferred Revenue | 23,524 |
| Total Liabilities | 24,703 |
| Fund Balances | |
| Restricted | 80,419 |
| Total Fund Balances | 80,419 |
| Total Liabilities and Fund Balances | $ 105,122 |

**Brantley County, Georgia**
**Nahunta Fire District**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance – Budget and Actual (Budgetary Basis)**
**For the Year Ended December 31, 2011**

| | Original Budget | Final Budget | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| Taxes | $ 113,191 | $ 113,191 | $ 102,280 | $ (10,911) |
| Interest | - | - | 42 | 42 |
| Other Revenue | - | - | 749 | 749 |
| Total Revenues | 113,191 | 113,191 | 103,071 | (10,120) |
| Expenditures | | | | |
| Current: | | | | |
| Building Maint. & Repairs | 3,000 | 7,366 | 7,366 | - |
| Vehicle Repairs | - | - | - | - |
| Radio Maintenance | - | - | - | - |
| Apparatus Maintenance | 5,000 | 19,843 | 24,635 | (4,792) |
| Communications/Radio Equip. | 3,000 | 2,514 | 2,514 | - |
| Self-Contained Breathing App. | - | - | - | - |
| Tools | 12,786 | 11,863 | 8,753 | 3,110 |
| Hoses and Nozzles | 13,000 | 4,329 | 725 | 3,604 |
| Telephone | 1,000 | 719 | 687 | 32 |
| Travel & Training | - | - | - | - |
| State Corporation Fee | - | - | - | - |
| Office Supplies | 822 | 664 | 915 | (251) |
| Utilities | 2,500 | 2,727 | 2,729 | (2) |
| Protective Clothing | 2,000 | 205 | 205 | - |
| Rehab Items | - | - | - | - |
| First Responder Supplies | - | - | - | - |
| Capital Outlay: | | | | - |
| Public Safety | - | 22,174 | 91,407 | (69,233) |
| Debt Service: | | | | - |
| Principal | 44,723 | 33,868 | 33,365 | 503 |
| Interest | 25,360 | 6,919 | 6,791 | 128 |
| Total Expenditures | 113,191 | 113,191 | 180,092 | (66,901) |
| Excess (deficiency) of Revenue Over Expenditures | - | - | (77,021) | (77,021) |

**Brantley County, Georgia**
**Nahunta Fire District**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance – Budget and Actual (Budgetary Basis)**
**For the Year Ended December 31, 2011**

| | Original Budget | Final Budget | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|---|---|---|---|---|
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | - | - | - |
| Transfers (Out) | (16,200) | - | - | - |
| Inception of Capital Lease | - | - | 75,418 | 75,418 |
| Total Other Financing Souces (Uses) | (16,200) | - | 75,418 | 75,418 |
| Excess Revenue Over (Under) Expenditures and Other Financing Souces (Uses) | - | - | (1,603) | (1,603) |
| Fund Balance Beginning | - | - | 82,022 | 82,022 |
| Fund Balance Ending | $ - | $ - | $ 80,419 | $ 80,419 |

**Brantley County, Georgia**
**Hoboken Fire District**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 44,179 |
| Accounts Receivable | 606 |
| Taxes Receivable | 33,852 |
| Total Assets | $ 78,637 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ 4,748 |
| Due to Other Funds | - |
| Deferred Revenue | 8,057 |
| Total Liabilities | 12,805 |
| Fund Balances | |
| Restricted | 65,832 |
| Total Fund Balances | 65,832 |
| Total Liabilities and Fund Balances | $ 78,637 |

**Brantley County, Georgia**
**Hoboken Fire District**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance – Budget and Actual (Budgetary Basis)**
**For the Year Ended December 31, 2011**

| | Original Budget | Final Budget | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| Taxes | $ 55,836 | $ 55,836 | $ 57,609 | $ 1,773 |
| Interest | - | - | - | - |
| Other Revenue | - | - | 118 | 118 |
| Total Revenues | 55,836 | 55,836 | 57,727 | 1,891 |
| Expenditures | | | | |
| Current: | | | | |
| Building Maint. & Repairs | - | - | | - |
| Apparatus Maintenance | 1,547 | 6,000 | 5,797 | 203 |
| Radio and Equipment | 500 | 2,000 | 2,508 | (508) |
| Self-Contained Breathing App. | 500 | 5,000 | 385 | 4,615 |
| Tools | 200 | 2,000 | | 2,000 |
| Hoses and Nozzles | 500 | 8,344 | 7,448 | 896 |
| Utilities/Telephone | 1,500 | 2,000 | 1,127 | 873 |
| Travel & Training | - | 1,500 | | 1,500 |
| State Corporation Fee | 25 | 25 | | 25 |
| Supplies | - | - | 3,153 | (3,153) |
| Protective Clothing | 764 | 6,000 | 25 | 5,975 |
| First Responder Supplies | 500 | 500 | 199 | 301 |
| Capital Outlay: | | | | - |
| Public Safety | - | - | - | - |
| Debt Service: | | | | - |
| Principal | 49,800 | 22,467 | 46,595 | (24,128) |
| Interest | - | - | 6,397 | (6,397) |
| Total Expenditures | 55,836 | 55,836 | 73,634 | (17,798) |
| Excess (deficiency) of Revenue Over Expenditures | - | - | (15,907) | (15,907) |

**Brantley County, Georgia**
**Hoboken Fire District**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance – Budget and Actual (Budgetary Basis)**
**For the Year Ended December 31, 2011**

| | Original Budget | Final Budget | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|---|---|---|---|---|
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | - | - | - |
| Transfers (Out) | - | - | - | - |
| Inception of Notes | - | - | - | - |
| Total Other Financing Souces (Uses) | - | - | - | - |
| Excess Revenue Over (Under) Expenditures and Other Financing Souces (Uses) | - | - | (15,907) | (15,907) |
| Fund Balance Beginning | - | - | 81,739 | 81,739 |
| Fund Balance Ending | $ - | $ - | $ 65,832 | $ 65,832 |

**Brantley County, Georgia**
**County Special Fire District**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 20,476 |
| Taxes Receivable | 32,917 |
| Total Assets | $ 53,393 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | $ - |
| Due to Other Funds | - |
| Deferred Revenue | 24,293 |
| Total Liabilities | 24,293 |
| Fund Balances | |
| Restricted | 29,100 |
| Total Fund Balances | 29,100 |
| Total Liabilities and Fund Balances | $ 53,393 |

**Brantley County, Georgia**
**County Special Fire District**
**Schedule of Revenues, Expenditures and Changes**
**in Fund Balance – Budget and Actual (Budgetary Basis)**
**For the Year Ended December 31, 2011**

| | Original Budget | Final Budget | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| Taxes | $ 20,415 | $ 20,415 | $ 59,865 | $ 39,450 |
| Interest | - | - | 40 | 40 |
| Other Revenue | - | - | - | - |
| Total Revenues | 20,415 | 20,415 | 59,905 | 39,490 |
| Expenditures | | | | |
| Current: | | | | |
| Budget | 20,415 | - | - | - |
| Fuel | - | 506 | 1,740 | (1,234) |
| Radio and Equipment | - | 1,297 | 4,460 | (3,163) |
| Capital Outlay: | | | | - |
| Public Safety | - | - | - | - |
| Debt Service: | | | | - |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Total Expenditures | 20,415 | 1,803 | 6,200 | (4,397) |
| Excess (deficiency) of Revenue Over Expenditures | - | 18,612 | 53,705 | 35,093 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | - | - | - |
| Transfers (Out) | - | (18,612) | (64,003) | (45,391) |
| Inception of Notes | - | - | - | - |
| Total Other Financing Souces (Uses) | - | (18,612) | (64,003) | (45,391) |
| Excess Revenue Over (Under) Expenditures and Other Financing Souces (Uses) | - | - | (10,298) | (10,298) |
| Fund Balance Beginning | - | - | 39,398 | 39,398 |
| Fund Balance Ending | $ - | $ - | $ 29,100 | $ 29,100 |

## NON-MAJOR CAPITAL PROJECT FUNDS

The Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary or trust funds.

The County's Non-major Capital Project Funds are as follows:

General Capital Projects Fund

**Brantley County, Georgia**
**Capital Projects Fund**
**Balance Sheet**
**December 31, 2011**

| | |
|---|---|
| Assets | |
| Cash | $ 105,001 |
| Receivables | 54,494 |
| Total Assets | $ 159,495 |
| Liabilities and Fund Balances | |
| Liabilities | |
| Accounts Payable | |
| Due to Other Funds | |
| Deferred Revenue | |
| Total Liabilities | - |
| Fund Balances | |
| Committed | 159,495 |
| Total Fund Balances | 159,495 |
| Total Liabilities and Fund Balances | $ 159,495 |

**Brantley County, Georgia**
**Capital Projects Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)**
**For the Year Ended December 31, 2011**

| | Actual Amounts (Budgetary Basis) |
|---|---|
| Revenues | |
| Intergovernmental | $ 5,108 |
| Interest | 575 |
| Recreation Fees | 67,726 |
| Other Revenue | 325,566 |
| Total Revenues | 398,975 |
| Expenditures | |
| Current: | |
| Culture & Recreation | 2,066 |
| Judiciary | - |
| Public Safety | 4,313 |
| Capital Outlay: | |
| Public Safety | 116,490 |
| Public Works | 279,965 |
| Culture & Recreation | 22,950 |
| Other | - |
| Debt Service: | |
| Interest | - |
| Principal | - |
| Total Expenditures | 425,784 |
| Excess (deficiency) of Revenues Over (under) Expenditures | (26,809) |
| Other Financing Sources (Uses) | |
| Transfers In | 6,757 |
| Transfers (Out) | (10,000) |
| Proceeds from Lease | - |
| Total Other Financing Sources (Uses) | (3,243) |
| Excess Revenue Over (Under) Expenditures and Other Financial Sources (Uses) | (30,052) |
| Fund Balance Beginning | 189,547 |
| Fund Balance Ending | $ 159,495 |

## FIDUCIARY FUNDS

The Fiduciary Funds are used to account for assets held by the County in a fiduciary capacity.

The County's Fiduciary-Agency Funds are as follows:

Tax Commissioner
Sheriff
Clerk of Superior Court
Magistrate Court
Probate Court
Inmate Account
EMS Fund

**Brantley County, Georgia**
**Combining Statement of Changes in Assets and Liabilities**
**Agency Funds**
**December 31, 2011**

| Tax Commissioner | Balance Jan. 1, 2011 | Additions | Deductions | Balance Dec. 31, 2011 |
|---|---|---|---|---|
| Assets | | | | |
| Cash | $ 37,752 | $ 17,079,206 | $ 17,102,991 | $ 13,967 |
| Total Assets | $ 37,752 | $ 17,079,206 | $ 17,102,991 | $ 13,967 |
| Liabilities | | | | |
| Due to Other Funds | $ - | $ 17,079,206 | $ 17,079,206 | $ - |
| Due to Other Governments and Individuals | 37,752 | - | 23,785 | 13,967 |
| Total Liabilities | $ 37,752 | $ 17,079,206 | $ 17,102,991 | $ 13,967 |

| Sheriff | Balance Jan. 1, 2011 | Additions | Deductions | Balance Dec. 31, 2011 |
|---|---|---|---|---|
| Assets | | | | |
| Cash | $ 2,586 | $ 647,660 | $ 646,200 | $ 4,046 |
| Total Assets | $ 2,586 | $ 647,660 | $ 646,200 | $ 4,046 |
| Liabilities | | | | |
| Due to Other Funds | $ - | $ - | $ - | $ - |
| Due to Other Governments and Individuals | 2,586 | 647,660 | 646,200 | 4,046 |
| Total Liabilities | $ 2,586 | $ 647,660 | $ 646,200 | $ 4,046 |

**Brantley County, Georgia**
**Combining Statement of Changes in Assets and Liabilities**
**Agency Funds**
**December 31, 2011**

| Clerk of Court | Balance Jan. 1, 2011 | Additions | Deductions | Balance Dec. 31, 2011 |
|---|---|---|---|---|
| Assets | | | | |
| Cash | $ 77,681 | $ 598,799 | $ 602,407 | $ 74,073 |
| Total Assets | $ 77,681 | $ 598,799 | $ 602,407 | $ 74,073 |
| Liabilities | | | | |
| Due to Other Funds | $ - | $ - | $ - | $ - |
| Due to Other Governments and Individuals | 77,681 | 598,799 | 602,407 | 74,073 |
| Total Liabilities | $ 77,681 | $ 598,799 | $ 602,407 | $ 74,073 |

| Magistrate Court | Balance Jan. 1, 2011 | Additions | Deductions | Balance Dec. 31, 2011 |
|---|---|---|---|---|
| Assets | | | | |
| Cash | $ 25,485 | $ 163,720 | $ 171,875 | $ 17,330 |
| Due from Other Funds | - | - | - | - |
| Total Assets | $ 25,485 | $ 163,720 | $ 171,875 | $ 17,330 |
| Liabilities | | | | |
| Due to Other Funds | $ - | $ 38,624 | $ 38,624 | $ - |
| Due to Other Governments and Individuals | 25,485 | 125,096 | 133,251 | 17,330 |
| Total Liabilities | $ 25,485 | $ 163,720 | $ 171,875 | $ 17,330 |

**Brantley County, Georgia**
**Combining Statement of Changes in Assets and Liabilities**
**Agency Funds**
**December 31, 2011**

| Probate Court | Balance Jan. 1, 2011 | Additions | Deductions | Balance Dec. 31, 2011 |
|---|---|---|---|---|
| Assets | | | | |
| Cash | $ 297 | $ 348,944 | $ 334,318 | $ 14,923 |
| Total Assets | $ 297 | $ 348,944 | $ 334,318 | $ 14,923 |
| Liabilities | | | | |
| Due to Other Funds | $ - | $ 220,184 | $ 220,184 | $ - |
| Due to Other Governments and Individuals | 297 | 128,760 | 114,134 | 14,923 |
| Total Liabilities | $ 297 | $ 348,944 | $ 334,318 | $ 14,923 |

| Inmate Account | Balance Jan. 1, 2011 | Additions | Deductions | Balance Dec. 31, 2011 |
|---|---|---|---|---|
| Assets | | | | |
| Cash | $ 8,616 | $ 102,707 | $ 101,711 | $ 9,612 |
| Total Assets | $ 8,616 | $ 102,707 | $ 101,711 | $ 9,612 |
| Liabilities | | | | |
| Due to Other Funds | $ - | $ - | $ - | $ - |
| Due to Other Governments and Individuals | 8,616 | 102,707 | 101,711 | 9,612 |
| Total Liabilities | $ 8,616 | $ 102,707 | $ 101,711 | $ 9,612 |

**Brantley County, Georgia**
**Combining Statement of Changes in Assets and Liabilities**
**Agency Funds**
**December 31, 2011**

| EMS Fund | Balance Jan. 1, 2011 | Additions | Deductions | Balance Dec. 31, 2011 |
|---|---|---|---|---|
| Assets | | | | |
| Cash | $ - | $ 537,868 | $ 489,846 | $ 48,022 |
| Total Assets | $ - | $ 537,868 | $ 489,846 | $ 48,022 |
| Liabilities | | | | |
| Due to Other Funds | $ - | $ - | $ - | $ - |
| Due to Other Governments and Individuals | - | 537,868 | 489,846 | 48,022 |
| Total Liabilities | $ - | $ 537,868 | $ 489,846 | $ 48,022 |

| Total of All Agencies | Balance Jan. 1, 2011 | Additions | Deductions | Balance Dec. 31, 2011 |
|---|---|---|---|---|
| Assets | | | | |
| Cash | $ 152,417 | $ 19,478,904 | $ 19,449,348 | $ 181,973 |
| Total Assets | $ 152,417 | $ 19,478,904 | $ 19,449,348 | $ 181,973 |
| Liabilities | | | | |
| Due to Other Funds | $ - | $ 17,338,014 | $ 17,338,014 | $ - |
| Due to Other Governments and Individuals | 152,417 | 2,140,890 | 2,111,334 | 181,973 |
| Total Liabilities | $ 152,417 | $ 19,478,904 | $ 19,449,348 | $ 181,973 |

# STATE COMPLIANCE SECTION

## SPECIAL REPORTS

The Special Report is applicable to the Special 1 Percent Sales and Use tax required by the State of Georgia.

# *BYRT CPAs, LLC*

**Certified Public Accountants**

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## Independent Auditor's Report on the Schedule of Special Local Option Sales Tax

To the County Commissioners
Brantley County, Georgia

We have audited the accompanying Schedule of Special Purpose Local Option Sales Tax for Brantley County, Georgia for the year ended December 31, 2011. This schedule is the responsibility of Brantley County's management. Our responsibility is to express an opinion on the Schedule of Special Purpose Local Option Sales Tax based on my 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 was prepared for the purpose of complying with the Official Code to Georgia Annotated, 48-8-121 on the modified accrual basis of accounting used for the SPLOST schedule as described in Note 1-D and is not intended to be a complete presentation of Brantley County'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 Brantley County'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.

Respectfully submitted,

BYRT CPAs, LLC

BYRT CPAs, LLC
June 13, 2012

**Brantley County, Georgia**
**Schedule of Projects Constructed with**
**Special Purpose Local Option Sales Tax Proceeds**
**For the Year Ended December 31, 2011**

| Project | Total Estimated Cost | Prior Years | Current Year | Total | Estimated Percentage of Completion |
|---|---|---|---|---|---|
| 2003 | | | | | |
| Roads and Bridges | 2,250,000 | 2,395,746 | - | 2,395,746 | 106.48% |
| Jail | 2,250,000 | 2,155,532 | - | 2,155,532 | 95.80% |
| Recreation | 500,000 | 441,885 | - | 441,885 | 88.84% |
| Total | 5,000,000 | 4,993,163 | - | 4,993,163 | |

Note (1): Estimated percentage of completion is based on expenditures by the County to date in relation to total estimated expenditures, which have been provided by County management.

| Project | Total Estimated Cost | Prior Years | Current Year | Total | Estimated Percentage of Completion |
|---|---|---|---|---|---|
| 2007 | | | | | |
| Roads and Bridges | 2,500,000 | 1,792,062 | 2,554,424 | 4,346,486 | 173.86% |
| Roads and Bridges - City of Nahunta | 337,500 | 174,795 | - | 174,795 | 51.79% |
| Roads and Bridges - City of Hoboken | 175,000 | 90,545 | - | 90,545 | 51.74% |
| Jail | 4,000,000 | 1,558,103 | 651,228 | 2,209,331 | 55.23% |
| Recreation | 500,000 | 531,498 | 133,520 | 665,018 | 133.00% |
| Total | 7,512,500 | 4,147,003 | 3,339,172 - | 7,486,175 | |

Note (1): Estimated percentage of completion is based on expenditures by the County to date in relation to total estimated expenditures, which have been provided by County management.

Note (2): Revenue in the amount of $1,028,716 has been received from the Department of Transportation for expenditures on roads and bridges for the 2007 SPLOST.

**E-911 Annual Report**

# *BYRT CPAs, LLC*

**Certified Public Accountants**

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To The Board of Commissioners
Brantley County, Georgia

Independent Accountant's Report

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Brantley County's compliance during the fiscal year ended December 31, 2011 with requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for Brantley County's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Brantley County's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Brantley County's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Brantley County's compliance with the specified requirement.

In our opinion, management's assertion that Brantley County complied with the aforementioned requirement during the fiscal year ended December 31, 2011 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

Respectfully submitted,

BYRT CPAs, LLC

BYRT CPAs, LLC
June 13, 2012

**Brantley County, Georgia**
**Annual Report of 9-1-1 Collections and Expenditures**
**For the Year Ended December 31, 2011**

| Line No. | | O.C.G.A. Reference | |
|---|---|---|---|
| 1 | Indicate UCOA Fund Type Use to Account for 9-1-1 Activity (choose one):<br>X Special Revenue Fund ___ Enterprise Fund | | |
| 2 | Monthly 9-1-1 charge billed to each exchange access facility subscriber: | 46-5-134(a)(1) | $ 1.50 |
| 3 | Total revenue from exhange access facility subscribers | | $ 188,232 |
| 4 | Does 9-1-1 system provide automatic number identification of a wireless telecommunications connection? (choose one)<br>___ Yes X No | | |
| 5 | If the answer to line 4 is "yes", indicate below which of the following apply (choose one) | | |
| | ____ System provides location of base station or cell site | 46-5-134(a)(2)(A) | |
| | ____ System provides automatic location identification | 46-5-134(a)(2)(B) | |
| 6 | If the answer to Line 4 is "yes", identify the monthly 9-1-1 charge billed to each wireless telecommunications connection subscriber: | 46-5-134(a)(2) | |
| 7 | Total revenue from wireless telecommunications connection subscribers: | | |
| 8 | Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500) | | $ 188,232 |
| 9 | Additional revenue sources: | | |
| 9a | Federal (UCOA Revenue Source 33.1000)<br>Identify each funding agency individually. Attach list, if necessary. | 46-5-134(j) | |
| 9b | State (UCOA Revenue Source 33.4000)<br>Identify each funding agency individually. Attach list, if necessary. | 46-5-134(j) | |
| 9c | Local (UCOA Revenue Source 33.6000)<br>Identify each funding agency individually. Attach list, if necessary. | 46-5-134(j) | |
| 9d | Private (UCOA Revenue Source 37.1000)<br>Identify each funding agency individually. Attach list, if necessary. | 46-5-134(j) | |

**Brantley County, Georgia**
**Annual Report of 9-1-1 Collections and Expenditures**
**For the Year Ended December 31, 2011**

| Line No. | | O.C.G.A. Reference | |
|---|---|---|---|
| 10 | Investment Income (UCOA Revenue Source 36.1000 through 36.3000) | | $ 51 |
| 11 | Other revenue sources not included above<br>Identify each source individually. Transfers from other funds of the local government should be reported on Line 25 and not included here. | | |
| | _____ | | _____ |
| | _____ | | _____ |
| | _____ | | _____ |
| | _____ | | _____ |
| | _____ | | _____ |
| | _____ | | _____ |
| | _____ | | _____ |
| | _____ | | _____ |
| 12 | Total Revenues (total of all amounts reported on Lines 8 through 11) | | $ 188,283 |
| | Expenditures (UCOA Activity 3800) | | |
| 13 | Wireless service supplier cost recovery charges<br>(identify each supplier individually on lines below - attach list, if necessary) | 46-5-134(e) | |
| | _____ | | _____ |
| | _____ | | _____ |
| | _____ | | _____ |
| 14 | Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system: | | |
| 14a | Lease costs | 46-5-134(f)(1) | _____ |
| 14b | Purchase costs | 46-5-134(f)(1) | $ - |
| 14c | Maintenance costs | 46-5-134(f)(1) | _____ |
| 15 | Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges | 46-5-134(f)(2) | _____ |
| 16 | Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system:<br>Number of employees classified as: Full time ____ Part time ____. | | |
| 16a | Salaries and wages | 46-5-134(f)(3) | $ 235,893 |
| 16b | Employee benefits | 46-5-134(f)(3) | $ 17,065 |

**Brantley County, Georgia**
**Annual Report of 9-1-1 Collections and Expenditures**
**For the Year Ended December 31, 2011**

| Line No. | | O.C.G.A. Reference | |
|---|---|---|---|
| 17 | Cost of training of employees who work as dispatchers | 46-5-134(f)(3) | $ 1,945 |
| 18 | Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services | 46-5-134(f)(4) | $ 1,443 |
| 19a | Building used as a publc safety answering point | | |
| 19a1 | Lease costs | 46-5-134(f)(5) | |
| 19a2 | Purchase costs | 46-5-134(f)(5) | |
| 19b | Has the local government completed its street addressing plan? (choose one) ____ Yes ____ No | 46-5-134(f)(5) | |
| 20 | Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems: | | |
| 20a | Lease costs | 46-5-134(f)(6) | |
| 20b | Purchase costs | 46-5-134(f)(6) | $ 10,548 |
| 20c | Maintenance costs | 46-5-134(f)(6) | $ 30,411 |
| 21 | Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials | 46-5-134(f)(7) | |
| 22 | Logging recorders used at a public safety answering point to record telephone and radio traffic: | | |
| 22a | Lease costs | 46-5-134(f)(8) | |
| 22b | Purchase costs | 46-5-134(f)(8) | |
| 22c | Maintenance costs | 46-5-134(f)(8) | |
| 23 | Other expenditures not included in Lines 13 through 22 above. Identify by object and purpose. Transfers to other funds of the local government should be reported on Line 26 and not included here. | | |
| | Telephone charges | | $ 27,607 |
| | Utilities | | $ 6,018 |
| | Cleaning supplies | | $ 446 |
| | Advertising | | $ 34 |
| | Payment on loan | | $ 110,463 |
| | Pest control | | $ 180 |
| | | | |
| | | | |
| 24 | Total Expenditures (total of all amounts reported on Lines 13 through 22 above) | | $ 442,053 |

**Brantley County, Georgia**
**Annual Report of 9-1-1 Collections and Expenditures**
**For the Year Ended December 31, 2011**

| Line No. | | O.C.G.A. Reference | |
|---|---|---|---|
| 25 | Transfers From Other Funds (identify by fund) | | |
| | General Fund | | $ 250,965 |
| | | | |
| 26 | Transfers To Other Funds (identify by fund) | | |
| | | | |
| | | | |
| 27 | Proceeds from Capital Lease (identify by asset class and, if equipment, purpose) | | |
| | | | |
| | | | |
| 28 | Net Change in Fund Balance (Line 12 - Line 24 + Line 25 - Line 26 + Line 27) | | $ (2,805) |
| 29 | Fund Balance - Beginning of Year | | $ 61,909 |
| 30 | Fund Balance - End of Year | | $ 59,104 |

31a Do amounts on Lines 12, 24, 28, 29, and 30 agree to amounts reported in the government's audited financial statements submitted to the Georgia Department of Audits and Accounts?
x Yes ____ No

31b If the answer to Line 31a is "no", provide explanation (including amounts) to reconcile each line item specified in Line 31a above to government's audited financial statements. Reconciliation should be attached to this report.

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall by solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official _____ Date _____

Print Name of Chief Elected Official _____

Title of Chief Elected Official _____

Signature of Chief Financial Officer _____ Date _____

Print Name of Chief Financial Officer _____

## FEDERAL PROGRAMS SECTION

*BYRT CPAs, LLC*
**Certified Public Accountants**

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**Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the County Commissioners
Brantley County, Georgia

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Brantley County, Georgia as of and for the year ended December 31, 2011, which collectively comprise Brantley County's basic financial Statements and have issued our report thereon dated June 13, 2012. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Brantley County Health Department, as described in our report on Brantley County, Georgia's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors.

Internal Control over Financial Reporting

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

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

Our consideration of the 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 Brantley County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management of Brantley County, Georgia, in a separate letter dated June 13, 2012.

This report is intended solely for the information and use of the audit committee, management, and County Commissioners, others within the entity and federal awarding agencies and is not intended to be used and should not be used by anyone other than these specified parties.

Respectfully submitted,

BYRT CPAs, LLC

BYRT CPAs, LLC
Waycross, Georgia
June 13, 2012