BRANTLEY COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2012

Brantley County, Georgia
Financial Statements
For the Year Ended December 31, 2012

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Introductory Section

COUNTY OFFICIALS

CHAIRMAN
Ronald Ham

COMMISSIONERS
Brian Hendrix
Chris 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
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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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, as listed in the table of contents. We also have audited the aggregate nonmajor governmental funds, and each fiduciary fund type of Brantley County, Georgia as of and for the year ended December 31, 2012, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Brantley County Health Department. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are

appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, 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 as well of the aggregate nonmajor governmental funds, and each fiduciary fund type of Brantley County, Georgia, as of December 31, 2012, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Brantley County, Georgia's basic financial statements. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the

financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements is fairly stated in all material respects in relation to the basic 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2013, 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 considering Brantley County, Georgia's internal control over financial reporting and compliance.

Respectfully submitted,

BYRT CPAs LLC

BYRT CPAs, LLC
Waycross, GA
June 20, 2013

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, 2012. 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 $26,255,080 (net assets) for the year reported. This compares to the previous year when the total assets exceeded the total liabilities by $26,530,668.

Total net assets are comprised of the following:

1. Capital assets, net of related debt, of $17,280,792 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 $1,191,524 are restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net assets of $7,782,764 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 $6,626,729 this year. This compares to the prior year ending fund balance, of $7,607,212 showing an decrease of $980,483 during the current year.

At the end of the current year, unassigned fund balance for the General Fund was $4,490,345 or 41.56% 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 $26,255,080 at December 31, 2012. This is a $275,588 decrease from last year's net assets of $26,530,668. The following table provides a summary of the County's net assets:

Summary of Net Assets

	Governmental Activities		Total		Percentage of Total	
	2012	2011	2012	2011	2012	2011
Assets:						
Current and other assets	$ 9,357,496	$ 10,186,671	$ 9,357,496	$ 10,186,671	25.72%	27.33%
Capital assets	27,025,493	27,090,371	27,025,493	27,090,371	74.28%	72.67%
Total Assets	36,382,989	37,277,042	36,382,989	37,277,042	100.00%	100.00%
Liabilities:						
Current liabilities	1,299,775	1,318,243	1,299,775	1,318,243	12.83%	12.27%
Long-term liabilities	8,828,134	9,428,131	8,828,134	9,428,131	87.17%	87.73%
Total Liabilities	10,127,909	10,746,374	10,127,909	10,746,374	100.00%	100.00%
Net Assets:						
Invested in capital assets, net of debt	17,280,792	16,714,882	17,280,792	16,714,882	65.82%	63.00%
Restricted	1,191,524	1,231,882	1,191,524	1,231,882	4.54%	4.64%
Unrestricted (deficit)	7,782,764	8,583,904	7,782,764	8,583,904	29.65%	32.36%
Total Net Assets	$ 26,255,080	$ 26,530,668	$ 26,255,080	$ 26,530,668	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 7.20 to 1. This is a strong ratio.

Note that approximately 65.8% of the governmental activities' net assets are tied up in capital assets(with 33.9% 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 decreased by $52,322 for governmental activities. The County's overall financial position improved during year 2012.

Summary of Statement of Activities

	Governmental Activities		Total		Percentage of Total	
	2012	2011	2012	2011	2012	2011
Revenues:						
Program Revenues						
Charges for services	$ 3,237,146	$ 3,849,357	$ 3,237,146	$ 3,849,357	23.63%	23.34%
Grants and entitlements	50,000	898,088	50,000	898,088	0.37%	5.44%
General Revenues						
Property taxes	6,382,939	7,762,042	6,382,939	7,762,042	46.60%	47.06%
Other taxes	4,027,883	3,978,087	4,027,883	3,978,087	29.40%	24.12%
Gain on Sale of Assets	-	-	-	-	0.00%	0.00%
Interest	521	7,571	521	7,571	0.00%	0.05%
Total Revenues	13,698,489	16,495,145	13,698,489	16,495,145	100.00%	100.00%
Expenses:						
General government	2,263,994	2,812,703	2,263,994	2,812,703	16.46%	21.55%
Judicial	831,532	719,349	831,532	719,349	6.05%	5.51%
Public safety	5,780,238	5,053,800	5,780,238	5,053,800	42.04%	38.71%
Public works	3,316,019	2,967,148	3,316,019	2,967,148	24.12%	22.73%
Health and welfare	638,369	586,491	638,369	586,491	4.64%	4.49%
Culture and recreation	476,520	431,044	476,520	431,044	3.47%	3.30%
Interest	444,139	483,541	444,139	483,541	3.23%	3.70%
Total Expenses	13,750,811	13,054,076	13,750,811	13,054,076	100.00%	100.00%
Excess (Deficiency)	(52,322)	3,441,069	(52,322)	3,441,069		
Transfer	-	-	-	-		
Change in net assets	(52,322)	3,441,069	(52,322)	3,441,069		
Beginning net assets	26,530,668	23,146,334	26,530,668	23,146,334		
Prior period adjustment	(223,266)	(56,735)	(223,266)	(56,735)		
Ending net assets	$ 26,255,080	$ 26,530,668	$ 26,255,080	$ 26,530,668		

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 $4,526,722. Of this year-end total, $4,490,345 is unassigned indicating availability for continuing County service requirements. Nonspendable fund balances of $36,377 include: $27,027 for the amount the County has spent on inventory, and $9,350 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 decrease was $712,348, reflecting a negative variance from the revised budget of $712,348.

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, 2012, was $27,025,493. The total decrease in the net investment was .2% for governmental activities.

	Capital Assets (Net of accumulated depreciation)					
	Governmental Activities		Total		Percentage of Total	
	2012	2011	2012	2011	2012	2011
Non-depreciable assets:						
Land	$ 1,984,020	$ 1,984,020	$ 1,984,020	$ 1,984,020	98.00%	65.33%
Construction in progress	40,455	1,052,745	40,455	1,052,745	2.00%	34.67%
Total non-depreciable assets	2,024,475	3,036,765	2,024,475	3,036,765	100.00%	100.00%
Depreciable assets:						
Buildings	16,014,948	15,405,468	16,014,948	15,405,468	45.92%	47.32%
Machinery and equipment	8,748,239	9,792,287	8,748,239	9,792,287	25.08%	30.07%
Infrastructure	10,121,783	7,362,879	10,121,783	7,362,879	29.01%	22.61%
Total depreciable assets	34,884,970	32,560,634	34,884,970	32,560,634	100.00%	100.00%
Total Capital Assets	36,909,445	35,597,399	36,909,445	35,597,399		
Less accumulated depreciation						
Buildings	3,827,804	3,370,938	3,827,804	3,370,938	38.73%	41.82%
Machinery and equipment	5,098,724	4,493,288	5,098,724	4,493,288	51.59%	52.48%
Infrastructure	957,424	642,802	957,424	642,802	9.69%	5.70%
Total Accumulated Depreciation	9,883,952	8,507,028	9,883,952	8,507,028	100.00%	100.00%
Book value - depreciable assets	$27,025,493	$27,090,371	$27,025,493	$27,090,371		

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 $9,847,969. 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	
	2012	2011	2012	2011	2012	2011
Notes outstanding	$ 6,873,000	$ 7,341,663	$ 6,873,000	$ 7,341,663	69.78%	70.00%
Capital leases	2,871,701	3,033,826	2,871,701	3,033,826	29.16%	28.93%
Compensated absences	103,268	111,441	103,268	111,441	1.05%	1.06%
Total	$ 9,847,969	$ 10,486,930	$ 9,847,969	$ 10,486,930	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 2012 budget and tax rates. Sales tax, which is the second largest revenue source increased for the year ended December 31, 2012. Property tax, the largest revenue source, was due in January, 2013 for the 2012 property tax bills and January, 2012 for the 2011 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, 2012

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS:				
Current Assets:				
Cash	$ 3,131,735	$ -	$ 3,131,735	$ 322,576
Certificates of Deposit	43,534	-	43,534	-
Accounts Receivable	184,945	-	184,945	-
Taxes Receivable	5,809,043	-	5,809,043	-
Intergovernmental	151,862	-	151,862	10,935
Prepaids	9,350	-	9,350	-
Inventory	27,027	-	27,027	-
Noncurrent Assets	-	-	-	
Restricted Assets	-	-	-	
Capital Assets				
Non-depreciable Capital Assets	2,024,475	-	2,024,475	-
Depreciable Capital Assets, net	25,001,018	-	25,001,018	6,956
TOTAL ASSETS	36,382,989	-	36,382,989	340,467
LIABILITIES				
Current Liabilities:				
Accounts Payable	237,291	-	237,291	-
Accrued Expenses	-	-	-	-
Deferred Revenues	-	-	-	-
Due to Other Governments	-	-	-	-
Accrued Interest	42,649	-	42,649	-
Compensated Absences Payable	85,979	-	85,979	9,799
Capital Leases Payable	526,664	-	526,664	-
Notes Payable	407,192	-	407,192	-
Other Liabilities	-	-	-	-
Liabilities Payable from Restricted Assets				
Long-term Liabilities:				
Compensated Absences Payable, net of current portion	17,289	-	17,289	9,798
Capital Leases Payable, net of current portion	2,345,037	-	2,345,037	-
Notes Payable, net of current portion	6,465,808	-	6,465,808	-
TOTAL LIABILITIES	10,127,909	-	10,127,909	19,597
NET ASSETS				
Invested in Capital Assets, net of related debt	17,280,792	-	17,280,792	6,956
Restricted for:				
Culture & Recreation	-	-	-	-
Capital Projects	1,191,524	-	1,191,524	-
Prior Year Program Income	-	-	-	128,632
Unrestricted	7,782,764	-	7,782,764	185,282
			-	
TOTAL NET ASSETS	$ 26,255,080	$ -	$ 26,255,080	$ 320,870

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Activities
For the Year Ended December 31, 2012

		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	$ 2,263,994	$ 491,410	$ -	$ -	$ (1,772,584)	$ -	$ (1,772,584)	
Judicial	831,532	485,158	-	-	(346,374)	-	(346,374)	
Public Safety	5,780,238	1,678,744	-	-	(4,101,494)	-	(4,101,494)	
Public Works	3,316,019	229,346	-	50,000	(3,036,673)	-	(3,036,673)	
Health and Welfare	638,369	279,712	-	-	(358,657)	-	(358,657)	
Culture and Recreation	476,520	72,776	-	-	(403,744)	-	(403,744)	
Interest	444,139	-	-	-	(444,139)	-	(444,139)	
							-	-
Total Governmental Activities	13,750,811	3,237,146	-	50,000	(10,463,665)	-	(10,463,665)	-
Business-type Activities:								
Total Business-type Activities	-	-	-	-	-	-	-	-
Total - Primary Government	$ 13,750,811	$ 3,237,146	$ -	$ 50,000	$ (10,463,665)	$ -	$ (10,463,665)	$ -
Component Units:								
Brantley County Health Dept.	442,939	128,632	294,357	-	-	-	-	(19,950)
Total - Component Units	$ 442,939	$ 128,632	$ 294,357	$ -	$ -	$ -	$ -	$ (19,950)
			GENERAL REVENUES:					
			Taxes					
			Property Taxes		$ 6,382,939	$ -	$ 6,382,939	$ -
			Sales Taxes		2,194,562	-	2,194,562	-
			Other Taxes		1,833,321	-	1,833,321	-
			Gain on Sale of Assets		-	-	-	
			Interest Earned		521	-	521	-
			Total General Revenues		10,411,343	-	10,411,343	-
			Transfers		-	-	-	-
			Total General Revenues & Transfers		10,411,343	-	10,411,343	-
			Change in Net Assets		(52,322)	-	(52,322)	(19,950)
			NET ASSETS - BEGINNING OF YEAR		26,530,668	-	26,530,668	340,820
			Prior Period Adjustment		(223,266)	-	(223,266)	-
			NET ASSETS - END OF YEAR		$ 26,255,080	$ -	$ 26,255,080	$ 320,870

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Balance Sheet
Governmental Funds
December 31, 2012

	General	Capital Projects SPLOST Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
Cash	$ 1,280,623	$ 1,130,217	$ 720,895	$ 3,131,735
Certificates of Deposit	-	-	43,534	43,534
Receivables (net, where applicable, of allowances for uncollectible accounts)				
Taxes	5,502,129	-	306,914	5,809,043
Accounts	146,955	-	37,990	184,945
Due from Other Funds	16,000	-	5,000	21,000
Intergovernmental	151,862	-	-	151,862
Prepaids	9,350	-	-	9,350
Inventories	27,027	-	-	27,027
Total Assets	$ 7,133,946	$ 1,130,217	$ 1,114,333	$ 9,378,496
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	232,658	-	4,633	237,291
Due to Other Funds	5,000	-	16,000	21,000
Payable to Other Governments	-	-	-	-
Deferred Revenues	2,369,566	-	123,910	2,493,476
Total Liabilities	2,607,224	-	144,543	2,751,767
Fund Balances:				
Nonspendable	36,377	-	-	36,377
Restricted	-	1,130,217	802,016	1,932,233
Committed	-	-	167,774	167,774
Assigned	-	-	-	-
Unassigned	4,490,345	-	-	4,490,345
Total Fund Balances	4,526,722	1,130,217	969,790	6,626,729
Total Liabilities and Fund Balances	$ 7,133,946	$ 1,130,217	$ 1,114,333	$ 9,378,496

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, 2012

TOTAL GOVERNMENTAL FUND BALANCES		$ 6,626,729
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	36,909,445	
Less Accumulated Depreciation	(9,883,952)	
		27,025,493
Other Long-term Assets are not available to pay for current period expenditures and therefore are deferred in the funds:		
Property Taxes	2,493,476	
Fines	-	
Grants	-	
		2,493,476
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:	(42,649)	
		(42,649)
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	(6,873,000)	
Capital Leases	(2,871,701)	
Compensated Absences	(103,268)	
		(9,847,969)
NET ASSETS OF GOVERNMENTAL ACTIVITIES		$ 26,255,080

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, 2012

	General	Capital Projects SPLOST Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:				
Taxes	$ 7,812,694	$ 1,225,846	$ 1,243,458	$ 10,281,998
Fees and Fines	387,510	-	99,201	486,711
Licenses and Permits	81,841	-	-	81,841
Intergovernmental	50,000	-	13,311	63,311
Charges for Services	1,714,030	-	243,020	1,957,050
Investment Earnings	94	-	427	521
Rents	279,712	-	-	279,712
Other Revenue	144,173	62,161	212,189	418,523
Total Revenues	10,470,054	1,288,007	1,811,606	13,569,667
EXPENDITURES:				
Current:				
General Government	2,135,969	-	-	2,135,969
Judiciary	820,904	-	7,876	828,780
Public Safety	4,489,878	-	742,080	5,231,958
Public Works	1,469,101	29,475	1,245,784	2,744,360
Health and Welfare	519,004	-	6,774	525,778
Culture and Recreation	221,672	-	35,903	257,575
Community Development	110,053	-	-	110,053
Other	42,051	-	33,248	75,299
Capital Outlay:				
General Government	79,053	-	-	79,053
Judicial	-	-	-	-
Public Safety	151,783	-	117,618	269,401
Public Works	185,918	432,651	144,151	762,720
Health and Welfare	-	-	-	-
Culture and Recreation	5,731	116,823	67,009	189,563
Community Development	-	-	-	-
Other	47,319	-	-	47,319
Debt Service:				
Principal	409,615	338,427	195,338	943,380
Interest and Other Charges	115,638	312,801	17,690	446,129
Total Expenditures	10,803,689	1,230,177	2,613,471	14,647,337
Excess (deficiency) of revenues over expenditures	$ (333,635)	$ 57,830	$ (801,865)	$ (1,077,670)

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, 2012

	General	Capital Projects SPLOST Fund	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)				
Inception of Notes	-	-	-	-
Inception of Leases	228,792	-	91,661	320,453
Transfers In	2,000	-	699,505	701,505
Transfers (Out)	(609,505)	-	(92,000)	(701,505)
Total Other Financing Sources and Uses	(378,713)	-	699,166	320,453
Net Change In Fund Balances	(712,348)	57,830	(102,699)	(757,217)
Fund Balances - Beginning	5,462,336	1,072,387	1,072,489	7,607,212
Prior Period Adjustment	(223,266)	-	-	(223,266)
Fund Balances - Ending	$ 4,526,722	$ 1,130,217	$ 969,790	$ 6,626,729

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, 2012

NET CHANGES IN FUND BALANCES		
TOTAL GOVERNMENTAL FUNDS		
Amounts reported for Governmental Activities in the		
Statement of Activities are different because:		(757,217)
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	1,312,046	
Depreciation expense	(1,376,924)	
		(64,878)
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 12/31/12	2,493,476	
Deferred at 12/31/11	(2,364,654)	
		128,822
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	(701,505)	
Transfers out	701,505	
		-

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, 2012

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	-	
Issuance of capital leases	(320,503)	
Repayment of long-term debt	951,291	
Difference in Accrued interest	1,990	
		632,778
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 12/31/12	(103,268)	
Liability at 12/31/11	111,441	
		8,173
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		$ (52,322)

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2012 and 2011

Assets	2012	2011
Cash	$ 283,090	$ 181,973
Taxes Receivable	-	-
Accounts Receivable	-	-
Due from Other Funds	-	-
Total Assets	$ 283,090	$ 181,973
Liabilities		
Due to Other Funds	$ -	$ -
Due to Other Governments and Individuals	283,090	181,973
Total Liabilities	$ 283,090	$ 181,973

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
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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, 2012 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.

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, 2012, 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 2012, 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:			
Tax Commissioner	314,812	322,838	8,026
Elections	110,058	113,463	3,405
Superior Court	205,000	232,738	27,738
Sheriff's Dept	1,269,490	1,357,290	87,800
Jail	1,565,655	1,647,628	81,973
Emergency Medical Service	1,428,253	1,496,297	68,044
Coroner	23,711	25,002	1,291
Firefighter's Association	48,200	87,933	39,733
Road Department	1,396,320	1,636,503	240,183
Health Department	106,046	114,023	7,977
Public Welfare (DFCS)	56,941	57,414	473
St. Illa Office Building	48,600	66,666	18,066
Debt Service	490,728	525,253	34,525
Transfers Out	239,358	609,505	370,147
Solid Waste Fund:			
Current Operations	987,483	1,095,784	108,301
E-911 Fund:			
Current Operations	453,191	515,006	61,815
Calvary Fire District:			
Current Operations	38,140	40,598	2,458
Nahunta Fire District:			
Current Operations	112,702	207,644	94,942
Inception of Capital Lease	-	91,661	(91,661)

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	8,417,911	1,417,911

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, 2012.

The bank balance for the reporting entity totaling $3,131,735 includes $1,851,112 classified as restricted assets.

Cash and investments reconciliation:

Primary Government:	Cash
Fund Reporting Level:	
Governmental Funds - Balance Sheet	$ 4,519,115
Governmental Funds - Balance Sheet	43,534
Statement of Fiduciary Assets and Liabilities	283,090
Total	$ 4,845,739

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, 2012 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, 2012 consist of the following:

	Taxes	Accounts	Due from Other Governments	Net Receivables
General Fund	$ 5,502,129	$ 146,955	$ 151,862	$ 5,800,946
Capital Project Funds	-	1,505	-	1,505
Other Governmental Funds	306,914	36,485	-	343,399
Total Primary Government	$ 5,809,043	$ 184,945	$ 151,862	$ 6,145,850

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, 2012
Millage rate adopted by resolution	October 11, 2012
Property tax digest approved by State	October 23, 2012
Property tax invoices rendered	November 7, 2012
Property tax due date	January 20, 2013

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, 2012 was as follows:

	Balance 1/1/2012	Adjustments	Additions	Deductions	Balance 12/31/2012
Primary Government:					
Governmental Activities:					
Capital assets not being depreciated:					
Land	$ 1,984,020	$ -	$ -	$ -	$ 1,984,020
Construction in progress	1,052,745	-	21,523	1,033,813	40,455
Total capital assets not being depreciated	3,036,765	-	21,523	1,033,813	2,024,475
Depreciable Capital Assets:					
Buildings	15,405,468	288,386	321,094	-	16,014,948
Machinery and equipment	9,792,287	(1,504,030)	459,982	-	8,748,239
Infrastructure	7,362,879	1,215,644	1,543,260	-	10,121,783
Total depreciable capital assets	32,560,634	-	2,324,336	-	34,884,970
Total capital assets	35,597,399	-	2,345,859	1,033,813	36,909,445
Accumulated depreciation:					
Buildings	3,370,938	45,399	411,467	-	3,827,804
Machinery and equipment	4,493,288	(45,076)	650,512	-	5,098,724
Infrastructure	642,802	(323)	314,945	-	957,424
Total accumulated depreciation	8,507,028	-	1,376,924	-	9,883,952
Governmental activities capital assets, net	$ 27,090,371	$ -	$ 968,935	$ 1,033,813	$ 27,025,493

Reconciliation to the Statement of Net Assets:

Non-depreciable Capital Assets	$ 2,024,475
Depreciable Capital Assets, Net	25,001,018
Capital Assets, Net	$ 27,025,493

Note 3 – Detailed Notes on All Funds (continued)

Governmental activities depreciation expense

	2012
General government	$ 60,899
Judicial	2,752
Public safety	556,191
Public works	535,599
Health and welfare	112,591
Culture and recreation	108,892
Total governmental activities depreciation expense	$ 1,376,924

Note 3 – Detailed Notes on All Funds (continued)

3-E. Interfund Balances and Transfers

Interfund balances at December 31, 2012, 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	$ 256,814	To cover current operations
General Fund	E-911	310,849	To cover current operations
General Fund	Drug Abuse Fund	-	To reimburse for Jr.Police Academy
	Capital Projects Funds:		
General Fund	General Capital Projects	6,842	To cover settlement of Airport Expenses
General Fund	General Capital Projects	35,000	To cover expenses on Recreation Park
Special Revenue Funds:	Capital Projects Fund:		
Airport Grant	General Capital Projects	90,000	To cover settlement of Airport Expenses
Special Revenue Funds:			
Waynesville Fire District	General Fund	2,000	To repay TANS loan
Totals		$ 701,505	

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, 2012 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, 2012:

Governmental Activities	Outstanding Balance Jan. 1, 2012	Additions	Deductions	Outstanding Balance Dec. 31, 2012	Amount Due in One Year	Amount Due in more than One Year
Notes Payable						
Bank	$ 80,400		$ 80,400	$ -	$ -	$ -
USDA Rural Development	81,444		19,252	62,192	19,974	42,218
USDA Rural Development	97,422	-	9,207	88,215	9,575	78,640
USDA Rural Development	91,000		16,760	74,240	17,451	56,789
Bank	36,000	-	4,617	31,383	6,000	25,383
Bank	6,955,397	-	338,427	6,616,970	354,192	6,262,778
Totals	$ 7,341,663	$ -	$ 468,663	$ 6,873,000	$ 407,192	$ 6,465,808

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, 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	424,962	226,266	651,228
Dec. 31, 18-22	2,442,918	813,222	3,256,140
Dec. 31, 23-27	2,232,193	209,912	2,442,105
Dec. 31, 28-32	-	-	-
Totals	$ 6,616,970	$ 2,337,415	$ 8,954,385

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, 13	19,974	2,332	22,306
Dec. 31, 14	20,723	1,583	22,306
Dec. 31, 15	21,495	811	22,306
Dec. 31, 16	-	-	-
Dec. 31, 17			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 62,192	$ 4,726	$ 66,918

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, 13	6,000	1,000	7,000
Dec. 31, 14	6,000	809	6,809
Dec. 31, 15	6,000	618	6,618
Dec. 31, 16	6,000	426	6,426
Dec. 31, 17	6,000	236	6,236
Dec. 31, 18-22	1,383	44	1,427
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 31,383	$ 3,133	$ 34,516

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, 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	11,201	1,903	13,104
Dec. 31, 18-22	36,354	2,946	39,300
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 88,215	$ 16,605	$ 104,820

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, 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	-	-	-
Dec. 31, 18-22			
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 74,240	$ 7,816	$ 82,056

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 $3,839,024 (cost of $5,026,558 less accumulated depreciation of $1,187,534,). 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, 13	526,664	107,934	634,598
Dec. 31, 14	519,399	86,696	606,095
Dec. 31, 15	1,083,295	66,835	1,150,130
Dec. 31, 16	332,874	27,027	359,901
Dec. 31, 17	246,953	13,602	260,555
Dec. 31, 18-22	162,516	14,982	177,498
Dec. 31, 23-27	-	-	-
Totals	$ 2,871,701	$ 317,076	$ 3,188,777

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

Governmental Activities	Outstanding Balance Jan. 1, 2012	Additions	Deductions	Outstanding Balance Dec. 31, 2012	Amount Due in One Year	Amount Due in more than One Year
Capital Leases						
Old National Bank Leasing	65,623	-	13,738	51,885	14,466	37,419
The Heritage Bank	22,256	-	10,723	11,533	11,533	-
SunTrust Equipment Finance	10,716	-	10,716	-	-	-
Southeastern Bank	10,780	-	7,844	2,936	2,936	-
Southeastern Bank	10,780	-	7,844	2,936	2,936	-
Heritage Bank	166,667	-	55,556	111,111	55,556	55,555
Southeastern Bank	74,454	-	13,745	60,709	14,244	46,465
Bank of America	1,018,712	-	158,654	860,058	166,010	694,048
Musco Finance	429,252	-	39,669	389,583	41,471	348,112
PNC Equipment Finance	4,832	-	2,782	2,050	2,050	-
Southeastern Bank	6,553	-	6,553	-	-	-
Southeastern Bank	2,169	-	2,169	-	-	-
John Deere Credit	162,474		14,935	147,539	15,382	132,157
John Deere Credit	162,474		14,935	147,539	15,382	132,157
John Deere Credit	162,427		14,983	147,444	15,431	132,013
John Deere Credit	189,074		21,294	167,780	21,930	145,850
John Deere Credit	189,074		21,294	167,780	21,930	145,850
Kansas State Bank	137,068		5,145	131,923	5,385	126,538
Southeastern Bank	42,136		7,889	34,247	8,304	25,943
Southeastern Bank	29,631		5,889	23,742	6,199	17,543
Southeastern Bank	28,845		10,548	18,297	12,051	6,246
Caterpillar Financial Services	107,829		23,641	84,188	20,977	63,211
Southeastern Bank		27,047	4,958	22,089	8,830	13,259
Southeastern Bank		27,047	7,124	19,923	8,938	10,985
Oshkosh Capital		91,661	-	91,661	17,069	74,592
Southeastern Bank		35,772	-	35,772	11,396	24,376
Kansas State Bank		138,976	-	138,976	26,258	112,718
Totals	$ 3,033,826	$ 320,503	$ 482,628	$ 2,871,701	$ 526,664	$ 2,345,037

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

On November 20, 2012, the County entered into a lease agreement with Kansas State Bank of Manhattan at an interest rate of 2.80% with an original amount of $138,976 with a maturity date of December 5 2017 for the purchase of a 2012 Volvo EC160DL Excavator. The future minimum lease payments are as follows:

Year Ended	Principal	Interest	Total
Dec. 31, 13	26,258	3,567	29,825
Dec. 31, 14	27,006	2,819	29,825
Dec. 31, 15	27,773	2,052	29,825
Dec. 31, 16	28,563	1,262	29,825
Dec. 31, 17	29,376	449	29,825
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 138,976	$ 10,149	$ 149,125

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, 13	2,936	29	2,965
Dec. 31, 14	-	-	-
Dec. 31, 15	-	-	-
Dec. 31, 16	-	-	-
Dec. 31, 17			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 2,936	$ 29	$ 2,965

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, 13	2,936	29	2,965
Dec. 31, 14	-	-	-
Dec. 31, 15	-	-	-
Dec. 31, 16	-	-	-
Dec. 31, 17			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 2,936	$ 29	$ 2,965

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, 13	55,556	3,611	59,167
Dec. 31, 14	55,555	1,806	57,361
Dec. 31, 15	-	-	-
Dec. 31, 16	-	-	-
Dec. 31, 17			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 111,111	$ 5,417	$ 116,528

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, 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	49,535	9,631	59,166
Dec. 31, 18-22	162,516	14,982	177,498
Dec. 31, 23-27	-	-	-
Totals	$ 389,583	$ 83,745	$ 473,328

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, 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			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 51,885	$ 6,235	$ 58,120

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, 13	11,533	711	12,244
Dec. 31, 14	-	-	-
Dec. 31, 15	-	-	-
Dec. 31, 16	-	-	-
Dec. 31, 17	-	-	-
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 11,533	$ 711	$ 12,244

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, 13	2,050	139	2,189
Dec. 31, 14	-	-	-
Dec. 31, 15	-	-	-
Dec. 31, 16	-	-	-
Dec. 31, 17			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 2,050	$ 139	$ 2,189

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, 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			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 60,709	$ 5,658	$ 66,367

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, 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	148,402	2,821	151,223
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 860,058	$ 97,685	$ 957,743

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

On May 1, 2012, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.75% with an original amount of $27,047 with a maturity date of April 30, 2015, for the purchase of one 2011 Ford Crown Victoria. The future minimum lease payments are as follows:

Year Ended	Principal	Interest	Total
Dec. 31, 13	8,830	871	9,701
Dec. 31, 14	9,265	436	9,701
Dec. 31, 15	3,994	48	4,042
Dec. 31, 16	-	-	-
Dec. 31, 17			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 22,089	$ 1,355	$ 23,444

On March 9, 2012, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.75% with an original amount of $27,047 with a maturity date of March 8, 2015 for the purchase of one 2011 Ford Crown Victoria. The future minimum lease payments are as follows:

Year Ended	Principal	Interest	Total
Dec. 31, 13	8,938	763	9,701
Dec. 31, 14	9,378	323	9,701
Dec. 31, 15	1,607	10	1,617
Dec. 31, 16	-	-	-
Dec. 31, 17			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 19,923	$ 1,096	$ 21,019

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, 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			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 147,539	$ 11,840	$ 159,379

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, 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			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 147,539	$ 11,840	$ 159,379

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, 13	15,431	4,409	19,840
Dec. 31, 14	15,892	3,948	19,840
Dec. 31, 15	116,121	3,718	119,839
Dec. 31, 16	-	-	-
Dec. 31, 17			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 147,444	$ 12,075	$ 159,519

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, 13	21,930	5,018	26,948
Dec. 31, 14	22,587	4,361	26,948
Dec. 31, 15	123,263	3,686	126,949
Dec. 31, 16	-	-	-
Dec. 31, 17			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 167,780	$ 13,065	$ 180,845

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, 13	21,930	5,018	26,948
Dec. 31, 14	22,587	4,361	26,948
Dec. 31, 15	123,263	3,686	126,949
Dec. 31, 16	-	-	-
Dec. 31, 17			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 167,780	$ 13,065	$ 180,845

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, 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			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 131,923	$ 17,724	$ 149,647

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, 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			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 34,247	$ 3,507	$ 37,754

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, 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			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 23,742	$ 2,270	$ 26,012

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, 13	12,051	617	12,668
Dec. 31, 14	6,246	88	6,334
Dec. 31, 15	-	-	-
Dec. 31, 16	-	-	-
Dec. 31, 17			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 18,297	$ 705	$ 19,002

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, 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			
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 84,188	$ 5,381	$ 89,569

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

On May 7, 2012, the County entered into a lease agreement with Oshkosh Capital at an interest rate of 3.57% with an original amount of $91,661 with a maturity date of May 7, 2017, for the purchase of miscellaneous fire equipment for the Nahunta Volunteer Fire Department. The future minimum lease payments are as follows:

Year Ended	Principal	Interest	Total
Dec. 31, 13	17,069	3,272	20,341
Dec. 31, 14	17,679	2,662	20,341
Dec. 31, 15	18,310	2,031	20,341
Dec. 31, 16	18,963	1,378	20,341
Dec. 31, 17	19,640	701	20,341
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 91,661	$ 10,044	$ 101,705

On August 1, 2012, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.50% with an original amount of $35,772 with a maturity date of August 10, 2015, for the purchase of a McCormick TMax Synchro Shuttle Tractor for the Public Works Department. The future minimum lease payments are as follows:

Year Ended	Principal	Interest	Total
Dec. 31, 13	11,396	1,632	13,028
Dec. 31, 14	11,916	1,112	13,028
Dec. 31, 15	12,460	568	13,028
Dec. 31, 16	-	-	-
Dec. 31, 17	-	-	-
Dec. 31, 18-22	-	-	-
Dec. 31, 23-27	-	-	-
Totals	$ 35,772	$ 3,312	$ 39,084

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Compensated Absences:

	Outstanding Balance Jan. 1, 2012	Additions	Deductions	Outstanding Balance Dec. 31, 2012	Amount Due in One Year	Amount Due in more than One Year
Compensated Absences	111,441	85,979	(94,152)	103,268	85,979	17,289
Total	111,441	85,979	(94,152)	103,268	85,979	17,289

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	$ 27,027
Prepaids	9,350
	$ 36,377

Note 3 – Detailed Notes on All Funds (continued)

3-H. Fund Equity (continued)

Restricted – The following fund balances are restricted for:

Capital Projects Funds:		
SPLOST Fund - used to account for capital projects financed with SPLOST funds		1,130,217
Total Capital Projects Funds	$	1,130,217
Special Revenue Funds:		
Drug Abuse Fund - used to account for fines and forfeitures revenue that is designated by law for drug abuse treatment	$	16,907
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		43,304
E-911 Fund: to account for E-911 revenue restricted to providing emergency telephone services		62,659
Jail Fund - to account for revenue and expenditures of the County Jail, whose purpose is restricted by law to public safety expenditures		122,663
Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library		80,564
Airport Grant - used to account for airport expenditures		185

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	111,899
Waynesville Fire District	92,289
Hortense Fire District	57,710
Nahunta Fire District	92,317
Hoboken Fire District	74,414
County Special Fire District	47,105
Total Special Revenue Funds	$ 802,016

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	$ 61,307
Total Capital Projects Funds	$ 61,307

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	$	18,092
Vending Fund - used to account for revenue from vending machines at the sheriff's office and jail, committed to public safety expenditures		59,981
Recreation Dept. Fund - to account for revenues generated from recreation such as fees and concessions, committed to the purpose of recreational activities		5,041
Sheriff's Task Force - to account for fines and forfeitures revenue committed to the purposes of the sheriff's task force		4,865
Inmate Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail		18,488
Total Special Revenue Funds	$	106,467

Assigned – No fund balances were assigned at December 31, 2012.

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	$	4,490,345

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, 2012 are as follows:

	Governmental Activities	Business-Type Activities
Cost of capital assets	$ 36,909,445	$ -
Less accumulated depreciation	(9,883,952)	-
Book value	27,025,493	-
Less capital related debt	(9,744,701)	-
Invested in capital assets, net of related debt	$ 17,280,792	$ -

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 2012 to the County-funded plan was $30,473, which is 0.69% of the 2012 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 20, 2013, 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, 2012.

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, 2012, the County paid $21,011 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

Fund balance – general fund at the beginning of the year ended December 31, 2012 has been adjusted to correct an error in recording accounts payable for 2011 in the amount of $51,133 and an error in recording deferred revenue-property taxes for 2011 in the amount of $172,133. Had the error not been made, fund balance for the prior year would have decreased by $223,266.

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, 2012

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Revenues:				
General Taxes:				
Real Property Taxes	$ 5,579,988	$ 5,579,988	$ 4,442,180	$ (1,137,808)
Motor Vehicle Taxes	627,000	627,000	749,813	122,813
Mobile Home Taxes	202,000	202,000	255,776	53,776
Timber Taxes	144,000	144,000	139,954	(4,046)
Railroad Car Equipment Tax	40,000	40,000	37,618	(2,382)
Real Estate Transfer Tax	8,500	8,500	10,060	1,560
Local Option Sales Tax	950,000	950,000	968,716	18,716
Insurance Premium Tax	650,000	650,000	752,033	102,033
Beer & Wine Tax	122,000	122,000	117,866	(4,134)
Tag/Tax Penalty	35,000	35,000	42,621	7,621
Penalties & Interest	100,000	100,000	170,538	70,538
Intangible Tax	30,000	30,000	91,286	61,286
Financial Institutions	5,000	5,000	3,782	(1,218)
Franchise Fees Cable TV	18,000	18,000	30,451	12,451
Total General Taxes	8,511,488	8,511,488	7,812,694	(698,794)
Licenses & Permits:				
Alcohol Beverage Licenses	7,500	7,500	8,550	1,050
Culvert Permits	500	500	350	(150)
Business Licenses	20,000	20,000	17,900	(2,100)
Building Inspections	40,000	40,000	26,125	(13,875)
Code Enforcement Fees	30,000	30,000	28,916	(1,084)
Total Licenses & Permits	98,000	98,000	81,841	(16,159)
Charges for Services				
Superior Court - Costs and Fees	70,000	70,000	59,036	(10,964)
Child Support Fees	150	150	1,284	1,134
Home Delivered & Congregate Meals	25,000	25,000	27,134	2,134
Tax Assessors	1,500	1,500	135	(1,365)
Sale of Maps & Publications	500	500	180	(320)
Commissions, Fees, & Penalties	150,000	150,000	140,398	(9,602)
Sheriff - Transportation Fees	500	500	594	94
Total Charges for Services (Subtotal)	247,650	247,650	228,761	(18,889)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

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	9,790	8,790
Attorneys' Fees	5,000	5,000	17,225	12,225
GCIC	1,000	1,000	1,630	630
Plat Reviews	1,000	1,000	900	(100)
Intangible Recording	-	-	-	-
CUVA Recording	500	500	1,114	614
Addressing	1,500	1,500	2,100	600
Jail Board Fees	450,000	450,000	345,329	(104,671)
Vet Fees	-	-	77	77
Returned Check Fees	-	-	-	-
Total Charges for Services (Subtotal)	460,000	460,000	378,165	(81,835)
Total Charges for Services	707,650	707,650	606,926	(100,724)
Public Safety				
Ambulance Fees	500,000	500,000	610,004	110,004
EMS User Fees	-	-	497,100	497,100
Total Public Safety	500,000	500,000	1,107,104	607,104
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	68,000	93,000	71,032	(21,968)
Total Health & Family Services	276,680	301,680	279,712	(21,968)
Culture & Recreation				
Recreation Activity Fees	55,000	55,000	35,915	(19,085)
Library M&O	-	-		-
Total Culture & Recreation	55,000	55,000	35,915	(19,085)
Intergovernmental				
Indigent Defense	-	-	-	-
Total Intergovernmental	-	-	-	-

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

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	81,752	31,752
F & F Magistrate Court	25,000	25,000	59,018	34,018
F & F Probate Court	240,000	240,000	191,517	(48,483)
Local Crime Victims	3,000	3,000	6,313	3,313
Sheriff's - Service	20,000	20,000	39,428	19,428
Sheriff's - Copy of Reports	250	250	412	162
Juvenile Services	3,000	3,000	9,070	6,070
Total Fines & Forfeitures	341,250	341,250	387,510	46,260
Investment Income				
Interest Income	20,000	20,000	94	(19,906)
Total Investment Income	20,000	20,000	94	(19,906)
Other Revenue				
General Government Income	100,000	100,000	69,504	(30,496)
Miscellaneous Income	500	500	478	(22)
Cobra Premium Payments	6,000	6,000	-	(6,000)
Sale of Fixed Assets	5,000	5,000	-	(5,000)
Sale of Prop. - Tax Comm.	2,500	2,500	5,690	3,190
Sales Tax Vendor Comp	1,000	1,000	1,315	315
OTI & Concerted	12,000	12,000	12,132	132
USDA Grant	-	-	-	-
Coastal Incentive Grant			50,000	50,000
Sale of Pipe	1,500	1,500	1,850	350
Scrap Metal	5,000	5,000	17,289	12,289
Total Other Revenue	133,500	133,500	158,258	24,758
Total Revenue	$ 10,643,568	$ 10,668,568	$ 10,470,054	$ (198,514)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

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	68,835	68,835	56,060	12,775
County Commissioners' Salaries	33,091	33,091	31,891	1,200
County Clerk/Admin. Assistant	57,966	57,966	57,901	65
Accounting Coordinator	39,784	39,784	46,329	(6,545)
Adminstrative Clerk	27,208	27,208	27,716	(508)
Payroll Taxes	18,060	18,060	16,800	1,260
Health Insurance	-	20,537	20,802	(265)
Office Supplies	9,000	9,000	8,848	152
Computer	2,500	2,500	60	2,440
Printing & Advertising	15,000	15,000	11,273	3,727
Software Support	11,000	11,000	10,108	892
Telephone	8,000	8,000	6,891	1,109
Travel & Training	11,000	9,000	8,851	149
Dues	25,000	25,000	24,755	245
Repairs/Office Equipment	100	100	-	100
Copier Lease	3,100	3,100	3,562	(462)
Capital Outlay	1,000	1,000	-	1,000
Total County Commissioner	339,844	358,381	341,047	17,334
Courthouse				
Current:				
Custodian	20,974	20,974	21,563	(589)
Salary of Deputies	47,424	34,424	27,605	6,819
Overtime	-	-	4,518	(4,518)
Payroll Taxes	5,415	5,415	3,885	1,530
Health Insurance	-	6,932	7,020	(88)
Cleaning Supplies	1,500	2,500	2,069	431
Paper Products	3,000	2,500	2,323	177
Bottled Water/Cooler	1,500	2,000	1,608	392
Utilities	22,000	22,000	24,430	(2,430)
Pest Control	600	800	935	(135)
Repairs & Maintenance - Building	5,000	23,000	13,313	9,687
Maintenance Contract/Elevator	4,000	4,000	3,922	78
Maintenance of Grounds	500	500	17	483
Courthouse Securty	10,000	3,800	815	2,985
Capital Outlay	-	-	12,999	(12,999)
Total Courthouse	121,913	128,845	127,022	1,823

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Other General Government				
Current:				
Attorney Fees	35,000	55,000	62,721	(7,721)
Insurance & Bonds	375,000	350,000	355,925	(5,925)
Health Insurance	1,144,836	83,040	16,434	66,606
Unemployment Insurance	7,500	7,500	7,745	(245)
Auditing	27,000	25,500	24,950	550
Postage Meter & Postage	36,000	36,000	39,212	(3,212)
General Supplies	30,000	10,000	220,046	(210,046)
Retirement Program/Employees	30,000	30,000	30,473	(473)
Utilities, Pest Control - Chamber	700	700	643	57
County Surveyor	10,000	10,000	1,620	8,380
Planning Commission	1,500	1,500	-	1,500
Contingency Fund	250,000	213,065	23,588	189,477
Retirement Fund Payouts	5,000	-	-	-
DFCS Maint. Payment	7,050	7,050	7,050	-
Public Safety - Hepatitis	500	500	-	500
Crime Victims Fund	4,000	5,500	7,049	(1,549)
COBRA	1,600	-	-	-
Juvenile Assistance Program	7,000	10,000	8,252	1,748
Bad Debts	-	-	(9,028)	9,028
Comprehensive Plan RDC	-	-	-	-
Dog Control Officer	2,000	2,000	1,800	200
Pre-Employment Drug Testing	500	2,500	3,532	(1,032)
BCOB Utilities	1,200	1,200	-	1,200
CDBG - Satilla Community Service	-	-	1,740	(1,740)
Building/USDA Project	25,000	25,000	7,602	17,398
CUVA Recording	200	1,800	1,270	530
Capital Outlay	-	-	60,575	(60,575)
Total Other General Government	2,001,586	877,855	873,199	4,656

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

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	26,544	26,544	26,531	13
Salary of Code Enforcement Officer	34,190	9,190	6,700	2,490
Addressing Coordinator	23,609	23,609	23,505	104
Payroll Taxes	6,452	6,452	3,461	2,991
Health Insurance	-	13,146	13,567	(421)
Telephone	2,000	2,500	2,202	298
Travel & Training	2,000	1,000	-	1,000
Office Supplies	1,500	1,500	661	839
Gas & Oil	2,000	2,500	3,321	(821)
Vehicle Maintenance	2,000	2,000	445	1,555
Building Maintenance	-	-	-	-
Computer	1,000	1,000	941	59
Copier Lease	-	-	-	-
Advertising	200	200	-	200
Dues & Fees	500	500	-	500
Utilities	-	-	-	-
Capital Outlay	-	-	-	-
Total Code & Permitting Department	101,995	90,141	81,334	8,807
Board of Equalization				
Current:				
Secretary	4000	5400	6833	(1,433)
Board Members	7200	6000	1100	4,900
Payroll Expenses	306	306	474	(168)
Software Program	1800	1800	1650	150
Telephone	600	600	454	146
Travel/Training	1600	1400	1757	(357)
Office Supplies	500	500	69	431
Total Board of Equalization	16,006	16,006	12,337	3,669

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

Description:	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Tax Commissioner				
Current:				
Salary of Tax Commissioner	56,635	56,635	56,635	-
Tag and Tax Clerk	30,658	30,658	31,332	(674)
Tag and Tax Clerk	25,923	25,923	25,908	15
Tag and Tax Clerk	30,658	30,658	24,257	6,401
Tag and Tax Clerk	20,987	20,987	-	20,987
Part-time Clerk	-	-	22,061	(22,061)
Overtime	1,250	1,250	843	407
Payroll Taxes	12,707	12,707	11,756	951
Health Insurance	-	15,158	21,563	(6,405)
Office Supplies	6,500	6,500	7,352	(852)
Advertising	500	500	2,500	(2,000)
Telephone	3,720	3,720	3,881	(161)
Travel & Training	3,300	3,300	2,622	678
Dues	350	350	300	50
Tax Billing Supplies	7,000	7,000	3,557	3,443
Computer	2,500	2,500	5,638	(3,138)
Software Support	10,799	10,799	10,799	-
Hardware Support	1,000	1,000	1,072	(72)
Web - Online Payments	5,940	5,940	5,940	-
Repairs - Equipment	500	500	5,913	(5,413)
Service Agreement - Printer	792	792	832	(40)
Tax Sales	10,000	71,935	78,077	(6,142)
Capital Outlay	6,000	6,000	-	6,000
Total Tax Commissioner	237,719	314,812	322,838	(8,026)
Tax Assessors				
Current:				
Salary of Chief Appraiser	55,214	57,214	57,152	62
Salary of Real Property Appraiser	35,285	35,285	34,948	337
Salary of Real Property Appraiser	29,822	29,822	28,065	1,757
Salary of Real Property Appraiser	28,128	28,128	27,828	300
Salary of Personal Property Appraiser	31,322	31,322	31,290	32
Salary of Administrative Clerk	22,474	22,474	22,427	47
Overtime	1,000	1,000	2,264	(1,264)
Payroll Taxes	15,548	15,548	13,855	1,693
Health Insurance	-	56,070	50,079	5,991
Office Supplies	12,000	12,000	15,084	(3,084)
Telephone	4,000	4,000	4,251	(251)
Travel & Training	10,000	10,000	7,616	2,384
Board Meetings	7,500	7,500	7,255	245
Repairs - Equipment	3,000	3,000	12,930	(9,930)
Vehicle Maintenance	2,400	2,400	1,447	953
Advertising	2,000	2,000	-	2,000
Dues	2,500	2,500	2,315	185
Gas & Oil	5,000	5,000	5,302	(302)
Mapping to RDC	13,500	13,500	14,080	(580)
Personal Property Audits	13,000	13,000	1,215	11,785
Web Site Hosting	7,000	7,000	-	7,000
GIS Mapping Trainer/Coordinator	2,000	-	-	-
Capital Outlay	9,000	9,000	4,379	4,621
Total Tax Assessors	311,693	367,763	343,782	23,981

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Elections				
Current:				
Primary & General Election	39,700	39,700	39,116	584
Salary of Elections Supervisor	31,277	31,277	31,242	35
Salaries of Board of Elections	5,566	5,566	7,879	(2,313)
Payroll Taxes	2,393	2,393	2,253	140
Health Insurance	-	6,522	6,222	300
Utilities - Voting Buildings	500	500	4,375	(3,875)
Repairs/Maint - Precincts	400	400	187	213
Rental/Voting Houses	3,000	3,000	2,400	600
Maintenance Warranty	7,300	7,300	6,939	361
State Support for Elections	-	-	-	-
Advertising	2,500	2,500	2,820	(320)
Dues	300	300	270	30
Travel & Training	3,500	3,500	2,182	1,318
Computer	800	800	1,521	(721)
Telephone	2,000	2,000	2,578	(578)
Office Supplies	1,500	1,500	1,691	(191)
Copier Lease	1,500	1,700	688	1,012
Capital Outlays	1,100	1,100	1,100	-
Total Elections	103,336	110,058	113,463	(3,405)
Total General Government	3,234,092	2,263,861	2,215,022	48,839
Probate Court				
Current:				
Salary of Probate Judge	75,739	75,739	75,739	-
Salary of Chief Clerk	32,135	32,135	32,816	(681)
Salary of Clerk	24,145	24,145	22,505	1,640
Payroll Taxes	10,100	10,100	9,129	971
Health Insurance	-	24,691	28,424	(3,733)
Office Supplies	3,500	3,500	5,526	(2,026)
Telephone	2,500	2,500	2,569	(69)
Travel & Training	2,000	2,000	1,999	1
Dues	400	400	360	40
Newspaper Bound	225	225	-	225
Capital Outlay	9,500	9,500	-	9,500
Total Probate Court	160,244	184,935	179,067	5,868

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

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	29,909	29,909	29,877	32
Salary of Senior Deputy Clerk	26,544	26,544	26,518	26
Salary of Deputy Clerk	23,009	23,009	22,700	309
Salary of Deputy Clerk	22,474	22,474	22,043	431
Salary of part time Employee	-	4,100	2,250	1,850
Overtime	-	-	1,184	(1,184)
Payroll Taxes	12,374	12,374	11,497	877
Health Insurance	-	41,531	34,586	6,945
Office Supplies	10,500	10,200	9,384	816
Telephone	5,500	5,500	5,612	(112)
Travel & Training	2,000	2,000	1,813	187
Dues	320	320	300	20
Microfilming Deeds/Mortgages	22,500	20,700	17,879	2,821
Repairs - Equipment	1,000	1,000	-	1,000
Copier Lease & Maintenance	2,000	2,000	2,193	(193)
Jury Program Software Support	13,200	13,200	13,200	-
Child Support Fees	-	-	-	-
Capital Outlay	7,500	5,500	-	5,500
Total Clerk of Court	238,642	280,173	260,848	19,325
Superior Court				
Current:				
District Attorney	50,000	50,000	78,277	(28,277)
Public Defender's Office	85,000	85,000	94,483	(9,483)
Court Reporters	17,000	17,000	13,171	3,829
Payroll Taxes	300	300	96	204
Jury, Bailiffs, Witness Costs	25,000	25,000	21,250	3,750
Juvenile Judge	5,000	5,000	4,490	510
Juvenile Medical/Mental Evaluation	500	500	-	500
Juvenile Court Reporters	8,000	8,000	8,278	(278)
Judicial Circuit	2,600	2,600	2,582	18
Superior Court Judges Supplement	10,800	10,800	9,730	1,070
Advertising	800	800	381	419
Total Superior Court	205,000	205,000	232,738	(27,738)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

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	25,902	25,902	21,109	4,793
Salary of Magistrate Judge	14,222	14,222	13,949	273
Salary of Deputy Clerk	23,845	23,845	23,810	35
Payroll Taxes	9,028	9,028	8,096	932
Health Insurance	-	13,140	12,214	926
Office Supplies	3,000	3,000	3,288	(288)
Telephone	3,500	3,500	3,673	(173)
Travel & Training	2,000	2,000	5,077	(3,077)
Docket Books, Law Books, Supplies	750	750	609	141
Repairs - Equipment	700	700	200	500
Dues	800	800	795	5
Copier Lease	1,100	1,100	1,157	(57)
Advertising	200	200	133	67
P.O. Box Rent	150	150	100	50
Capital Outlays	-	-	-	-
Total Magistrate Court	139,238	152,378	148,251	4,127
Total Judicial	743,124	822,486	820,904	1,582

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

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	69,737	-
Salary of Admin. Assistant	25,902	25,902	27,654	(1,752)
Salary of Chief Deputy	52,653	52,653	57,160	(4,507)
Salary of Chief Investigator	52,653	52,653	56,644	(3,991)
Salary of Investigator	32,800	32,800	35,015	(2,215)
Salary of Sergeant	35,285	35,285	38,282	(2,997)
Salary of Deputies	323,232	323,232	327,768	(4,536)
Salary of Part-time Deputy	25,709	25,709	25,631	78
Salary of Drug Agent & Informants	30,615	30,615	32,872	(2,257)
Overtime	125,000	125,000	126,901	(1,901)
Payroll Taxes	55,354	55,354	57,237	(1,883)
Health Insurance	-	176,250	165,748	10,502
Office Supplies	10,000	10,000	9,401	599
Printing & Advertising	500	500	187	313
Telephone	33,000	33,000	27,823	5,177
Travel & Training	9,000	9,000	15,380	(6,380)
Dues	1,000	1,000	725	275
Uniforms	12,000	12,000	8,306	3,694
Gas & Oil	110,000	110,000	144,306	(34,306)
Repairs/Maint. - Vehicles	35,000	35,000	53,021	(18,021)
Deductible/Claims	10,000	10,000	8,870	1,130
Repairs/Maint. - Other	4,000	4,000	3,719	281
Operating Supplies	10,000	10,000	5,977	4,023
Copier Lease	4,000	4,000	3,965	35
Radio Repeater Tower	800	800	867	(67)
Clean Up-Meth Labs	20,000	20,000	-	20,000
Drug Buys/Informants	5,000	5,000	-	5,000
Bullet Proof Vests	-	-	-	-
Capital Outlays	-	-	54,094	(54,094)
Total Sheriff's Department	1,093,240	1,269,490	1,357,290	(87,800)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Jail				
Current:				
Salaries of Jailers	501,729	501,729	528,696	(26,967)
Salary of Records Technician	22,474	22,474	22,744	(270)
Salary of Part-time Secretary	11,050	11,050	7,774	3,276
Jail Administrator	36,907	36,907	37,575	(668)
Building Maintenance Person	30,593	30,593	32,904	(2,311)
Salary of Part-time Office Personnel	7,800	7,800	10,339	(2,539)
Overtime	50,000	50,000	81,293	(31,293)
Payroll Taxes	50,532	50,532	51,983	(1,451)
Health Insurance	-	124,570	113,229	11,341
Cleaning Supplies	17,000	17,000	19,680	(2,680)
Utilities	170,000	170,000	195,964	(25,964)
Repairs/Maint. - Building	45,000	45,000	45,224	(224)
Repairs/Maint. - Equipment	3,000	3,000	4,440	(1,440)
Maintenance of Grounds	2,000	2,000	851	1,149
Advertising	3,000	3,000	-	3,000
Claims	7,000	7,000	624	6,376
Prisoners Expense/Boarding	10,000	10,000	36,220	(26,220)
Prisoners Expense/Medical	180,000	180,000	197,683	(17,683)
Prisoners Expense/Personal Hygiene	12,000	12,000	10,047	1,953
Prisioner Expense/Laundry Supplies	9,000	9,000	4,632	4,368
Prisoners-Medical Equipment	7,500	7,500	6,958	542
Prisoners-Nutrition	235,000	235,000	211,765	23,235
Prisoners-Hospital/ER	5,000	5,000	13,434	(8,434)
Uniforms	10,000	10,000	6,087	3,913
Copier Lease	2,500	2,500	1,180	1,320
Office Supplies	12,000	12,000	6,302	5,698
Total Jail	1,441,085	1,565,655	1,647,628	(81,973)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Emergency Medical Service				
Current:				
Salary of Director	56,572	56,572	60,317	(3,745)
Salaries of Paramedics	341,527	341,527	245,907	95,620
Salaries of Basic EMT's	255,203	247,203	142,278	104,925
Salary of Billing Technician	24,702	24,702	25,251	(549)
Salaries of Part-time Employees	75,000	75,000	297,062	(222,062)
Overtime	145,000	145,000	158,506	(13,506)
Payroll Taxes	68,697	68,697	64,937	3,760
Health Insurance	-	252,052	230,836	21,216
Office Supplies	3,000	3,000	3,384	(384)
State License Fee	9,500	9,500	9,500	-
Cleaning Supplies	1,500	1,500	1,721	(221)
Telephone & Radio Loops	6,500	6,500	9,978	(3,478)
Utilities	15,000	15,000	17,553	(2,553)
Travel & Training	1,000	1,000	174	826
Uniforms	6,000	6,000	4,887	1,113
Gas & Oil	45,000	45,000	57,462	(12,462)
Repairs/Maint. - Building	10,000	10,000	3,956	6,044
Repairs/Maint. - Vehicles	30,000	30,000	23,756	6,244
Repairs/Maint. - Other	1,500	1,500	2,966	(1,466)
Advertising	400	400	55	345
Billing Supplies	2,000	2,000	543	1,457
Medical Supplies	32,000	32,000	32,865	(865)
Computer	5,000	5,000	2,835	2,165
Drug Testing	600	600	253	347
Pest Control	300	300	760	(460)
Radio Repeater Tower	3,200	3,200	866	2,334
Capital Outlays	37,000	45,000	97,689	(52,689)
Total Emergency Medical Service	1,176,201	1,428,253	1,496,297	(68,044)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

Description:	Original Budget	Final Budget	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	4,025	(1,025)
Payroll Taxes	1,186	1,186	956	230
Office Supplies	300	300	-	300
Travel & Training	2,500	2,500	2,319	181
Dues	225	225	225	-
Telephone	1,000	1,000	145	855
Inquests	3,000	3,000	4,832	(1,832)
Capital Outlay	-	-	-	-
Total Coroner	23,711	23,711	25,002	(1,291)
Firefighters' Association				
Current:				
Volunteer Insurance	42,000	42,000	45,457	(3,457)
AED Pads & Accessories	1,000	1,000	46	954
Volunteer Vaccinations	1,500	1,500	87	1,413
Radio Reporter Tower	2,000	2,000	2,167	(167)
Training	1,000	1,000	347	653
Water/Powerade/Refreshments	700	700	-	700
Gas & Oil	-	-	39,829	(39,829)
Capital Outlay	-	-	-	-
Total Firefighters' Association	48,200	48,200	87,933	(39,733)
Emergency Management Agency				
Current:				
Salary of Director	10,400	10,400	9,903	497
Payroll Taxes	795	795	758	37
Telephone	2,500	2,500	1,625	875
Travel & Training	1,000	1,000	540	460
Repairs & Maintenance - Service Rescue	1,500	645	11,326	(10,681)
Repairs - Office Equipment	500	-	-	-
Vehicle Maintenance	2,000	704	783	(79)
Gas & Oil	1,500	1,500	1,738	(238)
Office Supplies	500	500	838	(338)
Capital Outlays	10,000	12,651	-	12,651
Total Emergency Management Agency	30,695	30,695	27,511	3,184
Total Public Safety	3,813,132	4,366,004	4,641,661	(275,657)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Road Department				
Current:				
Salaries	679,951	679,951	665,057	14,894
Overtime	5,000	5,000	8,362	(3,362)
Payroll Taxes	52,400	52,400	47,196	5,204
Health Insurance	-	169,589	154,031	15,558
Telephone	4,000	4,000	3,781	219
Utilities	13,000	13,000	8,777	4,223
Uniforms	10,000	10,000	9,391	609
Gas & Oil	200,000	200,000	312,867	(112,867)
Repairs/Maint. - Shop	2,200	2,200	3,924	(1,724)
Repairs/Maint. - Equipment	75,000	75,000	93,473	(18,473)
Equipment Rental	-	-	15,046	(15,046)
Caution Lights	2,400	2,400	1,904	496
Pest Control	480	480	440	40
WCI/Inmate Detail	44,000	44,000	27,300	16,700
Tires	16,000	16,000	18,962	(2,962)
Supplies	45,000	45,000	39,763	5,237
Drug Testing	500	500	42	458
Advertising	300	300	-	300
Travel & Training	1,500	1,500	385	1,115
Pipe	25,000	25,000	39,884	(14,884)
Capital Outlay	50,000	50,000	185,918	(135,918)
Total Road Department	1,226,731	1,396,320	1,636,503	(240,183)
Airport				
Current:				
Utilities	6,000	6,000	2,916	3,084
Facility Maintenance	-	-	-	-
Port a Let Rental	780	1,980	962	1,018
Telephone	650	650	538	112
Box Rental	56	56	44	12
Advertising	500	500	-	500
Environmental Assessment	-	-	-	-
Insurance/Legal/Audits	15,000	15,000	3,520	11,480
Authority Members	1,000	1,600	1,560	40
Security	2,500	700	-	700
Repairs and Maintenance - Buildings	5,000	5,000	8,976	(3,976)
Capital Outlay - Construction Fund	40,000	40,000	-	40,000
Total Airport	71,486	71,486	18,516	52,970
Total Public Works	1,298,217	1,467,806	1,655,019	(187,213)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

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	102,266	-
Repairs/Maint. - Building	3,000	3,000	11,107	(8,107)
Pest Control	780	780	650	130
Total Health Department	106,046	106,046	114,023	(7,977)
Mental Health				
Current:				
Budget	12,000	12,000	12,000	-
Total Mental Health	12,000	12,000	12,000	-
Public Welfare (DFCS)				
Current:				
Budget	49,141	49,141	49,140	1
Repairs/Maint. - Building	2,500	2,500	2,977	(477)
Gas & Oil	500	500	497	3
Indigent Cases	4,800	4,800	4,800	-
Total Public Welfare (DFCS)	56,941	56,941	57,414	(473)
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	2,070	130
Gas & Oil	2,500	2,500	1,762	738
Repairs/Maint. - Van	1,200	1,200	327	873
Office Supplies	500	500	1,026	(526)
Food Pantry	-	-	-	-
Misc. Indigent Cases	1,500	1,500	135	1,365
Total Concerted Services	30,466	30,466	27,886	2,580
Senior Center				
Current:				
Salary of Site Manager	17,184	17,184	16,343	841
Payroll Taxes	1,315	1,315	1,250	65
Utilities	7,500	7,500	6,651	849
Pest Control	600	600	550	50
Repairs/Maint. - Building	2,000	2,000	1,962	38
Maintenance of Grounds	-	-	-	-
Cleaning Supplies	300	300	233	67
Paper Products	150	150	108	42
Telephone	1,260	1,260	1,153	107
Travel & Training	150	150	107	43
Home Delivered & Congregate Meals	26,400	25,950	21,781	4,169
Supplies	1,500	1,500	926	574
Capital Outlay	-	450	-	450
Total Senior Center	58,359	58,359	51,064	7,295

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Adult Education/Head Start				
Current:				
Utilities	13,000	13,000	9,150	3,850
Repairs/Maint. - Buildings	2,500	2,500	3,537	(1,037)
Pest Control	900	900	825	75
Equipment/Supplies	500	500	-	500
Total Adult Education/Head Start	16,900	16,900	13,512	3,388
Family Connection				
Current:				
Grant Funds	72,710	72,710	48,111	24,599
Utilities	2,000	3,200	2,572	628
Repairs/Maint. - Building	1,500	300	300	-
Per Diem Contract	15,450	15,450	15,450	-
Pest Control	-	-	-	-
Van Maintenance	1,000	1,000	923	77
St. Mary's United/Grant	-	25,000	1,625	23,375
Youth Leadership	250	250	-	250
Total Family Connection	92,910	117,910	68,981	48,929

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

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	12,360	12,360	12,390	(30)
Salary of Secretary	6,180	6,180	6,195	(15)
Payroll Taxes	1,418	1,418	1,422	(4)
Office Supplies	500	500	644	(144)
Telephone	2,000	2,000	2,024	(24)
Travel & Training	1,300	1,300	413	887
Retirement	600	600	577	23
DPA/State 4-H Council	-	-	-	-
Agriculture/Home Econ. Supplies	250	250	-	250
Repairs - Equipment	500	500	558	(58)
Repairs and Maintenance - Building	500	500	-	500
Hog Show	200	200	-	200
Dues	200	200	-	200
Weather Station	500	500	500	-
Total Cooperative Extension Service	26,508	26,508	24,723	1,785
Library				
Current:				
Salary of Library Manager	32,874	32,874	32,878	(4)
Salary of Library Assistant	21,446	21,446	21,068	378
Salary of Library Assistant	21,446	21,446	21,016	430
Payroll Taxes	5,796	5,796	5,134	662
Health Insurance	-	27,543	25,919	1,624
Office Supplies	3,000	3,000	1,946	1,054
Telephone	2,000	2,000	441	1,559
Utilities	19,000	19,000	12,953	6,047
Travel & Training	700	700	481	219
Repairs/Maint. - Building	7,500	7,500	7,578	(78)
Repairs/Maint. - Equipment	1,000	1,000	825	175
Custodial	5,040	5,040	5,040	-
New Books	10,000	10,000	8,314	1,686
Dues	40	40	36	4
Summer Reading Program	3,300	3,300	2,801	499
Automated Library Patron Service	656	656	625	31
Regional Library Fees	1,841	1,841	1,721	120
Pest Control	600	600	625	(25)
Total Library	136,239	163,782	149,401	14,381
Total Health & Welfare	536,369	588,912	519,004	69,908

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Recreation				
Current:				
Salary of Director	33,828	33,828	35,481	(1,653)
Salary of Assistant	20,096	20,096	20,908	(812)
Salary of Assistant	17,675	17,675	-	17,675
Salary of Part-time Assistant	-	-	16,472	(16,472)
Overtime	2,500	2,500	1,342	1,158
Payroll Taxes	6,587	6,587	6,538	49
Health Insurance		27,004	25,740	1,264
Telephone	3,500	3,500	2,410	1,090
Advertisng	250	250	-	250
Utilities	35,000	35,000	24,245	10,755
Office Supplies	1,500	1,500	1,681	(181)
Travel & Training	1,000	1,000	38	962
Dues & Entry Fees	3,000	3,000	1,800	1,200
Gas & Oil	1,500	1,500	3,383	(1,883)
Repairs & Maintenance - Other	10,000	10,000	8,797	1,203
All Stars	6,000	6,000	4,972	1,028
Sports Equipment/Supplies	15,000	15,000	32,136	(17,136)
Umpires	10,000	10,000	12,652	(2,652)
Concession Workers/Gym Monitors	10,000	10,000	5,155	4,845
Scorekeepers	2,000	2,000	1,566	434
Insurance	-	-	-	-
Pest Control	480	480	395	85
Turf Maintenance	15,000	15,000	12,791	2,209
New Field/Concession	-	2,500	3,170	(670)
Capital Outlay	10,000	10,000	5,731	4,269
Total Recreation	204,916	234,420	227,403	7,017

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

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	24,716	-
On Call Time Supplement	5,760	5,760	4,920	840
Georgia Forestry Commission	30,476	30,476	29,636	840
Development Authority				
Current:				
Budget	80,417	80,417	80,417	-
Total Development Authority	80,417	80,417	80,417	-
Total Community Development	110,893	110,893	110,053	840
County Office Building				
Current:				
Utilities	6,000	6,000	5,946	54
Maintenance - Building	5,000	20,000	10,222	9,778
Bottled Water/Drinks	1,000	1,000	981	19
Cleaning Supplies	1,000	1,000	339	661
Paper Products	1,000	1,000	630	370
Pest Control	300	1,000	340	660
Capital Outlay	5,000	5,500	4,247	1,253
Total County Office Building	19,300	35,500	22,705	12,795
St. Illa Office Building				
Current:				
Utilities	5,000	5,000	6,117	(1,117)
Maintenance - Building	20,000	42,500	16,653	25,847
Pest Control	600	600	550	50
Cleaning Supplies	500	500	273	227
Capital Outlay			43,072	(43,072)
Total St. Illa Office Building	26,100	48,600	66,665	(18,065)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2012

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Debt Service:				
Principal Retirement	490,728	490,728	409,615	81,113
Interest	-	-	115,638	(115,638)
Total Debt Service	490,728	490,728	525,253	(34,525)
Total Expenditures	10,476,871	10,429,210	10,803,689	(374,479)
Excess Revenues Over (Under) Expenditures	166,697	239,358	(333,635)	(572,993)
Other Financing Sources				
Transfers In	$ -	$ -	$ 2,000	$ 2,000
Transfers (Out)	(166,697)	(239,358)	(609,505)	(370,147)
Inception of Notes	-	-	-	-
Inception of Leases	-	-	228,792	228,792
Total Other Financing Sources (Uses)	(166,697)	(239,358)	(378,713)	(139,355)
Net Change in Fund Balance	$ -	$ -	(712,348)	$ (712,348)
Fund Balance Beginning	93,843	86,261	5,462,336	
Prior Period Adjustment	-	-	(223,266)	
Fund Balance Ending	$ 93,843	$ 86,261	$ 4,526,722	

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

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Brantley County, Georgia
Budgetary Comparison Schedule – Capital Project Fund
Special Local Option Sales Tax
For the Year Ended December 31, 2012

	Project Length Budget	Current	Prior Years	Total	Variance with Budget Over (Under)
Revenues					
Taxes	$ 7,000,000	$ 1,225,846	$ 4,280,571	$ 5,506,417	$ (1,493,583)
Interest	-	-	83,899	83,899	83,899
Intergovernmental	-	-	16,899	16,899	16,899
Other	-	62,161	1,028,616	1,090,777	1,090,777
Total Revenues	7,000,000	1,288,007	5,409,985	6,697,992	(302,008)
Expenditures					
Current:					
General Government	-	-	-	-	-
Judiciary	-	-	-	-	-
Public Safety	-	-	21,650	21,650	(21,650)
Public Works	-	29,475	202,959	232,434	(232,434)
Culure and Recreation	-	-	8,615	8,615	(8,615)
Community Development	-	-	-	-	-
Capital Outlay:					
New Jail	-	-	-	-	-
Judiciary	-	-	-	-	-
Public Safety	-	-	250,896	250,896	(250,896)
Public Works	2,500,000	432,651	4,143,527	4,576,178	(2,076,178)
Culure and Recreation	500,000	116,823	606,403	723,226	(223,226)
Community Development	-	-	-	-	-
Debt Service:					
Principal	1,880,000	338,427	927,540	1,265,967	614,033
Interest	2,120,000	312,801	1,026,144	1,338,945	781,055
Total Expenditures	7,000,000	1,230,177	7,187,734	8,417,911	(1,417,911)
Excess (deficiency) of Revenues Over (under) Expenditures	-	57,830	(1,777,749)	(1,719,919)	(1,719,919)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Inception of Note	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	-	57,830	(1,777,749)	(1,719,919)	(1,719,919)
Fund Balance Beginning	-	1,072,387	2,850,136	2,850,136	2,850,136
Fund Balance Ending	$ -	$ 1,130,217	$ 1,072,387	$ 1,130,217	$ 1,130,217

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, 2012

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Assets			
Cash	$ 661,093	$ 59,802	$ 720,895
Certificates of Deposit	43,534	-	43,534
Receivable	36,485	1,505	37,990
Tax Receivable (net of allowance for uncollectibles)	306,914	-	306,914
Due from Other Funds	5,000	-	5,000
Total Assets	$ 1,053,026	$ 61,307	$ 1,114,333
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	$ 4,633	$ -	$ 4,633
Due to Other Funds	16,000	-	16,000
Deferred Revenue	123,910	-	123,910
Total Liabilities	144,543	-	144,543
Fund Balances			
Restricted	802,016	-	802,016
Committed	106,467	61,307	167,774
Total Fund Balances	908,483	61,307	969,790
Total Liabilities and Fund Balances	$ 1,053,026	$ 61,307	$ 1,114,333

Brantley County, Georgia
Combining Schedule Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2012

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Revenues			
Taxes	$ 1,243,458	$ -	$ 1,243,458
Intergovernmental	7,050	6,261	13,311
Interest	427	-	427
Fines and Forfeitures	28,601	-	28,601
E-911 Charges	207,712	-	207,712
Judiciary	33,739	-	33,739
Vending	35,308	-	35,308
Recreation	36,861	-	36,861
Other	51,265	160,924	212,189
Total Revenues	1,644,421	167,185	1,811,606
Expenditures			
Current:			
Public Safety	736,822	5,258	742,080
Public Works	1,095,784	150,000	1,245,784
Public Welfare	6,014	760	6,774
Judiciary	7,876	-	7,876
Culture and Recreation	30,569	5,334	35,903
Other	33,165	83	33,248
Capital Outlay:			
Public Safety	92,998	24,620	117,618
Public Works	-	144,151	144,151
Culture & Recreation	-	67,009	67,009
Other	-	-	-
Debt Service:			-
Principal Retirement	195,809	-	195,809
Interest and Fiscal Charges	17,219	-	17,219
Total Expenditures	2,216,256	397,215	2,613,471
Excess of Revenues over (Under) Expenditures	(571,835)	(230,030)	(801,865)

Brantley County, Georgia
Combining Schedule Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2012

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Other Financing Sources (Uses)			
Transfers In	$ 567,663	$ 131,842	$ 699,505
Transfers (Out)	(92,000)	-	(92,000)
Inception of Capital Lease	91,661	-	91,661
Inception of Note	-	-	-
Total Other Financing Sources (Uses)	567,324	131,842	699,166
Net Change in Fund Balance	(4,511)	(98,188)	(102,699)
Fund Balance Beginning	912,994	159,495	1,072,489
Fund Balance Ending	$ 908,483	$ 61,307	$ 969,790

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
Airport Fund
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.

Airport Fund: To account for funds received from the One-Georgia Grant for construction of the airport.

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, 2012

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Assets						
Cash	$ 20,860	$ 42,716	$ -	$ 18,092	$ 59,981	$ 117,062
Certificates of Deposit	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	5,000
Receivables	680	588	-	-	-	601
Taxes Receivable	-	-	-	-	-	-
Total Assets	$ 21,540	$ 43,304	$ -	$ 18,092	$ 59,981	$ 122,663
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	$ 4,633	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-
Total Liabilities	4,633	-	-	-	-	-
Fund Balances:						
Restricted	16,907	43,304	-	-	-	122,663
Committed	-	-	-	18,092	59,981	-
Total Fund Balances	16,907	43,304	-	18,092	59,981	122,663
Total Liabilities and Fund Balances	$ 21,540	$ 43,304	$ -	$ 18,092	$ 59,981	$ 122,663

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Balance Sheets
December 31, 2012

	Special Revenue					
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Inmate Fund	Airport Grant
Assets						
Cash	$ 80,564	$ 5,041	$ 28,043	$ 4,865	$ 18,488	$ 185
Certificates of Deposit	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Receivables	-	-	34,616	-	-	-
Taxes Receivable	-	-	-	-	-	-
Total Assets	$ 80,564	$ 5,041	$ 62,659	$ 4,865	$ 18,488	$ 185
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
Fund Balances:						
Restricted	80,564	-	62,659	-	-	185
Committed	-	5,041	-	4,865	18,488	-
Total Fund Balances	80,564	5,041	62,659	4,865	18,488	185
Total Liabilities and Fund Balances	$ 80,564	$ 5,041	$ 62,659	$ 4,865	$ 18,488	$ 185

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Balance Sheets
December 31, 2012

	Special Revenue						
	Calvary Fire District	Waynesville Fire District	Hortense Fire District	Nahunta Fire District	Hoboken Fire District	County Special Fire District	Total Non-Major Special Revenue Funds
Assets							
Cash	$ 45,567	$ 60,877	$ 40,136	$ 39,557	$ 40,390	$ 38,669	$ 661,093
Certificates of Deposit	43,534	-	-	-	-	-	43,534
Due from Other Funds	-	-	-	-	-	-	5,000
Receivables	-	-	-	-	-	-	36,485
Taxes Receivable	30,464	96,035	25,359	79,363	45,084	30,609	306,914
Total Assets	$ 119,565	$ 156,912	$ 65,495	$ 118,920	$ 85,474	$ 69,278	$ 1,053,026
Liabilities and Fund Balances							
Liabilities:							
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,633
Due to Other Funds	-	16,000	-	-	-	-	16,000
Deferred Revenues	7,666	48,623	7,785	26,603	11,060	22,173	123,910
Total Liabilities	7,666	64,623	7,785	26,603	11,060	22,173	144,543
Fund Balances:							
Restricted	111,899	92,289	57,710	92,317	74,414	47,105	802,016
Committed	-	-	-	-	-	-	106,467
Total Fund Balances	111,899	92,289	57,710	92,317	74,414	47,105	908,483
Total Liabilities and Fund Balances	$ 119,565	$ 156,912	$ 65,495	$ 118,920	$ 85,474	$ 69,278	$ 1,053,026

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, 2012

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maint. Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Revenues						
Taxes	$ -	$ -	$ 837,901	$ -	$ -	$ -
Intergovernmental	-	7,050	-	-	-	-
Interest	-	-	-	-	-	-
Fines & Forfeitures	14,774	-	-	13,827	-	-
E-911 Charges	-	-	-	-	-	-
Judiciary	-	-	-	-	-	24,385
Vending	-	-	-	-	35,308	-
Recreation	-	-	-	-	-	-
Other	-	-	1,069	-	4,451	-
Total Revenues	14,774	7,050	838,970	13,827	39,759	24,385
Expenditures						
Current						
Public Safety	-	-	-	7,114	14,769	17,974
Public Works	-	-	1,095,784	-	-	-
Public Welfare	-	6,014	-	-	-	-
Judiciary	7,262	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Other	-	-	-	5,442	-	-
Capital Outlay						
Public Safety	-	-	-	-	8,460	15,246
Public Works	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	7,262	6,014	1,095,784	12,556	23,229	33,220

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, 2012

	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	7,512	1,036	(256,814)	1,271	16,530	(8,835)
Other Financing Sources (Uses)						
Transfers In	-	-	256,814	-	-	-
Transfers (Out)	-	-	-	-	-	-
Inception of Capital Leases	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	256,814	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	7,512	1,036	-	1,271	16,530	(8,835)
Net Change in Fund Balances	7,512	1,036	-	1,271	16,530	(8,835)
Fund Balance Beginning	9,395	42,268	-	16,821	43,451	131,498
Fund Balance Ending	$ 16,907	$ 43,304	$ -	$ 18,092	$ 59,981	$ 122,663

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, 2012

	Special Revenue					
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Inmate Fund	Airport Grant
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
E-911 Charges	-	-	207,712	-	-	-
Judiciary	9,354	-	-	-	-	-
Vending	-	-	-	-	-	-
Recreation	-	36,861	-	-	-	-
Other	-	-	-	-	27,146	-
Total Revenues	9,354	36,861	207,712	-	27,146	-
Expenditures						
Current						
Public Safety	-	-	385,707	1,500	8,225	-
Public Works	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-
Judiciary	614	-	-	-	-	-
Culture & Recreation	-	30,569	-	-	-	-
Other	237	-	-	-	27,486	-
Capital Outlay						
Public Safety	-	-	46,891	-	-	-
Public Works	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	-	3,616	82,408	-	-	-
Total Expenditures	851	34,185	515,006	1,500	35,711	-

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, 2012

	Special Revenue					
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Inmate Fund	Airport Grant
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,503	2,676	(307,294)	(1,500)	(8,565)	-
Other Financing Sources (Uses)						
Transfers In	-	-	310,849	-	-	-
Transfers (Out)	-	-	-	-	-	(90,000)
Inception of Capital Leases	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	310,849	-	-	(90,000)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	8,503	2,676	3,555	(1,500)	(8,565)	(90,000)
Net Change in Fund Balances	8,503	2,676	3,555	(1,500)	(8,565)	(90,000)
Fund Balance Beginning	72,061	2,365	59,104	6,365	27,053	90,185
Fund Balance Ending	$ 80,564	$ 5,041	$ 62,659	$ 4,865	$ 18,488	$ 185

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, 2012

	Special Revenue						
	Calvary Fire District	Waynesville Fire District	Hortense Fire District	Nahunta Fire District	Hoboken Fire District	County Special Fire District	Total Non-major Special Revenue Funds
Revenues							
Taxes	$ 42,914	$ 116,306	$ 35,992	$ 120,775	$ 57,310	$ 32,260	$ 1,243,458
Intergovernmental	-	-	-	-	-	-	7,050
Interest	396	30	-	-	1	-	427
Fines & Forfeitures	-	-	-	-	-	-	28,601
E-911 Charges	-	-	-	-	-	-	207,712
Judiciary	-	-	-	-	-	-	33,739
Vending	-	-	-	-	-	-	35,308
Recreation	-	-	-	-	-	-	36,861
Other	3,817	6,272	171	7,106	1,233	-	51,265
Total Revenues	47,127	122,608	36,163	127,881	58,544	32,260	1,644,421
Expenditures							
Current							
Public Safety	34,598	83,553	10,239	161,691	10,261	1,191	736,822
Public Works	-	-	-	-	-	-	1,095,784
Public Welfare	-	-	-	-	-	-	6,014
Judiciary	-	-	-	-	-	-	7,876
Culture & Recreation	-	-	-	-	-	-	30,569
Other	-	-	-	-	-	-	33,165
Capital Outlay							
Public Safety	-	9,337	-	-	-	13,064	92,998
Public Works	-	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-
Debt Service	6,000	11,627	23,723	45,953	39,701	-	213,028
Total Expenditures	40,598	104,517	33,962	207,644	49,962	14,255	2,216,256

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, 2012

	Special Revenue						
	Calvary Fire District	Waynesville 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	6,529	18,091	2,201	(79,763)	8,582	18,005	(571,835)
Other Financing Sources (Uses)							
Transfers In	-	-	-	-	-	-	567,663
Transfers (Out)	-	(2,000)	-	-	-	-	(92,000)
Inception of Capital Leases	-	-	-	91,661	-	-	91,661
Inception of Notes	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(2,000)	-	91,661	-	-	567,324
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	6,529	16,091	2,201	11,898	8,582	18,005	(4,511)
Net Change in Fund Balances	6,529	16,091	2,201	11,898	8,582	18,005	(4,511)
Fund Balance Beginning	105,370	76,198	55,509	80,419	65,832	29,100	912,994
Fund Balance Ending	$ 111,899	$ 92,289	$ 57,710	$ 92,317	$ 74,414	$ 47,105	$ 908,483

Brantley County, Georgia
Drug Abuse and Treatment
Balance Sheet
December 31, 2012

Assets	
Cash	$ 20,860
Accounts Receivable	680
Total Assets	$ 21,540
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ 4,633
Total Liabilities	4,633
Fund Balances	
Restricted	16,907
Total Fund Balances	16,907
Total Liabilities and Fund Balances	$ 21,540

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, 2012

	Actual Amounts (Budgetary Basis)
Revenues	
Court Fees	$ 14,774
Interest	-
Total Revenues	14,774
Expenditures	
Current:	
Public Safety	-
Other	-
Judicial Circuit	7,262
Capital Outlay:	
Public Safety	-
Total Expenditures	7,262
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,512
Other Financing Sources (Uses)	
Transfers In	-
Transfers Out	-
Total Other Financing Sources (Uses)	-
Net Change in Fund Balance	7,512
Fund Balance Beginning	9,395
Fund Balance Ending	$ 16,907

Brantley County, Georgia
DFCS Building Maintenance Fund
Balance Sheet
December 31, 2012

Assets		
Cash	$	42,716
Accounts Receivable	$	588
Total Assets	$	43,304
Liabilities and Fund Balances		
Liabilities		
Accounts Payable	$	-
Total Liabilities		-
Fund Balances		
Restricted		43,304
Total Fund Balances		43,304
Total Liabilities and Fund Balances	$	43,304

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, 2012

	Actual Amounts (Budgetary Basis)
Revenues	
Intergovernmental	$ 7,050
Total Revenues	7,050
Expenditures	
Current:	
Public Welfare	6,014
Other Expenditures	-
Capital Outlay:	
Public Welfare	-
Total Expenditures	6,014
Excess (deficiency) of Revenues Over (under) Expenditures	1,036
Net Change in Fund Balance	1,036
Fund Balance Beginning	42,268
Fund Balance Ending	$ 43,304

Brantley County, Georgia
Solid Waste
Balance Sheet
December 31, 2012

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, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Special Assessment	$ 917,112	$ 917,112	$ 837,901	$ (79,211)
Scrap Tires	100	100	1,069	969
Total Revenues	917,212	917,212	838,970	(78,242)
Expenditures				
Current:				
Salaries	27,187	27,187	12,673	14,514
Overtime	500	500	-	500
Health Insurance	-	13,866	4,622	9,244
Payroll Taxes	2,118	2,118	805	1,313
Repairs & Maintenance	2,500	2,500	954	1,546
Gas & Oil	3,000	3,000	-	3,000
Lab Analysis	14,000	14,000	13,095	905
Supplies	1,000	1,000	676	324
Removal - Scrap Tires	5,000	5,000	2,400	2,600
Collection & Disposal	917,112	917,112	1,059,745	(142,633)
Telephone	300	300	-	300
Port-a-let Rental	900	900	814	86
Capital Outlay:				
Public Works	-	-	-	-
Total Expenditures	973,617	987,483	1,095,784	(108,301)
Excess (deficiency) of Revenues Over (under) Expenditures	(56,405)	(70,271)	(256,814)	(186,543)
Other Financing Services (uses)				
Transfers In	56,405	70,271	256,814	186,543
Total Other Financing Services (uses)	56,405	70,271	256,814	186,543
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, 2012

Assets	
Cash	$ 18,092
Total Assets	$ 18,092
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Committed	18,092
Total Fund Balances	18,092
Total Liabilities and Fund Balances	$ 18,092

Brantley County, Georgia
Confiscated Assets Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended December 31, 2012

	Actual Amounts (Budgetary Basis)
Revenues	
Confiscated Items	$ 13,827
Other Revenues	
Interest	
Total Revenues	13,827
Expenditures	
Current:	
Public Safety	7,114
Other	5,442
Capital Outlay:	
Public Safety	-
Total Expenditures	12,556
Excess (deficiency) of Revenues Over (under) Expenditures	1,271
Net Change in Fund Balance	1,271
Fund Balance Beginning	16,821
Fund Balance Ending	$ 18,092

Brantley County, Georgia
Vending Fund
Balance Sheet
December 31, 2012

Assets	
Cash	$ 59,981
Total Assets	$ 59,981
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Committed	59,981
Total Fund Balances	59,981
Total Liabilities and Fund Balances	$ 59,981

Brantley County, Georgia
Vending Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended December 31, 2012

	Actual Amounts (Budgetary Basis)
Revenues	
Vending	$ 35,308
Other Revenue	4,451
Interest	-
Total Revenues	39,759
Expenditures	
Current:	
Flowers & Gifts	577
Public Safety	10,152
Supplies	3,392
Other	648
Capital Outlay:	
Public Safety	8,460
Total Expenditures	23,229
Excess (deficiency) of Revenues Over (under) Expenditures	16,530
Net Change in Fund Balance	16,530
Fund Balance Beginning	43,451
Fund Balance Ending	$ 59,981

Brantley County, Georgia
Jail Fund
Balance Sheet
December 31, 2012

Assets	
Cash	$ 117,062
Accounts Receivable	601
Due from Other Funds	5,000
Total Assets	$ 122,663
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Restricted	122,663
Total Fund Balances	122,663
Total Liabilities and Fund Balances	$ 122,663

Brantley County, Georgia
Jail Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended December 31, 2012

	Actual Amounts (Budgetary Basis)
Revenues	
Judiciary	$ 24,385
Intergovernmental	-
Interest	-
Total Revenues	24,385
Expenditures	
Current:	
Supplies	17,974
Capital Outlay:	
Public Safety	15,246
Total Expenditures	33,220
Excess (deficiency) of Revenues Over (under) Expenditures	(8,835)
Other Financing Sources (Uses):	
Inception of Notes	-
Net Change in Fund Balance	(8,835)
Fund Balance Beginning	131,498
Fund Balance Ending	$ 122,663

Brantley County, Georgia
Law Library
Balance Sheet
December 31, 2012

Assets	
Cash	$ 80,564
Accounts Receivable	-
Total Assets	$ 80,564
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Restricted	80,564
Total Fund Balances	80,564
Total Liabilities and Fund Balances	$ 80,564

Brantley County, Georgia
Law Library
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended December 31, 2012

	Actual Amounts (Budgetary Basis)
Revenues	
Judiciary	$ 9,354
Interest	-
Total Revenues	9,354
Expenditures	
Current:	
Judiciary	614
Other	237
Capital Outlay:	
Judiciary	-
Total Expenditures	851
Excess (deficiency) of Revenues Over (under) Expenditures	8,503
Other Financing Sources (Uses):	
Transfers Out	
Net Change in Fund Balance	8,503
Fund Balance Beginning	72,061
Fund Balance Ending	$ 80,564

Brantley County, Georgia
Recreation Department
Balance Sheet
December 31, 2012

Assets	
Cash	$ 5,041
Total Assets	$ 5,041
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Committed	5,041
Total Fund Balances	5,041
Total Liabilities and Fund Balances	$ 5,041

Brantley County, Georgia
Recreation Department
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended December 31, 2012

	Actual Amounts (Budgetary Basis)
Revenues	
Recreation	$ 36,861
Interest	-
Total Revenues	36,861
Expenditures	
Current:	
Public Recreation	30,569
Capital Outlay	-
Debt Service:	
Principal	2,782
Interest	834
Total Expenditures	34,185
Excess (deficiency) of Revenues Over (under) Expenditures	2,676
Other Financing Sources (Uses)	
Inception of Capital Leases	-
Total Other Financing Sources (Uses)	-
Net Change in Fund Balance	2,676
Fund Balance Beginning	2,365
Fund Balance Ending	$ 5,041

Brantley County, Georgia
E-911
Balance Sheet
December 31, 2012

Assets	
Cash	$ 28,043
Receivables	34,616
Total Assets	$ 62,659
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Restricted	62,659
Total Fund Balances	62,659
Total Liabilities and Fund Balances	$ 62,659

Brantley County, Georgia
E-911
Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual Amounts (Budget Basis)	Variance with Final Budget
Revenues				
E-911 Charges	$ 300,000	$ 300,000	$ 207,712	$ (92,288)
Interest	-	-	-	-
Total Revenues	300,000	300,000	207,712	(92,288)
Expenditures				
Current:				
Salary of Director	35,221	35,221	35,182	39
Salaries of Operators	183,085	183,085	200,418	(17,333)
Overtime	6,000	6,000	20,175	(14,175)
Payroll Taxes	17,160	17,160	18,211	(1,051)
Health Insurance	-	42,900	41,825	1,075
Advertising	100	100	60	40
Drug Testing	400	400	-	400
Travel & Training	2,500	2,500	4,688	(2,188)
AT&T	8,200	8,200	-	8,200
Repairs & Maint. - Radios	1,000	1,000	-	1,000
Repairs & Maint. - Software & Equip.	24,622	24,622	22,842	1,780
Repairs & Maint. - Buildings	2,000	2,000	1,361	639
Pest Control	180	180	165	15
Telephone	12,000	12,000	26,676	(14,676)
GCIC DOAS	360	360	109	251
Office Supplies	1,500	1,500	5,376	(3,876)
Cleaning Supplies	500	500	368	132
Utilities	3,500	3,500	7,482	(3,982)
Copier Maint.	1,500	1,500	769	731
Narrowband Compliance	-	-	-	-
Capital Outlay:	-	-	46,891	(46,891)
Debt Service:				
Principal	110,463	110,463	80,400	30,063
Interest	-	-	2,008	(2,008)
Total Expenditures	410,291	453,191	515,006	(61,815)
Excess (deficiency) of Revenues Over (under) Expenditures	(110,291)	(153,191)	(307,294)	(154,103)
Other Financing Sources (Uses)				
Transfers In	110,291	153,191	310,849	157,658
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	110,291	153,191	310,849	157,658
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	3,555	3,555
Fund Balance Beginning	31,591	31,591	59,104	27,513
Fund Balance Ending	$ 31,591	$ 31,591	$ 62,659	$ 31,068

Brantley County, Georgia
Sheriff's Task Force
Balance Sheet
December 31, 2012

Assets	
Cash	$ 4,865
Total Assets	$ 4,865
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Committed	4,865
Total Fund Balances	4,865
Total Liabilities and Fund Balances	$ 4,865

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, 2012

	Actual Amounts (Budgetary Basis)
Revenues	
Judiciary	$ -
Total Revenues	-
Expenditures	
Current:	
Public Safety	1,500
Capital Outlay:	
Judiciary	-
Total Expenditures	1,500
Excess (deficiency) of Revenues Over (under) Expenditures	(1,500)
Net Change in Fund Balance	(1,500)
Fund Balance Beginning	6,365
Fund Balance Ending	$ 4,865

Brantley County, Georgia
Inmate Fund
Balance Sheet
December 31, 2012

Assets	
Cash	$ 18,488
Total Assets	$ 18,488
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Committed	18,488
Total Fund Balances	18,488
Total Liabilities and Fund Balances	$ 18,488

Brantley County, Georgia
Inmate Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended December 31, 2012

	Actual Amounts (Budgetary Basis)
Revenues	
Other Revenues	$ 27,146
Total Revenues	27,146
Expenditures	
Current:	
Supplies	5,282
Public Safety	8,225
Vending Materials	12,609
Other expenditures	9,595
Capital Outlay:	
Judiciary	-
Total Expenditures	35,711
Excess (deficiency) of Revenues Over (under) Expenditures	(8,565)
Net Change in Fund Balance	(8,565)
Fund Balance Beginning	27,053
Fund Balance Ending	$ 18,488

Brantley County, Georgia
Airport Grant
Balance Sheet
December 31, 2012

Assets	
Cash	$ 185
Total Assets	$ 185
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Restricted	185
Total Fund Balances	185
Total Liabilities and Fund Balances	$ 185

Brantley County, Georgia
Airport Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)
December 31, 2012

	Actual Amounts (Budgetary Basis)
Revenues	
Other Revenue	$ -
Total Revenues	-
Expenditures	
Current:	
Public Works	-
Capital Outlay:	
Public Works	-
Total Expenditures	-
Excess (deficiency) of Revenues Over (under) Expenditures	-
Other Financing Sources (Uses):	
Transfers Out	(90,000)
Net Change in Fund Balance	(90,000)
Fund Balance Beginning	90,185
Fund Balance Ending	$ 185

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Brantley County, Georgia
Calvary Fire District
Balance Sheet
December 31, 2012

Assets	
Cash	$ 45,567
Certificate of Deposit	$ 43,534
Taxes Receivable	30,464
Total Assets	$ 119,565
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Due to Other Funds	-
Deferred Revenue	7,666
Total Liabilities	7,666
Fund Balances	
Restricted	111,899
Total Fund Balances	111,899
Total Liabilities and Fund Balances	$ 119,565

Brantley County, Georgia
Calvary Fire District
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)
December 31, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 39,740	$ 39,740	$ 42,914	$ 3,174
Interest	-	-	396	396
Other Revenue	-	-	3,817	3,817
Total Revenues	39,740	39,740	47,127	7,387
Expenditures				
Current:				
Radio Maintenance	2,000	2,000	2,424	(424)
Truck Maintenance	10,255	10,255	6,630	3,625
Rescue Truck Maintenance	1,000	1,000	1,417	(417)
Building Maintenance	2,500	2,500	2,097	403
Generator Maintenance	400	-	-	-
Nozzle Repair	200	-	-	-
Utilities	3,500	3,500	5,577	(2,077)
State Corporation Fee	85	85	50	35
Class A Foam	1,500	1,500	1,458	42
Rescue Tools	1,000	1,000	1,051	(51)
Fire Fighting Clothing	7,500	7,500	7,247	253
Firemen's Rehab Supplies	600	600	441	159
First Responder Supplies	1,000	1,000	4,640	(3,640)
Fire Hose, Nozzles, etc.	1,000	1,000	350	650
Training	1,000	-	-	-
Office Supplies	200	200	24	176
Other	-	-	1,192	(1,192)
Capital Outlay:				
Public Safety	-	-	-	-
Debt Service:				
Principal	6,000	6,000	4,617	1,383
Interest	-	-	1,383	(1,383)
Total Expenditures	39,740	38,140	40,598	(2,458)

Brantley County, Georgia
Calvary Fire District
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)
December 31, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Excess (deficiency) of Revenues Over (under) Expenditures	-	1,600	6,529	4,929
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Proceeds from Note		-	-	-
Total Other Financing Souces (Uses)	-	-	-	-
Excess Revenue Over (Under) Expenditures and Other Financing Souces (Uses)	-	1,600	6,529	4,929
Fund Balance Beginning	30,408	30,408	105,370	74,962
Fund Balance Ending	$ 30,408	$ 32,008	$ 111,899	$ 79,891

Brantley County, Georgia
Waynesville Fire District
Balance Sheet
December 31, 2012

Assets	
Cash	$ 60,877
Accounts Receivable	-
Taxes Receivable	96,035
Total Assets	$ 156,912
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Due to Other Funds	16,000
Deferred Revenue	48,623
Total Liabilities	64,623
Fund Balances	
Restricted	92,289
Total Fund Balances	92,289
Total Liabilities and Fund Balances	$ 156,912

Brantley County, Georgia
Waynesville Fire District
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 112,424	$ 112,424	$ 116,306	$ 3,882
Interest	-	-	30	30
Other Revenue	-	-	6,272	6,272
Total Revenues	112,424	112,424	122,608	10,184
Expenditures				
Current:				
Radio & Repairs	5,500	5,500	2,896	2,604
Building Maintenance	5,000	5,000	6,672	(1,672)
Truck Maintenance	10,000	10,000	13,588	(3,588)
Utilities	10,000	10,000	6,060	3,940
Protective Clothing & Equip.	15,000	15,000	25,142	(10,142)
Tools	3,500	3,500	765	2,735
Engine Equipment	11,424	11,424	9,007	2,417
Breathing Apparatus	5,000	5,000	-	5,000
Support Team	1,000	1,000	291	709
Engine Replacement	15,000	15,000	-	15,000
Medical Supplies & Training	2,000	2,000	1,736	264
Office Supplies	2,000	2,000	1,116	884
Other	-	-	16,280	(16,280)
Capital Outlay:				-
Public Safety	13,000	13,000	9,337	3,663
Debt Service:				-
Principal	12,000	12,000	11,111	889
Interest	-	-	516	(516)
Total Expenditures	110,424	110,424	104,517	5,907
Excess (deficiency) of Revenue Over Expenditures	2,000	2,000	18,091	16,091

Brantley County, Georgia
Waynesville Fire District
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers (Out)	(2,000)	(2,000)	(2,000)	-
Inception of Notes	-	-	-	-
Total Other Financing Souces (Uses)	(2,000)	(2,000)	(2,000)	-
Excess Revenue Over (Under) Expenditures and Other Financing Souces (Uses)	-	-	16,091	16,091
Fund Balance Beginning	12,512	12,512	76,198	63,686
Fund Balance Ending	$ 12,512	$ 12,512	$ 92,289	$ 79,777

Brantley County, Georgia
Hortense Fire District
Balance Sheet
December 31, 2012

Assets	
Cash	$ 40,136
Taxes Receivable	25,359
Total Assets	$ 65,495
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Due to Other Funds	-
Deferred Revenue	7,785
Total Liabilities	7,785
Fund Balances	
Restricted	57,710
Total Fund Balances	57,710
Total Liabilities and Fund Balances	$ 65,495

Brantley County, Georgia
Hortense Fire District
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)
December 31, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 34,118	$ 34,118	$ 35,992	$ 1,874
Interest	-	-	-	-
Other Revenue	-	-	171	171
Total Revenues	34,118	34,118	36,163	2,045
Expenditures				
Current:				
Building Maint. & Repairs				-
Vehicle Repairs	-	-	1,514	(1,514)
Radio Maintenance	-	-	4,796	(4,796)
Dues & Fees	-	-	339	(339)
Utilities	4,000	4,000	930	3,070
Safety Equipment	-	-	2,660	(2,660)
Capital Outlay:				-
Public Safety	12,118	12,118	-	12,118
Debt Service:				-
Principal	18,000	18,000	21,834	(3,834)
Interest	-	-	1,889	(1,889)
Total Expenditures	34,118	34,118	33,962	156
Excess (deficiency) of Revenue Over Expenditures	-	-	2,201	2,201
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)	-	-	2,201	2,201
Fund Balance Beginning	-	-	55,509	55,509
Fund Balance Ending	$ -	$ -	$ 57,710	$ 57,710

Brantley County, Georgia
Nahunta Fire District
Balance Sheet
December 31, 2012

Assets	
Cash	$ 39,557
Taxes Receivable	79,363
Total Assets	$ 118,920
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Due to Other Funds	-
Deferred Revenue	26,603
Total Liabilities	26,603
Fund Balances	
Restricted	92,317
Total Fund Balances	92,317
Total Liabilities and Fund Balances	$ 118,920

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, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 112,702	$ 112,702	$ 120,775	$ 8,073
Interest	-	-	-	-
Other Revenue	-	-	7,106	7,106
Total Revenues	112,702	112,702	127,881	15,179
Expenditures				
Current:				
Building Maint. & Repairs	3,000	3,000	7,184	(4,184)
Vehicle Repairs	-	-	-	-
Radio Maintenance	-	-	-	-
Apparatus Maintenance	5,000	5,000	9,939	(4,939)
Communications/Radio Equip.	3,000	3,000	4,692	(1,692)
Self-Contained Breathing App.	-	-	32,532	(32,532)
Tools	13,440	13,440	16,596	(3,156)
Hoses and Nozzles	12,000	12,000	1,523	10,477
Telephone	1,000	1,000	698	302
Travel & Training	-	-	-	-
State Corporation Fee	-	-	-	-
Office Supplies	679	679	8,048	(7,369)
Utilities	2,500	2,500	2,943	(443)
Protective Clothing	9,500	9,500	77,536	(68,036)
Rehab Items	-	-	-	-
First Responder Supplies	-	-	-	-
Capital Outlay:				-
Public Safety	-	-	-	-
Debt Service:				-
Principal	37,216	37,216	38,627	(1,411)
Interest	25,367	25,367	7,326	18,041
Total Expenditures	112,702	112,702	207,644	(94,942)
Excess (deficiency) of Revenue Over Expenditures	-	-	(79,763)	(79,763)

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, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Inception of Capital Lease	-	-	91,661	91,661
Total Other Financing Souces (Uses)	-	-	91,661	91,661
Excess Revenue Over (Under) Expenditures and Other Financing Souces (Uses)	-	-	11,898	11,898
Fund Balance Beginning	-	-	80,419	80,419
Fund Balance Ending	$ -	$ -	$ 92,317	$ 92,317

Brantley County, Georgia
Hoboken Fire District
Balance Sheet
December 31, 2012

Assets		
Cash	$	40,390
Accounts Receivable		-
Taxes Receivable		45,084
Total Assets	$	85,474
Liabilities and Fund Balances		
Liabilities		
Accounts Payable	$	-
Due to Other Funds		-
Deferred Revenue		11,060
Total Liabilities		11,060
Fund Balances		
Restricted		74,414
Total Fund Balances		74,414
Total Liabilities and Fund Balances	$	85,474

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, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 54,173	$ 54,173	$ 57,310	$ 3,137
Interest	-	-	1	1
Other Revenue	-	-	1,233	1,233
Total Revenues	54,173	54,173	58,544	4,371
Expenditures				
Current:				
Building Maint. & Repairs	-	-	1,771	(1,771)
Apparatus Maintenance	781	781	2,674	(1,893)
Radio and Equipment	100	100	857	(757)
Self-Contained Breathing App.	500	500	-	500
Tools	200	200	-	200
Hoses and Nozzles	500	500	702	(202)
Utilities/Telephone	2,000	2,000	1,654	346
Travel & Training	100	100	-	100
State Corporation Fee	25	25	-	25
Supplies	-	-	2,144	(2,144)
Protective Clothing	500	500	459	41
First Responder Supplies	-	-		-
Capital Outlay:				-
Public Safety	-	-	-	-
Debt Service:				-
Principal	49,467	49,467	35,967	13,500
Interest	-	-	3,734	(3,734)
Total Expenditures	54,173	54,173	49,962	4,211
Excess (deficiency) of Revenue Over Expenditures	-	-	8,582	8,582

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, 2012

	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)	-	-	8,582	8,582
Fund Balance Beginning	-	-	65,832	65,832
Fund Balance Ending	$ -	$ -	$ 74,414	$ 74,414

Brantley County, Georgia
County Special Fire District
Balance Sheet
December 31, 2012

Assets		
Cash	$	38,669
Taxes Receivable		30,609
Total Assets	$	69,278
Liabilities and Fund Balances		
Liabilities		
Accounts Payable	$	-
Due to Other Funds		-
Deferred Revenue		22,173
Total Liabilities		22,173
Fund Balances		
Restricted		47,105
Total Fund Balances		47,105
Total Liabilities and Fund Balances	$	69,278

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, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 28,420	$ 28,420	$ 32,260	$ 3,840
Interest	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	28,420	28,420	32,260	3,840
Expenditures				
Current:				
Budget	28,420	28,420	-	28,420
Fuel	-	-	-	-
Radio and Equipment	-	-	1,191	(1,191)
Capital Outlay:				-
Public Safety	-	-	13,064	(13,064)
Debt Service:				-
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	28,420	28,420	14,255	14,165
Excess (deficiency) of Revenue Over Expenditures	-	-	18,005	18,005
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)	-	-	18,005	18,005
Fund Balance Beginning	-	-	29,100	29,100
Fund Balance Ending	$ -	$ -	$ 47,105	$ 47,105

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, 2012

Assets	
Cash	$ 59,802
Receivables	1,505
Total Assets	$ 61,307
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	
Due to Other Funds	
Deferred Revenue	
Total Liabilities	-
Fund Balances	
Committed	61,307
Total Fund Balances	61,307
Total Liabilities and Fund Balances	$ 61,307

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, 2012

	Actual Amounts (Budgetary Basis)
Revenues	
Intergovernmental	$ 6,261
Recreation Fees	-
Other Revenue	160,924
Total Revenues	167,185
Expenditures	
Current:	
Culture & Recreation	5,334
Judiciary	-
Public Safety	5,258
Public Works	150,000
Public Welfare	760
Other	83
Capital Outlay:	
Public Safety	24,620
Public Works	144,151
Culture & Recreation	67,009
Other	-
Debt Service:	
Interest	-
Principal	-
Total Expenditures	397,215
Excess (deficiency) of Revenues Over (under) Expenditures	(230,030)
Other Financing Sources (Uses)	
Transfers In	131,842
Transfers (Out)	-
Proceeds from Lease	-
Total Other Financing Sources (Uses)	131,842
Excess Revenue Over (Under) Expenditures and Other Financial Sources (Uses)	(98,188)
Fund Balance Beginning	159,495
Fund Balance Ending	$ 61,307

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, 2012

Tax Commissioner	Balance Jan. 1, 2012	Additions	Deductions	Balance Dec. 31, 2012
Assets				
Cash	$ 13,967	$ 14,821,534	$ 14,787,655	$ 47,846
Total Assets	$ 13,967	$ 14,821,534	$ 14,787,655	$ 47,846
Liabilities				
Due to Other Funds	$ -	$ 14,787,655	$ 14,787,655	$ -
Due to Other Governments and Individuals	13,967	33,879	-	47,846
Total Liabilities	$ 13,967	$ 14,821,534	$ 14,787,655	$ 47,846

Sheriff	Balance Jan. 1, 2012	Additions	Deductions	Balance Dec. 31, 2012
Assets				
Cash	$ 4,046	$ 551,956	$ 524,049	$ 31,953
Total Assets	$ 4,046	$ 551,956	$ 524,049	$ 31,953
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	4,046	551,956	524,049	31,953
Total Liabilities	$ 4,046	$ 551,956	$ 524,049	$ 31,953

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2012

Clerk of Court	Balance Jan. 1, 2012	Additions	Deductions	Balance Dec. 31, 2012
Assets				
Cash	$ 74,073	$ 609,581	$ 608,987	$ 74,667
Total Assets	$ 74,073	$ 609,581	$ 608,987	$ 74,667
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	74,073	609,581	608,987	74,667
Total Liabilities	$ 74,073	$ 609,581	$ 608,987	$ 74,667

Magistrate Court	Balance Jan. 1, 2012	Additions	Deductions	Balance Dec. 31, 2012
Assets				
Cash	$ 17,330	$ 153,683	$ 160,903	$ 10,110
Due from Other Funds	-	-	-	-
Total Assets	$ 17,330	$ 153,683	$ 160,903	$ 10,110
Liabilities				
Due to Other Funds	$ -	$ 41,397	$ 41,397	$ -
Due to Other Governments and Individuals	17,330	112,286	119,506	10,110
Total Liabilities	$ 17,330	$ 153,683	$ 160,903	$ 10,110

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2012

Probate Court	Balance Jan. 1, 2012	Additions	Deductions	Balance Dec. 31, 2012
Assets				
Cash	$ 14,923	$ 338,257	$ 318,875	$ 34,305
Total Assets	$ 14,923	$ 338,257	$ 318,875	$ 34,305
Liabilities				
Due to Other Funds	$ -	$ 211,305	$ 211,305	$ -
Due to Other Governments and Individuals	14,923	126,952	107,570	34,305
Total Liabilities	$ 14,923	$ 338,257	$ 318,875	$ 34,305

Inmate Account	Balance Jan. 1, 2012	Additions	Deductions	Balance Dec. 31, 2012
Assets				
Cash	$ 9,612	$ 104,400	$ 91,738	$ 22,274
Total Assets	$ 9,612	$ 104,400	$ 91,738	$ 22,274
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	9,612	104,400	91,738	22,274
Total Liabilities	$ 9,612	$ 104,400	$ 91,738	$ 22,274

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2012

EMS Fund	Balance Jan. 1, 2012	Additions	Deductions	Balance Dec. 31, 2012
Assets				
Cash	$ 48,022	$ 614,559	$ 600,646	$ 61,935
Total Assets	$ 48,022	$ 614,559	$ 600,646	$ 61,935
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	48,022	614,559	600,646	61,935
Total Liabilities	$ 48,022	$ 614,559	$ 600,646	$ 61,935

Total of All Agencies	Balance Jan. 1, 2012	Additions	Deductions	Balance Dec. 31, 2012
Assets				
Cash	$ 181,973	$ 17,193,970	$ 17,092,853	$ 283,090
Total Assets	$ 181,973	$ 17,193,970	$ 17,092,853	$ 283,090
Liabilities				
Due to Other Funds	$ -	$ 15,040,357	$ 15,040,357	$ -
Due to Other Governments and Individuals	181,973	2,153,613	2,052,496	283,090
Total Liabilities	$ 181,973	$ 17,193,970	$ 17,092,853	$ 283,090

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

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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, 2012. 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, 2012, in conformity with accounting principles generally accepted in the United States of America.

Respectfully submitted,

BYRT CPAs LLC

BYRT CPAs, LLC
June 20, 2013

Brantley County, Georgia
Schedule of Projects Constructed with
Special Purpose Local Option Sales Tax Proceeds
For the Year Ended December 31, 2012

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	4,346,486	462,126	4,808,612	192.34%
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	2,209,331	651,228	2,860,559	71.51%
Recreation	500,000	665,018	116,823	781,841	156.37%
Total	7,512,500	7,486,175	1,230,177 -	8,716,352	

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 $1,090,877 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, 2012 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, 2012 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 20, 2013

Brantley County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2012

Line No.		O.C.G.A. Reference	
1	Indicate UCOA Fund Type Use to Account for 9-1-1 Activity (choose one): 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		$ 207,712
4	Does 9-1-1 system provide automatic number identification of a wireless telecommunications connection? (choose one) ___ 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)		$ 207,712
9	Additional revenue sources:		
9a	Federal (UCOA Revenue Source 33.1000) Identify each funding agency individually. Attach list, if necessary.	46-5-134(j)	
9b	State (UCOA Revenue Source 33.4000) Identify each funding agency individually. Attach list, if necessary.	46-5-134(j)	
9c	Local (UCOA Revenue Source 33.6000) Identify each funding agency individually. Attach list, if necessary.	46-5-134(j)	
9d	Private (UCOA Revenue Source 37.1000) 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, 2012

Line No.		O.C.G.A. Reference	
10	Investment Income (UCOA Revenue Source 36.1000 through 36.3000)		$ -
11	Other revenue sources not included above 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)		$ 207,712
	Expenditures (UCOA Activity 3800)		
13	Wireless service supplier cost recovery charges (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: Number of employees classified as: Full time ____ Part time ____.		
16a	Salaries and wages	46-5-134(f)(3)	$ 255,775
16b	Employee benefits	46-5-134(f)(3)	$ 60,036

Brantley County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2012

Line No.		O.C.G.A. Reference	
17	Cost of training of employees who work as dispatchers	46-5-134(f)(3)	$ 4,688
18	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(4)	$ 5,376
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)	$ 46,891
20c	Maintenance costs	46-5-134(f)(6)	$ 24,204
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)	$ 770
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		$ 26,676
	Utilities		$ 7,482
	Cleaning supplies		$ 368
	Advertising		$ 60
	Payment on loan		$ 82,408
	Pest control		$ 165
	Fees		$ 110
24	Total Expenditures (total of all amounts reported on Lines 13 through 22 above)		$ 515,007

Brantley County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2012

Line No.		O.C.G.A. Reference	
25	Transfers From Other Funds (identify by fund)		
	General Fund		$ 310,849
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)		$ 3,554
29	Fund Balance - Beginning of Year		$ 59,104
30	Fund Balance - End of Year		$ 62,658

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

James A. Beal IV, CPA, CFP®
Debra C. Yonz, CPA
James S. Rivers III, CPA, CFP®
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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the County Commissioners
Brantley County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Brantley County, Georgia as of and for the year ended December 31, 2012,and the related notes to the financial statements, which collectively comprise Brantley County's basic financial Statements and have issued our report thereon dated June 20, 2013. Our report includes a reference to other auditors who 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

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully submitted,

BYRT CPAs LLC

BYRT CPAs, LLC
Waycross, Georgia
June 20, 2013