BRANTLEY COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013

Brantley County, Georgia
Financial Statements
For the Year Ended December 31, 2013

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COUNTY OFFICIALS

CHAIRMAN
Charlie Summerlin

COMMISSIONERS
Mike Edgy
James Spradley
Brian Hendrix
Skipper Harris

COUNTY CLERK
Dale Halligan

CONSTITUTIONAL OFFICERS
Cindy Crews, Clerk of Superior Court
Johnnie E. Crews, Probate Judge
Pat Tompkins, Tax Commissioner
Jack Whisenant, Sheriff

NON-CONSTITUTIONAL OFFICERS
Jeff Thomas, Chief Magistrate Judge

FINANCIAL SECTION

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

Independent Auditor’s Report

BYRT CPAs, LLC

Certified Public Accountants

James A. Beal IV, CPA, CFP®
Debra C. Yonz, CPA
James S. Rivers III, CPA, CFP®
Larry G. Taylor, CPA

102 Lee Avenue
Waycross, Georgia 31501
Phone: (912) 283-8889
Fax: (912) 283-1971
E-mail: dcy@byrt.com

INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
Brantley County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Brantley County, Georgia as of and for the year ended December 31, 2013, 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, the internal service fund type, and each fiduciary fund type of Brantley County, Georgia as of and for the year ended December 31, 2013, 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 ,the discretely presented component unit. 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 as the aggregate nonmajor governmental funds, the internal service fund type and each fiduciary fund type of Brantley County, Georgia, as of December 31, 2013, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in 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 83 through 106 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 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, based on our audit, the procedures performed as described above, the combining and individual nonmajor fund financial statements are 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 24, 2014, 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* in considering Brantley County, Georgia's internal control over financial reporting and compliance.

Respectfully submitted,

BYRT CPAs, LLC

BYRT CPAs, LLC
Waycross, GA
June 24, 2014

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, 2013. 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 $27,154,974 (net position) for the year reported. This compares to the previous year when the total assets exceeded the total liabilities by $26,255,080 showing an increase of $899,894 during the current year.

Total net position are comprised of the following:

1. Capital assets, net of related debt, of $18,166,427 include property and equipment, net of accumulated depreciation, and reduced by outstanding debt related to the purchase and construction of capital assets.
2. Net position of $651,567 are restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net position of $8,336,980 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 $6,725,310 this year. This compares to the prior year ending fund balance, of $6,626,729 showing an increase of $98,581 during the current year.

At the end of the current year, unassigned fund balance for the General Fund was $5,179,021 or 50.94% 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 Position 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 Position. 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 Position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification 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 position 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 three 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 and the SPLOST Funds. 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.

Proprietary Funds are reported in the fund financial statements. The County has one type of proprietary fund which is an internal service fund. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses its internal service fund to account for its employee benefit (health insurance) programs. These services have been included within governmental activities in the government-wide financial statements.

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 33 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 36-80 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 83-106 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 107-170.

Financial Analysis of the County as a Whole

The County's combined net position were $27,154,974 at December 31, 2013. This is a $899,894 increase from last year's net position of $26,255,080. The following table provides a summary of the County's net position:

	Summary of Net Position					
	Governmental Activities		Total		Percentage of Total	
	2013	2012	2013	2012	2013	2012
Assets:						
Current and other assets	$ 9,587,758	$ 9,357,496	$ 9,587,758	$ 9,357,496	26.06%	25.72%
Capital assets	27,198,322	27,025,493	27,198,322	27,025,493	73.94%	74.28%
Total Assets	36,786,080	36,382,989	36,786,080	36,382,989	100.00%	100.00%
Liabilities:						
Current liabilities	1,665,765	1,299,775	1,665,765	1,299,775	17.30%	12.83%
Long-term liabilities	7,965,341	8,828,134	7,965,341	8,828,134	82.70%	87.17%
Total Liabilities	9,631,106	10,127,909	9,631,106	10,127,909	100.00%	100.00%
Net Position:						
Invested in capital assets, net of debt	18,166,427	17,280,792	18,166,427	17,280,792	66.90%	65.82%
Restricted	651,567	1,191,524	651,567	1,191,524	2.40%	4.54%
Unrestricted (deficit)	8,336,980	7,782,764	8,336,980	7,782,764	30.71%	29.65%
Total Net Position	$ 27,154,974	$ 26,255,080	$ 27,154,974	$ 26,255,080	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 5.80 to 1. This is a strong ratio.

Note that approximately 66.9% of the governmental activities' net position are tied up in capital assets(with 34.5% 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 position for governmental activities. Net position increased by $899,894 for governmental activities. The County's overall financial position improved during year 2013.

	Summary of Statement of Activities					
	Governmental Activities		Total		Percentage of Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program Revenues						
Charges for services	$ 3,304,321	$ 3,237,146	$ 3,304,321	$ 3,237,146	22.72%	23.63%
Grants and entitlements	1,446,517	50,000	1,446,517	50,000	9.95%	0.37%
General Revenues						
Property taxes	5,946,725	6,382,939	5,946,725	6,382,939	40.90%	46.60%
Other taxes	3,843,027	4,027,883	3,843,027	4,027,883	26.43%	29.40%
Gain on Sale of Assets	-	-	-	-	0.00%	0.00%
Interest	395	521	395	521	0.00%	0.00%
Total Revenues	14,540,985	13,698,489	14,540,985	13,698,489	100.00%	100.00%
Expenses:						
General government	2,049,513	2,263,994	2,049,513	2,263,994	15.02%	16.46%
Judicial	792,609	831,532	792,609	831,532	5.81%	6.05%
Public safety	5,772,387	5,780,238	5,772,387	5,780,238	42.32%	42.04%
Public works	3,515,193	3,316,019	3,515,193	3,316,019	25.77%	24.12%
Health and welfare	654,597	638,369	654,597	638,369	4.80%	4.64%
Culture and recreation	524,297	476,520	524,297	476,520	3.84%	3.47%
Interest	332,495	444,139	332,495	444,139	2.44%	3.23%
Total Expenses	13,641,091	13,750,811	13,641,091	13,750,811	100.00%	100.00%
Excess (Deficiency)	899,894	(52,322)	899,894	(52,322)		
Transfer	-	-	-	-		
Change in net position	899,894	(52,322)	899,894	(52,322)		
Beginning net position	26,255,080	26,530,668	26,255,080	26,530,668		
Prior period adjustment	-	(223,266)	-	(223,266)		
Ending net position	$ 27,154,974	$ 26,255,080	$ 27,154,974	$ 26,255,080		

Financial Analysis of the County's Funds

Governmental funds

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

The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The general fund reported ending fund balances of $5,241,912. Of this year-end total, $5,179,021 is unassigned indicating availability for continuing County service requirements. Nonspendable fund balances of $49,525 include: $25,407 for the amount the County has spent on inventory, and $24,118 for the County's prepaid expenditures. Restricted fund balance of $13,366 is maintained as a requirement by USDA until various loans have been paid in full.

General Fund Budgetary Highlights

The original and revised budget adopted anticipated a $0 increase in its fund balance. The actual fund balance increase was $715,190, reflecting a positive variance from the revised budget of $715,190.

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, 2013, was $27,198,322. The total increase in the net investment was .6% for governmental activities.

	Capital Assets (Net of accumulated depreciation)					
	Governmental Activities		Total		Percentage of Total	
	2013	2012	2013	2012	2013	2012
Non-depreciable assets:						
Land	$ 1,984,020	$ 1,984,020	$ 1,984,020	$ 1,984,020	73.60%	98.00%
Construction in progress	711,602	40,455	711,602	40,455	26.40%	2.00%
Total non-depreciable assets	2,695,622	2,024,475	2,695,622	2,024,475	100.00%	100.00%
Depreciable assets:						
Buildings	16,014,948	16,014,948	16,014,948	16,014,948	44.78%	45.92%
Machinery and equipment	9,076,167	8,748,239	9,076,167	8,748,239	25.37%	25.08%
Infrastructure	10,680,409	10,121,783	10,680,409	10,121,783	29.86%	29.01%
Total depreciable assets	35,771,524	34,884,970	35,771,524	34,884,970	100.00%	100.00%
Total Capital Assets	38,467,146	36,909,445	38,467,146	36,909,445		
Less accumulated depreciation						
Buildings	4,248,658	3,827,804	4,248,658	3,827,804	37.70%	38.73%
Machinery and equipment	5,725,855	5,098,724	5,725,855	5,098,724	50.81%	51.59%
Infrastructure	1,294,311	957,424	1,294,311	957,424	11.49%	9.69%
Total Accumulated Depreciatio	11,268,824	9,883,952	11,268,824	9,883,952	100.00%	100.00%
Book value - depreciable assets	$ 27,198,322	$ 27,025,493	$ 27,198,322	$ 27,025,493		

See Note 3-D on pages 52-53 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 $9,155,203. 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	
	2013	2012	2013	2012	2013	2012
Notes outstanding	$ 6,579,626	$ 6,873,000	$ 6,579,626	$ 6,873,000	71.86%	69.78%
Capital leases	2,452,269	2,871,701	2,452,269	2,871,701	26.79%	29.16%
Compensated absences	123,308	103,268	123,308	103,268	1.35%	1.05%
Total	$ 9,155,203	$ 9,847,969	$ 9,155,203	$ 9,847,969	100.00%	100.00%

See Note 3-G on pages 56-73 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 2013 budget and tax rates. Sales tax, which is the second largest revenue source decreased for the year ended December 31, 2013. Property tax, the largest revenue source, was due in January, 2014 for the 2013 property tax bills and January, 2013 for the 2012 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 position 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 Position
December 31, 2013

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS:				
Current Assets:				
Cash	$ 2,748,258	$ -	$ 2,748,258	$ 356,232
Certificates of Deposit	43,790	-	43,790	-
Accounts Receivable	279,453	-	279,453	-
Taxes Receivable	6,327,700	-	6,327,700	-
Intergovernmental	139,032	-	139,032	-
Prepaids	24,118	-	24,118	-
Inventory	25,407	-	25,407	-
Noncurrent Assets	-	-	-	
Restricted Assets	-	-	-	
Capital Assets				
Non-depreciable Capital Assets	2,695,622	-	2,695,622	-
Depreciable Capital Assets, net	24,502,700	-	24,502,700	4,352
TOTAL ASSETS	36,786,080	-	36,786,080	360,584
LIABILITIES				
Current Liabilities:				
Accounts Payable	445,864	-	445,864	-
Accrued Expenses	-	-	-	-
Deferred Revenues	-	-	-	-
Due to Other Governments	-	-	-	-
Accrued Interest	30,039	-	30,039	-
Compensated Absences Payable	102,704	-	102,704	7,100
Capital Leases Payable	596,841	-	596,841	-
Notes Payable	490,317	-	490,317	-
Other Liabilities	-	-	-	-
Liabilities Payable from Restricted Assets				
Long-term Liabilities:				
Compensated Absences Payable, net of current portion	20,604	-	20,604	7,100
Capital Leases Payable, net of current portion	1,855,428	-	1,855,428	-
Notes Payable, net of current portion	6,089,309	-	6,089,309	-
TOTAL LIABILITIES	9,631,106	-	9,631,106	14,200
NET POSITION				
Invested in Capital Assets, net of related debt	18,166,427	-	18,166,427	4,352
Restricted for:				
Culture & Recreation	-	-	-	-
Capital Projects	651,567	-	651,567	-
Prior Year Program Income	-	-	-	138,649
Unrestricted	8,336,980	-	8,336,980	203,383
			-	
TOTAL NET POSITION	$ 27,154,974	$ -	$ 27,154,974	$ 346,384

See accompanying notes to the basic financial statements.

Brantley County, Georgia4
Statement of Activities
For the Year Ended December 31, 2013

		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	$ 2,049,513	$ 469,447	$ -	$ -	$ (1,580,066)	$ -	$ (1,580,066)	
Judicial	792,609	358,868	-	-	(433,741)	-	(433,741)	
Public Safety	5,772,387	2,073,669	-	-	(3,698,718)	-	(3,698,718)	
Public Works	3,515,193	48,699	-	1,141,081	(2,325,413)	-	(2,325,413)	
Health and Welfare	654,597	254,134	-	305,436	(95,027)	-	(95,027)	
Culture and Recreation	524,297	99,504	-	-	(424,793)	-	(424,793)	
Interest	332,495	-	-	-	(332,495)	-	(332,495)	
							-	-
Total Governmental Activities	13,641,091	3,304,321	-	1,446,517	(8,890,253)	-	(8,890,253)	-
Business-type Activities:								
Total Business-type Activities	-	-	-	-	-	-	-	-
Total - Primary Government	$ 13,641,091	$ 3,304,321	$ -	$ 1,446,517	$ (8,890,253)	$ -	$ (8,890,253)	$ -
Component Units:								
Brantley County Health Dept.	452,386	139,643	332,429	-	-	-	-	19,686
Total - Component Units	$ 452,386	$ 139,643	$ 332,429	$ -	$ -	$ -	$ -	$ 19,686
			GENERAL REVENUES:					
			Taxes					
			Property Taxes		$ 5,946,725	$ -	$ 5,946,725	$ -
			Sales Taxes		1,903,626	-	1,903,626	-
			Other Taxes		1,939,401	-	1,939,401	-
			Gain on Sale of Assets		-	-	-	
			Interest Earned		395	-	395	-
			Total General Revenues		9,790,147	-	9,790,147	-
			Transfers		-	-	-	-
			Total General Revenues & Transfers		9,790,147	-	9,790,147	-
			Change in Net Assets		899,894	-	899,894	19,686
			NET POSITION - BEGINNING OF YEAR		26,255,080	-	26,255,080	320,870
			Prior Period Adjustment		-	-	-	5,828
			NET POSITION - END OF YEAR		$ 27,154,974	$ -	$ 27,154,974	$ 346,384

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Balance Sheet
December 31, 2013

	General	Capital Projects 2007 SPLOST Fund	Capital Projects 2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:					
Cash	$ 1,515,750	$ 440,008	$ 140,397	$ 648,156	$ 2,744,311
Certificates of Deposit	-	-	-	43,790	43,790
Receivables (net, where applicable, of allowances for uncollectible accounts)					
Taxes	6,001,451	-	-	326,249	6,327,700
Accounts	218,358	-	-	61,095	279,453
Due from Other Funds	38,727	-	-	11,618	50,345
Intergovernmental	139,032	-	-	-	139,032
Prepaids	24,118	-	-	-	24,118
Inventories	25,407	-	-	-	25,407
Total Assets	$ 7,962,843	$ 440,008	$ 140,397	$ 1,090,908	$ 9,634,156
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	319,512	-	5,414	14,208	339,134
Due to Other Funds	11,618	-	-	38,727	50,345
Payable to Other Governments	-	-	-	-	-
Total Liabilities	331,130	-	5,414	52,935	389,479
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	2,389,801	-	-	129,566	2,519,367
Total deferred inflows of resources	2,389,801	-	-	129,566	2,519,367
Fund Balances:					
Nonspendable	49,525	-	-	-	49,525
Restricted	13,366	440,008	134,983	724,087	1,312,444
Committed	-	-	-	184,320	184,320
Assigned	-	-	-	-	-
Unassigned	5,179,021	-	-	-	5,179,021
Total Fund Balances	5,241,912	440,008	134,983	908,407	6,725,310
Total Liabilities and Fund Balances	$ 7,962,843	$ 440,008	$ 140,397	$ 1,090,908	$ 9,634,156

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Reconciliation of Total Governmental Fund
Balances to Net Position of Governmental Activities
For the Year Ended December 31, 2013

TOTAL GOVERNMENTAL FUND BALANCES		$ 6,725,310
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	38,467,146	
Less Accumulated Depreciation	(11,268,824)	
		27,198,322
Other Long-term Assets are not available to pay for current period expenditures and therefore are unavailable revenue in the funds:		
Property Taxes	2,519,367	
		2,519,367
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	50,345	
Interfund Payables	(50,345)	
		-
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:	(30,039)	
		(30,039)
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	(6,579,626)	
Capital Leases	(2,452,269)	
Compensated Absences	(123,308)	
		(9,155,203)
Internal Service Funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal Service Funds are:		
Cash	3,947	
Accounts Payable	(106,730)	
		(102,783)
NET ASSETS OF GOVERNMENTAL ACTIVITIES		$ 27,154,974

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, 2013

	General	Capital Projects: 2007 SPLOST Fund	Capital Projects: 2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:					
Taxes	$ 7,414,748	$ 102,411	$ 973,931	$ 1,272,771	$ 9,763,861
Fees and Fines	308,905	-	-	114,105	423,010
Licenses and Permits	81,020	-	-	-	81,020
Intergovernmental	-	-	1,042,743	417,385	1,460,128
Charges for Services	2,128,466	-	-	258,462	2,386,928
Investment Earnings	133	-	-	262	395
Rents	254,134	-	-	-	254,134
Other Revenue	54,361	-	31,594	59,663	145,618
Total Revenues	10,241,767	102,411	2,048,268	2,122,648	14,515,094
EXPENDITURES:					
Current:					
General Government	1,808,584	-	-	-	1,808,584
Judiciary	780,629	-	-	8,595	789,224
Public Safety	4,430,138	-	-	630,786	5,060,924
Public Works	1,495,664	177,601	116,023	1,177,002	2,966,290
Health and Welfare	500,787	-	-	40,469	541,256
Culture and Recreation	241,794	253	16,820	39,391	298,258
Community Development	110,717	-	-	-	110,717
Other	30,796	-	-	47,457	78,253
Capital Outlay:					
General Government	143,103	-	-	-	143,103
Judicial	-	-	-	-	-
Public Safety	58,500	-	-	149,180	207,680
Public Works	51,939	-	767,136	82,456	901,531
Health and Welfare	-	-	-	285,436	285,436
Culture and Recreation	-	-	-	-	-
Community Development	-	-	-	-	-
Other	10,130	-	-	9,821	19,951
Debt Service:					
Principal	418,435	389,096	41,471	134,093	983,095
Interest and Other Charges	85,800	225,670	17,695	15,940	345,105
Total Expenditures	10,167,016	792,620	959,145	2,620,626	14,539,407
Excess (deficiency) of revenues over expenditures	$ 74,751	$ (690,209)	$ 1,089,123	$ (497,978)	$ (24,313)

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, 2013

	General	Capital Projects 2007 SPLOST Fund	Capital Projects 2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Inception of Notes	-	-	-	-	-
Inception of Leases	122,894	-	-	-	122,894
Transfers In	1,042,743	-	88,603	436,595	1,567,941
Transfers (Out)	(525,198)	-	(1,042,743)	-	(1,567,941)
Total Other Financing Sources and Uses	640,439	-	(954,140)	436,595	122,894
Net Change In Fund Balances	715,190	(690,209)	134,983	(61,383)	98,581
Fund Balances - Beginning	4,526,722	1,130,217	-	969,790	6,626,729
Prior Period Adjustment	-	-	-	-	-
Fund Balances - Ending	$ 5,241,912	$ 440,008	$ 134,983	$ 908,407	$ 6,725,310

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, 2013

NET CHANGES IN FUND BALANCES		
TOTAL GOVERNMENTAL FUNDS		
Amounts reported for Governmental Activities in the		
Statement of Activities are different because:		98,581
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	1,557,701	
Depreciation expense	(1,384,872)	
		172,829
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:		
Unavailable at 12/31/13	2,519,367	
Unavailable at 12/31/12	(2,493,476)	
		25,891
Elimination of transfers between governmental funds:		
Transfers in	(1,567,941)	
Transfers out	1,567,941	
		-
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	(147,650)	
Issuance of capital leases	(122,894)	
Repayment of long-term debt	983,351	
Difference in Accrued interest	12,610	
		725,417

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, 2013

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 12/31/13	(123,308)	
Liability at 12/31/12	103,268	
		(20,040)
Internal service funds are used by management to charge the costs of certain activites, such as insurance, to individual funds. The net revenue of the Internal Service Funds is reported with governmental activities net of amounts allocated to business-type activities and depreciation expense		(102,784)
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		$ 899,894

See accompanying notes to the basic financial statements.

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

	Governmental Activities - Internal Service Fund
ASSETS:	
Current Assets:	
Cash	$ 3,947
Receivables	-
TOTAL ASSETS	3,947
LIABILITIES	
Current Liabilities:	
Claims payable	106,730
TOTAL LIABILITIES	106,730
NET POSITION	
Unrestricted	(102,783)
TOTAL NET POSITION	$ (102,783)

See accompanying notes to the basic financial statements

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

	Governmental Activities - Internal Service Fund
OPERATING REVENUES:	
Charges for Services	$ 515,055
Contributions and Miscellaneous	-
Total Operating Revenues	515,055
OPERATING EXPENSES	
Insurance Claims and Expenses	617,838
Total Operating Expenses	617,838
Operating Income (Loss)	(102,783)
NONOPERATING REVENUES (EXPENSES)	
Investment Income	-
Total Nonoperating Expenses	-
Income (Loss) before Transfers	(102,783)
TRANSERS	-
Change in Net Position	(102,783)
NET POSITION - BEGINNING	-
NET POSITION - ENDING	$ (102,783)

See accompanying notes to the basic financial statements

Brantley County, Georgia4
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Interfund Services Provided	$ 515,055
Payments for Claims	(511,108)
Net Cash Provided by (used for) Operating Activiites	3,947
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers to Other Funds	-
Net Cash Provided by (used for) Noncapital Financing Activiites	-
CASH FLOWS FROM INVESTING ACTIVITIES	
Sale of Investment	-
Investment Income	-
Net Cash Provided by (used for) Investing Activiites	-
Net Increase (Decrease) in Cash and Cash Equivalents	3,947
Cash and Cash Equivalents - Beginning of Year	-
Cash and Cash Equivalents - End of Year	$ 3,947
Cash and Cash Equivalents - End of Year	$ 3,947
Investments	-
Cash, Cash Equivalents, and Investments - End of Year	$ 3,947
Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities	
Operating Income (loss)	$ (102,783)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities	
Depreciation	-
Change in Assets and Liabilities:	
Increase in Claims Payable	106,730
Net Cash Provided by (used for) Operating Activities	$ 3,947

See accompanying notes to the basic financial statements

Brantley County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2013

Assets	2013	2012
Cash	$ 314,820	$ 283,090
Taxes Receivable	-	-
Accounts Receivable	-	-
Due from Other Funds	-	-
Total Assets	$ 314,820	$ 283,090
Liabilities		
Due to Other Funds	$ -	$ -
Due to Other Governments and Individuals	314,820	283,090
Total Liabilities	$ 314,820	$ 283,090

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 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, 2013 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 position 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 position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary 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 position 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 three categories of funds: governmental, proprietary, 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 and 2013, for the use of these funds as provided by the resolution passed by the voters.

Proprietary Funds – Proprietary Funds are accounted for using economic resources measurement focus and accrual basis of accounting. The accounting objectives are determinations of net income, financial position and cash flow. All assets and liabilities are included on the Statement of Net Assets. The County reports the Internal Service Fund which is used to account for the self- funded health insurance provided to the various departments of the county.

Fiduciary Fund - The fiduciary fund reporting focuses on net position. 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 and fund financial statements for proprietary funds are prepared using the economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses, 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 position. The statements of changes in the fund net position 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 Position 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

Note 1- Summary of Significant Accounting Policies (Continued)

1-D. Basis of Accounting (Continued)

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.

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.

Unavailable Revenue- Unavailable 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 unavailable 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 unavailable revenue. Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as unavailable 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, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

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.

Note 1- Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

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.

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 position, 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, 2013, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved as this amount is not available for general appropriation.

Note 1 – Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (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 position 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 position and in the enterprise fund's statement of net position.

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 Activities 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, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (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, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

1-E-9 Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. The County had no items that qualify for reporting in this category

In addition to liabilities, the statement of financial position and or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The governmental funds report unavailable revenues from property taxes.

1-E-10 Fund Equity

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

Fund Balance – 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.

Note 1- Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

1-E-10 Fund Equity (Continued)

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

Net Position – Net position represent the difference between assets and liabilities. Net Investment 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 position is reported as restricted as described in the fund balance section above. All other net position is reported as unrestricted.

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

1-E-11 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-12 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.

Note 1- Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

1-E-13 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.

1-E-14 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-15 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 2013, 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.

Note 2 - Stewardship, Compliance and Accountability (continued)

2-A. Budgetary Information (continued)

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.

2-B. Excess of Expenditures over Appropriations

The following funds reported expenditures/expenses over appropriations:

Fund	Appropriation	Expenditures	Over-Appropriation
General Fund:			
Superior Court	226,000	226,853	853
Sheriff's Dept	1,226,943	1,295,551	68,608
Jail	1,587,351	1,598,111	10,760
Emergency Medical Service	1,397,283	1,451,805	54,522
Coroner	22,525	23,278	753
Firefighter's Association	64,200	91,995	27,795
Road Department	988,427	1,496,979	508,552
Airport	46,086	50,624	4,538
Health Department	106,046	110,598	4,552
Recreation	227,713	241,794	14,081
Transfers Out	173,200	525,198	351,998
Solid Waste Fund:			
Current Operations	1,025,506	1,177,002	151,496
Calvary Fire District:			
Current Operations	40,413	42,665	2,252
Nahunta Fire District:			
Current Operations	116,083	136,986	20,903

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

Fund	Project-Length Budget	Expenditures to Date	Over-Appropriation
SPLOST - 2007:			
Total	7,000,000	9,210,531	2,210,531

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, 2013.

The bank balance for the reporting entity totaling $2,744,311 includes $1,228,561 classified as restricted assets.

Cash and investments reconciliation:

Primary Government:	Cash
Fund Reporting Level:	
Governmental Funds - Balance Sheet	$ 2,748,258
Governmental Funds - Balance Sheet	43,790
Statement of Fiduciary Assets and Liabilities	314,820
Total	$ 3,106,868

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, 2013 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, 2013 consist of the following:

	Taxes	Accounts	Due from Other Governments	Net Receivables
General Fund	$ 6,001,451	$ 218,358	$ 139,032	$ 6,358,841
Capital Project Funds	-	23,130	-	23,130
Other Governmental Funds	326,249	37,965	-	364,214
Total Primary Government	$ 6,327,700	$ 279,453	$ 139,032	$ 6,746,185

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, 2013
Millage rate adopted by resolution	August 29, 2013
Property tax digest approved by State	September 12, 2013
Property tax invoices rendered	October 31, 2013
Property tax due date	January 20, 2014

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

Note 3 – Detailed Notes on All Funds (continued)

3-D. Capital Assets

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

	Balance 1/1/2013	Adjustments	Additions	Deductions	Balance 12/31/2013
Primary Government:					
Governmental Activities:					
Capital assets not being depreciated:					
Land	$ 1,984,020	$ -	$ -	$ -	$ 1,984,020
Construction in progress	40,455	-	671,147		711,602
Total capital assets not being depreciated	2,024,475	-	671,147	-	2,695,622
Depreciable Capital Assets:					
Buildings	16,014,948			-	16,014,948
Machinery and equipment	8,748,239		327,928	-	9,076,167
Infrastructure	10,121,783		558,626	-	10,680,409
Total depreciable capital assets	34,884,970	-	886,554	-	35,771,524
Total capital assets	36,909,445	-	1,557,701	-	38,467,146
Accumulated depreciation:					
Buildings	3,827,804		420,854	-	4,248,658
Machinery and equipment	5,098,724		627,131	-	5,725,855
Infrastructure	957,424		336,887	-	1,294,311
Total accumulated depreciation	9,883,952	-	1,384,872	-	11,268,824
Governmental activities capital assets, net	$ 27,025,493	$ -	$ 172,829	$ -	$ 27,198,322

Reconciliation to the Statement of Net Position:

Non-depreciable Capital Assets	$ 2,695,622
Depreciable Capital Assets, Net	24,502,700
Capital Assets, Net	$ 27,198,322

Note 3 – Detailed Notes on All Funds (continued)

Governmental activities depreciation expense

	2013
General government	$ 39,853
Judicial	3,385
Public safety	563,813
Public works	548,903
Health and welfare	113,340
Culture and recreation	115,578
Total governmental activities depreciation expense	$ 1,384,872

Note 3 – Detailed Notes on All Funds (continued)

3-E. Interfund Balances and Transfers

Interfund balances at December 31, 2013, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. 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	$ 275,256	To cover current operations
General Fund	E-911	137,894	To cover current operations
	Capital Projects Funds:		
General Fund	Capital Projects Funds	23,375	To transfer Grant for Family Connection
General Fund	CDBG Grant	70	To open Bank Account
General Fund	SPLOST	88,603	To cover expenditures for road projects
Capital Project Funds:			
SPLOST	General Fund	1,042,743	To transfer LMIG Funds received for road projects
Totals		$ 1,567,941	

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, 2013 are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Waynesville Fire Dist.	$ 16,000
Jail Fund	General Fund	5,000
CDBG Capital Project Fund	General Fund	6,618
General Fund	CDBG Capital Project Fund	22,727
Totals		$ 50,345

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, 2013:

Governmental Activities	Outstanding Balance Jan. 1, 2013	Additions	Deductions	Outstanding Balance Dec. 31, 2013	Amount Due in One Year	Amount Due in more than One Year
Notes Payable						
Bank	$ -		$ -	$ -	$ -	$ -
USDA Rural Developmer	62,192		19,974	42,218	20,723	21,495
USDA Rural Developmer	88,215	-	9,575	78,640	9,958	68,682
USDA Rural Developmer	74,240		17,451	56,789	18,171	38,618
Bank	31,383	-	4,928	26,455	6,000	20,455
Bank	6,616,970	147,650	389,096	6,375,524	435,465	5,940,059
Totals	$ 6,873,000	$ 147,650	$ 441,024	$ 6,579,626	$ 490,317	$ 6,089,309

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 County refinanced the note on June 15, 2013 in the amount of $6,589,540 at an interest rate of 2.30%. The note is for 53 payments of $144,591 due quarterly beginning on September 15, 2013. The maturity date is September 15, 2026.

Year Ended	Principal	Interest	Total
Dec. 31, 14	435,465	142,899	578,364
Dec. 31, 15	445,567	132,797	578,364
Dec. 31, 16	455,904	122,460	578,364
Dec. 31, 17	466,481	111,883	578,364
Dec. 31, 18	477,303	101,061	578,364
Dec. 31, 19-23	2,557,836	333,984	2,891,820
Dec. 31, 24-28	1,536,968	53,533	1,590,501
Dec. 31, 29-33	-	-	-
Totals	$ 6,375,524	$ 998,617	$ 7,374,141

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, 14	20,723	1,583	22,306
Dec. 31, 15	21,495	811	22,306
Dec. 31, 16	-	-	-
Dec. 31, 17	-	-	-
Dec. 31, 18			
Dec. 31, 19-23	-	-	-
Dec. 31, 24-28	-	-	-
Dec. 31, 29-33	-	-	-
Totals	$ 42,218	$ 2,394	$ 44,612

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, 14	6,000	843	6,843
Dec. 31, 15	6,000	652	6,652
Dec. 31, 16	6,000	461	6,461
Dec. 31, 17	6,000	269	6,269
Dec. 31, 18	2,455	78	2,533
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Dec. 31, 29-33	-	-	-
Totals	$ 26,455	$ 2,303	$ 28,758

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, 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	36,354	2,946	39,300
Dec. 31, 19-23	-	-	-
Dec. 31, 24-28			
Dec. 31, 29-33	-	-	-
Totals	$ 78,640	$ 13,076	$ 91,716

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, 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			
Dec. 31, 19-23	-	-	-
Dec. 31, 24-28			
Dec. 31, 29-33	-	-	-
Totals	$ 56,789	$ 4,753	$ 61,542

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 $3,612,190 (cost of $5,045,956 less accumulated depreciation of 1,433,766). 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, 14	596,842	90,475	687,317
Dec. 31, 15	1,104,503	67,652	1,172,155
Dec. 31, 16	341,455	27,115	368,570
Dec. 31, 17	246,953	13,602	260,555
Dec. 31, 18	51,784	7,382	59,166
Dec. 31, 19-23	110,732	7,600	118,332
Dec. 31, 24-28	-	-	-
Totals	$ 2,452,269	$ 213,826	$ 2,666,095

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

Governmental Activities Capital Leases	Outstanding Balance Jan. 1, 2013	Additions	Deductions	Outstanding Balance Dec. 31, 2013	Amount Due in One Year	Amount Due in more than One Year
Old National Bank Leasing	51,885	-	14,466	37,419	15,232	22,187
The Heritage Bank	11,533	-	11,533	-	-	-
Southeastern Bank	2,936	-	2,936	-	-	-
Southeastern Bank	2,936	-	2,936	-	-	-
Heritage Bank	111,111	-	55,556	55,555	55,555	-
Southeastern Bank	60,709	-	14,243	46,466	14,760	31,706
Bank of America	860,058	-	166,010	694,048	173,705	520,343
Musco Finance	389,583	-	41,471	348,112	43,355	304,757
PNC Equipment Finance	2,050	-	2,050	-	-	-
John Deere Credit	147,539		15,382	132,157	15,842	116,315
John Deere Credit	147,539		15,382	132,157	15,842	116,315
John Deere Credit	147,444		15,431	132,013	15,892	116,121
John Deere Credit	167,780		21,930	145,850	22,587	123,263
John Deere Credit	167,780		21,930	145,850	22,587	123,263
Kansas State Bank	131,923		5,385	126,538	5,637	120,901
Southeastern Bank	34,247		8,304	25,943	8,735	17,208
Southeastern Bank	23,742		6,199	17,543	6,520	11,023
Southeastern Bank	18,297		12,051	6,246	6,246	-
Caterpillar Financial Services	84,188		20,977	63,211	21,659	41,552
Southeastern Bank	22,089		9,584	12,505	9,303	3,202
Southeastern Bank	19,923		8,938	10,985	9,378	1,607
Oshkosh Capital	91,661		17,069	74,592	17,679	56,913
Southeastern Bank	35,772		11,396	24,376	11,916	12,460
Kansas State Bank	138,976		28,480	110,496	24,784	85,712
Southeastern Bank		31,016	7,404	23,612	10,229	13,383
Southeastern Bank		33,378	5,283	28,095	10,898	17,197
Southeastern Bank		58,500	-	58,500	58,500	-
Totals	$ 2,871,701	$ 122,894	$ 542,326	$ 2,452,269	$ 596,841	$ 1,855,428

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, 14	24,784	2,556	27,340
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			-
Dec. 31, 19-23	-	-	-
Dec. 31, 24-28	-	-	-
Totals	$ 110,496	$ 6,319	$ 116,815

On March 25, 2013, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.056% with an original amount of $31,016 with a maturity date of March, 25, 2016 for the purchase of a 2013 Chevrolet Tahoe. The future minimum lease payments are as follows:

Year Ended	Principal	Interest	Total
Dec. 31, 14	10,229	769	10,998
Dec. 31, 15	10,652	346	10,998
Dec. 31, 16	2,731	19	2,750
Dec. 31, 17	-	-	-
Dec. 31, 18			
Dec. 31, 19-23	-	-	-
Dec. 31, 24-28	-	-	-
Totals	$ 23,612	$ 1,134	$ 24,746

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

On July 4, 2013, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.049% with an original amount of $33,378 with a maturity date of June 4, 2016, for the purchase of a 2013 Chevrolet Tahoe. The future minimum lease payments are as follows:

Year Ended	Principal	Interest	Total
Dec. 31, 14	10,898	938	11,836
Dec. 31, 15	11,348	488	11,836
Dec. 31, 16	5,849	69	5,918
Dec. 31, 17	-	-	-
Dec. 31, 18			
Dec. 31, 19-23	-	-	-
Dec. 31, 24-28	-	-	-
Totals	$ 28,095	$ 1,495	$ 29,590

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, 2014, 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, 14	55,555	1,806	57,361
Dec. 31, 15			-
Dec. 31, 16	-	-	-
Dec. 31, 17	-	-	-
Dec. 31, 18			
Dec. 31, 19-23	-	-	-
Dec. 31, 24-28	-	-	-
Totals	$ 55,555	$ 1,806	$ 57,361

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, 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	51,784	7,382	59,166
Dec. 31, 19-23	110,732	7,600	118,332
Dec. 31, 24-28	-	-	-
Totals	$ 348,112	$ 66,050	$ 414,162

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, 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	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 37,419	$ 3,485	$ 40,904

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

On November 14, 2013, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.06% with an original amount of $58,500 with a maturity date of November 14, 2014 for the purchase of a 2013 Ford E-350XL Ambulance. The future minimum lease payments are as follows:

Year Ended	Principal	Interest	Total
Dec. 31, 14	58,500	2,373	60,873
Dec. 31, 15	-	-	-
Dec. 31, 16	-	-	-
Dec. 31, 17	-	-	-
Dec. 31, 18	-	-	-
Dec. 31, 19-23	-	-	-
Dec. 31, 24-28	-	-	-
Totals	$ 58,500	$ 2,373	$ 60,873

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, 14	14,760	1,687	16,447
Dec. 31, 15	15,296	1,151	16,447
Dec. 31, 16	16,410	617	17,027
Dec. 31, 17			
Dec. 31, 18	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 46,466	$ 3,455	$ 49,921

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, 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	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 694,048	$ 62,065	$ 756,113

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, 14	9,303	398	9,701
Dec. 31, 15	3,202	31	3,233
Dec. 31, 16	-	-	-
Dec. 31, 17			
Dec. 31, 18	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 12,505	$ 429	$ 12,934

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, 14	9,378	323	9,701
Dec. 31, 15	1,607	10	1,617
Dec. 31, 16	-	-	-
Dec. 31, 17			
Dec. 31, 18	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 10,985	$ 333	$ 11,318

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, 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	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 132,157	$ 7,429	$ 139,586

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, 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	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 132,157	$ 7,429	$ 139,586

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, 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	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 132,013	$ 7,666	$ 139,679

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, 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	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 145,850	$ 8,047	$ 153,897

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, 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	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 145,850	$ 8,047	$ 153,897

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 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, 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	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 126,538	$ 11,560	$ 138,098

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 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, 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	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 25,943	$ 1,962	$ 27,905

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, 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	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 17,543	$ 1,210	$ 18,753

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, 14	6,246	88	6,334
Dec. 31, 15	-	-	-
Dec. 31, 16	-	-	-
Dec. 31, 17			
Dec. 31, 18	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 6,246	$ 88	$ 6,334

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, 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	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$ 63,211	$ 2,992	$ 66,203

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, 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	-	-	-
Dec. 31, 19-23			
Dec. 31, 24-28	-	-	-
Totals	$74,592	$ 6,772	$81,364

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, 14	11,916	1,112	13,028
Dec. 31, 15	12,460	568	13,028
Dec. 31, 16	-	-	-
Dec. 31, 17	-	-	-
Dec. 31, 18	-	-	-
Dec. 31, 19-23	-	-	-
Dec. 31, 24-28	-	-	-
Totals	$24,376	$ 1,680	$26,056

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Compensated Absences:

	Outstanding Balance Jan. 1, 2013	Additions	Deductions	Outstanding Balance Dec. 31, 2013	Amount Due in One Year	Amount Due in more than One Year
Compensated Absences	103,268	102,704	(82,664)	123,308	102,704	20,604
Total	103,268	102,704	(82,664)	123,308	102,704	20,604

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	$	25,407
Prepaids		24,118
	$	49,525

Restricted – The following fund balances are restricted for:

General Fund:

Reserve for USDA Escrow	$	13,366

Note 3 – Detailed Notes on All Funds (continued)

3-H. Fund Equity (continued)

Capital Projects Funds:		
SPLOST Fund - used to account for capital projects financed with		
SPLOST funds - 2007	$	440,008
SPLOST funds - 2013		134,983
CDBG Grant - 11p-y-013-1-5402		70
Total Capital Projects Funds	$	575,061
Special Revenue Funds:		
Drug Abuse Fund - used to account for fines and forfeitures revenue that is designated by law for drug abuse treatment	$	24,851
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		49,879
E-911 Fund: to account for E-911 revenue restricted to providing emergency telephone services		46,004
Jail Fund - to account for revenue and expenditures of the County Jail, whose purpose is restricted by law to public safety expenditures		12,468
Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library		88,056
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	116,865
Waynesville Fire District	86,359
Hortense Fire District	61,277
Nahunta Fire District	80,443
Hoboken Fire District	78,353
County Special Fire District	79,277
Total Special Revenue Funds	$ 724,017

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	$ 76,506
Total Capital Projects Funds	$ 76,506

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	$	5,317
Vending Fund - used to account for revenue from vending machines at the sheriff's office and jail, committed to public safety expenditures		65,495
Recreation Dept. Fund - to account for revenues generated from recreation such as fees and concessions, committed to the purpose of recreational activities		31,686
Sheriff's Task Force - to account for fines and forfeitures revenue committed to the purposes of the sheriff's task force		1,246
Inmate Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail		4,070
Total Special Revenue Funds	$	107,814

Assigned – No fund balances were assigned at December 31, 2013.

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

General Fund	$	5,179,021

Note 3 – Detailed Notes on All Funds (continued)

3-H. Fund Equity (continued)

Net Position:

Invested in capital assets, net of related debt reported on the government-wide statement of net position at December 31, 2013 are as follows:

	Governmental Activities	Business-Type Activities
Cost of capital assets	$ 38,467,146	$ -
Less accumulated depreciation	(11,268,824)	-
Book value	27,198,322	-
Less capital related debt	(9,031,895)	-
Invested in capital assets, net of related debt	$ 18,166,427	$ -

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 2013 to the County-funded plan was $31,697, which is 0.66% of the 2013 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 and general liability 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.

Self-Insurance

The County maintains the Health Insurance Fund to account for the County's employee health care coverage, which is self-insured by the County. The County has established an internal service fund to account for its self- insurance program. The purpose of this fund is to pay medical insurance claims of the County Employees and their covered dependents and minimize the total costs of annual insurance to the County. The private insurance carrier determines premium payments to be made by the County. Annual claims are paid from accumulated premium payments, and claims exceeding accumulated premium payments are paid by the private insurance carrier. Estimated claims incurred, but not reported, of $106,730 have been recorded as of December 31, 2013. Dependent coverage is funded by charges to

Note 5 – Other Notes (continued)

5-A. Risk Management (continued)

employees. Revenues are recognized from payroll deductions and County contributions. The Claims liability of $106,730 reported in the Health Insurance Fund at December 31, 2013 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the claims liability amount was:

	Balance at Beginning of Year	Claims and Changes in Estimates	Claims Payments	Balance at End of Year
12/31/2013	$ -	$ 617,838	$ 511,108	$ 106,730

5-B. Subsequent Events

The County has evaluated subsequent events through June 24, 2014, 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 a defendant in one lawsuit at December 31, 2013.

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

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, 2013, the County paid $21,095 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

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, 2013

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Revenues:				
General Taxes:				
Real Property Taxes	$ 4,179,354	$ 4,179,354	$ 4,043,173	$ (136,181)
Motor Vehicle Taxes	500,000	500,000	471,916	(28,084)
Motor Vehicle TAVT Taxes	-	-	382,039	382,039
Mobile Home Taxes	175,000	175,000	205,671	30,671
Federal Land Protection Act Tax	-	-	38,825	38,825
Timber Taxes	128,000	128,000	187,407	59,407
Railroad Car Equipment Tax	40,000	40,000	37,090	(2,910)
Real Estate Transfer Tax	8,500	8,500	25,526	17,026
Local Option Sales Tax	930,811	930,811	827,284	(103,527)
Insurance Premium Tax	703,942	703,942	781,617	77,675
Beer & Wine Tax	122,000	122,000	113,447	(8,553)
Tag/Tax Penalty	35,000	35,000	37,471	2,471
Penalties & Interest	100,000	100,000	158,392	58,392
Intangible Tax	55,000	55,000	26,230	(28,770)
Excise Tax	-	-	7,900	7,900
Financial Institutions	5,000	5,000	3,896	(1,104)
Franchise Fees Cable TV	20,000	20,000	66,864	46,864
Total General Taxes	7,002,607	7,002,607	7,414,748	412,141
Licenses & Permits:				
Alcohol Beverage Licenses	7,500	7,500	4,500	(3,000)
Culvert Permits	500	500	725	225
Business Licenses	20,000	20,000	15,850	(4,150)
Building Inspections	25,000	25,000	27,326	2,326
Code Enforcement Fees	30,000	30,000	32,619	2,619
Total Licenses & Permits	83,000	83,000	81,020	(1,980)
Charges for Services				
Superior Court - Costs and Fees	70,000	70,000	66,344	(3,656)
Child Support Fees	150	150	1,528	1,378
Home Delivered & Congregate Meals	25,000	25,000	29,386	4,386
Tax Assessors	1,000	1,000	171	(829)
Sale of Maps & Publications	500	500	303	(197)
Commissions, Fees, & Penalties	100,000	100,000	176,680	76,680
Sheriff - Transportation Fees	500	500	371	(129)
Total Charges for Services (Subtotal)	197,150	197,150	274,783	77,633

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

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	16,394	15,394
Attorneys' Fees	5,000	5,000	10,263	5,263
GCIC	1,000	1,000	825	(175)
Plat Reviews	1,000	1,000	1,250	250
Intangible Recording	-	-	-	-
CUVA Recording	500	500	804	304
Addressing	2,000	2,000	2,525	525
Jail Board Fees	450,000	450,000	278,628	(171,372)
Vet Fees	500	500	41	(459)
Returned Check Fees	-	-	-	-
Total Charges for Services (Subtotal)	461,000	461,000	310,730	(150,270)
Total Charges for Services	658,150	658,150	585,513	(72,637)
Public Safety				
Ambulance Fees	450,000	450,000	764,590	314,590
EMS User Fees	844,657	844,657	778,363	(66,294)
Total Public Safety	1,294,657	1,294,657	1,542,953	248,296
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	68,000	45,454	(22,546)
Total Health & Family Services	276,680	276,680	254,134	(22,546)
Culture & Recreation				
Recreation Activity Fees	40,000	40,000	33,800	(6,200)
Library M&O	-	-	-	-
Total Culture & Recreation	40,000	40,000	33,800	(6,200)
Intergovernmental				
Indigent Defense	-	-	-	-
Total Intergovernmental	-	-	-	-

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

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	43,316	(6,684)
F & F Magistrate Court	45,000	45,000	22,963	(22,037)
F & F Probate Court	210,000	210,000	167,741	(42,259)
Local Crime Victims	3,000	3,000	1,746	(1,254)
Sheriff's - Service	20,000	20,000	39,085	19,085
Sheriff's - Copy of Reports	250	250	254	4
Juvenile Services	3,000	3,000	-	(3,000)
Total Fines & Forfeitures	331,250	331,250	275,105	(56,145)
Investment Income				
Interest Income	20,000	20,000	133	(19,867)
Total Investment Income	20,000	20,000	133	(19,867)
Other Revenue				
General Government Income	100,000	305,912	15,296	(290,616)
Miscellaneous Income	500	500	3,450	2,950
Cobra Premium Payments	6,000	6,000	-	(6,000)
Sale of Fixed Assets	-	-	-	-
Sale of Prop. - Tax Comm.	2,500	2,500	3,668	1,168
Sales Tax Vendor Comp	1,000	1,000	819	(181)
OTI & Concerted	12,000	12,000	12,494	494
USDA Grant	-	-	-	-
Coastal Incentive Grant			-	-
Sale of Pipe	1,500	1,500	3,518	2,018
Scrap Metal	5,000	5,000	15,116	10,116
Total Other Revenue	128,500	334,412	54,361	(280,051)
Total Revenue	$ 9,834,844	$ 10,040,756	$ 10,241,767	$ 201,011

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

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	72,615	70,900	72,615	(1,715)
County Commissioners' Salaries	32,071	34,123	32,251	1,872
County Clerk/Admin. Assistant	59,704	59,704	61,704	(2,000)
Accounting Coordinator	43,041	43,041	48,574	(5,533)
Adminstrative Clerk	28,044	28,044	23,289	4,755
Payroll Taxes	18,743	18,743	18,188	555
Health Insurance	18,777	18,777	21,012	(2,235)
Office Supplies	9,337	9,000	6,924	2,076
Computer	2,500	2,500	3,567	(1,067)
Printing & Advertising	15,000	14,300	5,327	8,973
Software Support	11,000	11,000	12,197	(1,197)
Telephone	8,000	8,000	6,324	1,676
Travel & Training	11,000	11,000	13,939	(2,939)
Dues	25,000	25,000	24,774	226
Repairs/Office Equipment	100	100	-	100
Copier Lease	3,000	3,000	3,562	(562)
Capital Outlay	1,000	1,700	-	1,700
Total County Commissioner	368,132	368,132	363,447	4,685
Courthouse				
Current:				
Custodian	21,617	21,617	24,807	(3,190)
Salary of Deputies	24,788	24,788	17,743	7,045
Overtime	-	-	2,726	(2,726)
Payroll Taxes	3,550	3,550	3,288	262
Health Insurance	6,317	6,317	4,757	1,560
Cleaning Supplies	1,500	1,500	1,695	(195)
Paper Products	2,000	2,000	1,817	183
Bottled Water/Cooler	1,500	1,500	1,644	(144)
Utilities	20,000	20,000	16,263	3,737
Pest Control	600	600	985	(385)
Repairs & Maintenance - Building	20,000	20,000	5,958	14,042
Maintenance Contract/Elevator	4,000	4,000	4,201	(201)
Maintenance of Grounds	1,500	1,500	150	1,350
Courthouse Security	-	-	-	-
Capital Outlay	-	-	-	-
Total Courthouse	107,372	107,372	86,034	21,338

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Other General Government				
Current:				
Safety Coordinator	-	-	1,200	(1,200)
Attorney Fees	50,000	50,000	44,495	5,505
Engineering Fees	-	-	5,620	(5,620)
Insurance & Bonds	300,000	300,000	341,728	(41,728)
Health Insurance	25,000	25,000	10,637	14,363
Payroll Taxes	-	-	296	(296)
Unemployment Insurance	7,500	7,500	19,997	(12,497)
Auditing	27,000	27,000	24,950	2,050
Postage Meter & Postage	36,000	36,000	31,641	4,359
General Supplies	30,000	235,912	26,761	209,151
Retirement Program/Employees	30,000	30,000	31,780	(1,780)
Utilities, Pest Control - Chamber	700	700	680	20
County Surveyor	10,000	10,000	1,000	9,000
Planning Commission	1,500	1,500	-	1,500
Contingency Fund	220,000	166,810	5,976	160,834
Retirement Fund Payouts	5,000	5,000	-	5,000
DFCS Maint. Payment	7,050	7,050	7,050	-
Public Safety - Hepatitis	500	500	-	500
Crime Victims Fund	4,000	4,000	243	3,757
COBRA	1,600	1,600	-	1,600
Juvenile Assistance Program	7,000	7,000	-	7,000
Bad Debts	-	-	6,359	(6,359)
Dog Control Officer	5,000	5,000	4,800	200
Pre-Employment Drug Testing	2,000	2,000	4,733	(2,733)
BCOB Utilities	1,200	1,200	-	1,200
CDBG - Satilla Community Service	-	-	-	-
Building/USDA Project	25,000	25,000	18,776	6,224
CUVA Recording	1,000	1,000	2,450	(1,450)
Utilities - Old EOC/Inmate	1,200	1,200	1,331	(131)
Utilities - Old EMS Building	1,200	1,200	42	1,158
Capital Outlay	-	-	143,103	(143,103)
Total Other General Government	799,450	952,172	735,648	216,524

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

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	27,358	27,358	27,322	36
Salary of Code Enforcement Officer	-	-	-	-
Contracted Building Inspections	13,146	13,146	12,500	646
Addressing Coordinator	24,338	24,338	24,309	29
Payroll Taxes	3,955	3,955	3,619	336
Health Insurance	12,146	12,146	9,152	2,994
Telephone	2,000	2,000	2,063	(63)
Travel & Training	1,000	1,000	-	1,000
Office Supplies	1,500	1,500	1,172	328
Gas & Oil	2,000	2,000	3,547	(1,547)
Vehicle Maintenance	2,000	2,000	337	1,663
Computer	1,500	1,500	1,890	(390)
Advertising	200	200	-	200
Dues & Fees	500	500	-	500
Capital Outlay	-	-	-	-
Total Code & Permitting Department	91,643	91,643	85,911	5,732
Board of Equalization				
Current:				
Secretary	4,000	4,000	7,405	(3,405)
Board Members	6,000	6,000	1,150	4,850
Payroll Expenses	306	306	501	(195)
Software Program	1,800	1,800	1,800	-
Telephone	600	600	385	215
Travel/Training	2,000	2,000	2,475	(475)
Office Supplies	250	250	-	250
Total Board of Equalization	14,956	14,956	13,716	1,240

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Tax Commissioner				
Current:				
Salary of Tax Commissioner	59,165	59,165	59,165	-
Tag and Tax Clerk	31,579	31,579	32,996	(1,417)
Tag and Tax Clerk	26,716	26,716	26,678	38
Tag and Tax Clerk	31,579	31,579	35,376	(3,797)
Tag and Tax Clerk	22,281	22,281	22,702	(421)
Part-time Clerk	10,806	10,806	535	10,271
Overtime	1,250	1,250	2,858	(1,608)
Payroll Taxes	13,008	13,008	13,189	(181)
Health Insurance	11,197	11,197	10,477	720
Office Supplies	6,500	6,500	7,745	(1,245)
Advertising	500	500	-	500
Telephone	3,720	3,720	3,570	150
Travel & Training	3,300	3,300	2,409	891
Dues	350	350	300	50
Tax Billing Supplies	7,000	7,000	10,730	(3,730)
Computer	7,500	7,500	8,076	(576)
Software Support	11,300	11,300	11,231	69
Hardware Support	1,000	1,000	218	782
Web - Online Payments	5,940	5,940	5,940	-
Repairs - Equipment	500	500	-	500
Service Agreement - Printer	900	900	641	259
Tax Sales	10,000	10,000	7,760	2,240
Capital Outlay	6,000	6,000	-	6,000
Total Tax Commissioner	272,091	272,091	262,596	9,495
Tax Assessors				
Current:				
Salary of Chief Appraiser	56,870	56,870	58,864	(1,994)
Salary of Real Property Appraiser	36,357	36,357	36,221	136
Salary of Real Property Appraiser	30,722	30,722	30,263	459
Salary of Real Property Appraiser	28,974	28,974	28,023	951
Salary of Personal Property Appraiser	32,265	32,265	32,225	40
Salary of App Tech/Tax Specialist	23,159	23,159	-	23,159
Salary of Administrative Clerk	-	-	21,238	(21,238)
Overtime	1,000	1,000	-	1,000
Payroll Taxes	16,015	16,015	14,194	1,821
Health Insurance	44,364	44,364	39,988	4,376
Office Supplies	9,000	9,000	10,147	(1,147)
Telephone	3,500	3,500	2,696	804
Travel & Training	9,000	9,000	5,145	3,855
Board Meetings	7,500	7,500	5,850	1,650
Repairs - Equipment	6,000	6,000	4,626	1,374
Vehicle Maintenance	2,400	2,400	689	1,711
Advertising	2,000	2,000	101	1,899
Dues	2,500	2,500	2,090	410
Gas & Oil	4,000	4,000	4,237	(237)
Mapping to RDC	13,500	13,500	12,000	1,500
Personal Property Audits	13,000	13,000	13,236	(236)
Web Site Hosting	7,088	7,088	7,000	88
GIS Mapping Trainer/Coordinator	2,000	2,000	-	2,000
Pictometry/Software	-	-	10,693	(10,693)
Capital Outlay	7,000	7,000	-	7,000
Total Tax Assessors	358,214	358,214	339,526	18,688

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Elections				
Current:				
Primary & General Election	5,570	5,570	125	5,445
Salary of Elections Supervisor	32,216	32,216	32,179	37
Salaries of Board of Elections	4,406	4,406	3,930	476
Payroll Taxes	2,464	2,464	2,351	113
Health Insurance	4,935	4,935	4,158	777
Utilities - Voting Buildings	-	-	-	-
Repairs/Maint - Precincts	-	-	-	-
Rental/Voting Houses	2,400	2,400	2,400	-
Maintenance Warranty	7,500	7,500	6,855	645
Advertising	400	400	-	400
Dues	300	300	120	180
Travel & Training	6,074	6,074	6,052	22
Computer	2,000	2,000	2,180	(180)
Telephone	2,000	2,000	2,286	(286)
Office Supplies	1,500	1,500	1,550	(50)
Copier Lease	540	540	623	(83)
Capital Outlays	-	-	-	-
Total Elections	72,305	72,305	64,809	7,496
Total General Government	2,084,163	2,236,885	1,951,687	285,198
Probate Court				
Current:				
Salary of Probate Judge	78,301	75,739	78,301	(2,562)
Salary of Chief Clerk	32,136	32,136	33,954	(1,818)
Salary of Clerk	23,566	23,566	23,540	26
Payroll Taxes	10,055	10,055	9,694	361
Health Insurance	20,143	22,705	14,207	8,498
Office Supplies	3,500	3,500	2,750	750
Telephone	2,500	2,500	2,276	224
Travel & Training	3,000	3,000	2,168	832
Dues	400	400	300	100
Newspaper Bound	225	225	148	77
Capital Outlay	4,000	4,000	-	4,000
Total Probate Court	177,826	177,826	167,338	10,488

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

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	62,521	62,521	62,521	-
Salary of Chief Deputy Clerk	30,808	30,808	27,849	2,959
Salary of Senior Deputy Clerk	27,358	27,358	27,290	68
Salary of Deputy Clerk	23,716	23,716	23,121	595
Salary of Deputy Clerk	23,159	23,159	23,125	34
Salary of part time Employee	-	-	1,793	(1,793)
Overtime	-	-	25	(25)
Payroll Taxes	12,611	12,611	11,938	673
Health Insurance	20,138	20,138	16,384	3,754
Office Supplies	6,500	6,500	7,544	(1,044)
Telephone	5,500	5,500	4,698	802
Travel & Training	2,800	2,800	1,197	1,603
Dues	320	320	300	20
Microfilming Deeds/Mortgages	15,000	15,000	16,909	(1,909)
Repairs - Equipment	1,000	1,000	913	87
Copier Lease & Maintenance	2,500	2,500	2,239	261
Jury Program Software Support	13,200	13,200	13,200	-
Capital Outlay	3,500	3,500	-	3,500
Total Clerk of Court	250,631	250,631	241,046	9,585
Superior Court				
Current:				
District Attorney	60,000	60,000	56,254	3,746
Public Defender's Office	96,000	96,000	105,820	(9,820)
Court Reporters	17,000	17,000	15,190	1,810
Payroll Taxes	300	300	134	166
Jury, Bailiffs, Witness Costs	25,000	25,000	24,750	250
Juvenile Judge	5,000	5,000	4,459	541
Juvenile Medical/Mental Evaluation	500	500	-	500
Juvenile Court Reporters	8,000	8,000	6,751	1,249
Judicial Circuit	2,600	2,600	2,582	18
Superior Court Judges Supplement	10,800	10,800	10,800	-
Advertising	800	800	113	687
Total Superior Court	226,000	226,000	226,853	(853)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

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	56,362	56,362	56,362	-
Salary of Chief Clerk	24,552	24,552	22,028	2,524
Salary of Magistrate Judge	14,222	14,222	14,222	-
Salary of Deputy Clerk	22,260	22,260	24,517	(2,257)
Payroll Taxes	8,803	8,803	8,465	338
Health Insurance	8,152	8,152	8,549	(397)
Office Supplies	3,000	3,000	2,282	718
Telephone	3,500	3,500	3,024	476
Travel & Training	2,000	2,000	2,985	(985)
Docket Books, Law Books, Supplies	750	750	567	183
Repairs - Equipment	700	700	242	458
Dues	900	900	980	(80)
Copier Lease	1,100	1,100	888	212
Advertising	200	200	175	25
P.O. Box Rent	150	150	106	44
Capital Outlays	-	-	-	-
Total Magistrate Court	146,651	146,651	145,392	1,259
Total Judicial	801,108	801,108	780,629	20,479

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Sheriff's Department				
Current:				
Salary of Sheriff	63,961	63,961	64,277	(316)
Salary of Admin. Assistant	26,694	26,694	27,012	(318)
Salary of Chief Deputy	54,232	54,232	45,225	9,007
Salary of Chief Investigator	54,232	54,232	57,300	(3,068)
Salary of Investigator	33,786	33,786	37,948	(4,162)
Salary of Sergeant	36,357	36,357	42,742	(6,385)
Salary of Deputies	328,580	328,580	332,923	(4,343)
Salary of Part-time Deputy	25,709	25,709	12,156	13,553
Salary of Drug Agent & Informants	31,536	31,536	33,894	(2,358)
Overtime	100,000	100,000	149,573	(49,573)
Payroll Taxes	58,206	58,206	56,676	1,530
Health Insurance	136,574	136,574	121,996	14,578
Office Supplies	12,000	12,000	12,520	(520)
Printing & Advertising	500	500	521	(21)
Telephone	33,000	33,000	26,181	6,819
Travel & Training	9,000	9,000	14,308	(5,308)
Dues	1,000	1,000	900	100
Uniforms	12,000	12,000	10,401	1,599
Gas & Oil	110,000	110,000	166,022	(56,022)
Repairs/Maint. - Vehicles	45,776	45,776	47,892	(2,116)
Deductible/Claims	10,000	10,000	13,414	(3,414)
Repairs/Maint. - Other	4,000	4,000	3,256	744
Operating Supplies	10,000	10,000	8,904	1,096
Copier Lease	4,000	4,000	3,777	223
Radio Repeater Tower	800	800	733	67
Clean Up-Meth Labs	20,000	20,000	-	20,000
Drug Buys/Informants	5,000	5,000	5,000	-
Capital Outlays	-	-	-	-
Total Sheriff's Department	1,226,943	1,226,943	1,295,551	(68,608)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Jail				
Current:				
Salaries of Jailers	500,465	500,465	638,454	(137,989)
Salary of Records Technician	23,159	23,159	23,019	140
Salary of Part-time Secretary	11,050	11,050	12,062	(1,012)
Jail Administrator	38,014	38,014	13,916	24,098
Building Maintenance Person	31,493	31,493	33,715	(2,222)
Salary of Part-time Office Personnel	7,800	7,800	7,013	787
Overtime	50,000	50,000	98,768	(48,768)
Payroll Taxes	50,642	50,642	59,672	(9,030)
Health Insurance	84,228	84,228	96,411	(12,183)
Cleaning Supplies	17,000	17,000	11,821	5,179
Utilities	200,000	200,000	162,798	37,202
Repairs/Maint. - Building	45,000	45,000	14,906	30,094
Repairs/Maint. - Equipment	5,500	5,500	874	4,626
Maintenance of Grounds	2,000	2,000	1,310	690
Advertising	3,000	3,000	-	3,000
Claims	7,000	7,000	-	7,000
Prisoners Expense/Boarding	24,000	24,000	10,728	13,272
Prisoners Expense/Medical	190,000	190,000	200,850	(10,850)
Prisoners Expense/Personal Hygiene	12,000	12,000	1,767	10,233
Prisioner Expense/Laundry Supplies	9,000	9,000	1,290	7,710
Prisoners-Medical Equipment	7,500	7,500	8,021	(521)
Prisoners-Nutrition	239,000	239,000	174,071	64,929
Prisoners-Hospital/ER	5,000	5,000	5,747	(747)
Uniforms	10,000	10,000	13,849	(3,849)
Copier Lease	2,500	2,500	683	1,817
Office Supplies	12,000	12,000	6,366	5,634
Total Jail	1,587,351	1,587,351	1,598,111	(10,760)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Emergency Medical Service				
Current:				
Salary of Director	58,270	58,270	61,566	(3,296)
Salaries of Paramedics	343,770	343,770	260,282	83,488
Salaries of Basic EMT's	261,330	261,330	134,303	127,027
Salary of Billing Technician	26,716	26,716	26,601	115
Salaries of Part-time Employees	100,000	100,000	318,480	(218,480)
Overtime	145,000	145,000	170,793	(25,793)
Payroll Taxes	71,380	71,380	69,572	1,808
Health Insurance	187,217	187,217	134,846	52,371
Office Supplies	3,500	3,500	5,003	(1,503)
State License Fee	9,500	9,500	9,500	-
Cleaning Supplies	1,600	1,600	1,609	(9)
Telephone & Radio Loops	11,500	11,500	8,295	3,205
Utilities	18,000	18,000	18,265	(265)
Travel & Training	2,000	2,000	238	1,762
Uniforms	6,500	6,500	5,118	1,382
Gas & Oil	35,000	35,000	66,245	(31,245)
Repairs/Maint. - Building	6,000	6,000	4,202	1,798
Repairs/Maint. - Vehicles	25,000	25,000	52,826	(27,826)
Repairs/Maint. - Other	3,300	3,300	5,705	(2,405)
Advertising	400	400	-	400
Billing Supplies	2,000	2,000	945	1,055
Medical Supplies	32,000	32,000	33,471	(1,471)
Computer	6,000	6,000	3,697	2,303
Drug Testing	600	600	-	600
Pest Control	500	500	1,010	(510)
Radio Repeater Tower	3,200	3,200	733	2,467
Capital Outlays	37,000	37,000	58,500	(21,500)
Total Emergency Medical Service	1,397,283	1,397,283	1,451,805	(54,522)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Coroner				
Current:				
Salary of Coroner	12,500	12,500	12,500	-
Salary of Deputy Coroner	3,000	3,000	1,755	1,245
Payroll Taxes	1,100	1,100	956	144
Office Supplies	200	200	83	117
Repairs & Maintenance - Vehicles	-	-	2,383	(2,383)
Travel & Training	2,500	2,500	2,479	21
Dues	225	225	150	75
Telephone	-	-	-	-
Inquests	3,000	3,000	2,972	28
Capital Outlay	-	-	-	-
Total Coroner	22,525	22,525	23,278	(753)
Firefighters' Association				
Current:				
Volunteer Insurance	50,000	51,298	51,794	(496)
AED Pads & Accessories	3,000	5,205	3,864	1,341
Volunteer Vaccinations	1,500	379	237	142
Radio Reporter Tower	2,000	2,000	2,430	(430)
Training	1,000	1,000	1,021	(21)
Water/Powerade/Refreshments	700	523	280	243
GA Firefighters Pension Fund	6,000	3,795	3,766	29
Gas & Oil	-	-	28,603	(28,603)
Capital Outlay	-	-	-	-
Total Firefighters' Association	64,200	64,200	91,995	(27,795)
Emergency Management Agency				
Current:				
Salary of Director	10,400	10,400	10,400	-
Payroll Taxes	795	795	795	-
Telephone	2,500	2,500	1,127	1,373
Travel & Training	1,000	1,000	4,516	(3,516)
Repairs & Maintenance - Service Rescue	1,500	1,500	1,869	(369)
Repairs - Office Equipment	500	500	14	486
Vehicle Maintenance	2,000	2,000	1,356	644
Gas & Oil	1,500	1,500	716	784
Office Supplies	500	500	7,105	(6,605)
Capital Outlays	10,000	10,000	-	10,000
Total Emergency Management Agency	30,695	30,695	27,898	2,797
Total Public Safety	4,328,997	4,328,997	4,488,638	(159,641)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Road Department				
Current:				
Salaries	651,461	651,461	717,200	(65,739)
Overtime	3,000	3,000	30,590	(27,590)
Payroll Taxes	50,066	50,066	53,824	(3,758)
Health Insurance	-	-	101,555	(101,555)
Telephone	4,000	4,000	3,699	301
Utilities	13,000	13,000	11,198	1,802
Uniforms	10,000	10,000	13,974	(3,974)
Gas & Oil	170,000	167,500	334,462	(166,962)
Repairs/Maint. - Shop	2,000	2,000	10,050	(8,050)
Repairs/Maint. - Equipment	65,000	65,000	109,660	(44,660)
Equipment Rental	-	-	-	-
Caution Lights	2,400	2,400	1,787	613
Pest Control	500	500	480	20
WCI/Inmate Detail	-	-	-	-
Tires	15,000	15,000	26,761	(11,761)
Supplies	-	2,500	24,464	(21,964)
Drug Testing	500	500	-	500
Advertising	-	-	-	-
Travel & Training	1,500	1,500	-	1,500
Pipe	-	-	45,551	(45,551)
Capital Outlay	-	-	11,724	(11,724)
Total Road Department	988,427	988,427	1,496,979	(508,552)
Airport				
Current:				
Utilities	5,000	5,000	2,580	2,420
Port a Let Rental	780	780	814	(34)
Telephone	650	650	398	252
Box Rental	56	56	-	56
Advertising	500	500	-	500
Insurance/Legal/Audits	15,000	15,000	2,088	12,912
Authority Members	2,000	2,000	100	1,900
Security	2,500	2,500	-	2,500
Repairs and Maintenance - Buildings	6,000	6,000	829	5,171
Mowing	3,600	3,600	3,600	-
Capital Outlay - Construction Fund	10,000	10,000	40,215	(30,215)
Total Airport	46,086	46,086	50,624	(4,538)
Total Public Works	1,034,513	1,034,513	1,547,603	(513,090)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

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	7,552	(4,552)
Pest Control	780	780	780	-
Total Health Department	106,046	106,046	110,598	(4,552)
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	2,396	104
Gas & Oil	500	500	279	221
Indigent Cases	4,800	4,800	4,800	-
Total Public Welfare (DFCS)	56,941	56,941	56,615	326
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	1,810	390
Gas & Oil	2,500	2,500	1,915	585
Repairs/Maint. - Van	1,200	1,200	630	570
Office Supplies	500	500	33	467
Food Pantry	-	-	-	-
Misc. Indigent Cases	1,500	1,500	44	1,456
Total Concerted Services	30,466	30,466	26,998	3,468
Senior Center				
Current:				
Salary of Site Manager	17,469	17,469	16,362	1,107
Payroll Taxes	1,336	1,336	1,252	84
Utilities	7,500	7,500	6,554	946
Pest Control	600	600	600	-
Repairs/Maint. - Building	2,000	2,000	1,447	553
Maintenance of Grounds	-	-	-	-
Cleaning Supplies	300	300	552	(252)
Paper Products	150	150	13	137
Telephone	1,260	1,260	1,151	109
Travel & Training	150	150	83	67
Home Delivered & Congregate Meals	25,950	25,950	21,940	4,010
Supplies	1,500	1,500	885	615
Capital Outlay	450	450	-	450
Total Senior Center	58,665	58,665	50,839	7,826

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

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	9,984	3,016
Repairs/Maint. - Buildings	2,500	2,500	3,901	(1,401)
Pest Control	900	900	900	-
Equipment/Supplies	500	500	-	500
Total Adult Education/Head Start	16,900	16,900	14,785	2,115
Family Connection				
Current:				
Grant Funds	69,000	69,000	45,024	23,976
Utilities	2,000	2,000	1,422	578
Repairs/Maint. - Building	1,500	1,500	-	1,500
Per Diem Contract	15,450	15,450	15,450	-
Pest Control	-	900	-	900
Van Maintenance	1,000	1,000	181	819
St. Mary's United/Grant	-	-	1,978	(1,978)
Youth Leadership	250	250	104	146
Total Family Connection	89,200	90,100	64,159	25,941

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

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	11,510	850
Salary of Secretary	6,365	6,365	6,365	-
Payroll Taxes	1,461	1,461	1,266	195
Office Supplies	500	500	669	(169)
Telephone	2,000	2,000	1,989	11
Travel & Training	1,300	1,300	1,854	(554)
Retirement	726	726	914	(188)
DPA/State 4-H Council	-	-	-	-
Agriculture/Home Econ. Supplies	250	250	173	77
Repairs - Equipment	500	500	695	(195)
Repairs and Maintenance - Building	500	500	-	500
Hog Show	-	-	-	-
Dues	200	200	50	150
Weather Station	500	500	-	500
Total Cooperative Extension Service	26,662	26,662	25,485	1,177
Library				
Current:				
Salary of Library Manager	33,904	33,904	33,866	38
Salary of Library Assistant	22,088	22,088	21,903	185
Salary of Library Assistant	22,008	22,008	21,753	255
Payroll Taxes	6,432	6,432	5,463	969
Health Insurance	20,562	20,562	16,495	4,067
Office Supplies	3,000	3,000	2,544	456
Telephone	2,000	2,000	364	1,636
Utilities	19,000	19,000	11,735	7,265
Travel & Training	700	700	379	321
Repairs/Maint. - Building	9,500	9,500	3,326	6,174
Repairs/Maint. - Equipment	1,000	1,000	481	519
Custodial	5,340	5,340	5,340	-
New Books	12,000	12,000	11,494	506
Dues	40	40	36	4
Summer Reading Program	3,300	3,300	1,758	1,542
Automated Library Patron Service	680	680	-	680
Regional Library Fees	2,762	2,762	1,721	1,041
Pest Control	800	800	650	150
Total Library	165,116	165,116	139,308	25,808
Total Health & Welfare	561,996	562,896	500,787	62,109

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Recreation				
Current:				
Salary of Director	36,571	36,571	37,616	(1,045)
Salary of Assistant	20,717	20,717	22,191	(1,474)
Salary of Assistant	18,205	18,205	-	18,205
Salary of Part-time Assistant	-	-	16,500	(16,500)
Overtime	2,500	2,500	4,250	(1,750)
Payroll Taxes	6,587	6,587	8,637	(2,050)
Health Insurance	20,403	20,403	17,996	2,407
Telephone	3,500	3,500	2,022	1,478
Advertisng	250	250	-	250
Utilities	35,000	35,000	22,127	12,873
Office Supplies	1,500	1,500	1,661	(161)
Travel & Training	1,000	1,000	927	73
Dues & Entry Fees	3,000	3,000	3,100	(100)
Gas & Oil	1,500	1,500	3,196	(1,696)
Repairs & Maintenance - Other	10,000	10,000	12,848	(2,848)
All Stars	6,000	6,000	3,689	2,311
Sports Equipment/Supplies	15,000	15,000	30,020	(15,020)
Umpires	10,000	10,000	17,210	(7,210)
Concession Workers/Gym Monitors	10,000	10,000	19,809	(9,809)
Scorekeepers	2,000	2,000	2,164	(164)
Insurance	3,500	3,500	-	3,500
Pest Control	480	480	320	160
Turf Maintenance	10,000	10,000	15,511	(5,511)
New Field/Concession	-	-	-	-
Capital Outlay	10,000	10,000	-	10,000
Total Recreation	227,713	227,713	241,794	(14,081)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

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	24,660	56
On Call Time Supplement	5,760	5,760	5,640	120
Georgia Forestry Commission	30,476	30,476	30,300	176
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	110,717	176
County Office Building				
Current:				
Utilities	5,000	5,000	6,552	(1,552)
Maintenance - Building	5,000	5,000	1,457	3,543
Bottled Water/Drinks	1,000	1,000	430	570
Cleaning Supplies	1,000	1,000	738	262
Paper Products	1,000	1,000	70	930
Pest Control	300	300	325	(25)
Capital Outlay	5,000	5,000	-	5,000
Total County Office Building	18,300	18,300	9,572	8,728
St. Illa Office Building				
Current:				
Utilities	10,500	10,500	9,817	683
Maintenance - Building	20,000	20,000	10,246	9,754
Pest Control	600	600	595	5
Cleaning Supplies	500	500	566	(66)
Capital Outlay	-	-	10,130	(10,130)
Total St. Illa Office Building	31,600	31,600	31,354	246

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2013

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Actual Amounts Variance with Final Budget
Debt Service:				
Principal Retirement	461,461	514,651	418,435	96,216
Interest	-	-	85,800	(85,800)
Total Debt Service	461,461	514,651	504,235	10,416
Total Expenditures	9,660,744	9,867,556	10,167,016	(299,460)
Excess Revenues Over (Under) Expenditures	174,100	173,200	74,751	500,471
Other Financing Sources				
Transfers In	$ -	$ -	$ 1,042,743	$ 1,042,743
Transfers (Out)	(174,100)	(173,200)	(525,198)	(351,998)
Inception of Notes	-	-	-	-
Inception of Leases	-	-	122,894	122,894
Total Other Financing Sources (Uses)	(174,100)	(173,200)	640,439	813,639
Net Change in Fund Balance	$ -	$ -	715,190	$ 715,190
Fund Balance Beginning	93,843	86,261	4,526,722	
Prior Period Adjustment	-	-	-	
Fund Balance Ending	$ 93,843	$ 86,261	$ 5,241,912	

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
2013 Special Local Option Sales Tax

Brantley County, Georgia
Budgetary Comparison Schedule – Capital Project Fund
Special Local Option Sales Tax - 2007
For the Year Ended December 31, 2013

	Project Length Budget	Current	Prior Years	Total	Variance with Budget Over (Under)
Revenues					
Taxes	$7,000,000	$ 102,411	$5,506,417	$ 5,608,828	$ (1,391,172)
Interest	-	-	83,899	83,899	83,899
Intergovernmental	-	-	16,899	16,899	16,899
Other	-	-	1,090,777	1,090,777	1,090,777
Total Revenues	7,000,000	102,411	6,697,992	6,800,403	(199,597)
Expenditures					
Current:					
General Government	-	-	-	-	-
Judiciary	-	-	-	-	-
Public Safety	-	-	21,650	21,650	(21,650)
Public Works	-	177,601	232,434	410,035	(410,035)
Culure and Recreation	-	253	8,615	8,868	(8,868)
Community Development	-	-	-	-	-
Capital Outlay:					
New Jail	-	-	-	-	-
Judiciary	-	-	-	-	-
Public Safety	-	-	250,896	250,896	(250,896)
Public Works	2,500,000	-	4,576,178	4,576,178	(2,076,178)
Culure and Recreation	500,000	-	723,226	723,226	(223,226)
Community Development	-	-	-	-	-
Debt Service:					
Principal	1,880,000	389,096	1,265,967	1,655,063	224,937
Interest	2,120,000	225,670	1,338,945	1,564,615	555,385
Total Expenditures	7,000,000	792,620	8,417,911	9,210,531	(2,210,531)
Excess (deficiency) of Revenues Over (under) Expenditures	-	(690,209)	(1,719,919)	(2,410,128)	(2,410,128)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Inception of Note	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	-	(690,209)	(1,719,919)	(2,410,128)	(2,410,128)
Fund Balance Beginning	-	1,130,217	2,850,136	2,850,136	2,850,136
Fund Balance Ending	$ -	$ 440,008	$1,130,217	$ 440,008	$ 440,008

Brantley County, Georgia
Budgetary Comparison Schedule – Capital Project Fund
Special Local Option Sales Tax - 2013
For the Year Ended December 31, 2013

	Project Length Budget	Current	Prior Years	Total	Variance with Budget Over (Under)
Revenues					
Taxes	$8,000,000	$ 973,931	$ -	$ 973,931	$ (7,026,069)
Interest	-	-	-	-	-
Intergovernmental	-	1,042,743	-	1,042,743	1,042,743
Other	-	31,594		31,594	31,594
Total Revenues	8,000,000	2,048,268	-	2,048,268	(5,951,732)
Expenditures					
Current:					
General Government	-	-	-	-	-
Judiciary	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and Welfare	-	116,023	-	116,023	(116,023)
Culure and Recreation	-	16,820	-	16,820	(16,820)
Community Development	-	-	-	-	-
Capital Outlay:					
New Jail		-	-	-	-
Judiciary	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	4,200,000	767,136	-	767,136	3,432,864
Culure and Recreation	800,000		-	-	800,000
Community Development	-	-	-	-	-
Debt Service:					
Principal	3,000,000	41,471	-	41,471	2,958,529
Interest	-	17,695	-	17,695	(17,695)
Total Expenditures	8,000,000	959,145	-	959,145	7,040,855
Excess (deficiency) of Revenues Over (under) Expenditures	-	1,089,123	-	1,089,123	1,089,123
Other Financing Sources (Uses)					
Transfers In	-	88,603	-	88,603	88,603
Transfers Out	-	(1,042,743)	-	(1,042,743)	(1,042,743)
Inception of Note	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(954,140)	-	(954,140)	(954,140)
Net Change in Fund Balance	-	134,983	-	134,983	134,983
Fund Balance Beginning	-	-	-	-	-
Fund Balance Ending	$ -	$ 134,983		$ 134,983	$ 134,983

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, 2013

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Assets			
Cash	$ 578,601	$ 69,555	$ 648,156
Certificates of Deposit	43,790	-	43,790
Receivable	37,965	23,130	61,095
Tax Receivable (net of allowance for uncollectibles)	326,249	-	326,249 -
Due from Other Funds	5,000	6,618	11,618
Total Assets	$ 991,605	$ 99,303	$ 1,090,908
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	$ 14,208	$ -	$ 14,208
Due to Other Funds	16,000	22,727	38,727
Deferred Revenue	129,566	-	129,566
Total Liabilities	159,774	22,727	182,501
Fund Balances			
Restricted	724,017	70	724,087
Committed	107,814	76,506	184,320
Total Fund Balances	831,831	76,576	908,407
Total Liabilities and Fund Balances	$ 991,605	$ 99,303	$ 1,090,908

Brantley County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2013

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Revenues			
Taxes	$ 1,272,771	$ -	$ 1,272,771
Intergovernmental	7,050	334,724	341,774
Interest	262	-	262
Fines and Forfeitures	15,861	-	15,861
E-911 Charges	223,100	-	223,100
Judiciary	32,540	-	32,540
Vending	35,362	-	35,362
Recreation	65,704	-	65,704
Grant Revenue	-	75,611	75,611
Other	49,119	10,544	59,663
Total Revenues	1,701,769	420,879	2,122,648
Expenditures			
Current:			
Public Safety	621,654	9,132	630,786
Public Works	1,177,002	-	1,177,002
Public Welfare	475	19,994	20,469
Judiciary	8,595		8,595
Culture and Recreation	37,265	2,126	39,391
Health and Welfare	-	20,000	20,000
Other	47,367	90	47,457
Capital Outlay:			-
Public Safety	149,180	-	149,180
Public Works	-	82,456	82,456
Culture & Recreation	-	-	-
Health and Welfare	-	285,436	285,436
Other		9,821	9,821
Debt Service:			-
Principal Retirement	134,093	-	134,093
Interest and Fiscal Charges	15,940	-	15,940
Total Expenditures	2,191,571	429,055	2,620,626
Excess of Revenues over (Under) Expenditures	(489,802)	(8,176)	(497,978)

Brantley County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2013

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Other Financing Sources (Uses)			
Transfers In	$ 413,150	$ 23,445	$ 436,595
Transfers (Out)	-	-	-
Inception of Capital Lease	-	-	-
Inception of Note	-	-	-
Total Other Financing Sources (Uses)	413,150	23,445	436,595
Net Change in Fund Balance	(76,652)	15,269	(61,383)
Fund Balance Beginning	908,483	61,307	969,790
Fund Balance Ending	$ 831,831	$ 76,576	$ 908,407

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
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
- 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, 2013

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Assets						
Cash	$ 24,144	$ 49,292	$ -	$ 5,317	$ 65,495	$ 6,837
Certificates of Deposit	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	5,000
Receivables	707	587	-	-	-	631
Taxes Receivable	-	-	-	-	-	-
Total Assets	$ 24,851	$ 49,879	$ -	$ 5,317	$ 65,495	$ 12,468
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
Fund Balances:						
Restricted	24,851	49,879	-	-	-	12,468
Committed	-	-	-	5,317	65,495	-
Total Fund Balances	24,851	49,879	-	5,317	65,495	12,468
Total Liabilities and Fund Balances	$ 24,851	$ 49,879	$ -	$ 5,317	$ 65,495	$ 12,468

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Balance Sheets
December 31, 2013

	Special Revenue					
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Inmate Fund	Airport Grant
Assets						
Cash	$ 88,056	$ 31,686	$ 9,964	$ 1,246	$ 4,070	$ 185
Certificates of Deposit	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Receivables	-	-	36,040	-	-	-
Taxes Receivable	-	-	-	-	-	-
Total Assets	$ 88,056	$ 31,686	$ 46,004	$ 1,246	$ 4,070	$ 185
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
Fund Balances:						
Restricted	88,056	-	46,004	-	-	185
Committed	-	31,686	-	1,246	4,070	-
Total Fund Balances	88,056	31,686	46,004	1,246	4,070	185
Total Liabilities and Fund Balances	$ 88,056	$ 31,686	$ 46,004	$ 1,246	$ 4,070	$ 185

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Balance Sheets
December 31, 2013

	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	$ 48,624	$ 62,105	$ 47,161	$ 26,506	$ 52,034	$ 55,879	$ 578,601
Certificates of Deposit	43,790	-	-	-	-	-	43,790
Due from Other Funds	-	-	-	-	-	-	5,000
Receivables	-	-	-	-	-	-	37,965
Taxes Receivable	30,735	93,227	22,771	91,481	44,829	43,206	326,249
Total Assets	$ 123,149	$ 155,332	$ 69,932	$ 117,987	$ 96,863	$ 99,085	$ 991,605
Liabilities and Fund Balances							
Liabilities:							
Accounts Payable	$ -	$ -	$ -	$ 8,620	$ 5,588		$ 14,208
Due to Other Funds	-	16,000	-	-	-	-	$ 16,000
Deferred Revenues	6,284	52,973	8,655	28,924	12,922	19,808	$ 129,566
Total Liabilities	6,284	68,973	8,655	37,544	18,510	19,808	159,774
Fund Balances:							
Restricted	116,865	86,359	61,277	80,443	78,353	79,277	724,017
Committed	-	-	-	-	-	-	107,814
Total Fund Balances	116,865	86,359	61,277	80,443	78,353	79,277	831,831
Total Liabilities and Fund Balances	$ 123,149	$ 155,332	$ 69,932	$ 117,987	$ 96,863	$ 99,085	$ 991,605

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2013

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maint. Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Revenues						
Taxes	$ -	$ -	$ 901,622	$ -	$ -	$ -
Intergovernmental	-	7,050	-	-	-	-
Interest	-	-	-	-	-	-
Fines & Forfeitures	15,861	-	-	-	-	-
E-911 Charges	-	-	-	-	-	-
Judiciary	-	-	-	-	-	19,370
Vending	-	-	-	-	35,362	-
Recreation	-	-	-	-	-	-
Other	-	-	124	-	1,920	-
Total Revenues	15,861	7,050	901,746	-	37,282	19,370
Expenditures						
Current						
Public Safety	-	-	-	1,352	12,782	48,005
Public Works	-	-	1,177,002	-	-	-
Public Welfare	-	475	-	-	-	-
Judiciary	7,917	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Other	-	-	-	6,428	11,961	-
Capital Outlay						
Public Safety	-	-	-	4,995	7,025	81,560
Public Works	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	7,917	475	1,177,002	12,775	31,768	129,565

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2013

	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	7,944	6,575	(275,256)	(12,775)	5,514	(110,195)
Other Financing Sources (Uses)						
Transfers In	-	-	275,256	-	-	-
Transfers (Out)	-	-	-	-	-	-
Inception of Capital Leases	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	275,256	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	7,944	6,575	-	(12,775)	5,514	(110,195)
Net Change in Fund Balances	7,944	6,575	-	(12,775)	5,514	(110,195)
Fund Balance Beginning	16,907	43,304	-	18,092	59,981	122,663
Fund Balance Ending	$ 24,851	$ 49,879	$ -	$ 5,317	$ 65,495	$ 12,468

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2013

	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	-	-	223,100	-	-	-
Judiciary	8,170	-	-	5,000	-	-
Vending	-	-	-	-	-	-
Recreation	-	65,704	-	-	-	-
Other	-	-	-	-	18,087	-
Total Revenues	8,170	65,704	223,100	5,000	18,087	-
Expenditures						
Current						
Public Safety	-	-	377,649	8,619	3,527	-
Public Works	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-
Judiciary	678	-	-	-	-	-
Culture & Recreation	-	37,265	-	-	-	-
Other	-	-	-	-	28,978	-
Capital Outlay						
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	-	1,794	-	-	-	-
Total Expenditures	678	39,059	377,649	8,619	32,505	-

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2013

	Special Revenue					
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Inmate Fund	Airport Grant
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,492	26,645	(154,549)	(3,619)	(14,418)	-
Other Financing Sources (Uses)						
Transfers In	-	-	137,894	-	-	-
Transfers (Out)	-	-	-	-	-	-
Inception of Capital Leases	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	137,894	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	7,492	26,645	(16,655)	(3,619)	(14,418)	-
Net Change in Fund Balances	7,492	26,645	(16,655)	(3,619)	(14,418)	-
Fund Balance Beginning	80,564	5,041	62,659	4,865	18,488	185
Fund Balance Ending	$ 88,056	$ 31,686	$ 46,004	$ 1,246	$ 4,070	$ 185

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2013

	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	$ 42,631	$ 92,464	$ 34,359	$ 114,405	$ 55,318	$ 31,972	$ 1,272,771
Intergovernmental	-	-	-	-	-	-	7,050
Interest	256	5	-	-	1	-	262
Fines & Forfeitures	-	-	-	-	-	-	15,861
E-911 Charges	-	-	-	-	-	-	223,100
Judiciary	-	-	-	-	-	-	32,540
Vending	-	-	-	-	-	-	35,362
Recreation	-	-	-	-	-	-	65,704
Other	4,744	10,795	1,700	10,707	842	200	49,119
Total Revenues	47,631	103,264	36,059	125,112	56,161	32,172	1,701,769
Expenditures							
Current							
Public Safety	36,665	41,766	8,680	70,491	12,118	-	621,654
Public Works	-	-	-	-	-	-	1,177,002
Public Welfare	-	-	-	-	-	-	475
Judiciary	-	-	-	-	-	-	8,595
Culture & Recreation	-	-	-	-	-	-	37,265
Other	-	-	-	-	-	-	47,367
Capital Outlay							
Public Safety	-	55,600	-	-	-	-	149,180
Public Works	-	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-
Debt Service	6,000	11,828	23,812	66,495	40,104	-	150,033
Total Expenditures	42,665	109,194	32,492	136,986	52,222	-	2,191,571

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2013

	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	4,966	(5,930)	3,567	(11,874)	3,939	32,172	(489,802)
Other Financing Sources (Uses)							
Transfers In	-	-	-	-	-	-	413,150
Transfers (Out)	-	-	-	-	-	-	-
Inception of Capital Leases	-	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	413,150
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	4,966	(5,930)	3,567	(11,874)	3,939	32,172	(76,652)
Net Change in Fund Balances	4,966	(5,930)	3,567	(11,874)	3,939	32,172	(76,652)
Fund Balance Beginning	111,899	92,289	57,710	92,317	74,414	47,105	908,483
Fund Balance Ending	$ 116,865	$ 86,359	$ 61,277	$ 80,443	$ 78,353	$ 79,277	$ 831,831

Brantley County, Georgia
Drug Abuse and Treatment
Balance Sheet
For the Year Ended December 31, 2013

Assets	
Cash	$ 24,144
Accounts Receivable	707
Total Assets	$ 24,851
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Restricted	24,851
Total Fund Balances	24,851
Total Liabilities and Fund Balances	$ 24,851

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, 2013

	Actual Amounts (Budgetary Basis)
Revenues	
Court Fees	$ 15,861
Interest	-
Total Revenues	15,861
Expenditures	
Current:	
Public Safety	-
Other	-
Judicial Circuit	7,917
Capital Outlay:	
Public Safety	-
Total Expenditures	7,917
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,944
Other Financing Sources (Uses)	
Transfers In	-
Transfers Out	-
Total Other Financing Sources (Uses)	-
Net Change in Fund Balance	7,944
Fund Balance Beginning	16,907
Fund Balance Ending	$ 24,851

Brantley County, Georgia
DFCS Building Maintenance Fund
Balance Sheet
December 31, 2013

Assets	
Cash	$ 49,292
Accounts Receivable	587
Total Assets	$ 49,879
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Restricted	49,879
Total Fund Balances	49,879
Total Liabilities and Fund Balances	$ 49,879

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, 2013

	Actual Amounts (Budgetary Basis)
Revenues	
Intergovernmental	$ 7,050
Total Revenues	7,050
Expenditures	
Current:	
Public Welfare	475
Other Expenditures	-
Capital Outlay:	
Public Welfare	-
Total Expenditures	475
Excess (deficiency) of Revenues Over (under) Expenditures	6,575
Net Change in Fund Balance	6,575
Fund Balance Beginning	43,304
Fund Balance Ending	$ 49,879

Brantley County, Georgia
Solid Waste
Balance Sheet
December 31, 2013

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, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Special Assessment	$ 944,625	$ 944,625	$ 901,622	$ (43,003)
Scrap Tires	100	100	124	24
Total Revenues	944,725	944,725	901,746	(42,979)
Expenditures				
Current:				
Salaries	28,001	28,001	27,082	919
Overtime	500	500	-	500
Health Insurance	-	-	2,079	(2,079)
Payroll Taxes	2,180	2,180	1,911	269
Repairs & Maintenance	2,000	2,000	3,289	(1,289)
Gas & Oil	2,000	2,000	3,696	(1,696)
Lab Analysis	14,000	14,000	14,320	(320)
Supplies	1,000	1,000	898	102
Removal - Scrap Tires	5,000	5,000	3,600	1,400
Collection & Disposal	944,625	944,625	1,093,584	(148,959)
Telephone	300	300	275	25
Port-a-let Rental	900	900	814	86
Electrical Service	25,000	25,000	-	25,000
Engineering Fees	-	-	17,414	(17,414)
County Surveyor	-	-	8,040	(8,040)
Capital Outlay:				
Public Works	-	-	-	-
Total Expenditures	1,025,506	1,025,506	1,177,002	(151,496)
Excess (deficiency) of Revenues Over (under) Expenditures	(80,781)	(80,781)	(275,256)	(194,475)
Other Financing Services (uses)				
Transfers In	80,781	80,781	275,256	194,475
Total Other Financing Services (uses)	80,781	80,781	275,256	194,475
Excess Revenues over (under) Expenditures and Other Financing Services (uses)	-	-	-	(0)
Net Change in Fund Balance	-	-	-	(0)
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, 2013

Assets	
Cash	$ 5,317
Total Assets	$ 5,317
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Committed	5,317
Total Fund Balances	5,317
Total Liabilities and Fund Balances	$ 5,317

Brantley County, Georgia
Confiscated Assets Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended December 31, 2013

	Actual Amounts (Budgetary Basis)
Revenues	
Confiscated Items	$ -
Other Revenues	-
Interest	-
Total Revenues	-
Expenditures	
Current:	
Public Safety	1,352
Other	6,428
Capital Outlay:	
Public Safety	4,995
Total Expenditures	12,775
Excess (deficiency) of Revenues Over (under) Expenditures	(12,775)
Net Change in Fund Balance	(12,775)
Fund Balance Beginning	18,092
Fund Balance Ending	$ 5,317

Brantley County, Georgia
Vending Fund
Balance Sheet
December 31, 2013

Assets	
Cash	$ 65,495
Total Assets	$ 65,495
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Committed	65,495
Total Fund Balances	65,495
Total Liabilities and Fund Balances	$ 65,495

Brantley County, Georgia
Vending Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended December 31, 2013

	Actual Amounts (Budgetary Basis)
Revenues	
Vending	$ 35,362
Other Revenue	1,920
Interest	-
Total Revenues	37,282
Expenditures	
Current:	
Flowers & Gifts	-
Public Safety	12,782
Supplies	2,727
Other	9,234
Capital Outlay:	
Public Safety	7,025
Total Expenditures	31,768
Excess (deficiency) of Revenues Over (under) Expenditures	5,514
Net Change in Fund Balance	5,514
Fund Balance Beginning	59,981
Fund Balance Ending	$ 65,495

Brantley County, Georgia
Jail Fund
Balance Sheet
December 31, 2013

Assets	
Cash	$ 6,837
Accounts Receivable	631
Due from Other Funds	5,000
Total Assets	$ 12,468
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Restricted	12,468
Total Fund Balances	12,468
Total Liabilities and Fund Balances	$ 12,468

Brantley County, Georgia
Jail Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended December 31, 2013

	Actual Amounts (Budgetary Basis)
Revenues	
Judiciary	$ 19,370
Intergovernmental	-
Interest	-
Total Revenues	19,370
Expenditures	
Current:	
Supplies	48,005
Capital Outlay:	
Public Safety	81,560
Total Expenditures	129,565
Excess (deficiency) of Revenues Over (under) Expenditures	(110,195)
Other Financing Sources (Uses):	
Inception of Notes	-
Net Change in Fund Balance	(110,195)
Fund Balance Beginning	122,663
Fund Balance Ending	$ 12,468

Brantley County, Georgia
Law Library
Balance Sheet
December 31, 2013

Assets	
Cash	$ 88,056
Accounts Receivable	-
Total Assets	$ 88,056
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Restricted	88,056
Total Fund Balances	88,056
Total Liabilities and Fund Balances	$ 88,056

Brantley County, Georgia
Law Library
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended December 31, 2013

	Actual Amounts (Budgetary Basis)
Revenues	
Judiciary	$ 8,170
Interest	-
Total Revenues	8,170
Expenditures	
Current:	
Judiciary	678
Other	-
Capital Outlay:	
Judiciary	-
Total Expenditures	678
Excess (deficiency) of Revenues Over (under) Expenditures	7,492
Other Financing Sources (Uses):	
Transfers Out	-
Net Change in Fund Balance	7,492
Fund Balance Beginning	80,564
Fund Balance Ending	$ 88,056

Brantley County, Georgia
Recreation Department
Balance Sheet
December 31, 2013

Assets	
Cash	$ 31,686
Total Assets	$ 31,686
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Committed	31,686
Total Fund Balances	31,686
Total Liabilities and Fund Balances	$ 31,686

Brantley County, Georgia
Recreation Department
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended December 31, 2013

	Actual Amounts (Budgetary Basis)
Revenues	
Recreation	$ 65,704
Interest	-
Total Revenues	65,704
Expenditures	
Current:	
Public Recreation	37,265
Capital Outlay	-
Debt Service:	
Principal	1,794
Interest	
Total Expenditures	39,059
Excess (deficiency) of Revenues Over (under) Expenditures	26,645
Other Financing Sources (Uses)	
Inception of Capital Leases	-
Total Other Financing Sources (Uses)	-
Net Change in Fund Balance	26,645
Fund Balance Beginning	5,041
Fund Balance Ending	$ 31,686

Brantley County, Georgia
E-911
Balance Sheet
December 31, 2013

Assets	
Cash	$ 9,964
Receivables	36,040
Total Assets	$ 46,004
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Restricted	46,004
Total Fund Balances	46,004
Total Liabilities and Fund Balances	$ 46,004

Brantley County, Georgia
E-911
Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual Amounts (Budget Basis)	Variance with Final Budget
Revenues				
E-911 Charges	$ 300,000	$ 300,000	$ 223,100	$ (76,900)
Interest	-	-	-	-
Total Revenues	300,000	300,000	223,100	(76,900)
Expenditures				
Current:				
Salary of Director	36,278	36,278	36,237	41
Salary of Supervisor	25,323	25,323	14,528	10,795
Salaries of Operators	126,980	126,980	138,262	(11,282)
Salaries of PT Operators	78,000	78,000	43,689	34,311
Overtime	10,000	10,000	39,879	(29,879)
Payroll Taxes	21,158	21,158	19,745	1,413
Health Insurance	33,153	33,153	25,778	7,375
Advertising	100	100	90	10
Drug Testing	400	400	-	400
Travel & Training	2,500	2,500	4,671	(2,171)
AT&T	8,200	8,200	10,694	(2,494)
Repairs & Maint. - Radios	1,000	1,000	109	891
Repairs & Maint. - Software & Equip.	24,622	24,622	22,936	1,686
Repairs & Maint. - Buildings	1,000	1,000	883	117
Pest Control	180	180	15	165
Telephone	12,000	12,000	13,037	(1,037)
GCIC DOAS	360	360	-	360
Office Supplies	2,500	2,500	2,160	340
Cleaning Supplies	500	500	122	378
Utilities	-	-	-	-
Copier Maint.	1,500	1,500	1,379	121
Uniforms	1,350	1,350	860	490
Bottled Water	216	216	109	107
Stancil Maintenance Upgrade	6,000	6,000	2,466	3,534
Narrowband Compliance	-	-	-	-
Capital Outlay:	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	393,320	393,320	377,649	15,671
Excess (deficiency) of Revenues Over (under) Expenditures	(93,320)	(93,320)	(154,549)	(61,229)
Other Financing Sources (Uses)				
Transfers In	93,320	93,320	137,894	$ 44,574
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	93,320	93,320	137,894	44,574
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	-	(16,655)	(16,655)
Fund Balance Beginning	31,591	31,591	62,659	31,068
Fund Balance Ending	$ 31,591	$ 31,591	$ 46,004	$ 14,413

Brantley County, Georgia
Sheriff's Task Force
Balance Sheet
December 31, 2013

Assets	
Cash	$ 1,246
Total Assets	$ 1,246
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Committed	1,246
Total Fund Balances	1,246
Total Liabilities and Fund Balances	$ 1,246

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, 2013

	Actual Amounts (Budgetary Basis)
Revenues	
Judiciary	$ 5,000
Total Revenues	5,000
Expenditures	
Current:	
Public Safety	8,619
Capital Outlay:	
Judiciary	-
Total Expenditures	8,619
Excess (deficiency) of Revenues Over (under) Expenditures	(3,619)
Net Change in Fund Balance	(3,619)
Fund Balance Beginning	4,865
Fund Balance Ending	$ 1,246

Brantley County, Georgia
Inmate Fund
Balance Sheet
December 31, 2013

Assets	
Cash	$ 4,070
Total Assets	$ 4,070
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Fund Balances	
Committed	4,070
Total Fund Balances	4,070
Total Liabilities and Fund Balances	$ 4,070

Brantley County, Georgia
Inmate Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
For the Year Ended December 31, 2013

	Actual Amounts (Budgetary Basis)
Revenues	
Other Revenues	$ 18,087
Total Revenues	18,087
Expenditures	
Current:	
Supplies	-
Public Safety	3,527
Vending Materials	17,595
Other expenditures	11,383
Capital Outlay:	
Judiciary	-
Total Expenditures	32,505
Excess (deficiency) of Revenues Over (under) Expenditures	(14,418)
Net Change in Fund Balance	(14,418)
Fund Balance Beginning	18,488
Fund Balance Ending	$ 4,070

Brantley County, Georgia
Airport Grant
Balance Sheet
December 31, 2013

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)
For the Year Ended December 31, 2013

	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	-
Net Change in Fund Balance	-
Fund Balance Beginning	185
Fund Balance Ending	$ 185

Brantley County, Georgia
Calvary Fire District
Balance Sheet
December 31, 2013

Assets	
Cash	$ 48,624
Certificate of Deposit	43,790
Taxes Receivable	30,464
Total Assets	$ 122,878
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Due to Other Funds	-
Deferred Revenue	7,666
Total Liabilities	7,666
Fund Balances	
Restricted	115,212
Total Fund Balances	115,212
Total Liabilities and Fund Balances	$ 122,878

Brantley County, Georgia
Calvary Fire District
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 40,413	$ 40,413	$ 42,631	$ 2,218
Interest	-	-	256	256
Other Revenue	-	-	4,744	4,744
Total Revenues	40,413	40,413	47,631	7,218
Expenditures				
Current:				
Radio Maintenance	2,000	2,000	-	2,000
Truck Maintenance	10,928	10,928	15,254	(4,326)
Rescue Truck Maintenance	1,000	1,000	582	418
Building Maintenance	2,500	2,500	467	2,033
General Maintenance	300	300	-	300
Nozzle Repair	200	200	-	200
Utilities	3,675	3,675	3,975	(300)
State Corporation Fee	85	85	-	85
Class A Foam	1,500	1,500	1,584	(84)
Rescue Tools	1,100	1,100	909	191
Fire Fighting Clothing	7,500	7,500	7,486	14
Firemen's Rehab Supplies	600	600	293	307
First Responder Supplies	1,000	1,000	2,501	(1,501)
Fire Hose, Nozzles, etc.	1,000	1,000	585	415
Training	825	825	800	25
Office Supplies	200	200	48	152
Other	-	-	2,181	(2,181)
Capital Outlay:				
Public Safety	-	-	-	-
Debt Service:				
Principal	6,000	6,000	4,928	1,072
Interest	-	-	1,072	(1,072)
Total Expenditures	40,413	40,413	42,665	(2,252)

Brantley County, Georgia
Calvary Fire District
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Excess (deficiency) of Revenues Over (under) Expenditures	-	-	4,966	4,966
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)	-	-	4,966	4,966
Fund Balance Beginning	30,408	32,008	111,899	79,891
Fund Balance Ending	$ 30,408	$ 32,008	$ 116,865	$ 84,857

Brantley County, Georgia
Waynesville Fire District
Balance Sheet
December 31, 2013

Assets	
Cash	$ 62,105
Accounts Receivable	-
Taxes Receivable	93,227
Total Assets	$ 155,332
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Due to Other Funds	16,000
Deferred Revenue	52,973
Total Liabilities	68,973
Fund Balances	
Restricted	86,359
Total Fund Balances	86,359
Total Liabilities and Fund Balances	$ 155,332

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, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 106,098	$ 151,098	$ 92,464	$ (58,634)
Interest	-	-	5	5
Other Revenue	-	-	10,795	10,795
Total Revenues	106,098	151,098	103,264	(47,834)
Expenditures				
Current:				
Radio & Repairs	6,098	6,098	220	5,878
Building Maintenance	5,000	5,000	3,853	1,147
Truck Maintenance	15,000	15,000	13,794	1,206
Utilities	10,000	10,000	6,388	3,612
Protective Clothing & Equip.	10,000	10,000	1,343	8,657
Tools	1,500	1,500	-	1,500
Engine Equipment	6,000	6,000	6,000	-
Breathing Apparatus	5,000	5,000	-	5,000
Support Team	500	500	157	343
Engine Replacement	15,000	15,000	-	15,000
Medical Supplies & Training	2,000	2,000	-	2,000
Office Supplies	1,000	1,000	48	952
Other	-	-	9,963	(9,963)
Capital Outlay:				-
Public Safety	-	60,000	55,600	4,400
Debt Service:				-
Principal	27,000	12,000	11,111	889
Interest	-	-	717	(717)
Total Expenditures	104,098	149,098	109,194	39,904
Excess (deficiency) of Revenue Over Expenditures	2,000	2,000	(5,930)	(7,930)

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, 2013

	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)	-	-	(5,930)	(5,930)
Fund Balance Beginning	12,512	12,512	92,289	79,777
Fund Balance Ending	$ 12,512	$ 12,512	$ 86,359	$ 73,847

Brantley County, Georgia
Hortense Fire District
Balance Sheet
December 31, 2013

Assets	
Cash	$ 47,161
Taxes Receivable	22,771
Total Assets	$ 69,932
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Due to Other Funds	-
Deferred Revenue	8,655
Total Liabilities	8,655
Fund Balances	
Restricted	61,277
Total Fund Balances	61,277
Total Liabilities and Fund Balances	$ 69,932

Brantley County, Georgia
Hortense Fire District
Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 32,945	$ 32,945	$ 34,359	$ 1,414
Interest	-	-	-	-
Other Revenue	-	-	1,700	1,700
Total Revenues	32,945	32,945	36,059	3,114
Expenditures				
Current:				
Building Maint. & Repairs	-	-	-	-
Vehicle Repairs	5,000	2,667	2,460	207
Radio Maintenance	634	2,249	2,249	-
Dues & Fees	-	-	1,200	(1,200)
Utilities	4,000	4,000	2,771	1,229
Safety Equipment	-	-	-	-
Capital Outlay:				-
Public Safety	-	-	-	-
Debt Service:				-
Principal	23,311	24,029	22,644	1,385
Interest	-	-	1,168	(1,168)
Total Expenditures	32,945	32,945	32,492	453
Excess (deficiency) of Revenue Over Expenditures	-	-	3,567	3,567
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)	-	-	3,567	3,567
Fund Balance Beginning	-	-	57,710	57,710
Fund Balance Ending	$ -	$ -	$ 61,277	$ 61,277

Brantley County, Georgia
Nahunta Fire District
Balance Sheet
December 31, 2013

Assets	
Cash	$ 26,506
Taxes Receivable	91,481
Total Assets	$ 117,987
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ 8,620
Due to Other Funds	-
Deferred Revenue	28,924
Total Liabilities	37,544
Fund Balances	
Restricted	80,443
Total Fund Balances	80,443
Total Liabilities and Fund Balances	$ 117,987

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, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 116,083	$ 116,083	$ 114,405	$ (1,678)
Interest	-	-	-	-
Other Revenue	-	-	10,707	10,707
Total Revenues	116,083	116,083	125,112	9,029
Expenditures				
Current:				
Building Maint. & Repairs	3,000	3,000	1,103	1,897
Vehicle Repairs	-	-	-	-
Radio Maintenance	-	-	-	-
Apparatus Maintenance	7,242	7,242	28,213	(20,971)
Communications/Radio Equip.	2,800	2,800	1,953	847
Self-Contained Breathing App.	-	-	-	-
Tools	13,440	11,304	2,976	8,328
Hoses and Nozzles	12,000	8,000	3,757	4,243
Telephone	1,000	1,000	648	352
Travel & Training	-	2,136	2,136	-
State Corporation Fee	-	-	-	-
Office Supplies	680	680	3,260	(2,580)
Utilities	2,500	2,500	2,976	(476)
Protective Clothing	10,838	10,838	11,294	(456)
Other	-	-	12,175	(12,175)
Capital Outlay:				-
Public Safety	-	-	-	-
Debt Service:				-
Principal	37,216	41,216	57,150	(15,934)
Interest	25,367	25,367	9,345	16,022
Total Expenditures	116,083	116,083	136,986	(20,903)
Excess (deficiency) of Revenue Over Expenditures	-	-	(11,874)	(11,874)

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, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Inception of Capital Lease	-	-	-	-
Total Other Financing Souces (Uses)	-	-	-	-
Excess Revenue Over (Under) Expenditures and Other Financing Souces (Uses)	-	-	(11,874)	(11,874)
Fund Balance Beginning	-	-	92,317	92,317
Fund Balance Ending	$ -	$ -	$ 80,443	$ 80,443

Brantley County, Georgia
Hoboken Fire District
Balance Sheet
December 31, 2013

Assets	
Cash	$ 52,034
Accounts Receivable	-
Taxes Receivable	44,829
Total Assets	$ 96,863
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ 5,588
Due to Other Funds	-
Deferred Revenue	12,922
Total Liabilities	18,510
Fund Balances	
Restricted	78,353
Total Fund Balances	78,353
Total Liabilities and Fund Balances	$ 96,863

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, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 58,977	$ 58,977	$ 55,318	$ (3,659)
Interest	-	-	1	1
Other Revenue	-	-	842	842
Total Revenues	58,977	58,977	56,161	(2,816)
Expenditures				
Current:				
Building Maint. & Repairs	-	-	348	(348)
Apparatus Maintenance	2,000	2,000	1,451	549
Radio and Equipment	750	750	245	505
Self-Contained Breathing App.	4,000	4,000	618	3,382
Tools	200	200	-	200
Hoses and Nozzles	550	550	1,485	(935)
Utilities/Telephone	2,200	2,200	1,880	320
Travel & Training	200	200	-	200
State Corporation Fee	50	50	-	50
Supplies	-	-	425	(425)
Protective Equipment	400	400	5,588	(5,188)
First Responder Supplies	250	250	30	220
Rehab Services	-	-	48	(48)
Capital Outlay:				-
Public Safety	4,000	4,000		4,000
Debt Service:				-
Principal	44,377	44,377	36,466	7,911
Interest	-		3,638	(3,638)
Total Expenditures	58,977	58,977	52,222	6,755
Excess (deficiency) of Revenue Over Expenditures	-	-	3,939	3,939

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, 2013

	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)	-	-	3,939	3,939
Fund Balance Beginning	-	-	74,414	74,414
Fund Balance Ending	$ -	$ -	$ 78,353	$ 78,353

Brantley County, Georgia
County Special Fire District
Balance Sheet
December 31, 2013

Assets	
Cash	$ 55,879
Taxes Receivable	43,206
Total Assets	$ 99,085
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Due to Other Funds	-
Deferred Revenue	19,808
Total Liabilities	19,808
Fund Balances	
Restricted	79,277
Total Fund Balances	79,277
Total Liabilities and Fund Balances	$ 99,085

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, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Revenues				
Taxes	$ 25,320	$ 20,415	$ 31,972	$ 11,557
Interest	-	-	-	-
Other Revenue	-	-	200	200
Total Revenues	25,320	20,415	32,172	11,757
Expenditures				
Current:				
Budget	25,320	20,415	-	20,415
Fuel	-	-	-	-
Radio and Equipment	-	-	-	-
Capital Outlay:				-
Public Safety	-	-	-	-
Debt Service:				-
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	25,320	20,415	-	20,415
Excess (deficiency) of Revenue Over Expenditures	-	-	32,172	32,172
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)	-	-	32,172	32,172
Fund Balance Beginning	-	-	47,105	47,105
Fund Balance Ending	$ -	$ -	$ 79,277	$ 79,277

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
CDBG Grant #11p-y-013-1-5402
CDBG Grant #12q-y-013-1-5544

Brantley County, Georgia
All Non-major Capital Project Funds
Combining Balance Sheets
December 31, 2013

	Capital Projects			
	Capital Project Fund	CDBG Grant #11p-y-013-1-5402	CDBG Grant #12q-y-013-1-5544	Total Non-Major Capital Project Funds
Assets				
Cash	$ 69,485	$ 70	$ -	$ 69,555
Due from Other Funds	6,618	-	-	6,618
Receivables	403	-	22,727	23,130
Total Assets	$ 76,506	$ 70	$ 22,727	$ 99,303
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	22,727	22,727
Total Liabilities	-	-	22,727	22,727
Fund Balances:				
Restricted	-	70	-	70
Committed	76,506	-	-	76,506
Total Fund Balances	76,506	70	-	76,576
Total Liabilities and Fund Balances	$ 76,506	$ 70	$ 22,727	$ 99,303

Brantley County, Georgia
All Non-major Capital Project Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2013

	Capital Project			
	Capital Project Funds	CDBG Grant #11p-y-013-1-5402	CDBG Grant #12q-y-013-1-5544	Total Non-Major Capital Project Funds
Revenues				
Intergovernmental	$ 6,561	$ 305,436	$ 22,727	$ 334,724
Grant Revenue	75,611	-	-	75,611
Other Revenue	10,544	-	-	10,544
Total Revenues	92,716	305,436	22,727	420,879
Expenditures				
Current				
Public Safety	9,132	-	-	9,132
Public Works	-	-	-	-
Public Welfare	19,994	-	-	19,994
Judiciary	-	-	-	-
Culture & Recreation	2,126	-	-	2,126
Health and Welfare	-	20,000	-	20,000
Other	90	-	-	90
Capital Outlay				
Public Safety	-	-	-	-
Public Works	59,729	-	22,727	82,456
Culture & Recreation	-	-	-	-
Health and Welfare	-	285,436	-	285,436
Other	9,821	-	-	9,821
Total Expenditures	100,892	305,436	22,727	429,055
Excess (deficiency) of Revenues Over (under) Expenditures	(8,176)	-	-	(8,176)
Other Financing Sources (Uses)				
Transfers In	23,375	70	-	23,445
Total Other Financing Sources (Uses)	23,375	70	-	23,445
Excess Revenue Over (Under) Expenditures and Other Financial Sources (Uses)	15,199	70	-	15,269
Fund Balance Beginning	61,307	-	-	61,307
Fund Balance Ending	$ 76,506	$ 70	$ -	$ 76,576

Brantley County, Georgia
Capital Projects Fund
Balance Sheet
December 31, 2013

Assets	
Cash	$ 69,485
Receivables	403
Due from Other Funds	6,618
Total Assets	$ 76,506
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	
Due to Other Funds	
Deferred Revenue	
Total Liabilities	-
Fund Balances	
Committed	76,506
Total Fund Balances	76,506
Total Liabilities and Fund Balances	$ 76,506

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, 2013

	Actual Amounts (Budgetary Basis)
Revenues	
Intergovernmental	$ 6,561
Grant Revenue	75,611
Other Revenue	10,544
Total Revenues	92,716
Expenditures	
Current:	
Culture & Recreation	2,126
Judiciary	-
Public Safety	9,132
Public Works	-
Public Welfare	19,994
Other	90
Capital Outlay:	
Public Safety	-
Public Works	59,729
Culture & Recreation	-
Other	9,821
Debt Service:	
Interest	-
Principal	-
Total Expenditures	100,892
Excess (deficiency) of Revenues Over (under) Expenditures	(8,176)
Other Financing Sources (Uses)	
Transfers In	23,375
Transfers (Out)	-
Proceeds from Lease	-
Total Other Financing Sources (Use	23,375
Excess Revenue Over (Under) Expenditures and Other Financial Sources (Uses)	15,199
Fund Balance Beginning	61,307
Fund Balance Ending	$ 76,506

Brantley County, Georgia
CDBG Grant – 11p-y-013-1-5402
Balance Sheet
December 31, 2013

Assets	
Cash	$ 70
Total Assets	$ 70
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	
Total Liabilities	-
Fund Balances	
Restricted	70
Total Fund Balances	70
Total Liabilities and Fund Balances	$ 70

Brantley County, Georgia
CDBG Grant – 11p-y-013-1-5402
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2013

	Actual Amounts (Budgetary Basis)
Revenues	
Intergovernmental - Grant	$ 305,436
Total Revenues	305,436
Expenditures	
Current:	
Health and Welfare	20,000
Capital Outlay:	
Health and Welfare	285,436
Total Expenditures	305,436
Excess (deficiency) of Revenue Over Expenditures	-
Other Financing Sources (Uses)	
Transfers In	70
Total Other Financing Souces (Uses)	70
Excess Revenue Over (Under) Expenditures and Other Financing Souces (Uses)	70
Fund Balance Beginning	-
Fund Balance Ending	$ 70

Brantley County, Georgia
CDBG Grant – 12q-y-013-1-5544
Balance Sheet
December 31, 2013

Assets	
Cash	$ -
Receivable	22,727
Total Assets	$ 22,727
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	$ -
Due to General Fund	22,727
Total Liabilities	$ 22,727
Fund Balances	
Restricted	-
Total Fund Balances	-
Total Liabilities and Fund Balances	$ 22,727

Brantley County, Georgia
CDBG Grant – 12q-y-013-1-5544
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2013

	Actual Amounts (Budgetary Basis)
Revenues	
Intergovernmental - Grant	$ 22,727
Total Revenues	22,727
Expenditures	
Current:	
Public Works	-
Capital Outlay:	
Public Works	22,727
Total Expenditures	22,727
Excess (deficiency) of Revenue Over Expenditures	-
Other Financing Sources (Uses)	
Transfers In	-
Total Other Financing Souces (Uses)	-
Excess Revenue Over (Under) Expenditures and Other Financing Souces (Uses)	-
Fund Balance Beginning	-
Fund Balance Ending	$ -

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, 2013

Tax Commissioner	Balance Jan. 1, 2013	Additions	Deductions	Balance Dec. 31, 2013
Assets				
Cash	$ 47,846	$ 15,039,784	$ 15,031,028	$ 56,602
Total Assets	$ 47,846	$ 15,039,784	$ 15,031,028	$ 56,602
Liabilities				
Due to Other Funds	$ -	$ 15,031,028	$ 15,031,028	$ -
Due to Other Governments and Individuals	47,846	8,756	-	56,602
Total Liabilities	$ 47,846	$ 15,039,784	$ 15,031,028	$ 56,602

Sheriff	Balance Jan. 1, 2013	Additions	Deductions	Balance Dec. 31, 2013
Assets				
Cash	$ 31,953	$ 335,909	$ 361,709	$ 6,153
Total Assets	$ 31,953	$ 335,909	$ 361,709	$ 6,153
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	31,953	335,909	361,709	6,153
Total Liabilities	$ 31,953	$ 335,909	$ 361,709	$ 6,153

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2013

Clerk of Court	Balance Jan. 1, 2013	Additions	Deductions	Balance Dec. 31, 2013
Assets				
Cash	$ 74,667	$ 641,222	$ 637,008	$ 78,881
Total Assets	$ 74,667	$ 641,222	$ 637,008	$ 78,881
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	74,667	641,222	637,008	78,881
Total Liabilities	$ 74,667	$ 641,222	$ 637,008	$ 78,881

Magistrate Court	Balance Jan. 1, 2013	Additions	Deductions	Balance Dec. 31, 2013
Assets				
Cash	$ 10,110	$ 118,277	$ 118,418	$ 9,969
Due from Other Funds	-	-	-	-
Total Assets	$ 10,110	$ 118,277	$ 118,418	$ 9,969
Liabilities				
Due to Other Funds	$ -	$ 26,839	$ 26,839	$ -
Due to Other Governments and Individuals	10,110	91,438	91,579	9,969
Total Liabilities	$ 10,110	$ 118,277	$ 118,418	$ 9,969

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2013

Probate Court	Balance Jan. 1, 2013	Additions	Deductions	Balance Dec. 31, 2013
Assets				
Cash	$ 34,305	$ 334,864	$ 322,186	$ 46,983
Total Assets	$ 34,305	$ 334,864	$ 322,186	$ 46,983
Liabilities				
Due to Other Funds	$ -	$ 185,017	$ 185,017	$ -
Due to Other Governments and Individuals	34,305	149,847	137,169	46,983
Total Liabilities	$ 34,305	$ 334,864	$ 322,186	$ 46,983

Inmate Account	Balance Jan. 1, 2013	Additions	Deductions	Balance Dec. 31, 2013
Assets				
Cash	$ 22,274	$ 125,184	$ 118,348	$ 29,110
Total Assets	$ 22,274	$ 125,184	$ 118,348	$ 29,110
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	22,274	125,184	118,348	29,110
Total Liabilities	$ 22,274	$ 125,184	$ 118,348	$ 29,110

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2013

EMS Fund	Balance Jan. 1, 2013	Additions	Deductions	Balance Dec. 31, 2013
Assets				
Cash	$ 61,935	$ 773,785	$ 749,138	$ 86,582
Total Assets	$ 61,935	$ 773,785	$ 749,138	$ 86,582
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	61,935	773,785	749,138	86,582
Total Liabilities	$ 61,935	$ 773,785	$ 749,138	$ 86,582

Total of All Agencies	Balance Jan. 1, 2013	Additions	Deductions	Balance Dec. 31, 2013
Assets				
Cash	$ 283,090	$ 17,369,025	$ 17,337,835	$ 314,280
Total Assets	$ 283,090	$ 17,369,025	$ 17,337,835	$ 314,280
Liabilities				
Due to Other Funds	$ -	$ 15,242,884	$ 15,242,884	$ -
Due to Other Governments and Individuals	283,090	2,126,141	2,094,951	314,280
Total Liabilities	$ 283,090	$ 17,369,025	$ 17,337,835	$ 314,280

STATE COMPLIANCE SECTION

SPECIAL REPORTS

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

BYRT CPAs, LLC

Certified Public Accountants

James A. Beal IV, CPA, CFP®
Debra C. Yonz, CPA
James S. Rivers III, CPA, CFP®
Larry G. Taylor, CPA

102 Lee Avenue
Waycross, Georgia 31501
Phone: (912) 283-8889
Fax: (912) 283-1971
E-mail: dcy@byrt.com

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, 2013. 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, 2013, in conformity with accounting principles generally accepted in the United States of America.

Respectfully submitted,

BYRT CPAs, LLC

BYRT CPAs, LLC
June 24, 2014

Brantley County, Georgia
Schedule of Projects Constructed with
Special Purpose Local Option Sales Tax Proceeds
For the Year Ended December 31, 2013

Project	Total Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2013					
Roads and Bridges	4,200,000	-	883,159	883,159	21.03%
Roads and Bridges - City of Nahunta	-	-	-	-	0.00%
Roads and Bridges - City of Hoboken	-	-	-	-	0.00%
Jail	3,000,000	-	-	-	0.00%
Recreational Facility	800,000	-	75,986	75,986	88.84%
Total	8,000,000	-	959,145	959,145	

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	4,808,612	-	4,808,612	192.34%
Roads and Bridges - City of Nahunta	337,500	174,795	113,893	288,688	85.54%
Roads and Bridges - City of Hoboken	175,000	90,545	63,708	154,253	88.14%
Jail	4,000,000	2,860,559	614,766	3,475,325	86.88%
Recreation	500,000	781,841	253	782,094	156.42%
Total	7,512,500	8,716,352	792,620	9,508,972	

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

James A. Beal IV, CPA, CFP®
Debra C. Yonz, CPA
James S. Rivers III, CPA, CFP®
Larry G. Taylor, CPA

102 Lee Avenue
Waycross, Georgia 31501
Phone: (912) 283-8889
Fax: (912) 283-1971
E-mail: dcy@byrt.com

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, 2013 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, 2013 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 24, 2014

Brantley County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2013

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		$ 223,100
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 ____ System provides automatic location identification	 46-5-134(a)(2)(A) 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)		$ 223,100
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, 2013

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)		$ 223,010
	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)	$ 272,595
16b	Employee benefits	46-5-134(f)(3)	$ 45,523

Brantley County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2013

Line No.		O.C.G.A. Reference	
17	Cost of training of employees who work as dispatchers	46-5-134(f)(3)	$ 4,671
18	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(4)	$ 2,160
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)	
20c	Maintenance costs	46-5-134(f)(6)	$ 23,928
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)	$ 1,379
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)	$ 2,466
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		$ 13,037
	Cleaning supplies		$ 122
	Advertising		$ 90
	Pest control		$ 15
	AT&T		$ 10,694
	Bottled Water		$ 109
	Uniforms		$ 860
24	Total Expenditures (total of all amounts reported on Lines 13 through 22 above)		$ 377,649

Brantley County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2013

Line No.		O.C.G.A. Reference	
25	Transfers From Other Funds (identify by fund)		
	General Fund		$ 137,894
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)		$ (16,655)
29	Fund Balance - Beginning of Year		$ 62,659
30	Fund Balance - End of Year		$ 46,004

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 _____

Brantley County, Georgia
CDBG Grant – 11p-y-013-1-5402
Statement of Program Costs and Statement of Sources/Status of Funds
For the Year Ended December 31, 2013

Program Activity	Budgeted Costs	Paid to Date	Costs Obligated	Total Cost	Questioned Costs
P-03P-01					
Health Center - Mental	$ 418,287	$ 285,436	$ -	$ 285,436	$ -
A-21A-00					
Administration	28,030	20,000	-	20,000	-
C-022-00					
Contingencies	20,862	-	-	-	
Totals	$ 467,179	$ 305,436	$ -	$ 305,436	$ -
Expenditure per Financial Statements					
FYE 12/31/13	**$ 305,436**				

Total Program Funds Allocated to Recipient	**$ 467,179**
Less: Funds Drawn Down by Recipient	**(305,436)**
Funds Still Available to be Drawn Down	**$ 161,743**
Total Funds Drawn Down by Recipient	**$ 305,436**
Less: Funds Applied to Costs	**(305,436)**
Total Funds Available for Disposition	**$ -**

Brantley County, Georgia
CDBG Grant – 12q-y-013-1-5544
Statement of Program Costs and Statement of Sources/Status of Funds
For the Year Ended December 31, 2013

Program Activity	Budgeted Costs	Paid to Date	Cost Obligated	Total Cost	Questionable Costs
E-17B-00					
Public Facilities & Improvements	$ 449,039	$ -	$ -	$ -	$ -
T-14B-00					
Engineering - Infrastructure Development	20,961	15,600	-	15,600	-
A-21A-00					
Administrative	30,000	-	-	-	-
Totals	$ 500,000	$ 15,600	$ -	$ 15,600	$ -

Total Program Funds Allocated to Recipient	**$ 500,000**
Less: Funds Drawn Down by Recipient	**(15,600)**
Funds Still Available to be Drawn Down	**$ 484,400**
Total Funds Drawn Down by Recipient	**$ 15,600**
Less: Funds Applied to Costs	**(22,727)**
Total Funds Available for Disposition	**$ (7,127)**

Expenditure per Financial Statements	
FYE 12/31/13	**$ 22,727**
Expenditure Not Requested	**(7,127)**
Total Drawdowns	**$ 15,600**

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®
Larry G. Taylor, CPA

102 Lee Avenue
Waycross, Georgia 31501
Phone: (912) 283-8889
Fax: (912) 283-1971
E-mail: dcy@byrt.com

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 business-type 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, 2013,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 24, 2014.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. 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 24, 2014