BRANTLEY COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

Brantley County, Georgia
Financial Statements
For the Year Ended December 31, 2014

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Introductory Section

COUNTY OFFICIALS

CHAIRMAN
Charlie Summerlin

COMMISSIONERS
Mike Edgy
James Spradley
Brian Hendrix
Skipper Harris

COUNTY CLERK
Dale Halligan

COUNTY MANAGER
Carl Rowland

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

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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 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, 2014, 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, 2014, 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 business-type activities, the aggregate 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, 2014, 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 12 through 19 and 69 through 92 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 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining non-major fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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 May 28, 2015, 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 *Government 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
May 28, 2015

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, 2014. 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 $28,821,009 (net position) for the year reported. This compares to the previous year when the total assets exceeded the total liabilities by $27,154,974 showing an increase of $1,666,035 during the current year.

Total net position are comprised of the following:

1. Capital assets, net of related debt, of $19,482,298 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 $2,218,531 are restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net position of $7,120,180 represent the portion available to maintain the County's continuing obligations to citizens and creditors.

The County's governmental funds reported total ending fund balance of $7,523,093 this year. This compares to the prior year ending fund balance, of $6,725,310 showing an increase of $797,784 during the current year.

At the end of the current year, unassigned fund balance for the General Fund was $4,296,916 or 41% 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 21-22 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 23. 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 21-22 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 32 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 35-66 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 69-92 of this report.

Major funds and component units are reported in the basic financial statements as discussed. Combining statements and schedules for non-major funds are presented in a subsequent section of this report on pages 94.

Financial Analysis of the County as a Whole

The County's combined net position were $28,821,009 at December 31, 2014. This is a $1,666,035 increase from last year's net position of $27,154,974. The following table provides a summary of the County's net position:

	Summary of Net Position					
	Governmental Activities		Total		Percentage of Total	
	2014	2013	2014	2013	2014	2013
Assets:						
Current and other assets	$ 10,298,862	$ 9,587,758	$ 10,298,862	$ 9,587,758	27.14%	26.06%
Capital assets	27,650,002	27,198,322	27,650,002	27,198,322	72.86%	73.94%
Total Assets	37,948,864	36,786,080	37,948,864	36,786,080	100.00%	100.00%
Liabilities:						
Current liabilities	2,630,422	1,665,765	2,630,422	1,665,765	28.82%	17.30%
Long-term liabilities	6,497,433	7,965,341	6,497,433	7,965,341	71.18%	82.70%
Total Liabilities	9,127,855	9,631,106	9,127,855	9,631,106	100.00%	100.00%
Net Position:						
Net Investment in capital assets	19,482,298	18,166,427	19,482,298	18,166,427	67.60%	66.90%
Restricted	2,218,531	651,567	2,218,531	651,567	7.70%	2.40%
Unrestricted (deficit)	7,120,180	8,336,980	7,120,180	8,336,980	24.71%	30.71%
Total Net Position	$ 28,821,009	$ 27,154,974	$ 28,821,009	$ 27,154,974	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 3.9 to 1. This is a strong ratio.

Note that approximately 67.6% of the governmental activities' net position are tied up in capital assets (with 35.5% 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 $1,666,035 for governmental activities. The County's overall financial position improved during year 2014.

	Summary of Statement of Activities					
	Governmental Activities		Total		Percentage of Total	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program Revenues						
Charges for services	$ 3,147,394	$ 3,304,321	$ 3,147,394	$ 3,304,321	20.65%	22.72%
Grants and entitlements	1,954,882	1,446,517	1,954,882	1,446,517	12.83%	9.95%
General Revenues						
Property taxes	6,103,947	5,946,725	6,103,947	5,946,725	40.06%	40.90%
Other taxes	4,031,899	3,843,027	4,031,899	3,843,027	26.46%	26.43%
Gain on Sale of Assets	-	-	-	-	0.00%	0.00%
Interest	278	395	278	395	0.00%	0.00%
Total Revenues	15,238,400	14,540,985	15,238,400	14,540,985	100.00%	100.00%
Expenses:						
General government	2,317,640	2,049,513	2,317,640	2,049,513	17.05%	15.02%
Judicial	844,008	792,609	844,008	792,609	6.21%	5.81%
Public safety	5,856,060	5,772,387	5,856,060	5,772,387	43.09%	42.32%
Public works	3,123,731	3,515,193	3,123,731	3,515,193	22.98%	25.77%
Health and welfare	722,116	654,597	722,116	654,597	5.31%	4.80%
Culture and recreation	466,420	524,297	466,420	524,297	3.43%	3.84%
Interest	261,166	332,495	261,166	332,495	1.92%	2.44%
Total Expenses	13,591,141	13,641,091	13,591,141	13,641,091	100.00%	100.00%
Excess (Deficiency)	1,647,259	899,894	1,647,259	899,894		
Transfer	-	-	-	-		
Change in net position	1,647,259	899,894	1,647,259	899,894		
Beginning net position	27,154,974	26,255,080	26,255,080	26,255,080		
Prior period adjustment	18,776	-	-	-		
Ending net position	$ 28,821,009	$ 27,154,974	$ 27,902,339	$ 27,154,974		

Financial Analysis of the County's Funds

Governmental funds

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

The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The general fund reported ending fund balances of $4,378,270. Of this year-end total, $4,296,916 is unassigned indicating availability for continuing County service requirements. Nonspendable fund balances of $60,942 include: $32,498 for the amount the County has spent on inventory, and $28,444 for the County's prepaid expenditures. Restricted fund balance of $20,412 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 $179,101, reflecting a positive variance from the revised budget of $179,101.

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, 2014, was $27,650,002. The total increase in the net investment was 1.7% for governmental activities.

	Capital Assets (Net of accumulated depreciation)					
	Governmental Activities		Total		Percentage of Total	
	2014	2013	2014	2013	2014	2013
Non-depreciable assets:						
Land	$ 1,984,020	$ 1,984,020	$ 1,984,020	$ 1,984,020	66.38%	73.60%
Construction in progress	1,004,703	711,602	1,004,703	711,602	33.62%	26.40%
Total non-depreciable assets	2,988,723	2,695,622	2,988,723	2,695,622	100.00%	100.00%
Depreciable assets:						
Buildings	16,479,842	16,014,948	16,479,842	16,014,948	44.13%	44.78%
Machinery and equipment	9,422,255	9,076,167	9,422,255	9,076,167	25.22%	25.37%
Infrastructure	11,452,296	10,680,409	11,452,296	10,680,409	30.66%	29.86%
Total depreciable assets	37,354,393	35,771,524	37,354,393	35,771,524	100.00%	100.00%
Total Capital Assets	40,343,116	38,467,146	40,343,116	38,467,146		
Less accumulated depreciation						
Buildings	4,670,951	4,248,658	4,670,951	4,248,658	36.80%	37.70%
Machinery and equipment	6,393,224	5,725,855	6,393,224	5,725,855	50.37%	50.81%
Infrastructure	1,628,939	1,294,311	1,628,939	1,294,311	12.83%	11.49%
Total Accumulated Depreciation	12,693,114	11,268,824	12,693,114	11,268,824	100.00%	100.00%
Book value - depreciable assets	$ 27,650,002	$ 27,198,322	$ 27,650,002	$ 27,198,322		

See Note 3-D on pages 51-52 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 $8,265,497. 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	
	2014	2013	2014	2013	2013	2013
Notes outstanding	$6,090,102	$6,579,626	$6,090,102	$6,579,626	73.67%	71.86%
Capital leases	2,077,602	2,452,269	2,077,602	2,452,269	25.14%	26.79%
Compensated absences	97,793	123,308	97,793	123,308	1.18%	1.35%
Total	$8,265,497	$9,155,203	$8,265,497	$9,155,203	100.00%	100.00%

See Note 3-G on pages 56-59 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 2014 budget and tax rates. Sales tax, which is the second largest revenue source increased for the year ended December 31, 2014. Property tax, the largest revenue source, was due in January, 2015 for the 2014 property tax bills and January, 2014 for the 2013 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, 2014

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS:				
Current Assets:				
Cash	$ 4,493,505	$ -	$ 4,493,505	$ 384,600
Certificates of Deposit	43,959	-	43,959	-
Accounts Receivable	239,962	-	239,962	-
Taxes Receivable	5,186,046	-	5,186,046	-
Intergovernmental	274,448	-	274,448	-
Prepaids	28,444	-	28,444	-
Inventory	32,498	-	32,498	-
Noncurrent Assets	-	-	-	
Restricted Assets	-	-	-	
Capital Assets				
Non-depreciable Capital Assets	2,988,723	-	2,988,723	-
Depreciable Capital Assets, net	24,661,279	-	24,661,279	2,288
TOTAL ASSETS	37,948,864	-	37,948,864	386,888
LIABILITIES				
Current Liabilities:				
Accounts Payable	811,594	-	811,594	-
Accrued Expenses	-	-	-	-
Deferred Revenues	-	-	-	-
Due to Other Governments	-	-	-	-
Accrued Interest	50,764	-	50,764	-
Compensated Absences Payable	72,277	-	72,277	5,882
Capital Leases Payable	1,194,220	-	1,194,220	-
Notes Payable	501,567	-	501,567	-
Other Liabilities	-	-	-	-
Liabilities Payable from Restricted Assets				
Long-term Liabilities:				
Compensated Absences Payable, ne	25,516	-	25,516	5,883
Capital Leases Payable, net of curren	883,382	-	883,382	-
Notes Payable, net of current portion	5,588,535	-	5,588,535	-
TOTAL LIABILITIES	9,127,855	-	9,127,855	11,765
NET POSITION				
Net Investment in Capital Assets	19,482,298	-	19,482,298	2,288
Restricted for:				
Culture & Recreation	-	-	-	-
Capital Projects	2,218,531	-	2,218,531	-
Prior Year Program Income	-	-	-	131,609
Unrestricted	7,120,180	-	7,120,180	241,226
			-	
TOTAL NET POSITION	$ 28,821,009	$ -	$ 28,821,009	$ 375,123

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Activities
For the Year Ended December 31, 2014

		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	$ 2,317,640	$ 657,690	$ -	$ -	$ (1,659,950)	$ -	$ (1,659,950)	
Judicial	844,008	356,853	-	-	(487,155)	-	(487,155)	
Public Safety	5,856,060	1,750,533	-	-	(4,105,527)	-	(4,105,527)	
Public Works	3,123,731	20,452	222,132	1,579,798	(1,301,349)	-	(1,301,349)	
Health and Welfare	722,116	253,958	-	152,952	(315,206)	-	(315,206)	
Culture and Recreation	466,420	107,908	-	-	(358,512)	-	(358,512)	
Intergovernmental	-	-	-	-	-			
Interest	261,166	-	-	-	(261,166)	-	(261,166)	
							-	-
Total Governmental Activities	13,591,141	3,147,394	- 222,132	- 1,732,750	(8,488,865)	-	(8,488,865)	- -
Business-type Activities:								
Total Business-type Activities	-	-	-	-	-	-	-	-
Total - Primary Government	$ 13,591,141	$ 3,147,394	$ 222,132	$ 1,732,750	$ (8,488,865)	$ -	$ (8,488,865)	$ -
Component Units:								
Brantley County Health Dept.	448,473	142,668	334,544	-	-	-	-	28,739
Total - Component Units	$ 448,473	$ 142,668	$ 334,544	$ -	$ -	$ -	$ -	$ 28,739
			GENERAL REVENUES:					
			Taxes					
			Property Taxes		$ 6,103,947	$ -	$ 6,103,947	$ -
			Sales Taxes		1,946,421	-	1,946,421	-
			Other Taxes		2,085,478	-	2,085,478	-
			Gain on Sale of Assets		-	-	-	
			Interest Earned		278	-	278	-
			Total General Revenues		10,136,124	-	10,136,124	- -
			Transfers		-	-	-	-
			Total General Revenues & Transfers		10,136,124	-	10,136,124	- -
			Change in Net Position		1,647,259	-	1,647,259	28,739
			NET POSITION - BEGINNING OF YEAR		27,154,974	-	27,154,974	346,384
			Prior Period Adjustment		18,776	-	18,776	-
			NET POSITION - END OF YEAR		$ 28,821,009	$ -	$ 28,821,009	$ 375,123

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Balance Sheet
December 31, 2014

	General	Capital Projects 2007 SPLOST Fund	Capital Projects 2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:					
Cash	$ 2,628,408	$ 6,895	$ 1,035,265	$ 818,416	$ 4,488,984
Certificates of Deposit	-	-	-	43,959	43,959
Receivables (net, where applicable, of allowances for uncollectible accounts)					
Taxes	4,930,214	-	-	255,832	5,186,046
Accounts	202,278	-	-	37,684	239,962
Due from Other Funds	23,126		1,091,513	9,049	1,123,688
Intergovernmental	274,448	-	-	-	274,448
Prepaids	28,444	-	-	-	28,444
Inventories	32,498	-	-	-	32,498
Total Assets	$ 8,119,416	$ 6,895	$ 2,126,778	$ 1,164,940	$ 11,418,029
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	407,248	-	-	23,359	430,607
Due to Other Funds	1,100,562	-	-	23,126	1,123,688
Payable to Other Governments	-	-	-	-	-
Total Liabilities	1,507,810	-	-	46,485	1,554,295
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	2,233,336	-	-	107,305	2,340,641
Total deferred inflows of resources	2,233,336	-	-	107,305	2,340,641
Fund Balances:					
Nonspendable	60,942	-	-	-	60,942
Restricted	20,412	6,895	2,126,778	803,439	2,957,524
Committed	-	-	-	207,711	207,711
Assigned	-	-	-	-	-
Unassigned	4,296,916	-	-	-	4,296,916
Total Fund Balances	4,378,270	6,895	2,126,778	1,011,150	7,523,093
Total Liabilities and Fund Balances	$ 8,119,416	$ 6,895	$ 2,126,778	$ 1,164,940	$ 11,418,029

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, 2014

TOTAL GOVERNMENTAL FUND BALANCES		$ 7,523,093
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	40,343,116	
Less Accumulated Depreciation	(12,693,114)	
		27,650,002
Other Long-term Assets are not available to pay for current period expenditures and therefore are unavailable revenue in the funds:		
Property Taxes	2,340,641	
		2,340,641
Interfund receivables and payables between governmental funds are reported on the fund balance sheet but eliminated on the government-wide Statement of Net Position:		
Interfund Receivables	1,123,688	
Interfund Payables	(1,123,688)	
		-
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 Position:	(50,764)	
		(50,764)
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	(6,090,102)	
Capital Leases	(2,077,602)	
Compensated Absences	(97,793)	
		(8,265,497)
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	4,521	
Accounts Payable	(380,987)	
		(376,466)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$28,821,009

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, 2014

	General	Capital Projects 2007 SPLOST Fund	Capital Projects 2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:					
Taxes	$ 7,928,801	$ -	$ 1,087,175	$ 1,298,596	$ 10,314,572
Fees and Fines	316,546	-	-	114,153	430,699
Licenses and Permits	77,097	-	-	-	77,097
Intergovernmental	-	-	530,755	1,438,121	1,968,876
Charges for Services	1,792,288	-	-	248,480	2,040,768
Investment Earnings	108	-	-	170	278
Rents	253,958	-	-	-	253,958
Other Revenue	214,463	-	-	116,417	330,880
Total Revenues	10,583,261	-	1,617,930	3,215,937	15,417,128
EXPENDITURES:					
Current:					
General Government	1,847,028	-	-	-	1,847,028
Judiciary	830,862	-	-	9,946	840,808
Public Safety	4,616,110	-	-	632,966	5,249,076
Public Works	1,456,665	-	-	1,128,527	2,585,192
Health and Welfare	518,701	-	78,959	10,575	608,235
Culture and Recreation	206,912	-	431	35,309	242,652
Community Development	104,129	-	-	-	104,129
Intergovernmental	-	-	99,038		99,038
Other	36,228	-	-	45,131	81,359
Capital Outlay:					-
General Government	38,425	-	-	-	38,425
Judicial	-	-	-	-	-
Public Safety	169,946	-	-	94,047	263,993
Public Works	48,385	-	286,913	1,054,639	1,389,937
Health and Welfare	-	-	-	144,922	144,922
Culture and Recreation	-	-	-	10,418	10,418
Community Development	-	-	-	-	-
Other	9,500	-	-	-	9,500
Debt Service:					-
Principal	486,142	325,165	152,992	123,689	1,087,988
Interest and Other Charges	71,896	107,948	50,545	10,715	241,104
Total Expenditures	10,440,928	433,113	668,878	3,300,884	14,843,804
Excess (deficiency) of revenues over expenditures	$ 142,333	$ (433,113)	$ 949,052	$ (84,947)	$ 573,324

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, 2014

	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	224,460	-	-	-	224,460
Transfers In	222,318	-	-	411,100	633,418
Transfers (Out)	(410,010)	-	-	(223,408)	(633,418)
Total Other Financing Sources and Uses	36,768	-	-	187,692	224,460
Net Change In Fund Balances	179,101	(433,113)	949,052	102,745	797,784
Fund Balances - Beginning	4,199,169	440,008	1,177,726	908,407	6,725,310
Prior Period Adjustment	-	-	-	-	-
Fund Balances - Ending	$4,378,270	$ 6,895	$ 2,126,778	$ 1,011,152	$ 7,523,094

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, 2014

NET CHANGES IN FUND BALANCES		
TOTAL GOVERNMENTAL FUNDS		
Amounts reported for Governmental Activities in the		
Statement of Activities are different because:		797,784
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	1,857,195	
Depreciation expense	(1,424,290)	
		432,905
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 position 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 12/31/14	2,340,641	
Unavailable at 12/31/13	(2,519,367)	
		(178,726)
Elimination of transfers between governmental funds:		
Transfers in	(633,418)	
Transfers out	633,418	
		-

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, 2014

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 position.		
Issuance of notes	-	
Issuance of capital leases	(224,460)	
Repayment of long-term debt	1,088,651	
Difference in Accrued interest	(20,725)	
		843,466
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 12/31/14	(97,793)	
Liability at 12/31/13	123,308	
		25,515
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		(273,685)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$1,647,259

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Assets & Liabilities
Proprietary Funds
December 31, 2014

	Governmental Activities - Internal Service Fund
ASSETS:	
Current Assets:	
Cash	$ 4,521
Receivables	-
TOTAL ASSETS	4,521
LIABILITIES	
Current Liabilities:	
Due to General Fund	124,542
Claims payable	256,445
TOTAL LIABILITIES	380,987
NET POSITION	
Unrestricted	(376,466)
TOTAL NET POSITION	$ (376,466)

See accompanying notes to the basic financial statements

Brantley County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Proprietary Funds
For the Year Ended December 31, 2014

	Governmental Activities - Internal Service Fund
OPERATING REVENUES:	
Charges for Services	$ 1,119,536
Contributions and Miscellaneous	-
Total Operating Revenues	1,119,536
OPERATING EXPENSES	
Insurance Claims and Expenses	1,393,219
Total Operating Expenses	1,393,219
Operating Income (Loss)	(273,683)
NONOPERATING REVENUES (EXPENSES)	
Investment Income	-
Total Nonoperating Expenses	-
Income (Loss) before Transfers	(273,683)
TRANSERS	-
Change in Net Position	(273,683)
NET POSITION - BEGINNING	(102,783)
NET POSITION - ENDING	$ (376,466)

See accompanying notes to the basic financial statements

Brantley County, Georgia
Comparative Statement of Fiduciary Assets and Liabilities
Proprietary Funds
For the Year Ended December 31, 2014

	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Interfund Services Provided	$ 1,119,536
Payments for Claims	(1,243,504)
Net Cash Provided by (used for) Operating Activiites	(123,968)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers to Other Funds	124,542
Net Cash Provided by (used for) Noncapital Financing Activiites	124,542
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	574
Cash and Cash Equivalents - Beginning of Year	3,947
Cash and Cash Equivalents - End of Year	$ 4,521
Cash and Cash Equivalents - End of Year	$ 4,521
Investments	-
Cash, Cash Equivalents, and Investments - End of Year	$ 4,521
Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities	
Operating Income (loss)	$(273,683)
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	149,715
Increase in Due to General Fund	124,542
Net Cash Provided by (used for) Operating Activities	$ 574

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Assets & Liabilities
Proprietary Funds
December 31, 2014

Assets	2014	2013
Cash	$383,779	$314,820
Taxes Receivable	-	-
Accounts Receivable	-	-
Due from Other Funds	-	-
Total Assets	$383,779	$314,820
Liabilities		
Due to Other Funds	$ -	$ -
Due to Other Governments and Individuals	383,779	314,820
Total Liabilities	$383,779	$314,820

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, 2014 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 Position. 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, 2014, 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 Actvities Estimated Lives
Improvements other than buildings	10-60 years	10-60 years
Buildings	40-60 years	40-60 years
Machinery and equipment	3-10 years	3-10 years
Infrastructure	40 years	40 years

Note 1- Summary of Significant Accounting Policies (Continued)

1-E. Assets, Liabilities, 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:			
Other General Government	712,104	850,938	138,834
Tax Commissioner	267,725	290,623	22,898
Probate Court	171,298	171,493	195
Clerk of Superior Court	265,397	269,248	3,851
Superior Court	225,350	239,705	14,355
Sheriff's Department	1,249,719	1,475,943	226,224
Jail	1,605,881	1,706,012	100,131
EMS	1,452,186	1,480,120	27,934
Coroner	20,026	20,336	310
Firefighter's Association	73,500	77,229	3,729
Road Department	1,299,653	1,485,873	186,220
Health Department	106,046	109,093	3,047
Mental Health	1,400	2,259	859
Public Welfare	56,941	57,112	171
Senior Center	53,055	54,283	1,228
Family Connection	61,700	63,696	1,996
St. Illa Office Building	31,600	36,472	4,872
Transfers Out	173,200	410,010	236,810
Solid Waste Fund:			
Current Operations	1,090,926	1,128,527	37,601
E-911			
Current Operations	372,218	402,913	30,695
Calvary Fire District:			
Current Operations	40,413	45,064	4,651
Hortense Fire District:			
Current Operations	32,945	33,961	1,016

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

Fund	Project-Length Budget	Expenditures to Date	Over-Appropriation
SPLOST - 2007:			
Total	7,000,000	9,643,644	2,643,644

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, 2014.

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	$4,493,505
Governmental Funds - Balance Sheet	43,959
Statement of Fiduciary Assets and Liabilities	383,779
Total	$4,921,243

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, 2014 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.

Note 3 – Detailed Notes on All Funds (continued)

3-B. Receivables (continued)

Receivables at December 31, 2014 consist of the following:

	Taxes	Accounts	Due from Other Governments	Net Receivables
General Fund	$4,930,214	$202,278	$ 274,448	$5,406,940
Capital Project Funds	-	7,126	-	7,126
Other Governmental Funds	255,832	30,558	-	286,390
Total Primary Government	$5,186,046	$239,962	$ 274,448	$5,700,456

3-C. Property Taxes

The Board of Commissioners levied property taxes on August 29, 2014. 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, 2014
Millage rate adopted by resolution	October 27, 2014
Property tax digest approved by State	November 5, 2014
Property tax invoices rendered	November 18, 2014
Property tax due date	January 20, 2015

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, 2014 was as follows:

	Balance 1/1/2014	Adjustments	Additions	Deductions	Balance 12/31/2014
Primary Government:					
Governmental Activities:					
Capital assets not being depreciated:					
Land	$ 1,984,020	$ -	$ -	$ -	$ 1,984,020
Construction in progress	711,602	18,776	1,417,752	1,143,427	1,004,703
Total capital assets not being depreciated	2,695,622	18,776	1,417,752	1,143,427	2,988,723
Depreciable Capital Assets:					
Buildings	16,014,948	-	464,894	-	16,479,842
Machinery and equipment	9,076,167	-	346,088	-	9,422,255
Infrastructure	10,680,409	-	771,887	-	11,452,296
Total depreciable capital assets	35,771,524	-	1,582,869	-	37,354,393
Total capital assets	38,467,146	18,776	3,000,621	1,143,427	40,343,116
Accumulated depreciation:					
Buildings	4,248,658	-	422,293	-	4,670,951
Machinery and equipment	5,725,855	-	667,369	-	6,393,224
Infrastructure	1,294,311	-	334,628	-	1,628,939
Total accumulated depreciation	11,268,824	-	1,424,290	-	12,693,114
Governmental activities capital assets, net	$27,198,322	$ 18,776	$ 1,576,331	$1,143,427	$27,650,002

Reconciliation to the Statement of Net Position:

Non-depreciable Capital Assets	$ 2,988,723
Depreciable Capital Assets, Net	24,661,279
Capital Assets, Net	$27,650,002

Note 3 – Detailed Notes on All Funds (continued)

Governmental activities depreciation expense

	2014
General government	$ 42,047
Judicial	3,200
Public safety	606,984
Public works	538,539
Health and welfare	113,881
Culture and recreation	119,639
Total governmental activities depreciation expense	$1,424,290

Note 3 – Detailed Notes on All Funds (continued)

3-E. Interfund Balances and Transfers

Interfund balances at December 31, 2014, 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	$213,788	To cover current operations
General Fund	E-911	194,461	To cover current operations
General Fund	Recreation Department	1,760	To cover current operations
General Fund	Airport Grant	222,318	To transfer Grant
Special Revenue Funds:			
Waynesville VFD	Hortense VFD	783	
Hoboken VFD	Nahunta VFD	308	
Totals		$633,418	

Note 3 – Detailed Notes on All Funds (continued)

3-E. Interfund Balances and Transfers (continued)

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.

Individual fund interfund receivable and payable balances as of December 31, 2014 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	4,049
SPLOST	General Fund	1,091,513
General Fund	CDBG Capital Project Fund	7,126
Totals		$1,123,688

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, 2014:

Governmental Activities	Outstanding Balance Jan. 1, 2014	Additions	Deductions	Outstanding Balance Dec. 31, 2014	Amount Due in One Year	Amount Due in more than One Year
Notes Payable						
USDA Rural Development	$ 42,218	$ -	$ 20,723	$ 21,495	$ 20,723	$ 772
USDA Rural Development	78,640	-	9,958	68,682	10,356	58,326
USDA Rural Development	56,789	-	18,171	38,618	18,921	19,697
Bank	26,455	-	5,207	21,248	6,000	15,248
Bank	6,375,524	-	435,465	5,940,059	445,567	5,494,492
Totals	$ 6,579,626	$ -	$ 489,524	$ 6,090,102	$ 501,567	$ 5,588,535

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.

On December 15, 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 3.75%. The note is for 5 payments of $22,306.05 due annually beginning on December 15, 2010. The maturity date is December, 2015.

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.

On September 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.

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.

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 $3,489,926 (cost of $5,261,344 less accumulated depreciation of $1,771,418). 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, 15	1,196,505	75,517	1,272,022
Dec. 31, 16	437,106	31,330	468,436
Dec. 31, 17	283,767	15,098	298,865
Dec. 31, 18	51,784	7,382	59,166
Dec. 31, 19	54,137	5,029	59,166
Dec. 31, 20-24	54,303	2,571	56,874
Dec. 31, 25-29	-	-	-
Totals	$2,077,602	$136,927	$2,214,529

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, 2014	Additions	Deductions	Outstanding Balance Dec. 31, 2014	Amount Due in One Year	Amount Due in more than One Year
Old National Bank Leasing	37,419	-	15,233	22,186	22,186	0
The Heritage Bank	-	-	-	-	-	-
Southeastern Bank	-	-	-	-	-	-
Southeastern Bank	-	-	-	-	-	-
Heritage Bank	55,555	-	55,555	-	-	-
Southeastern Bank	46,466	-	14,760	31,706	15,296	16,410
Bank of America	694,048	-	173,705	520,343	181,758	338,585
Musco Finance	348,112	-	43,355	304,757	45,324	259,434
PNC Equipment Finance	-	-	-	-	-	-
John Deere Credit	132,157	-	15,842	116,315	116,315	-
John Deere Credit	132,157	-	15,842	116,315	116,315	-
John Deere Credit	132,013	-	15,891	116,122	116,122	-
John Deere Credit	145,850	-	22,587	123,263	123,263	-
John Deere Credit	145,850	-	22,587	123,263	123,263	-
Kansas State Bank	126,538	-	5,638	120,900	120,900	-
Southeastern Bank	25,943	-	8,735	17,208	9,189	8,019
Southeastern Bank	17,543	-	6,520	11,023	6,859	4,164
Southeastern Bank	6,246	-	6,246	-	-	-
Caterpillar Financial Services	63,211	-	21,659	41,552	22,362	19,190
Southeastern Bank	12,505	-	9,303	3,202	3,202	-
Southeastern Bank	10,985	-	9,378	1,607	1,607	-
Oshkosh Capital	74,592	-	17,679	56,913	18,310	38,603
Southeastern Bank	24,376	-	11,916	12,460	12,460	-
Kansas State Bank	110,496	-	27,069	83,427	25,487	57,939
Southeastern Bank	23,612	-	10,229	13,383	10,652	2,731
Southeastern Bank	28,095	-	10,898	17,197	11,348	5,849
Southeastern Bank	58,500	-	58,500	-	-	-
Southeastern Bank	-	118,304	-	118,304	58,014	60,290
Southeastern Bank	-	106,156	-	106,156	33,988	72,168
Totals	$2,452,269	$224,460	$ 599,127	$ 2,077,602	$1,194,220	$ 883,382

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

On December 17, 2014, the County entered into a lease agreement with Southeastern Bank at an interest rate of 3.810%, with an original amount $118,303.55 with a maturity date of December 17, 2016, for the purchase of three ambulances and two trucks.

On December 17, 2014, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.010%, with an original amount $106,156.02 with a maturity date of December 17, 2017, for the purchase of three 2014 Chevrolet Tahoes.

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.

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.

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.

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.

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.

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.

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.

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

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

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.

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.

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.

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.

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.

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 Department.

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.

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.

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.

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.

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.

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.

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.

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.

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 amount in the restricted reserve account as of 12/31/2014 for all USDA loans is $20,412. The loan covenant requires that 10% of each payment be placed in a restricted reserve account until the loan has been paid in full.

Compensated Absences:

	Outstanding Balance Jan. 1, 2014	Additions	Deductions	Outstanding Balance Dec. 31, 2014	Amount Due in One Year	Amount Due in more than One Year
Compensated Absences	123,308	102,512	(128,027)	97,793	72,277	25,516
Total	123,308	102,512	(128,027)	97,793	72,277	25,516

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

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

Note 3 – Detailed Notes on All Funds (continued)

3-H. Fund Equity

Fund Balances:

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

General Fund:		
Inventories	$	32,498
Prepaids		28,444
	$	60,942

Restricted – The following fund balances are restricted for:

General Fund:		
Reserve for USDA Escrow	$	20,412

Capital Projects Funds:		
	SPLOST Fund - used to account for capital projects financed with	
	SPLOST funds - 2007	$ 6,895
	SPLOST funds - 2013	2,126,778
	CDBG Grant - 11p-y-013-1-5402	70
Total Capital Projects Funds		$2,133,743
Special Revenue Funds:		
	Drug Abuse Fund - used to account for fines and forfeitures revenue that is designated by law for drug abuse treatment	$ 28,168
	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	55,684
	E-911 Fund: to account for E-911 revenue restricted to providing emergency telephone services	51,970
	Jail Fund - to account for revenue and expenditures of the County Jail, whose purpose is restricted by law to public safety expenditures	30,004
	Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library	95,700

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	114,491
	Waynesville Fire District	109,851
	Hortense Fire District	77,794
	Nahunta Fire District	99,400
	Hoboken Fire District	81,730
	County Special Fire District	58,577
Total Special Revenue Funds		$ 803,369

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		$ 84,788
Total Capital Projects Funds		$ 84,788

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	$	38,086
Vending Fund - used to account for revenue from vending machines at the sheriff's office and jail, committed to public safety expenditures		18,393
Recreation Dept. Fund - to account for revenues generated from recreation such as fees and concessions, committed to the purpose of recreational activities		58,107
Sheriff's Task Force - to account for fines and forfeitures revenue committed to the purposes of the sheriff's task force		60
Inmate Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail		8,277
Total Special Revenue Funds	$	122,923

Assigned – No fund balances were assigned at December 31, 2014.

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

General Fund	$	4,297,916

Note 3 – Detailed Notes on All Funds (continued)

3-H. Fund Equity (continued)

Net Position:

Net Investment in capital assets, reported on the government-wide statement of net position at December 31, 2014 are as follows:

	Governmental Activities	Business-Type Activities
Cost of capital assets	$40,343,116	$ -
Less accumulated depreciation	(12,693,114)	-
Book value	27,650,002	-
Less capital related debt	(8,167,704)	-
Net Investment in Capital Assets	$19,482,298	$ -

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 employees contributed $56,604 to the Retirement Plan in 2014.

The contribution for 2014 to the County-funded plan was $35,606, which is 0.729% of the 2014 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 $256,445 have been recorded as of December 31, 2014. 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 $256,445 reported in the Health Insurance Fund at December 31, 2014 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
12/31/2014	$ 106,730	$ 1,393,219	$ 1,243,504	$ 256,445

5-B. Subsequent Events

The County has evaluated subsequent events through May 28, 2015, 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.

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 multiple lawsuits at December 31, 2014.

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

Note 5 – Other Notes (continued)

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, 2014, the County paid $21,050 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. The OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
South Georgia Parkway
Waycross, Georgia 31503

5-E. Prior Period Adjustment

Net position – governmental activities at the beginning of the year ended December 31, 2014 has been adjusted to correct an error in recording fixed assets for 2013 in the amount of $18,776. Had the error not been made, net position for the prior year would have increased by $18,776.

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, 2014

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Revenues:				
General Taxes:				
Real Property Taxes	$3,995,317	$3,995,317	$4,166,905	$ 171,588
Motor Vehicle Taxes	510,000	510,000	638,135	128,135
Motor Vehicle TAVT Taxes	360,000	360,000	486,772	126,772
Mobile Home Taxes	225,000	225,000	145,004	(79,996)
Federal Land Protection Act Tax	-	-	130,844	130,844
Timber Taxes	160,000	160,000	195,430	35,430
Railroad Car Equipment Tax	40,000	40,000	28,750	(11,250)
Real Estate Transfer Tax	8,500	8,500	15,372	6,872
Local Option Sales Tax	860,000	860,000	859,246	(754)
Insurance Premium Tax	750,000	750,000	824,716	74,716
Beer & Wine Tax	120,000	120,000	108,172	(11,828)
Tag/Tax Penalty	63,000	63,000	57,777	(5,223)
Penalties & Interest	120,000	120,000	163,389	43,389
Intangible Tax	50,000	50,000	42,759	(7,241)
Excise Tax	4,500	4,500	17,548	13,048
Financial Institutions	4,500	4,500	7,931	3,431
Franchise Fees Cable TV	30,000	30,000	40,051	10,051
Total General Taxes	7,300,817	7,300,817	7,928,801	627,986
Licenses & Permits:				
Alcohol Beverage Licenses	8,500	8,500	4,100	(4,400)
Culvert Permits	375	375	375	-
Business Licenses	18,000	18,000	13,400	(4,600)
Building Inspections	35,000	35,000	30,359	(4,641)
Mobile Home Permits	30,000	30,000	28,863	(1,137)
Total Licenses & Permits	91,875	91,875	77,097	(14,778)
Charges for Services				
Superior Court - Costs and Fees	75,000	75,000	69,371	(5,629)
Child Support Fees	1,500	1,500	1,322	(178)
Home Delivered & Congregate Meals	27,000	27,000	26,838	(162)
Tax Assessors	1,000	1,000	1,657	657
Sale of Maps & Publications	250	250	196	(54)
Commissions, Fees, & Penalties	125,000	125,000	178,910	53,910
Sheriff - Transportation Fees	500	500	45	(455)
Total Charges for Services (Subtotal)	230,250	230,250	278,339	48,089

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

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	7,500	7,500	17,656	10,156
Attorneys' Fees	10,000	10,000	7,018	(2,982)
GCIC	1,000	1,000	914	(86)
Plat Reviews	1,000	1,000	1,625	625
Intangible Recording	-	-	-	-
CUVA Recording	500	500	1,394	894
Addressing	2,000	2,000	2,200	200
Jail Board Fees	400,000	400,000	287,551	(112,449)
Vet Fees	100	100	8	(92)
Returned Check Fees	-	-	25	25
Total Charges for Services (Subtotal)	422,100	422,100	318,390	(103,710)
Total Charges for Services	652,350	652,350	596,729	(55,621)
Public Safety				
Ambulance Fees	650,000	650,000	612,041	(37,959)
EMS User Fees	903,000	903,000	583,519	(319,481)
Total Public Safety	1,553,000	1,553,000	1,195,559	(357,440)
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	45,000	45,000	45,278	278
Total Health & Family Services	253,680	253,680	253,958	278
Culture & Recreation				
Recreation Activity Fees	40,000	40,000	37,520	(2,480)
Library M&O	-	-	-	-
Total Culture & Recreation	40,000	40,000	37,520	(2,480)
Intergovernmental				
Indigent Defense	-	-	-	-
Total Intergovernmental	-	-	-	-

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Fines & Forfeitures				
F & F Superior Court	55,000	55,000	55,863	863
F & F Magistrate Court	45,000	45,000	27,621	(17,379)
F & F Probate Court	210,000	210,000	153,894	(56,106)
Local Crime Victims	3,500	3,500	3,833	333
Sheriff's - Service	35,000	35,000	37,556	2,556
Sheriff's - Copy of Reports	250	250	260	10
Juvenile Services	7,500	7,500	-	(7,500)
Total Fines & Forfeitures	356,250	356,250	279,026	(77,224)
Investment Income				
Interest Income	100	100	108	8
Total Investment Income	100	100	108	8
Other Revenue				
General Government Income	75,000	75,000	108,347	33,347
Miscellaneous Income	500	500	11,848	11,348
Cobra Premium Payments	-	-	-	-
Sale of Capital Assets	2,500	2,500	6,877	4,377
Sale of Prop. - Tax Comm.	2,500	2,500	7,951	5,451
Sales Tax Vendor Comp	1,300	1,300	1,750	450
OTI & Concerted	12,000	12,000	9,367	(2,633)
Grant Revenue	-	-	50,000	50,000
Sale of Pipe	1,500	1,500	6,505	5,005
Scrap Metal	6,000	6,000	11,818	5,818
Total Other Revenue	101,300	101,300	214,463	113,163
Total Revenue	$10,349,372	$ 10,349,372	$ 10,583,261	$ 233,892

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

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	0
County Manager	72,615	73,106	73,087	19
County Commissioners' Salaries	32,071	32,071	32,251	(180)
County Clerk/Admin. Assistant	59,704	61,234	61,071	163
Accounting Coordinator	43,035	44,699	46,968	(2,269)
Adminstrative Clerk	23,150	28,163	27,808	355
Payroll Taxes	23,606	18,343	18,417	(74)
Health Insurance	18,343	23,606	28,908	(5,302)
Office Supplies	7,500	7,500	4,612	2,888
Computer	2,500	2,500	4,024	(1,524)
Printing & Advertising	12,500	12,500	5,454	7,046
Software Support	12,200	12,200	10,825	1,375
Telephone	7,000	7,000	6,231	769
Travel & Training	13,000	11,000	10,502	498
Dues	25,000	25,000	25,244	(244)
Repairs/Office Equipment	100	100	117	(17)
Copier Lease	3,500	3,500	3,201	299
Capital Outlay	1,000	3,000	-	3,000
Total County Commissioner	366,024	374,722	367,920	6,802
Courthouse				
Current:				
Custodian	21,617	25,438	25,386	52
Salary of Deputies	-	-	-	-
Overtime	-	-	-	-
Payroll Taxes	1,654	1,654	1,815	(161)
Health Insurance	4,917	4,917	5,612	(695)
Cleaning Supplies	1,500	1,500	594	906
Paper Products	2,500	2,500	1,569	931
Bottled Water/Cooler	1,500	1,500	1,420	80
Utilities	21,000	21,000	19,682	1,318
Pest Control	950	950	1,020	(70)
Repairs & Maintenance - Building	20,000	20,000	5,903	14,097
Maintenance Contract/Elevator	4,000	4,000	4,275	(275)
Maintenance of Grounds	1,500	1,500	-	1,500
Courthouse Security	-	-	-	-
Capital Outlay	-	-	-	-
Total Courthouse	81,138	84,959	67,275	17,683

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

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	1,200	0
Attorney Fees	50,000	50,000	20,022	29,978
Engineering Fees	7,700	7,700	-	7,700
Insurance & Bonds	300,000	300,000	428,173	(128,173)
Health Insurance	8,934	8,934	7,419	1,515
Payroll Taxes	-	-	87	(87)
Unemployment Insurance	7,500	7,500	-	7,500
Auditing	27,000	27,000	24,950	2,050
Postage Meter & Postage	36,000	36,000	33,005	2,995
General Supplies	30,000	30,000	11,331	18,669
Retirement Program/Employees	30,000	30,000	35,606	(5,606)
Utilities, Pest Control - Chamber	-	-	766	(766)
County Surveyor	5,000	5,000	500	4,500
Planning Commission	-	-	-	-
Contingency Fund	300,000	179,620	24,772	154,848
Retirement Fund Payouts	-	-	-	-
DFCS Maint. Payment	7,050	7,050	7,050	-
Public Safety - Hepatitis	500	500	-	500
Crime Victims Fund	4,000	4,000	2,489	1,511
COBRA	-	-	-	-
Juvenile Assistance Program	7,000	7,000	-	7,000
Bad Debts	-	-	9,424	(9,424)
Dog Control Officer	4,800	4,800	4,800	-
Pre-Employment Drug Testing	2,500	2,500	1,716	784
BCOB Utilities	800	800	-	800
CDBG - Satilla Community Service	-	-	-	-
Building/USDA Project	-	-	-	-
CUVA Recording	1,000	1,000	1,528	(528)
Community Service/Supervisor	-	-	960	(960)
Ofekenokee Occasion	-	-	450	(450)
Utilities - Old EOC/Inmate	1,200	1,200	1,650	(450)
Utilities - Old EMS Building	300	300	-	300
Capital Outlay	-	-	31,410	(31,410)
Total Other General Government	832,484	712,104	649,308	62,796

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

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	27,893	27,844	49
Salary of Code Enforcement Officer	-	-	-	-
Contracted Building Inspections	15,000	15,000	9,500	5,500
Addressing Coordinator	24,338	25,043	24,987	56
Payroll Taxes	3,955	3,955	3,795	160
Health Insurance	9,376	9,376	10,577	(1,201)
Telephone	2,000	2,000	2,564	(564)
Travel & Training	300	-	-	-
Office Supplies	750	1,050	937	113
Gas & Oil	2,500	2,500	2,636	(136)
Vehicle Maintenance	1,000	1,000	174	826
Computer	1,000	1,000	1,541	(541)
Advertising	-	-	-	-
Dues & Fees	-	-	-	-
Capital Outlay	-	-	-	
Total Code & Permitting Department	87,577	88,817	84,555	4,262
Board of Equalization				
Current:				
Secretary	6,800	6,800	-	6,800
Board Members	5,000	5,000	-	5,000
Payroll Expenses	903	903	-	903
Software Program	1,650	1,650	1,800	(150)
Telephone	500	500	469	31
Travel/Training	2,000	2,000	600	1,400
Office Supplies	150	150	-	150
Total Board of Equalization	17,003	17,003	2,869	14,134

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Tax Commissioner				
Current:				
Salary of Tax Commissioner	56,635	56,635	59,165	(2,530)
Tag and Tax Clerk	31,579	31,574	34,515	(2,941)
Tag and Tax Clerk	26,716	27,373	27,343	30
Tag and Tax Clerk	31,579	31,574	33,870	(2,296)
Part-time Clerk	22,281	23,234	24,039	(805)
Part-time Clerk	10,806	10,806	6,042	4,764
Overtime	1,500	1,500	80	1,420
Payroll Taxes	13,854	13,854	13,655	199
Health Insurance	10,594	10,594	12,004	(1,410)
Office Supplies	7,150	7,150	6,648	502
Advertising	100	100	77	24
Telephone	3,900	3,900	4,701	(801)
Travel & Training	3,300	3,300	2,660	640
Dues	350	350	375	(25)
Tax Billing Supplies	4,500	4,500	5,458	(958)
Computer	6,500	6,700	6,637	63
Software Support	11,625	11,625	23,598	(11,973)
Hardware Support	1,000	800	1,060	(260)
Web - Online Payments	7,140	7,140	6,240	900
Repairs - Equipment	100	100	-	100
Service Agreement - Printer	916	916	-	916
Tax Sales	10,000	10,000	15,440	(5,440)
Capital Outlay	4,000	4,000	7,015	(3,015)
Total Tax Commissioner	266,125	267,725	290,622	(22,896)
Tax Assessors				
Current:				
Salary of Chief Appraiser	58,870	59,438	59,418	20
Salary of Real Property Appraiser	36,357	36,982	28,531	8,451
Salary of Real Property Appraiser	30,722	31,262	30,206	1,056
Salary of Real Property Appraiser	28,974	29,453	28,219	1,234
Salary of Personal Property Appraiser	32,265	33,176	30,715	2,461
Salary of App Tech/Tax Specialist	23,159	25,043	-	25,043
Salary of Administrative Clerk	-	-	20,956	(20,956)
Overtime	-	-	-	-
Payroll Taxes	16,092	16,092	14,002	2,090
Health Insurance	41,169	41,169	43,730	(2,561)
Office Supplies	9,000	9,000	11,139	(2,139)
Telephone	3,500	3,500	2,617	883
Travel & Training	9,000	9,000	8,468	532
Board Meetings	7,500	7,500	7,789	(289)
Repairs - Equipment	4,500	4,500	7,697	(3,197)
Vehicle Maintenance	2,400	2,400	448	1,952
Advertising	750	750	-	750
Dues	2,500	2,500	2,141	359
Gas & Oil	4,500	4,500	2,049	2,451
Mapping to RDC	13,500	13,500	17,070	(3,570)
Personal Property Audits	13,000	13,000	12,119	881
Web Site Hosting	8,000	8,000	7,000	1,000
GIS Mapping Trainer/Coordinator	-	-	-	-
Pictometry/Software	-	-	-	-
Capital Outlay	5,000	5,000	-	5,000
Total Tax Assessors	350,758	355,765	334,314	21,451

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Elections				
Current:				
Primary & General Election	26,000	26,000	16,767	9,233
Salary of Elections Supervisor	32,216	33,173	33,099	74
Salaries of Board of Elections	8,000	8,000	8,904	(904)
Payroll Taxes	2,465	2,465	2,414	51
Health Insurance	4,679	4,679	5,241	(562)
Utilities - Voting Buildings	-	-	-	-
Repairs/Maint - Precincts	-	-	-	-
Rental/Voting Houses	1,200	1,200	600	600
Maintenance Warranty	7,000	7,000	6,910	90
Advertising	6,000	6,000	5,119	881
Dues	300	300	225	75
Travel & Training	6,825	6,825	3,613	3,212
Computer	1,500	1,500	828	672
Telephone	1,500	1,500	2,772	(1,272)
Office Supplies	1,500	1,500	1,488	12
Copier Lease	700	700	611	89
Capital Outlays	-	-	-	-
Total Elections	99,885	100,842	88,591	12,251
Total General Government	2,100,994	2,001,937	1,885,454	116,484
Probate Court				
Current:				
Salary of Probate Judge	75,739	75,739	78,301	(2,562)
Salary of Chief Clerk	32,136	32,864	34,695	(1,831)
Salary of Clerk	23,566	23,941	23,899	42
Payroll Taxes	10,055	10,055	9,970	85
Health Insurance	14,574	14,574	16,066	(1,492)
Office Supplies	3,500	3,500	3,196	304
Telephone	2,500	2,500	2,726	(226)
Travel & Training	3,500	3,500	2,131	1,369
Dues	400	400	360	40
Newspaper Bound	225	225	149	76
Capital Outlay	4,000	4,000	-	4,000
Total Probate Court	170,195	171,298	171,493	(195)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

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	66,146	(3,625)
Salary of Chief Deputy Clerk	30,808	30,808	31,400	(592)
Salary of Senior Deputy Clerk	27,358	27,358	27,774	(416)
Salary of Deputy Clerk	23,716	23,716	24,181	(465)
Salary of Deputy Clerk	23,159	23,159	7,869	15,290
Salary of part time Employee	15,456	15,456	19,178	(3,722)
Overtime	-	-	1,792	(1,792)
Payroll Taxes	14,001	14,001	12,733	1,268
Health Insurance	19,258	19,258	27,881	(8,623)
Office Supplies	6,500	6,500	7,831	(1,331)
Telephone	5,300	5,300	5,879	(579)
Travel & Training	2,800	2,800	1,723	1,077
Dues	320	320	300	20
Microfilming Deeds/Mortgages	15,000	15,000	17,613	(2,613)
Repairs - Equipment	500	500	-	500
Copier Lease & Maintenance	3,500	3,500	3,747	(247)
Jury Program Software Support	13,200	13,200	13,200	-
Capital Outlay	2,000	2,000	-	2,000
Total Clerk of Court	265,397	265,397	269,247	(3,850)
Superior Court				
Current:				
District Attorney	60,000	60,000	53,813	6,187
Public Defender's Office	96,000	96,000	111,134	(15,134)
Court Reporters	17,000	17,000	24,767	(7,767)
Payroll Taxes	150	150	100	50
Jury, Bailiffs, Witness Costs	25,000	25,000	21,300	3,700
Juvenile Judge	4,800	4,800	4,192	608
Juvenile Medical/Mental Evaluation	500	500	450	50
Juvenile Court Reporters	8,000	8,000	7,826	174
Judicial Circuit	2,600	2,600	2,582	18
Superior Court Judges Supplement	10,800	10,800	13,350	(2,550)
Advertising	500	500	191	309
Total Superior Court	225,350	225,350	239,705	(14,355)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

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	56,521	(159)
Salary of Chief Clerk	24,544	25,896	22,586	3,310
Salary of Magistrate Judge	14,222	14,222	14,222	-
Salary of Deputy Clerk	22,984	22,901	25,815	(2,914)
Payroll Taxes	9,036	9,036	8,744	292
Health Insurance	8,293	8,293	9,595	(1,302)
Office Supplies	3,000	3,000	3,796	(796)
Telephone	3,500	3,500	3,333	167
Travel & Training	3,000	3,000	2,343	657
Docket Books, Law Books, Supplies	750	750	566	184
Repairs - Equipment	700	700	477	223
Dues	1,100	1,100	1,100	-
Copier Lease	1,150	1,150	1,095	55
Advertising	200	200	111	89
P.O. Box Rent	150	150	112	38
Capital Outlays	1,000	1,000	-	1,000
Total Magistrate Court	149,991	151,260	150,416	844
Total Judicial	810,933	813,305	830,862	(17,557)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

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	63,644	317
Salary of Admin. Assistant	52,132	53,999	51,797	2,202
Salary of Chief Deputy	46,030	46,146	33,675	12,471
Salary of Chief Investigator	54,232	54,232	37,865	16,367
Salary of Investigator	33,786	35,173	58,404	(23,231)
Salary of Sergeant	135,032	132,038	140,190	(8,152)
Salary of Deputies	241,050	265,856	274,020	(8,164)
Salary of Part-time Deputy	-	-	-	-
Salary of Drug Agent & Informants	65,207	66,040	57,705	8,335
Overtime	100,000	100,000	122,381	(22,381)
Payroll Taxes	60,544	60,544	62,253	(1,709)
Health Insurance	117,930	117,930	167,150	(49,220)
Office Supplies	12,000	12,000	13,241	(1,241)
Printing & Advertising	500	500	210	290
Telephone	28,000	28,000	24,031	3,969
Travel & Training	9,000	9,000	12,270	(3,270)
Dues	1,000	1,000	900	100
Uniforms	10,000	10,000	8,380	1,620
Gas & Oil	129,000	129,000	151,171	(22,171)
Repairs/Maint. - Vehicles	30,000	30,000	45,985	(15,985)
Deductible/Claims	10,000	10,000	21,131	(11,131)
Repairs/Maint. - Other	4,000	4,000	2,363	1,637
Operating Supplies	8,000	8,000	17,068	(9,068)
Copier Lease	4,000	4,000	3,919	81
Radio Repeater Tower	800	800	733	67
Clean Up-Meth Labs	7,500	7,500	(698)	8,198
Drug Buys/Informants	-	-	-	
Capital Outlays	-	-	106,156	-
Total Sheriff's Department	1,223,704	1,249,719	1,475,944	(120,069)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Jail				
Current:				
Salaries of Jailers	548,699	573,414	646,435	(73,021)
Salary of Records Technician	23,159	23,462	23,096	366
Salary of Part-time Secretary	11,500	11,500	15,144	(3,644)
Jail Administrator	37,148	37,148	23,432	13,716
Building Maintenance Person	31,491	31,907	34,478	(2,571)
Salary of Part-time Office Personnel	7,800	9,485	9,256	229
Overtime	50,000	50,000	83,081	(33,081)
Payroll Taxes	60,695	60,695	60,153	542
Health Insurance	100,270	100,270	150,308	(50,038)
Cleaning Supplies	17,000	17,000	17,127	(127)
Utilities	175,000	175,000	175,870	(870)
Repairs/Maint. - Building	20,000	20,000	29,210	(9,210)
Repairs/Maint. - Equipment	5,500	5,500	380	5,120
Maintenance of Grounds	2,000	2,000	2,246	(246)
Advertising	500	500	-	500
Claims	7,000	7,000	3,466	3,534
Pest Control	-	-	1,250	(1,250)
Prisoners Expense/Boarding	20,000	20,000	-	20,000
Prisoners Expense/Medical	192,000	192,000	191,410	590
Prisoners Expense/Personal Hygiene	-	-	-	-
Prisioner Expense/Laundry Supplies	-	-	-	-
Prisoners-Medical Equipment	7,500	7,500	1,320	6,180
Prisoners-Nutrition	239,000	239,000	206,952	32,048
Prisoners-Hospital/ER	5,000	5,000	14,749	(9,749)
Uniforms	8,000	8,000	6,193	1,807
Copier Lease	2,500	2,500	1,222	1,278
Office Supplies	7,000	7,000	9,234	(2,234)
Total Jail	1,578,762	1,605,881	1,706,012	(100,131)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

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	60,328	65,915	(5,587)
Salaries of Paramedics	319,925	332,000	315,181	16,819
Salaries of Basic EMT's	258,086	265,746	203,382	62,364
Salary of Billing Technician	25,251	28,475	28,253	222
Salaries of Part-time Employees	145,000	150,000	198,115	(48,115)
Overtime	160,000	160,000	183,599	(23,599)
Payroll Taxes	73,940	73,940	71,969	1,971
Health Insurance	139,720	139,720	152,360	(12,640)
Office Supplies	3,500	3,500	4,468	(968)
State License Fee	10,900	10,900	12,300	(1,400)
Cleaning Supplies	1,600	1,600	2,178	(578)
Telephone & Radio Loops	9,500	9,500	8,413	1,087
Utilities	20,000	20,000	19,884	116
Travel & Training	1,000	1,000	1,507	(507)
Uniforms	6,000	6,000	4,688	1,313
Gas & Oil	45,000	45,000	55,605	(10,605)
Repairs/Maint. - Building	7,000	7,000	4,156	2,844
Repairs/Maint. - Vehicles	40,000	40,000	29,841	10,159
Repairs/Maint. - Other	3,300	3,300	6,305	(3,005)
Advertising	200	200	-	200
Building Supplies	600	600	4,304	(3,704)
Medical Supplies	32,000	32,000	34,226	(2,226)
Computer	4,800	4,800	4,145	655
Drug Testing	300	300	-	300
Pest Control	1,000	1,000	960	40
Radio Repeater Tower	1,400	1,400	4,579	(3,179)
Capital Outlays	53,876	53,876	63,790	(9,914)
Total Emergency Medical Service	1,422,168	1,452,185	1,480,123	(27,937)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

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	2,900	2,900	1,750	1,150
Payroll Taxes	956	956	939	17
Office Supplies	310	310	366	(56)
Repairs & Maintenance - Vehicles	-	-	955	(955)
Travel & Training	1,960	1,960	1,866	94
Dues	200	200	510	(310)
Telephone	-	-	-	-
Gas and Oil	-	-	103	(103)
Inquests	1,200	1,200	1,347	(147)
Capital Outlay	-	-	-	-
Total Coroner	20,026	20,026	20,336	(310)
Firefighters' Association				
Current:				
Volunteer Insurance	53,800	53,800	62,357	(8,557)
AED Pads & Accessories	3,000	3,000	-	3,000
Volunteer Vaccinations	1,000	1,000	416	584
Radio Reporter Tower	2,000	2,000	2,195	(195)
Training	1,000	1,000	-	1,000
Water/Powerade/Refreshments	700	700	-	700
GA Firefighters Pension Fund	12,000	12,000	10,180	1,820
Gas & Oil	-	-	2,080	(2,080)
Capital Outlay	-	-	-	-
Total Firefighters' Association	73,500	73,500	77,228	(3,728)
Emergency Management Agency				
Current:				
Salary of Director	10,400	10,400	10,400	-
Payroll Taxes	795	795	767	28
Telephone	2,500	2,500	1,186	1,314
Travel & Training	2,000	2,000	3,609	(1,609)
Repairs & Maintenance - Service Rescue	2,000	1,500	6,040	(4,540)
Repairs - Office Equipment	500	500	137	363
Vehicle Maintenance	1,500	2,000	2,423	(423)
Gas & Oil	1,500	1,500	1,078	422
Office Supplies	500	500	771	(271)
Capital Outlays	9,000	9,000	-	9,000
Total Emergency Management Agency	30,695	30,695	26,412	4,284
Total Public Safety	4,348,855	4,432,006	4,786,056	(247,892)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Road Department				
Current:				
Salaries	734,842	738,266	715,774	22,492
Overtime	20,000	20,000	26,263	(6,263)
Payroll Taxes	57,745	57,745	54,932	2,813
Health Insurance	90,592	90,592	138,509	(47,917)
Telephone	4,000	4,000	4,894	(894)
Utilities	13,000	13,000	12,443	557
Uniforms	10,000	10,000	17,110	(7,110)
Gas & Oil	222,000	222,000	304,404	(82,404)
Repairs/Maint. - Shop	3,000	3,000	3,926	(926)
Repairs/Maint. - Equipment	85,000	85,000	117,747	(32,747)
Equipment Rental	-	-	-	-
Caution Lights	2,400	2,400	2,066	334
Pest Control	500	500	440	60
WCI/Inmate Detail	-	-	-	-
Tires	18,000	18,000	23,781	(5,781)
Supplies	15,000	15,000	23,098	(8,098)
Drug Testing	200	200	-	200
Advertising	-	-	140	(140)
Travel & Training	1,950	1,950	835	1,115
Pipe	-	-	-	-
Capital Outlay	18,000	18,000	39,511	(21,511)
Total Road Department	1,296,229	1,299,653	1,485,873	(186,220)
Airport				
Current:				
Utilities	3,500	3,500	3,037	463
Port a Let Rental	888	888	888	-
Telephone	650	650	475	175
Box Rental	44	44	-	44
Advertising	1,000	1,000	-	1,000
Insurance/Legal/Audits	5,000	5,000	1,962	3,038
Authority Members	750	750	-	750
Security	-	-	-	-
Repairs and Maintenance - Other	3,000	3,000	342	2,658
Mowing	3,600	3,600	3,600	-
Capital Outlay - Construction Fund	8,570	8,570	8,874	(304)
Total Airport	27,002	27,002	19,177	7,825
Total Public Works	1,323,231	1,326,655	1,505,050	(178,395)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

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	6,047	(3,047)
Pest Control	780	780	780	-
Total Health Department	106,046	106,046	109,093	(3,047)
Mental Health				
Current:				
Budget	1,400	1,400	2,259	(859)
Total Mental Health	1,400	1,400	2,259	(859)
Public Welfare (DFCS)				
Current:				
Budget	49,141	49,141	49,140	1
Repairs/Maint. - Building	2,500	2,500	2,189	311
Gas & Oil	500	500	983	(483)
Indigent Cases	4,800	4,800	4,800	-
Total Public Welfare (DFCS)	56,941	56,941	57,112	(171)
Concerted Services, Inc.				
Current:				
Salary of Bus Driver	14,340	14,340	14,340	-
State Cut-Back in Salaries	8,226	8,226	8,226	-
Telephone	2,200	2,200	2,146	54
Gas & Oil	1,500	1,500	2,050	(550)
Repairs/Maint. - Van	500	500	712	(212)
Office Supplies	500	500	180	320
Food Pantry	-	-	-	-
Misc. Indigent Cases	1,500	1,500	-	1,500
Total Concerted Services	28,766	28,766	27,654	1,112
Senior Center				
Current:				
Salary of Site Manager	17,469	17,469	19,843	(2,374)
Payroll Taxes	1,336	1,336	1,518	(182)
Utilities	7,000	7,000	7,223	(223)
Pest Control	600	600	600	-
Repairs/Maint. - Building	1,900	1,900	1,227	673
Maintenance of Grounds	-	-	-	-
Cleaning Supplies	300	300	329	(29)
Paper Products	100	100	-	100
Telephone	1,200	1,200	1,009	191
Travel & Training	150	150	121	29
Home Delivered & Congregate Meals	22,000	22,000	21,386	614
Supplies	1,000	1,000	1,026	(26)
Capital Outlay		-	-	-
Total Senior Center	53,055	53,055	54,282	(1,227)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Adult Education/Head Start				
Current:				
Utilities	10,000	10,000	10,570	(570)
Repairs/Maint. - Buildings	2,500	2,500	692	1,808
Pest Control	900	900	825	75
Equipment/Supplies	500	500	-	500
Total Adult Education/Head Start	13,900	13,900	12,087	1,813
Family Connection				
Current:				
Grant Funds	45,000	45,000	47,473	(2,473)
Utilities	-	-	-	-
Repairs/Maint. - Building	-	-	-	-
Per Diem Contract	15,450	15,450	15,450	-
Pest Control	-	-	-	-
Van Maintenance	1,000	1,000	772	228
St. Mary's United/Grant	-	-	-	-
Youth Leadership	250	250	-	250
Total Family Connection	61,700	61,700	63,695	(1,995)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

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	12,000	12,000	11,995	5
Salary of Resource Manager/4H Coordin	6,180	6,180	6,365	(185)
Payroll Taxes	1,391	1,391	1,839	(448)
Office Supplies	500	500	1,494	(994)
Telephone	2,000	2,000	2,194	(194)
Travel & Training	4,500	4,500	4,602	(102)
Retirement	2,233	2,233	728	1,505
DPA/State 4-H Council	750	750	174	576
Agriculture/Home Econ. Supplies	250	250	150	100
Repairs - Equipment	500	500	1,181	(681)
Repairs and Maintenance - Building		-	-	-
Hog Show	-	-	-	-
Dues	200	200	-	200
Weather Station	500	500	-	500
Total Cooperative Extension Service	31,004	31,004	30,722	282
Library				
Current:				
Salary of Library Manager	33,904	35,209	35,079	130
Salary of Library Assistant	22,090	23,109	22,583	526
Salary of Library Assistant	22,090	22,797	22,748	49
Payroll Taxes	5,973	5,973	5,577	396
Health Insurance	18,241	18,241	25,341	(7,100)
Office Supplies	2,500	2,420	1,869	551
Telephone	500	500	397	103
Utilities	14,500	14,500	14,366	134
Travel & Training	700	700	638	62
Repairs/Maint. - Building	9,500	9,500	5,633	3,867
Repairs/Maint. - Equipment	1,200	1,200	382	818
Custodial	5,340	5,340	5,362	(22)
New Books	12,000	12,080	12,080	0
Dues	40	40	36	4
Summer Reading Program	3,300	3,300	2,756	544
Automated Library Patron Service	425	425	421	4
Regional Library Fees	7,266	7,266	4,840	2,426
Copier/Lease	1,188	1,188	1,089	99
Pest Control	600	600	600	-
Total Library	161,357	164,388	161,797	2,591
Total Health & Welfare	514,169	517,200	518,701	(1,501)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

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	30,793	5,778
Salary of Assistant	20,717	22,797	23,027	(230)
Salary of Assistant	18,205	19,925	19,573	352
Salary of Part-time Assistant	-	-	328	(328)
Overtime	2,500	2,500	988	1,512
Payroll Taxes	6,731	6,731	7,487	(756)
Health Insurance	17,236	17,236	13,119	4,117
Telephone	2,500	2,500	3,100	(600)
Advertisng	250	250	580	(330)
Utilities	27,000	27,000	26,942	58
Office Supplies	1,300	1,300	1,237	63
Travel & Training	1,000	1,000	798	202
Dues & Entry Fees	2,500	2,500	2,185	315
Gas & Oil	2,800	2,800	2,235	565
Repairs & Maintenance - Other	10,000	10,000	10,048	(48)
All Stars	6,000	6,000	5,217	783
Sports Equipment/Supplies	15,000	16,200	21,449	(5,249)
Umpires	12,000	12,000	9,838	2,162
Concession Workers/Gym Monitors	10,000	10,000	14,666	(4,666)
Scorekeepers	1,800	1,800	4,321	(2,521)
Insurance	-	-	-	-
Pest Control	480	480	750	(270)
Turf Maintenance	13,000	13,000	8,231	4,769
New Field/Concession	-	-	-	-
Capital Outlay	5,000	3,800	-	3,800
Total Recreation	212,590	216,390	206,912	9,478

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

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	24,604	112
On Call Time Supplement	5,760	5,760	5,760	-
Georgia Forestry Commission	30,476	30,476	30,364	112
Development Authority				
Current:				
Budget	73,765	73,765	73,765	-
Total Development Authority	73,765	73,765	73,765	-
Total Community Development	73,765	73,765	104,129	176
County Office Building				
Current:				
Utilities	6,000	6,000	6,213	(213)
Maintenance - Building	5,000	5,000	1,183	3,817
Bottled Water/Drinks	1,000	1,000	825	175
Cleaning Supplies	500	500	510	(10)
Paper Products	700	700	251	449
Pest Control	300	300	275	25
Capital Outlay	5,000	5,000	-	5,000
Total County Office Building	18,500	18,500	9,257	9,243
St. Illa Office Building				
Current:				
Utilities	10,500	10,500	17,402	(6,902)
Maintenance - Building	15,000	15,000	9,044	5,956
Pest Control	600	600	525	75
Cleaning Supplies	1,000	1,000	-	1,000
Capital Outlay	-	-	9,500	(9,500)
Total St. Illa Office Building	27,100	27,100	36,471	(9,371)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2014

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Debt Service:				
Principal Retirement	538,244	538,244	486,142	52,102
Interest	-	-	71,896	(71,896)
Total Debt Service	538,244	538,244	558,038	(19,794)
Total Expenditures	9,998,857	9,995,578	10,440,929	(445,351)
Excess Revenues Over (Under) Expenditures	350,515	353,794	142,333	679,243
Other Financing Sources				
Transfers In	-	-	222,318	222,318
Transfers (Out)	(350,515)	(353,794)	(410,010)	(56,216)
Inception of Notes	-	-	-	-
Inception of Leases	-	-	224,460	224,460
Total Other Financing Sources (Uses)	(350,515)	(353,794)	36,768	390,562
Net Change in Fund Balance	$ -	$ -	$ 179,101	$ 179,101
Fund Balance Beginning	93,843	86,261	4,199,169	
Prior Period Adjustment	-	-	-	
Fund Balance Ending	$ 93,843	$ 86,261	$ 4,378,270	

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, 2014

	Project Length Budget	Current	Prior Years	Total	Variance with Budget Over (Under)
Revenues					
Taxes	$7,000,000	$ -	$ 5,608,828	$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	-	6,800,403	6,800,403	(199,597)
Expenditures					
Current:					
General Government	-	-	-	-	-
Judiciary	-	-	-	-	-
Public Safety	-	-	21,650	21,650	(21,650)
Public Works	-	-	410,035	410,035	(410,035)
Culure and Recreation	-	-	8,868	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	325,165	1,655,063	1,980,228	(100,228)
Interest	2,120,000	107,948	1,564,615	1,672,563	447,437
Total Expenditures	7,000,000	433,113	9,210,531	9,643,644	(2,643,644)
Excess (deficiency) of Revenues Over (under) Expenditures	-	(433,113)	(2,410,128)	(2,843,241)	(2,843,241)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Inception of Note	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	-	(433,113)	(2,410,128)	(2,843,241)	(2,843,241)
Fund Balance Beginning	-	440,008	2,850,136	2,850,136	2,850,136
Fund Balance Ending	$ -	$ 6,895	$ 440,008	$ 6,895	$ 6,895

Brantley County, Georgia
Budgetary Comparison Schedule – Capital Project Fund
Special Local Option Sales Tax - 2013
For the Year Ended December 31, 2014

	Project Length Budget	Current	Prior Years	Total	Variance with Budget Over (Under)
Revenues					
Taxes	$8,000,000	$1,087,175	$ 973,931	$2,061,106	$(5,938,894)
Interest	-	-	-	-	-
Intergovernmental	-	530,755	1,042,743	1,573,498	1,573,498
Other	-	-	31,594	31,594	31,594
Total Revenues	8,000,000	1,617,930	2,048,268	3,666,198	(4,333,802)
Expenditures					
Current:					
General Government	-	-	-	-	-
Judiciary	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and Welfare	-	78,959	33,533	112,492	(112,492)
Culure and Recreation	-	431	16,820	17,251	(17,251)
Community Development	-	-	-	-	-
Intergovernmental	-	99,038	82,490	181,528	(181,528)
Capital Outlay:					
New Jail	-	-	-	-	-
Judiciary	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	4,200,000	286,913	767,136	1,054,049	3,145,951
Culure and Recreation	800,000	-	-	-	800,000
Community Development	-	-	-	-	-
Debt Service:					
Principal	3,000,000	152,992	41,471	194,463	2,805,537
Interest	-	50,545	17,695	68,240	(68,240)
Total Expenditures	8,000,000	668,878	959,145	1,628,023	6,371,977
Excess (deficiency) of Revenues Over (under) Expenditures	-	949,052	1,089,123	2,038,175	2,038,175
Other Financing Sources (Uses)					
Transfers In	-	-	88,603	88,603	88,603
Transfers Out	-	-	-	-	-
Inception of Note	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	88,603	88,603	88,603
Net Change in Fund Balance	-	949,052	1,177,726	2,126,778	2,126,778
Fund Balance Beginning	-	1,177,726	-	-	-
Fund Balance Ending	$ -	$2,126,778	$1,177,726	$2,126,778	$ 2,126,778

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, 2014

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Assets			
Cash	$ 737,606	$ 80,809	$ 818,415
Certificates of Deposit	43,959	-	43,959
Receivable	30,558	7,126	37,684
Tax Receivable (net of allowance for uncollectibles)	255,832	-	255,832
Due from Other Funds	5,000	4,049	9,049
Total Assets	$1,072,955	$ 91,984	$1,164,939
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	$ 23,359	$ -	$ 23,359
Due to Other Funds	16,000	7,126	23,126
Total Liabilities	39,359	7,126	46,485
Deferred Inflows Of Resources			
Unavailable Revenue	107,305	-	107,305
Total Deferred Inflows of Resources	107,305	-	107,305
Fund Balances			
Restricted	803,369	70	803,439
Committed	122,923	84,788	207,711
Total Fund Balances	926,292	84,858	1,011,150
Total Liabilities and Fund Balances	$1,072,955	$ 91,984	$1,164,939

Brantley County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2014

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Revenues			
Taxes	$1,298,596	$ -	$1,298,596
Intergovernmental	7,050	623,030	630,080
Interest	170	-	170
Fines and Forfeitures	12,616	-	12,616
E-911 Charges	214,418	-	214,418
Judiciary	31,149	-	31,149
Vending	34,062	-	34,062
Recreation	70,388	-	70,388
Grant Revenue	222,132	585,909	808,041
Other	102,909	13,508	116,417
Total Revenues	1,993,490	1,222,447	3,215,937
Expenditures			
Current:			
Public Safety	627,692	5,274	632,966
Public Works	1,128,527	-	1,128,527
Public Welfare	1,245	1,300	2,545
Judiciary	9,946	-	9,946
Culture and Recreation	35,309	-	35,309
Health and Welfare	-	8,030	8,030
Other	45,131	-	45,131
Capital Outlay:			
Public Safety	94,047	-	94,047
Public Works	-	1,054,639	1,054,639
Culture & Recreation	10,418	-	10,418
Health and Welfare	-	144,922	144,922
Other	-	-	-
Debt Service:			
Principal Retirement	123,789	-	123,789
Interest and Fiscal Charges	10,615	-	10,615
Total Expenditures	2,086,719	1,214,165	3,300,884
Excess of Revenues over (Under) Expenditures	(93,229)	8,282	(84,947)

Brantley County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2014

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Other Financing Sources (Uses)			
Transfers In	$ 411,100	$ -	$ 411,100
Transfers (Out)	(223,408)	-	(223,408)
Inception of Capital Lease	-	-	-
Inception of Note	-	-	-
Total Other Financing Sources (Uses)	187,692	-	187,692
Net Change in Fund Balance	94,463	8,282	102,745
Fund Balance Beginning	831,831	76,576	908,407
Fund Balance Ending	$ 926,294	$84,858	$1,011,152

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, 2014

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Assets						
Cash	$ 30,014	$ 55,097	$ -	$ 38,086	$ 18,393	$ 24,410
Certificates of Deposit	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	5,000
Receivables	382	587	-	-	-	594
Taxes Receivable	-	-	-	-	-	-
Total Assets	$ 30,396	$ 55,684	$ -	$ 38,086	$ 18,393	$ 30,004
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	$ 2,228	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-
Total Liabilities	2,228	-	-	-	-	-
Deferred Inflows of Resources						
Unavailable Revenue	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balances:						
Restricted	28,168	55,684	-	-	-	30,004
Committed	-	-	-	38,086	18,393	-
Total Fund Balances	28,168	55,684	-	38,086	18,393	30,004
Total Liabilities and Fund Balances	$ 30,396	$ 55,684	$ -	$ 38,086	$ 18,393	$ 30,004

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Balance Sheets
December 31, 2014

	Special Revenue					
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Inmate Fund	Airport Grant
Assets						
Cash	$ 95,700	$ 58,688	$ 22,974	$ 60	$ 8,277	$ -
Certificates of Deposit	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Receivables	-	-	28,995	-	-	-
Taxes Receivable	-	-	-	-	-	-
Total Assets	$ 95,700	$ 58,688	$ 51,970	$ 60	$ 8,277	$ -
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	$ -	$ 581	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-
Total Liabilities	-	581	-	-	-	-
Deferred Inflows of Resources						
Unavailable Revenue	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balances:						
Restricted	95,700	-	51,970	-	-	-
Committed	-	58,107	-	60	8,277	-
Total Fund Balances	95,700	58,107	51,970	60	8,277	-
Total Liabilities and Fund Balances	$ 95,700	$ 58,688	$ 51,970	$ 60	$ 8,277	$ -

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Balance Sheets
December 31, 2014

	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	$ 59,551	$ 106,178	$ 68,551	$ 57,656	$ 54,985	$ 38,986	$ 737,606
Certificates of Deposit	43,959	-	-	-	-	-	43,959
Due from Other Funds	-	-	-	-	-	-	5,000
Receivables	-	-	-	-	-	-	30,558
Taxes Receivable	21,682	74,285	17,712	70,577	39,910	31,666	255,832
Total Assets	$125,192	$ 180,463	$ 86,263	$128,233	$ 94,895	$ 70,652	$ 1,072,955
Liabilities and Fund Balances							
Liabilities:							
Accounts Payable	$ 3,974	$ 12,465	$ 41	$ 3,797	$ 273	$ -	$ 23,359
Due to Other Funds	-	16,000	-	-	-	-	16,000
Total Liabilities	3,974	28,465	41	3,797	273	-	39,359
Deferred Inflows Of Resources							
Unavailable Revenue	6,727	42,147	8,428	25,036	12,892	12,075	107,305
Total Deferred Inflows or Resources	6,727	42,147	8,428	25,036	12,892	12,075	107,305
Fund Balances:							
Restricted	114,491	109,851	77,794	99,400	81,730	58,577	803,369
Committed	-	-	-	-	-	-	122,923
Total Fund Balances	114,491	109,851	77,794	99,400	81,730	58,577	926,292
Total Liabilities and Fund Balances	$125,192	$ 180,463	$ 86,263	$128,233	$ 94,895	$ 70,652	$ 1,072,955

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, 2014

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maint. Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Revenues						
Taxes	$ -	$ -	$ 913,457	$ -	$ -	$ -
Intergovernmental	-	7,050	-	-	-	-
Interest	-	-	-	-	-	-
Fines & Forfeitures	12,615	-	-	-	-	-
E-911 Charges	-	-	-	-	-	-
Judiciary	-	-	-	-	-	22,857
Vending	-	-	-	-	34,062	-
Recreation	-	-	-	-	-	-
Other	-	-	1,282	34,346	2,507	-
Total Revenues	12,615	7,050	914,739	34,346	36,569	22,857
Expenditures						
Current						
Public Safety	-	-	-	227	8,224	-
Public Works	-	-	1,128,527	-	-	-
Public Welfare	-	1,245	-	-	-	-
Judiciary	9,298	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Other	-	-	-	-	25,428	5,321
Capital Outlay						
Public Safety	-	-	-	1,350	50,020	-
Public Works	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	9,298	1,245	1,128,527	1,577	83,672	5,321

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, 2014

	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	3,317	5,805	(213,788)	32,769	(47,103)	17,536
Other Financing Sources (Uses)						
Transfers In	-	-	213,788	-	-	-
Transfers (Out)	-	-	-	-	-	-
Inception of Capital Leases	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	213,788	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	3,317	5,805	-	32,769	(47,103)	17,536
Net Change in Fund Balances	3,317	5,805	-	32,769	(47,103)	17,536
Fund Balance Beginning	24,851	49,879	-	5,317	65,496	12,468
Fund Balance Ending	$ 28,168	$ 55,684	$ -	$ 38,086	$ 18,393	$ 30,004

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, 2014

	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	-	-	214,418	-	-	-
Judiciary	8,292	-	-	-	-	-
Vending	-	-	-	-	-	-
Recreation	-	70,388	-	-	-	-
Other	-	-	-	14	18,633	222,132
Total Revenues	8,292	70,388	214,418	14	18,633	222,132
Expenditures						
Current						
Public Safety	-	-	402,913	1,200	44	-
Public Works	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-
Judiciary	648	-	-	-	-	-
Culture & Recreation	-	35,309	-	-	-	-
Other	-	-	-	-	14,382	-
Capital Outlay						
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-
Culture & Recreation	-	10,418	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	648	45,727	402,913	1,200	14,426	-

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, 2014

	Special Revenue					
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Inmate Fund	Airport Grant
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,644	24,661	(188,495)	(1,186)	4,207	222,132
Other Financing Sources (Uses)						
Transfers In	-	1,760	194,461	-	-	-
Transfers (Out)	-	-	-	-	-	(222,317)
Inception of Capital Leases	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	1,760	194,461	-	-	(222,317)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	7,644	26,421	5,966	(1,186)	4,207	(185)
Net Change in Fund Balances	7,644	26,421	5,966	(1,186)	4,207	(185)
Fund Balance Beginning	88,056	31,686	46,004	1,246	4,070	185
Fund Balance Ending	$ 95,700	$ 58,107	$ 51,970	$ 60	$ 8,277	$ -

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, 2014

	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	$ 37,793	$ 105,698	$ 33,082	$ 116,914	$ 58,467	$ 33,185	$ 1,298,596
Intergovernmental	-	-	-	-	-	-	7,050
Interest	170	-	-	-	-	-	170
Fines & Forfeitures	-	-	-	-	1	-	12,616
E-911 Charges	-	-	-	-	-	-	214,418
Judiciary	-	-	-	-	-	-	31,149
Vending	-	-	-	-	-	-	34,062
Recreation	-	-	-	-	-	-	70,388
Other	4,727	16,069	6,507	17,873	951	-	325,041
Total Revenues	42,690	121,767	39,589	134,787	59,419	33,185	1,993,490
Expenditures							
Current							
Public Safety	28,057	76,820	12,397	50,014	16,367	31,429	627,692
Public Works	-	-	-	-	-	-	1,128,527
Public Welfare	-	-	-	-	-	-	1,245
Judiciary	-	-	-	-	-	-	9,946
Culture & Recreation	-	-	-	-	-	-	35,309
Other	-	-	-	-	-	-	45,131
Capital Outlay							
Public Safety	11,007	9,214	-	-	-	22,456	94,047
Public Works	-	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	10,418
Debt Service	6,000	11,458	11,458	66,124	39,364	-	134,404
Total Expenditures	45,064	97,492	23,855	116,138	55,731	53,885	2,086,719

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, 2014

	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	(2,374)	24,275	15,734	18,649	3,688	(20,700)	(93,229)
Other Financing Sources (Uses)							
Transfers In	-	-	783	308	-	-	411,100
Transfers (Out)	-	(783)	-	-	(308)	-	(223,408)
Inception of Capital Leases	-	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(783)	783	308	(308)	-	187,692
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(2,374)	23,492	16,517	18,957	3,380	(20,700)	94,463
Net Change in Fund Balances	(2,374)	23,492	16,517	18,957	3,380	(20,700)	94,463
Fund Balance Beginning	116,865	86,359	61,277	80,443	78,353	79,277	831,831
Fund Balance Ending	$ 114,491	$ 109,851	$ 77,794	$ 99,400	$ 81,733	$ 58,577	$ 926,292

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, 2014

	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	$ 80,739	$ 70	$ -	$ 80,809
Due from Other Funds	4,049	-	-	4,049
Receivables	-	-	7,126	7,126
Total Assets	$ 84,788	$ 70	$ 7,126	$ 91,984
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	7,126	7,126
Total Liabilities	-	-	7,126	7,126
Fund Balances:				
Restricted	-	70	-	70
Committed	84,788	-	-	84,788
Total Fund Balances	84,788	70	-	84,858
Total Liabilities and Fund Balances	$ 84,788	$ 70	$ 7,126	$ 91,984

Brantley County, Georgia
All Non-major Capital Project Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2014

	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	$ 6,944	$152,952	$463,134	$ 623,030
Grant Revenue	585,909	-	-	585,909
Other Revenue	13,508	-	-	13,508
Total Revenues	606,361	152,952	463,134	1,222,447
Expenditures				
Current				
Public Safety	5,274	-	-	5,274
Public Works	-	-	-	-
Public Welfare	1,300	-	-	1,300
Judiciary	-	-	-	-
Culture & Recreation	-	-	-	-
Health and Welfare	-	8,030	-	8,030
Other	-	-	-	-
Capital Outlay				
Public Safety	-	-	-	-
Public Works	591,505	-	463,134	1,054,639
Culture & Recreation	-	-	-	-
Health and Welfare	-	144,922	-	144,922
Other	-	-	-	-
Total Expenditures	598,079	152,952	463,134	1,214,165
Excess (deficiency) of Revenues Over (under) Expenditures	8,282	-	-	8,282
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Excess Revenue Over (Under) Expenditures and Other Financial Sources (Uses)	8,282	-	-	8,282
Fund Balance Beginning	76,506	70	-	76,576
Fund Balance Ending	$ 84,788	$ 70	-	$ 84,858

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, 2014

Tax Commissioner	Balance Jan. 1, 2014	Additions	Deductions	Balance Dec. 31, 2014
Assets				
Cash	$ 56,602	$ 15,411,549	$ 15,374,739	$ 93,412
Total Assets	$ 56,602	$ 15,411,549	$ 15,374,739	$ 93,412
Liabilities				
Due to Other Funds	$ -	$ 15,374,739	$ 15,374,739	$ -
Due to Other Governments and Individuals	56,602	36,810	-	93,412
Total Liabilities	$ 56,602	$ 15,411,549	$ 15,374,739	$ 93,412

Sheriff	Balance Jan. 1, 2014	Additions	Deductions	Balance Dec. 31, 2014
Assets				
Cash	$ 6,153	$ 399,416	$ 387,757	$ 17,812
Total Assets	$ 6,153	$ 399,416	$ 387,757	$ 17,812
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	6,153	399,416	387,757	17,812
Total Liabilities	$ 6,153	$ 399,416	$ 387,757	$ 17,812

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2014

Clerk of Court	Balance Jan. 1, 2014	Additions	Deductions	Balance Dec. 31, 2014
Assets				
Cash	$ 78,881	$ 655,390	$ 668,848	$ 65,423
Total Assets	$ 78,881	$ 655,390	$ 668,848	$ 65,423
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	78,881	655,390	668,848	65,423
Total Liabilities	$ 78,881	$ 655,390	$ 668,848	$ 65,423

Magistrate Court	Balance Jan. 1, 2014	Additions	Deductions	Balance Dec. 31, 2014
Assets				
Cash	$ 9,969	$ 122,945	$ 120,264	$ 12,650
Due from Other Funds	-	-	-	-
Total Assets	$ 9,969	$ 122,945	$ 120,264	$ 12,650
Liabilities				
Due to Other Funds	$ -	$ 32,212	$ 32,212	$ -
Due to Other Governments and Individuals	9,969	90,733	88,052	12,650
Total Liabilities	$ 9,969	$ 122,945	$ 120,264	$ 12,650

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2014

Probate Court	Balance Jan. 1, 2014	Additions	Deductions	Balance Dec. 31, 2014
Assets				
Cash	$ 46,983	$ 277,241	$ 262,822	$ 61,402
Total Assets	$ 46,983	$ 277,241	$ 262,822	$ 61,402
Liabilities				
Due to Other Funds	$ -	$ 170,010	$ 170,010	$ -
Due to Other Governments and Individuals	46,983	107,231	92,812	61,402
Total Liabilities	$ 46,983	$ 277,241	$ 262,822	$ 61,402

Inmate Account	Balance Jan. 1, 2014	Additions	Deductions	Balance Dec. 31, 2014
Assets				
Cash	$ 29,110	$ 226,901	$ 219,446	$ 36,565
Total Assets	$ 29,110	$ 226,901	$ 219,446	$ 36,565
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	29,110	226,901	219,446	36,565
Total Liabilities	$ 29,110	$ 226,901	$ 219,446	$ 36,565

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2014

EMS Fund	Balance Jan. 1, 2014	Additions	Deductions	Balance Dec. 31, 2014
Assets				
Cash	$ 86,582	$ 649,166	$ 639,233	$ 96,515
Total Assets	$ 86,582	$ 649,166	$ 639,233	$ 96,515
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	86,582	649,166	639,233	96,515
Total Liabilities	$ 86,582	$ 649,166	$ 639,233	$ 96,515

Total of All Agencies	Balance Jan. 1, 2014	Additions	Deductions	Balance Dec. 31, 2014
Assets				
Cash	$ 314,280	$ 17,742,608	$ 17,673,109	$ 383,779
Total Assets	$ 314,280	$ 17,742,608	$ 17,673,109	$ 383,779
Liabilities				
Due to Other Funds	$ -	$ 15,576,961	$ 15,576,961	$ -
Due to Other Governments and Individuals	314,280	2,165,647	2,096,148	383,779
Total Liabilities	$ 314,280	$ 17,742,608	$ 17,673,109	$ 383,779

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.

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

To the County Commissioners
Brantley County, Georgia

We have audited the accompanying Schedule of Special Purpose Local Option Sales Tax for Brantley County, Georgia for the year ended December 31, 2014. 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, 2014, in conformity with accounting principles generally accepted in the United States of America.

Respectfully submitted,

BYRT CPAs, LLC

BYRT CPAs, LLC
May 28, 2015

Brantley County, Georgia
Schedule of Projects Constructed with
Special Purpose Local Option Sales Tax Proceeds
For the Year Ended December 31, 2014

Project	Original Estimated Cost	Latest Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2013						
Roads and Bridges	4,200,000	4,200,000	883,159	464,910	1,348,069	32.10%
Jail	3,000,000	3,000,000	-	144,371	144,371	4.81%
Recreational Facility	800,000	800,000	75,986	59,597	135,583	16.95%
Total	8,000,000	8,000,000	959,145	668,878	1,628,023	

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	Original Estimated Cost	Latest Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
2007						
Roads and Bridges	2,500,000	4,808,612	4,808,612	-	4,808,612	100.00%
Roads and Bridges - City of Nahunta	337,500	337,500	288,688	-	288,688	85.54%
Roads and Bridges - City of Hoboken	175,000	175,000	154,253	-	154,253	88.14%
Jail	4,000,000	4,000,000	3,475,325	433,113	3,908,438	97.71%
Recreation	500,000	782,094	782,094	-	782,094	100.00%
Total	7,512,500	10,103,206	9,508,972	433,113	9,942,085	

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.

CDBG Grants
Statements of Program Costs and Statement of Sources/Status of Funds

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, 2014

Program Activity	Budgeted Costs	Paid to Date	Costs Obligated	Total Cost	Questioned Costs
P-03P-01					
Health Center - Mental	$ 418,287	$ 430,359	$ -	$ 430,359	$ -
A-21A-00					
Administration	28,030	28,030	-	28,030	-
C-022-00					
Contingencies	20,862	-	-	-	
Totals	$ 467,179	$ 458,389	$ -	$ 458,389	$ -

Expenditure per Financial Statements

FYE 12/31/13 **$ 458,389**

Total Program Funds Allocated to Recipient	**$ 467,179**
Less: Funds Drawn Down by Recipient	**(458,389)**
Funds Still Available to be Drawn Down	**$ 8,790**
Total Funds Drawn Down by Recipient	**$ 458,389**
Less: Funds Applied to Costs	**(458,389)**
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, 2014

Program Activity	Budgeted Costs	Paid to Date	Cost Obligated	Total Cost	Questionable Costs
E-17B-00					
Public Facilities & Improvements	$ 449,039	$ 436,134	$ -	$ 436,134	$ -
T-14B-00					
Engineering - Infrastructure Development	20,961	15,600	-	15,600	-
A-21A-00					
Administrative	30,000	27,000	-	27,000	-
Totals	$ 500,000	$ 478,734	$ -	$ 478,734	$ -

Total Program Funds Allocated to Recipient	**$ 500,000**
Less: Funds Drawn Down by Recipient	**(478,734)**
Funds Still Available to be Drawn Down	**$ 21,266**
Total Funds Drawn Down by Recipient	**$ 478,734**
Less: Funds Applied to Costs	**(485,861)**
Total Funds Available for Disposition	**$ (7,127)**

Expenditure per Financial Statements	
FYE 12/31/13	**$ 485,861**
Expenditure Not Requested	**(7,127)**
Total Drawdowns	**$ 478,734**

E-911 Annual Report

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To The Board of Commissioners
Brantley County, Georgia

Independent Accountant's Report

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Brantley County's compliance during the fiscal year ended December 31, 2014 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, 2014 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
May 28, 2015

Brantley County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2014

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		$ 214,418
4	Does 9-1-1 system provide automatic number identification of a wireless telecommunications connection? (choose one) ___ Yes _X_ No		
5	If the answer to line 4 is "yes", indicate below which of the following apply (choose one)		
	____ System provides location of base station or cell site	46-5-134(a)(2)(A)	
	____ System provides automatic location identification	46-5-134(a)(2)(B)	
6	If the answer to Line 4 is "yes", identify the monthly 9-1-1 charge billed to each wireless telecommunications connection subscriber:	46-5-134(a)(2)	
7	Total revenue from wireless telecommunications connection subscribers:		
8	Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)		$ 214,418
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, 2014

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)		$ 214,418
	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)	$ 280,720
16b	Employee benefits	46-5-134(f)(3)	$ 64,247

Brantley County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2014

Line No.		O.C.G.A. Reference	
17	Cost of training of employees who work as dispatchers	46-5-134(f)(3)	$ 1,701
18	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(4)	$ 1,751
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)	$ 24,428
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)	$ 1,409
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)	$ 65
23	Other expenditures not included in Lines 13 through 22 above. Identify by object and purpose. Transfers to other funds of the local government should be reported on Line 26 and not included here.		
	Telephone charges		$ 27,723
	Cleaning supplies		$ 583
	Advertising		$ 76
	Pest control		$ -
	AT&T		$ -
	Bottled Water		$ 209
	Uniforms		$ -
24	Total Expenditures (total of all amounts reported on Lines 13 through 22 above)		$ 402,912

Brantley County, Georgia
Annual Report of 9-1-1 Collections and Expenditures
For the Year Ended December 31, 2014

Line No.		O.C.G.A. Reference	
25	Transfers From Other Funds (identify by fund)		
	General Fund		$ 194,461
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)		$ 5,966
29	Fund Balance - Beginning of Year		$ 46,004
30	Fund Balance - End of Year		$ 51,970

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 Charles D. Summerlin Jr Date 6-24-15

Print Name of Chief Elected Official CHARLES D. SUMMERLIN IV

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer Carl Rowland Date 6-24-2016

Print Name of Chief Financial Officer Carl Rowland

FEDERAL PROGRAMS SECTION

James A. Beal IV, CPA, CFP®
Debra C. Yonz, CPA
James S. Rivers III, CPA, CFP®
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of 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, each major fund, and the aggregate remaining fund information of Brantley County, Georgia, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Brantley County, Georgia's basic financial statements, and have issued our report thereon dated May 28, 2015.

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 the Brantley County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not

express such an opinion. The results of our tests disclosed 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 for any other purpose.

Respectfully submitted,

BYRT CPAs, LLC

BYRT CPAs, LLC
Waycross, Georgia
May 28, 2015

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

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

To the Board of Commissioners
Brantley County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Brantley County, Georgia's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Brantley County, Georgia's major federal programs for the year ended December 31, 2014. Brantley County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Brantley County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control over Compliance

Management of Brantley County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Brantley County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major

federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Brantley County, Georgia's internal control over compliance.

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

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

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

Respectfully submitted,

BYRT CPAs, LLC

BYRT CPAs, LLC
Waycross, Georgia
May 28, 2015

Brantley County, Georgia
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2014

Federal Grantor/Pass-Through Grantor/Program	Federal CFDA number	Contract Number	Federal Expenditures	
U.S. Department of Housing and Urban Development:				
Pass-through program from:				
Georgia Department of Community Affairs:				
Community Development Block Grant	14.228	12q-y-013-1-5544	463,134	
Community Development Block Grant	14.218	11p-y-013-1-5402	152,952	
Total U.S. Department of Housing and Urban Development				616,086
U.S. Department of Transportation:				
Pass-through program from:				
Georgia Department of Transportation:		AP012-9019-12(025)		
Airport Improvement	20.106	AP013-9021-13(025)		591,505
U.S. Department of Natural Resources:				
Pass-through program from:				
Georgia Coastal Management Program:		Bettering Brantley By		
Bettering Brantley By Being Ready	11.419	Being Ready		5,910
Total				1,213,501

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Brantley County, Georgia under programs of the federal government for the year ended December 31, 2014. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Because the Schedule presents only a selected portion of the operations of Brantley County, Georgia, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Brantley County, Georgia.

Note B – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, Cost Principles for Non-Profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

A. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Brantley County, Georgia.
2. No material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Brantley County, Georgia were disclosed during the audit.
4. No material weaknesses were identified during the audit of the major federal award programs.
5. The auditor's report on compliance for major federal award programs for Brantley County, Georgia expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for Brantley County, Georgia.
7. The programs tested as major programs included:

	CFDA Number
Georgia Department of Community Affairs:	
Community Development Block Grant	14.228
Georgia Department of Transportation:	
Airport Improvement	20.106

8. The threshold for distinguishing Types A and B Programs was $300,000.
9. Brantley County, Georgia qualified as a high-risk auditee.

B. Findings – Financial Statement Audit

None

C. Findings and Questioned Costs – Major Federal Programs Audit

None