BRANTLEY COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015

Brantley County, Georgia
Financial Statements
For the Year Ended December 31, 2015

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Introductory Section

COUNTY OFFICIALS

CHAIRMAN
Charlie Summerlin

COMMISSIONERS
Mike Edgy
James Spradley
Brian Hendrix
Skipper Harris

COUNTY CLERK
Rene Herrin

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, 2015, 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, 2015, 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 from 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 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, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance 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 on pages 11 through 18, 68 through 91 and 111 through 121 be presented to supplement the basic financial statements. Such information, although not a 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 the 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 as a whole. The introductory section, combining and individual nonmajor fund financial statements and schedule of expenditures of special purpose local option sales tax proceeds, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, and schedule of expenditures of special purpose local option sales tax proceeds 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedule of expenditures of special purpose local option sales tax proceeds 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 December 8, 2016, 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over the financial reporting and compliance and the results of that testing, and not to provide an opinion on 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
December 8, 2016

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, 2015. 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 $29,514,730 (net position) for the year reported. This compares to the previous year when the total assets exceeded the total liabilities by $28,821,009 showing an increase of $693,721 during the current year.

Total net position are comprised of the following:

1. Capital assets, net of related debt, of $20,381,110 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 $1,976,721 are restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net position of $7,156,899 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 $7,269,025 this year. This compares to the prior year ending fund balance, of $7,523,093 showing a decrease of $254,068 during the current year.

At the end of the current year, unassigned fund balance for the General Fund was $4,134,680 or 34% 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 20-21 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 22. 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 20-21 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 31 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 34-65 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 68-91 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 93-109.

Financial Analysis of the County as a Whole

The County's combined net position were $29,514,730 at December 31, 2015. This is a $693,721 increase from last year's net position of $28,821,009. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Total		Percentage of Total	
	2015	2014	2015	2014	2015	2014
Assets:						
Current and other assets	$ 10,288,447	$ 10,298,862	$ 10,288,447	$ 10,298,862	26.62%	27.14%
Capital assets	28,362,309	27,650,002	28,362,309	27,650,002	73.38%	72.86%
Total Assets	38,650,756	37,948,864	38,650,756	37,948,864	100.00%	100.00%
Liabilities:						
Current liabilities	2,169,456	2,630,422	2,169,456	2,630,422	23.75%	28.82%
Long-term liabilities	6,966,570	6,497,433	6,966,570	6,497,433	76.25%	71.18%
Total Liabilities	9,136,026	9,127,855	9,136,026	9,127,855	100.00%	100.00%
Net Position:						
Net Investment in capital assets	20,381,110	19,482,298	20,381,110	19,482,298	69.05%	67.60%
Restricted	1,976,721	2,218,531	1,976,721	2,218,531	6.70%	7.70%
Unrestricted (deficit)	7,156,899	7,120,180	7,156,899	7,120,180	24.26%	24.71%
Total Net Position	$ 29,514,730	$ 28,821,009	$ 29,514,730	$ 28,821,009	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 4.7 to 1. This is a strong ratio.

Note that approximately 69.1% of the governmental activities' net position are tied up in capital assets (with 39.8% of the capital assets being infrastructure). The County uses these assets to provide services to its citizens.

The County reported positive balances in the net position for governmental activities. Net position increased by $693,721 for governmental activities. The County's overall financial position improved during year 2015.

	Summary of Statement of Activities					
	Governmental Activities		Total		Percentage of Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program Revenues						
Charges for services	$ 3,734,427	$ 3,147,394	$ 3,734,427	$ 3,147,394	26.02%	20.65%
Grants and entitlements	662,924	1,954,882	662,924	1,954,882	4.62%	12.83%
General Revenues						
Property taxes	5,792,941	6,103,947	5,792,941	6,103,947	40.36%	40.06%
Other taxes	4,091,921	4,031,899	4,091,921	4,031,899	28.51%	26.46%
Gain on Sale of Assets	70,188	-	70,188	-	0.49%	0.00%
Interest	200	278	200	278	0.00%	0.00%
Total Revenues	14,352,601	15,238,400	14,352,601	15,238,400	100.00%	100.00%
Expenses:						
General government	2,358,219	2,317,640	2,358,219	2,317,640	17.27%	17.05%
Judicial	880,251	844,008	880,251	844,008	6.44%	6.21%
Public safety	5,976,209	5,856,060	5,976,209	5,856,060	43.75%	43.09%
Public works	3,149,274	3,123,731	3,149,274	3,123,731	23.06%	22.98%
Health and welfare	593,865	722,116	593,865	722,116	4.35%	5.31%
Culture and recreation	527,135	466,420	527,135	466,420	3.86%	3.43%
Interest	173,927	261,166	173,927	261,166	1.27%	1.92%
Total Expenses	13,658,880	13,591,141	13,658,880	13,591,141	100.00%	100.00%
Excess (Deficiency)	693,721	1,647,259	693,721	1,647,259		
Transfer	-	-	-	-		
Change in net position	693,721	1,647,259	693,721	1,647,259		
Beginning net position	28,821,009	27,154,974	26,255,080	26,255,080		
Prior period adjustment	-	18,776	-	-		
Ending net position	$ 29,514,730	$ 28,821,009	$ 26,948,801	$ 27,902,339		

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 $4,230,248. Of this year-end total, $4,134,680 is unassigned indicating availability for continuing County service requirements. Nonspendable fund balances of $69,540 include: $39,672 for the amount the County has spent on inventory, and $29,868 for the County's prepaid expenditures. Restricted fund balance of $26,028 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 decrease was ($148,022), reflecting a negative variance from the revised budget of $148,022.

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, 2015, was $28,362,309. The total increase in the net investment was 2.6% for governmental activities.

	Capital Assets (Net of accumulated depreciation)					
	Governmental Activities		Total		Percentage of Total	
	2015	2014	2014	2013	2014	2013
Non-depreciable assets:						
Land	$ 1,984,020	$ 1,984,020	$ 1,984,020	$ 1,984,020	85.58%	66.38%
Construction in progress	334,400	1,004,703	334,400	1,004,703	14.42%	33.62%
Total non-depreciable assets	2,318,420	2,988,723	2,318,420	2,988,723	100.00%	100.00%
Depreciable assets:						
Buildings	16,550,898	16,479,842	16,550,898	16,479,842	41.82%	44.13%
Machinery and equipment	9,736,557	9,422,255	9,736,557	9,422,255	24.60%	25.22%
Infrastructure	13,295,585	11,452,296	13,295,585	11,452,296	33.59%	30.66%
Total depreciable assets	39,583,040	37,354,393	39,583,040	37,354,393	100.00%	100.00%
Total Capital Assets	41,901,460	40,343,116	41,901,460	40,343,116		
Less accumulated depreciation						
Buildings	5,101,266	4,670,951	5,101,266	4,670,951	37.68%	36.80%
Machinery and equipment	6,433,483	6,393,224	6,433,483	6,393,224	47.52%	50.37%
Infrastructure	2,004,402	1,628,939	2,004,402	1,628,939	14.80%	12.83%
Total Accumulated Depreciation	13,539,151	12,693,114	13,539,151	12,693,114	100.00%	100.00%
Book value - depreciable assets	$ 28,362,309	$ 27,650,002	$ 28,362,309	$ 27,650,002		

See Note 3-D on pages 47-48 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 $8,121,337. 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	
	2015	2014	2015	2014	2015	2014
Notes outstanding	$5,704,000	$6,090,102	$5,704,000	$6,090,102	70.23%	73.68%
Capital leases	2,277,199	2,077,602	2,277,199	2,077,602	28.04%	25.14%
Compensated absences	140,138	97,793	140,138	97,793	1.73%	1.18%
Total	$8,121,337	$8,265,497	$8,121,337	$8,265,497	100.00%	100.00%

See Note 3-G on pages 50-59 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 2015 budget and tax rates. Property taxes, the largest revenue source and sales tax, which is the second largest revenue source decreased for the year ended December 31, 2015. Property tax was due in January, 2016 for the 2015 property tax bills and January, 2015 for the 2014 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, 2015

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS				
Current Assets:				
Cash	$ 3,429,172	$ -	$ 3,429,172	$ 379,938
Certificates of Deposit	44,113	-	44,113	-
Accounts Receivable	671,571	-	671,571	-
Taxes Receivable	5,478,723	-	5,478,723	-
Intergovernmental	595,328	-	595,328	17,317
Prepaids	29,868	-	29,868	-
Inventory	39,672	-	39,672	-
Capital Assets				
Non-depreciable Capital Assets	2,318,420	-	2,318,420	-
Depreciable Capital Assets, net	26,043,889	-	26,043,889	762
Total Assets	38,650,756	-	38,650,756	398,017
Deferred Outflows of Resources	-	-	-	42,336
Total Assets and Deferred Outflows of Resources	38,650,756	-	38,650,756	440,353
LIABILITIES				
Current Liabilities:				
Accounts Payable	1,012,934	-	1,012,934	-
Accrued Expenses	-	-	-	-
Deferred Revenues	-	-	-	-
Due to Other Governments	-	-	-	-
Accrued Interest	1,755	-	1,755	-
Compensated Absences Payable	106,591	-	106,591	7,077
Capital Leases Payable	566,960	-	566,960	-
Notes Payable	481,216	-	481,216	-
Other Liabilities	-	-	-	-
Liabilities Payable from Restricted Assets				
Long-term Liabilities:				
Compensated Absences Payable, net of current portion	33,547	-	33,547	7,078
Capital Leases Payable, net of current portion	1,710,239	-	1,710,239	-
Notes Payable, net of current portion	5,222,784	-	5,222,784	-
Net Pension Obligation Liability	-	-	-	342,550
Total Liabilities	9,136,026	-	9,136,026	356,705
Deferred Inflows of Resources	-	-	-	88,971
Total Liabilities and Deferred Inflows of Resources	9,136,026	-	9,136,026	445,676
NET POSITION				
Net Investment in Capital Assets	20,381,110	-	20,381,110	762
Restricted for:				
Culture & Recreation	-	-	-	-
Capital Projects	1,976,721	-	1,976,721	-
Prior Year Program Income	-	-	-	120,626
Unrestricted	7,156,899	-	7,156,899	(126,711)
Total Net Position	$ 29,514,730	$ -	$ 29,514,730	$ (5,323)
Total Liabilities, Deferred Outflows of Resources, and Net Position	38,650,756	-	38,650,756	440,353

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Activities
For the Year Ended December 31, 2015

		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	$ 2,358,219	$ 600,245	$ 170,208	$ -	$ (1,587,766)	$ -	$ (1,587,766)	
Judicial	880,251	404,708	-	-	(475,543)	-	(475,543)	
Public Safety	5,976,209	2,316,210	-	-	(3,659,999)	-	(3,659,999)	
Public Works	3,149,274	50,073	-	492,716	(2,606,485)	-	(2,606,485)	
Health and Welfare	593,865	252,880	-	-	(340,985)	-	(340,985)	
Culture and Recreation	527,135	110,311	-	-	(416,824)	-	(416,824)	
Intergovernmental	-	-	-	-	-		-	
Interest	173,927	-	-	-	(173,927)	-	(173,927)	
Total Governmental Activities	13,658,880	3,734,427	170,208	492,716	(9,261,529)	-	(9,261,529)	-
Business-type Activities:								
Total Business-type Activities	-	-	-	-	-	-	-	-
Total - Primary Government	$ 13,658,880	$ 3,734,427	$ 170,208	$ 492,716	$ (9,261,529)	$ -	$ (9,261,529)	$ -
Component Units:								
Brantley County Health Dept.	436,276	135,031	342,058	-	-	-	-	40,813
Total - Component Units	$ 436,276	$ 135,031	$ 342,058	$ -	$ -	$ -	$ -	$ 40,813
GENERAL REVENUES:								
Taxes								
Property Taxes					$ 5,792,941	$ -	$ 5,792,941	$ -
Sales Taxes					1,916,410	-	1,916,410	-
Other Taxes					2,175,511	-	2,175,511	-
Gain on Sale of Assets					70,188	-	70,188	
Interest Earned					200	-	200	-
Total General Revenues					9,955,250	-	9,955,250	-
Transfers					-	-	-	-
Total General Revenues & Transfers					9,955,250	-	9,955,250	-
Change in Net Position					693,721	-	693,721	40,813
NET POSITION - BEGINNING OF YEAR					28,821,009	-	28,821,009	375,123
Prior Period Adjustment					-	-	-	(421,259)
NET POSITION - END OF YEAR					$ 29,514,730	$ -	$ 29,514,730	$ (5,323)

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Balance Sheet
December 31, 2015

	General	Capital Projects: 2007 SPLOST Fund	Capital Projects: 2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:					
Cash	$ 1,393,040	$ 5,978	$ 973,342	$ 996,106	$ 3,368,466
Certificates of Deposit	-	-	-	44,113	44,113
Receivables (net, where applicable, of allowances for uncollectible accounts)					
Taxes	5,226,341	-	-	252,382	5,478,723
Accounts	373,488	-	-	191,934	565,422
Due from Other Funds	16,000	-	851,748	9,049	876,797
Intergovernmental	595,328	-	-	-	595,328
Prepaids	29,868	-	-	-	29,868
Inventories	39,672	-	-	-	39,672
Total Assets	$ 7,673,737	$ 5,978	$ 1,825,090	$ 1,493,584	$ 10,998,389
LIABILITIES AND FUND BALANCES					
Accounts Payable	452,450	-	-	2,059	454,509
Due to Other Funds	860,797	-	-	16,000	876,797
Payable to Other Governments	-	-	-	-	-
Total Liabilities	1,313,247	-	-	18,059	1,331,306
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	2,130,242	-	-	267,816	2,398,058
Total deferred inflows of resources	2,130,242	-	-	267,816	2,398,058
Fund Balances:					
Nonspendable	69,540	-	-	-	69,540
Restricted	26,028	5,978	1,825,090	919,523	2,776,619
Committed	-	-	-	288,186	288,186
Assigned	-	-	-	-	-
Unassigned	4,134,680	-	-	-	4,134,680
Total Fund Balances	4,230,248	5,978	1,825,090	1,207,709	7,269,025
Total Liabilities and Fund Balances	$ 7,673,737	$ 5,978	$ 1,825,090	$ 1,493,584	$ 10,998,389

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, 2015

TOTAL GOVERNMENTAL FUND BALANCES		$ 7,269,025
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	41,901,460	
Less Accumulated Depreciation	(13,539,151)	
		28,362,309
Other Long-term Assets are not available to pay for current period expenditures and therefore are unavailable revenue in the funds:		
Property Taxes	2,398,058	
		2,398,058
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	876,797	
Interfund Payables	(876,797)	
		-
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:	(1,755)	
		(1,755)
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	(5,704,000)	
Capital Leases	(2,277,199)	
Compensated Absences	(140,138)	
		(8,121,337)
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 and Accounts Receivable	166,855	
Accounts Payable	(558,425)	
		(391,570)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 29,514,730

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, 2015

	General	Capital Projects 2007 SPLOST Fund	Capital Projects 2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:					
Taxes	$ 7,374,809	$ -	$ 1,084,639	$ 1,367,997	$ 9,827,445
Fees and Fines	359,209	-	-	123,021	482,230
Licenses and Permits	98,300	-	-	-	98,300
Intergovernmental	-	-	449,238	227,426	676,664
Charges for Services	2,393,013	-	-	251,611	2,644,624
Investment Earnings	131	-	-	155	286
Rents	252,880	-	-	-	252,880
Other Revenue	239,022	-	30,000	88,631	357,653
Total Revenues	10,717,364	-	1,563,877	2,058,841	14,340,082
EXPENDITURES:					
Current:					
General Government	1,885,273	-	-	-	1,885,273
Judiciary	860,434	-	-	18,130	878,564
Public Safety	4,819,355	-	-	598,647	5,418,002
Public Works	1,334,968	-	93,747	1,151,986	2,580,701
Health and Welfare	462,615	-	-	5,694	468,309
Culture and Recreation	225,331	-	18,127	59,422	302,880
Community Development	103,169	-	-	-	103,169
Intergovernmental	-	-	108,862	-	108,862
Other	37,048	-	-	223,811	260,859
Capital Outlay:					-
General Government	227,989	-	-	-	227,989
Judicial	-	-	-	-	-
Public Safety	118,631	-	-	50,239	168,870
Public Works	1,366,579	-	985,034	14,045	2,365,658
Health and Welfare	-	-	-	-	-
Culture and Recreation	-	-	24,063	6,121	30,184
Community Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service:					-
Principal	624,139	917	489,974	71,138	1,186,168
Interest and Other Charges	71,313	-	145,758	5,951	223,022
Total Expenditures	12,136,844	917	1,865,565	2,205,184	16,208,510
Excess (deficiency) of revenues over expenditures	$ (1,419,480)	$ (917)	$ (301,688)	$ (146,343)	$ (1,868,428)

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, 2015

		Capital Projects			
		2007	2013	Other	Total
	General	SPLOST Fund	SPLOST Fund	Governmental Funds	Governmental Funds
OTHER FINANCING SOURCES (USES)					
Inception of Notes	173,893	-	-	-	173,893
Inception of Leases	1,440,464	-	-	-	1,440,464
Transfers In	2,000	-	-	344,951	346,951
Transfers (Out)	(344,899)	-	-	(2,051)	(346,950)
Total Other Financing Sources and Uses	1,271,458	-	-	342,900	1,614,358
Net Change In Fund Balances	(148,022)	(917)	(301,688)	196,557	(254,070)
Fund Balances - Beginning	4,378,270	6,895	2,126,778	1,011,152	7,523,095
Prior Period Adjustment	-	-	-	-	-
Fund Balances - Ending	$4,230,248	$ 5,978	$ 1,825,090	$ 1,207,709	$ 7,269,025

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, 2015

NET CHANGES IN FUND BALANCES		
TOTAL GOVERNMENTAL FUNDS		
Amounts reported for Governmental Activities in the		
Statement of Activities are different because:		(254,070)
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	2,792,702	
Depreciation expense	(1,420,887)	
		1,371,815
In the statement of activities, only the (gain) 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	(1,234,358)	
Accumulated depreciation on net assets sold	574,850	
		(659,508)
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 12/31/15	2,398,058	
Unavailable at 12/31/14	(2,340,641)	
		57,417
Elimination of transfers between governmental funds:		
Transfers in	(346,950)	
Transfers out	346,950	
		-

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, 2015

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	(173,993)	
Issuance of capital leases	(1,440,464)	
Repayment of long-term debt	1,800,964	
Difference in Accrued interest	49,009	
		235,516
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 12/31/15	(140,138)	
Liability at 12/31/14	97,793	
		(42,345)
Internal service funds are used by management to charge the costs of certain activities, 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		(15,104)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 693,721

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Net Position
Proprietary Fund
December 31, 2015

	Governmental Activities - Internal Service Fund
ASSETS:	
Current Assets:	
Cash	$ 60,706
Receivables	106,149
TOTAL ASSETS	166,855
LIABILITIES	
Current Liabilities:	
Due to General Fund	460,828
Claims payable	97,597
TOTAL LIABILITIES	558,425
NET POSITION	
Unrestricted	(391,570)
TOTAL NET POSITION	$ (391,570)

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Revenue, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Year Ended December 31, 2015

	Governmental Activities - Internal Service Fund
OPERATING REVENUES:	
Charges for Services	$ 1,220,775
Contributions and Miscellaneous	-
Total Operating Revenues	1,220,775
OPERATING EXPENSES	
Insurance Claims and Expenses	1,235,879
Total Operating Expenses	1,235,879
Operating Income (Loss)	(15,104)
NONOPERATING REVENUES (EXPENSES)	
Investment Income	-
Total Nonoperating Expenses	-
Income (Loss) before Transfers	(15,104)
TRANSERS	-
Change in Net Position	(15,104)
NET POSITION - BEGINNING	(376,466)
NET POSITION - ENDING	$ (391,570)

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2015

	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Interfund Services Provided	$ 1,114,626
Payments for Claims	(1,394,727)
Net Cash Provided by (used for) Operating Activities	(280,101)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers to Other Funds	336,286
Net Cash Provided by (used for) Noncapital Financing Activities	336,286
CASH FLOWS FROM INVESTING ACTIVITIES	
Sale of Investment	-
Investment Income	-
Net Cash Provided by (used for) Investing Activities	-
Net Increase (Decrease) in Cash and Cash Equivalents	56,185
Cash and Cash Equivalents - Beginning of Year	4,521
Cash and Cash Equivalents - End of Year	$ 60,706
Cash and Cash Equivalents - End of Year	$ 60,706
Investments	-
Cash, Cash Equivalents, and Investments - End of Year	$ 60,706
Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities	
Operating Income (loss)	$ (15,104)
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	(158,848)
Increase in Due from General Fund	(106,149)
Net Cash Provided by (used for) Operating Activities	$ (280,101)

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Fiduciary Assets and Liabilities
December 31, 2015

Assets	2015	2014
Cash	$318,982	$383,779
Taxes Receivable	-	-
Accounts Receivable	-	-
Due from Other Funds	-	-
Total Assets	$318,982	$383,779
Liabilities		
Due to Other Funds	$ -	$ -
Due to Other Governments and Individuals	318,982	383,779
Total Liabilities	$318,982	$383,779

See accompanying notes to the basic financial statements.

NOTES TO THE FINANCIAL STATEMENTS

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

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

Note 1 – Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

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

1-A. Reporting Entity

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

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

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

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, 2015 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.

Note 1- Summary of Significant Accounting Policies (continued)

1-A. Reporting Entity (continued)

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.

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.

Note 1- Summary of Significant Accounting Policies (continued)

1-B. Basis of Presentation (continued)

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.

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 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.

Note 1- Summary of Significant Accounting Policies (continued)

1-D. Basis of Accounting (continued)

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.

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.

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- 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, 2015, 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.

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.

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. In implementation of GASB Statement 34, the county elected to only report general infrastructure assets acquired or constructed after December 31, 2002 in government-wide financial statements. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed. Interest incurred during the construction of capital assets utilized by the enterprise is capitalized.

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

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

Note 1 – Summary of Significant Accounting Policies (continued)

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

1-E-6 Capital Assets (continued)

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

1-E-7 Compensated Absences

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

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

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

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

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

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

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

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.

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 (continued)

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.

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.

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)

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:			
County Commissioner's Office	382,487	579,606	197,119
Code & Permitting Department	89,872	90,591	719
Elections	76,344	83,096	6,752
Probate Court	173,437	184,645	11,208
Clerk of Superior Court	279,119	299,399	20,280
Magistrate Court	155,226	162,044	6,818
Sheriff's Department	1,363,812	1,479,265	115,453
Jail	1,708,720	1,815,755	107,035
Emergency Medical Service	1,441,366	1,531,416	90,050
Road Department	1,404,613	2,692,147	1,287,534
Health Department	106,046	106,477	431
Mental Health	1,400	2,170	770
Senior Center	53,055	55,568	2,513
Library	166,277	176,382	10,105
Recreation	209,996	225,331	15,335
County Office Builing	13,000	16,414	3,414
Debt Service	528,769	695,452	166,683
Transfers Out	270,747	344,899	74,152
Solid Waste Fund:			
Current Operations	1,119,493	1,151,986	32,493
E-911 Fund:			
Current Operations	394,253	437,378	43,125

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, 2015.

The bank balance for the reporting entity totaling $3,368,466 includes $1,691,289 classified as restricted assets.

Cash and investments reconciliation:

Primary Government:	Cash
Fund Reporting Level:	
Governmental Funds - Balance Sheet	$3,429,172
Governmental Funds - Balance Sheet	44,113
Statement of Fiduciary Assets and Liabilities	318,982
Total	$3,792,267

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, 2015 consisted of taxes, interest, accounts, and intergovernmental receivables arising from grants.

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

Receivables at December 31, 2015 consist of the following:

	Taxes	Accounts	Due from Other Governments	Net Receivables
General Fund	$ 5,226,341	$373,488	$ 595,328	$6,195,157
Capital Project Funds	-	-	-	-
Other Governmental Funds	252,382	191,934	-	444,316
Proprietary Fund	-	106,149	-	106,149
Total Primary Government	$ 5,478,723	$671,571	$ 595,328	$6,639,473

Note 3 – Detailed Notes on All Funds (continued)

3-C. Property Taxes

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

Beginning of year for property taxes	January 1, 2015
Millage rate adopted by resolution	October 27, 2015
Property tax digest approved by State	November 5, 2015
Property tax invoices rendered	November 18, 2015
Property tax due date	January 20, 2016

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

3-D. Capital Assets

Capital asset activity for the year ended December 31, 2015 was as follows:

	Balance 1/1/2015	Additions	Deductions	Balance 12/31/2015
Primary Government:				
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 1,984,020	$ -	$ -	$ 1,984,020
Construction in progress	1,004,703	334,400	1,004,703	334,400
Total capital assets not being depreciated	2,988,723	334,400	1,004,703	2,318,420
Depreciable Capital Assets:				
Buildings	16,479,842	24,063	-	16,503,905
Machinery and equipment	9,422,255	1,595,653	1,234,358	9,783,550
Infrastructure	11,452,296	1,843,289	-	13,295,585
Total depreciable capital assets	37,354,393	3,463,005	1,234,358	39,583,040
Total capital assets	40,343,116	3,797,405	2,239,061	41,901,460
Accumulated depreciation:				
Buildings	4,670,951	430,315	-	5,101,266
Machinery and equipment	6,393,224	615,108	574,850	6,433,482
Infrastructure	1,628,939	375,464	-	2,004,403
Total accumulated depreciation	12,693,114	1,420,887	574,850	13,539,151
Governmental activities capital assets, net	$ 27,650,002	$ 2,376,518	$ 1,664,211	$ 28,362,309

Reconciliation to the Statement of Net Position:

Non-depreciable Capital Assets	$ 2,318,420
Depreciable Capital Assets, Net	26,043,889
Capital Assets, Net	$ 28,362,309

Note 3 – Detailed Notes on All Funds (continued)

3-D. Capital Assets (continued)

Governmental activities depreciation expense

	2015
General government	$ 45,778
Judicial	1,687
Public safety	558,207
Public works	568,573
Health and welfare	125,556
Culture and recreation	121,086
Total governmental activities depreciation expense	$1,420,887

3-E. Interfund Balances and Transfers

Interfund balances at December 31, 2015, 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	80,646	To cover current operations
General Fund	E-911	227,597	To cover current operations
General Fund	Capital Projects	32,234	To cover current operations
General Fund	Nahunta VFD	3,952	To cover current operations
General Fund	Hortense VFD	470	To cover current operations
Special Revenue Funds:			
Waynesville VFD	Hortense VFD	18	To cover current operations
Waynesville VFD	General Fund	2,000	To repay TANS loan
Hoboken VFD	Nahunta VFD	33	To cover current operations
Totals		346,950	

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, 2015 are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Waynesville Fire Dist.	$ 16,000
Jail Fund	General Fund	5,000
Capital Project Fund	General Fund	4,049
SPLOST	General Fund	851,748
Totals		$ 876,797

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, 2015:

Governmental Activities	Outstanding Balance Jan. 1, 2015	Additions	Deductions	Outstanding Balance Dec. 31, 2015	Amount Due in One Year	Amount Due in more than One Year
Notes Payable						
USDA Rural Development	$ 21,495	$ -	$ 21,495	$ -	$ -	$ -
USDA Rural Development	68,682	-	68,682	-	-	-
USDA Rural Development	38,618	-	18,921	19,697	19,697	-
Bank	21,248	-	5,330	15,918	5,615	10,303
Bank	5,940,059	-	445,567	5,494,492	455,904	5,038,588
Southeastern Bank	-	173,893	-	173,893	-	173,893
Totals	$ 6,090,102	$ 173,893	$ 559,995	$ 5,704,000	$ 481,216	$ 5,222,784

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

Year Ended	Principal	Interest	Total
Dec. 31, 16	19,697	817	20,514
Dec. 31, 17	-	-	-
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Dec. 31, 31-35	-	-	-
Totals	$ 19,697	$ 817	$ 20,514

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

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

Year Ended	Principal	Interest	Total
Dec. 31, 16	5,615	385	6,000
Dec. 31, 17	5,758	242	6,000
Dec. 31, 18	4,545	95	4,640
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Dec. 31, 31-35	-	-	-
Totals	$ 15,918	$ 722	$ 16,640

On September 1, 2006, the County entered into a note with a bank for the purpose of building a jail and the sheriff's office. The County refinanced the note on June 15, 2013 in the amount of $6,589,540 at an interest rate of 2.30%. The note is for 53 payments of $144,591 due quarterly beginning on September 15, 2013. The maturity date is September 15, 2026.

Year Ended	Principal	Interest	Total
Dec. 31, 16	455,904	122,460	578,364
Dec. 31, 17	466,481	111,883	578,364
Dec. 31, 18	477,303	101,061	578,364
Dec. 31, 19	488,376	89,988	578,364
Dec. 31, 20	499,706	78,658	578,364
Dec. 31, 21-25	2,677,891	213,929	2,891,820
Dec. 31, 26-30	428,831	4,942	433,773
Dec. 31, 31-35	-	-	-
Totals	$5,494,492	$722,921	$6,217,413

On September 1, 2006, the County entered into a note with Southeastern Bank for the purpose of purchasing a new Board of Commissioner's Office. The total loan amount borrowed at December 31, 2015 was $173,893, with $176,107 in undisbursed funds. The note is at an interest rate of 4.48% for ten years renewable annually on January 1st of each year. No payment amount has been set, as the loan has not been fully disbursed.

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 $3,678,470 (cost of $5,132,244 less accumulated depreciation of $1,453,774). 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, 16	$ 566,960	$ 61,971	$ 628,931
Dec. 31, 17	412,299	42,223	454,522
Dec. 31, 18	180,898	31,128	212,026
Dec. 31, 19	162,534	22,942	185,476
Dec. 31, 20	954,508	14,376	968,884
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 2,277,199	$ 172,640	$ 2,449,839

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

Governmental Activities	Outstanding Balance Jan. 1, 2015	Additions	Deductions	Outstanding Balance Dec. 31, 2015	Amount Due in One Year	Amount Due in more than One Year
Capital Leases						
Old National Bank Leasing	22,186	-	16,040	6,146	6,146	-
SunTrust Bank	31,706	-	15,310	16,396	15,851	545
Bank of America	520,343	-	181,758	338,585	190,183	148,402
Musco Finance	304,757	-	45,324	259,433	47,382	212,051
John Deere Credit	116,315	-	116,315	-	-	-
John Deere Credit	116,315	-	116,315	-	-	-
John Deere Credit	116,122	-	116,122	-	-	-
John Deere Credit	123,263	-	123,263	-	-	-
John Deere Credit	123,263	-	123,263	-	-	-
Kansas State Bank	120,900	-	120,900	-	-	-
Southeastern Bank	17,208	-	9,189	8,019	8,019	-
Southeastern Bank	11,023	-	6,859	4,164	4,164	-
Caterpillar Financial Services	41,552	-	24,258	17,294	17,294	-
Southeastern Bank	3,202	-	3,202	-	-	-
Southeastern Bank	1,607	-	1,607	-	-	-
Oshkosh Capital	56,913	-	18,310	38,603	18,963	19,640
Southeastern Bank	12,460	-	12,460	-	-	-
Kansas State Bank	83,427	-	27,838	55,589	28,630	26,959
Southeastern Bank	13,383	-	10,652	2,731	2,731	-
Southeastern Bank	17,197	-	12,314	4,883	4,883	-
Southeastern Bank	118,304	-	58,027	60,277	60,277	-
Southeastern Bank	106,156	-	33,988	72,168	35,361	36,807
Southeastern Bank	-	79,958	4,227	75,731	25,784	49,947
Southeastern Bank	-	382,539	19,910	362,629	35,085	327,544
Southeastern Bank	-	977,955	23,404	954,551	66,207	888,344
Totals	$ 2,077,602	$ 1,440,452	$ 1,240,855	$ 2,277,199	$ 566,960	$ 1,710,239

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

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.

Year Ended	Principal	Interest	Total
Dec. 31, 16	6,146	326	6,472
Dec. 31, 17	-	-	-
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 6,146	$ 326	$ 6,472

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

Year Ended	Principal	Interest	Total
Dec. 31, 16	15,851	596	16,447
Dec. 31, 17	545	33	578
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 16,396	$ 629	$ 17,025

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.

Year Ended	Principal	Interest	Total
Dec. 31, 16	190,183	11,447	201,630
Dec. 31, 17	148,402	2,821	151,223
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 338,585	$14,268	$ 352,853

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

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

Year Ended	Principal	Interest	Total
Dec. 31, 16	47,382	11,784	59,166
Dec. 31, 17	49,535	9,631	59,166
Dec. 31, 18	51,784	7,382	59,166
Dec. 31, 19	54,137	2,029	56,166
Dec. 31, 20	56,595	2,571	59,166
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 259,433	$33,397	$ 292,830

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.

Year Ended	Principal	Interest	Total
Dec. 31, 16	8,019	188	8,207
Dec. 31, 17	-	-	-
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 8,019	$ 188	$ 8,207

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.

Year Ended	Principal	Interest	Total
Dec. 31, 16	4,164	71	4,235
Dec. 31, 17	-	-	-
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 4,164	$ 71	$ 4,235

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

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.

Year Ended	Principal	Interest	Total
Dec. 31, 16	17,294	230	17,524
Dec. 31, 17	-	-	-
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 17,294	$ 230	$ 17,524

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.

Year Ended	Principal	Interest	Total
Dec. 31, 16	18,963	1,378	20,341
Dec. 31, 17	19,640	701	20,341
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 38,603	$ 2,079	$ 40,682

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.

Year Ended	Principal	Interest	Total
Dec. 31, 16	28,630	1,194	29,824
Dec. 31, 17	26,959	380	27,339
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 55,589	$ 1,574	$ 57,163

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

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.

Year Ended	Principal	Interest	Total
Dec. 31, 16	2,731	19	2,750
Dec. 31, 17	-	-	-
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 2,731	$ 19	$ 2,750

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.

Year Ended	Principal	Interest	Total
Dec. 31, 16	4,883	49	4,932
Dec. 31, 17	-	-	-
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 4,883	$ 49	$ 4,932

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.

Year Ended	Principal	Interest	Total
Dec. 31, 16	60,277	1,251	61,528
Dec. 31, 17	-	-	-
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 60,277	$ 1,251	$ 61,528

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 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.

Year Ended	Principal	Interest	Total
Dec. 31, 16	35,361	2,942	38,303
Dec. 31, 17	36,807	1,496	38,303
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 72,168	$ 4,438	$ 76,606

On November 4, 2015, the County entered into a lease agreement with Southeastern Bank at an interest rate of 3.81%, with an original amount $79,958 with a maturity date of November 1, 2018, for the purchase of two 2015 Chevrolet Tahoes.

Year Ended	Principal	Interest	Total
Dec. 31, 16	25,784	2,478	28,262
Dec. 31, 17	26,806	1,456	28,262
Dec. 31, 18	23,141	409	23,550
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 75,731	$ 4,343	$ 80,074

On April 27, 2015, the County entered into a lease agreement with Suntrust Bank at an interest rate of 2.75%, with an original amount $382,539 with a maturity date of April 27, 2020, for the purchase of a 2013 Volvo and a 2014 Volvo Motor Grader.

Year Ended	Principal	Interest	Total
Dec. 31, 16	35,085	9,532	44,617
Dec. 31, 17	36,062	8,555	44,617
Dec. 31, 18	37,066	7,551	44,617
Dec. 31, 19	38,099	6,518	44,617
Dec. 31, 20	216,317	1,938	218,255
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 362,629	$ 34,094	$ 396,723

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

On September 29, 2015, the County entered into a lease agreement with John Deere Credit at an interest rate of 2%, with an original amount $977,955 with a maturity date of October 29, 2020, for the purchase of a five John Deere Motor Graders..

Year Ended	Principal	Interest	Total
Dec. 31, 16	66,207	18,486	84,693
Dec. 31, 17	67,543	17,150	84,693
Dec. 31, 18	68,907	15,786	84,693
Dec. 31, 19	70,298	14,395	84,693
Dec. 31, 20	681,596	9,867	691,463
Dec. 31, 21-25	-	-	-
Dec. 31, 26-30	-	-	-
Totals	$ 954,551	$ 75,684	$ 1,030,235

The amount in the restricted reserve account as of 12/31/2015 for all USDA loans is $26,028. 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, 2015	Additions	Deductions	Outstanding Balance Dec. 31, 2015	Amount Due in One Year	Amount Due in more than One Year
Compensated Absences	97,793	106,591	(64,246)	140,138	106,591	33,547
Total	97,793	106,591	(64,246)	140,138	106,591	33,547

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	$ 39,672
Prepaids	29,868
	69,540

Restricted – The following fund balances are restricted for:

General Fund:	
Reserve for USDA Escrow	$ 26,028
Capital Projects Funds:	
SPLOST Fund - used to account for capital projects financed with	
SPLOST funds - 2007	$ 5,978
SPLOST funds - 2013	1,825,090
CDBG Grant - 11p-y-013-1-5402	70
Total Capital Projects Funds	$ 1,831,138
Special Revenue Funds:	
Drug Abuse Fund - used to account for fines and forfeitures revenue that is designated by law for drug abuse treatment	$ 25,663
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	59,662
E-911 Fund: to account for E-911 revenue restricted to providing emergency telephone services	61,011
Jail Fund - to account for revenue and expenditures of the County Jail, whose purpose is restricted by law to public safety expenditures	25,445
Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library	104,641

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	115,656
	Waynesville Fire District	145,452
	Hortense Fire District	95,360
	Nahunta Fire District	104,208
	Hoboken Fire District	100,451
	County Special Fire District	81,904
Total Special Revenue Funds		$ 919,453

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	$ 145,583
	Total Capital Projects Funds	$ 145,583

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	$	17,545
Vending Fund - used to account for revenue from vending machines at the sheriff's office and jail, committed to public safety expenditures		30,309
Recreation Dept. Fund - to account for revenues generated from recreation such as fees and concessions, committed to the purpose of recreational activities		72,851
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		21,838
Total Special Revenue Funds	$	142,603

Assigned – No fund balances were assigned at December 31, 2015.

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	$	4,134,680

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, 2015 are as follows:

	Governmental Activities	Business-Type Activities
Cost of capital assets	$41,901,460	$ -
Less accumulated depreciation	(13,539,151)	-
Book value	28,362,309	-
Less capital related debt	(7,981,199)	-
Net Investment in Capital Assets	$20,381,110	$ -

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 $57,033 to the Retirement Plan in 2015.

The contribution for 2015 to the County-funded plan was $33,106, which is 0.621% of the 2015 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.

Note 5 – Other Notes (continued)

5-A. Risk Management (continued)

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 $97,597 have been recorded as of December 31, 2015. Dependent coverage is funded by charges to employees. Revenues are recognized from payroll deductions and County contributions. The Claims liability of $97,597 reported in the Health Insurance Fund at December 31, 2015 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
12/31/2015	$ 256,445	$ 1,235,879	$ 1,394,727	$ 97,597

Note 5 – Other Notes

5-B. Subsequent Events

The County has evaluated subsequent events through December 8, 2016, 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, 2015.

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

5-D. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the eighteen county South Georgia area, is a member of the Southern Georgia Regional Commission (RC) and is required to pay annual dues thereof. During its year ended December 31, 2015, the County paid $20,967 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. The OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
South Georgia Parkway
Waycross, Georgia 31503

REQUIRED SUPPLEMENTARY INFORMATION

OTHER THAN MD & A

General Fund

A Major Fund

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

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Revenues:				
General Taxes:				
Real Property Taxes	$3,971,061	$3,971,061	$3,943,629	$ (27,432)
Motor Vehicle Taxes	370,000	370,000	254,775	(115,225)
Motor Vehicle TAVT Taxes	525,000	525,000	590,163	65,163
Mobile Home Taxes	205,000	205,000	226,119	21,119
Timber Taxes	190,000	190,000	159,535	(30,465)
Railroad Car Equipment Tax	40,000	40,000	30,785	(9,215)
Real Estate Transfer Tax	8,500	8,500	12,178	3,678
Local Option Sales Tax	825,000	825,000	831,771	6,771
Insurance Premium Tax	760,000	760,000	883,142	123,142
Beer & Wine Tax	120,000	120,000	106,979	(13,021)
Tag/Tax Penalty	57,000	57,000	27,410	(29,590)
Penalties & Interest	150,000	150,000	193,820	43,820
Intangible Tax	35,000	35,000	39,345	4,345
Excise Tax	16,000	16,000	25,812	9,812
Financial Institutions	8,000	8,000	6,851	(1,149)
Franchise Fees Cable TV	42,000	42,000	42,495	495
Total General Taxes	7,322,561	7,322,561	7,374,809	52,248
Licenses & Permits:				
Alcohol Beverage Licenses	8,500	8,500	9,350	850
Culvert Permits	400	400	-	(400)
Business Licenses	18,000	18,000	17,700	(300)
Building Inspections	35,000	35,000	43,906	8,906
Mobile Home Permits	35,000	35,000	27,344	(7,656)
Total Licenses & Permits	96,900	96,900	98,300	1,400
Charges for Services				
Superior Court - Costs and Fees	75,000	75,000	68,402	(6,598)
Child Support Fees	1,500	1,500	1,414	(86)
Home Delivered & Congregate Meals	27,000	27,000	27,412	412
Tax Assessors	1,000	1,000	2,603	1,603
Sale of Maps & Publications	250	250	298	48
Commissions, Fees, & Penalties	145,000	145,000	187,770	42,770
Sheriff - Transportation Fees	500	500	173	(327)
Total Charges for Services (Subtotal)	250,250	250,250	288,072	37,822

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

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	10,000	10,000	15,641	5,641
Attorneys' Fees	10,000	10,000	8,429	(1,571)
GCIC	1,000	1,000	1,230	230
Plat Reviews	1,500	1,500	1,100	(400)
CUVA Recording	1,000	1,000	67	(933)
Addressing	2,000	2,000	2,175	175
Jail Board Fees	525,000	525,000	334,006	(190,994)
Vet Fees	100	100	2	(98)
Total Charges for Services (Subtotal)	550,600	550,600	362,650	(187,950)
Total Charges for Services	800,850	800,850	650,722	(150,128)
Public Safety				
Ambulance Fees	700,000	700,000	780,882	80,882
EMS User Fees	875,000	875,000	961,409	86,409
Total Public Safety	1,575,000	1,575,000	1,742,291	167,291
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	44,200	(800)
Total Health & Family Services	253,680	253,680	252,880	(800)
Culture & Recreation				
Recreation Activity Fees	40,000	40,000	36,145	(3,855)
Total Culture & Recreation	40,000	40,000	36,145	(3,855)
Intergovernmental				
Indigent Defense	-	-	-	-
Total Intergovernmental	-	-	-	-

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

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	61,445	6,445
F & F Magistrate Court	30,000	30,000	22,143	(7,857)
F & F Probate Court	200,000	200,000	202,694	2,694
Local Crime Victims	3,500	3,500	4,665	1,165
Sheriff's - Service	35,000	35,000	31,782	(3,218)
Sheriff's - Copy of Reports	250	250	335	85
Juvenile Services	1,000	1,000	-	(1,000)
Total Fines & Forfeitures	324,750	324,750	323,064	(1,686)
Investment Income				
Interest Income	100	100	131	31
Total Investment Income	100	100	131	31
Other Revenue				
General Government Income	75,000	75,000	16,364	(58,636)
Miscellaneous Income	1,000	1,000	67,069	66,069
Proceeds from Sale of Capital Assets	2,500	2,500	115,000	112,500
Sale of Prop. - Tax Comm.	4,000	4,000	3,078	(922)
Sales Tax Vendor Comp	1,300	1,300	956	(344)
OTI & Concerted	12,000	12,000	11,731	(269)
Grant Revenue	25,000	25,000	9,152	(15,848)
Sale of Pipe	5,000	5,000	11,584	6,584
Scrap Metal	12,000	12,000	4,088	(7,912)
Total Other Revenue	137,800	137,800	239,022	101,222
Total Revenue	$10,551,641	$ 10,551,641	$ 10,717,364	$ 165,723

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Expenditures:				
County Commissioner's Office				
Current:				
Salary of Chairman	9,200	9,200	9,200	-
County Manager	75,000	75,000	78,709	(3,709)
County Commissioners' Salaries	32,071	32,071	31,653	418
County Clerk/Admin. Assistant	61,234	61,234	62,933	(1,699)
Accounting Coordinator	44,699	44,699	51,167	(6,468)
Administrative Clerk	28,163	28,163	38,865	(10,702)
Overtime	-	-	1,953	(1,953)
Payroll Taxes	19,008	19,008	19,964	(956)
Health Insurance	31,022	31,022	36,788	(5,766)
Office Supplies	7,500	7,500	6,690	810
Computer	2,500	2,500	1,238	1,262
Printing & Advertising	10,000	10,000	3,633	6,367
Software Support	12,990	12,990	13,774	(784)
Telephone	6,500	6,500	6,015	485
Travel & Training	12,000	12,000	10,552	1,448
Dues	25,000	25,000	24,958	42
Repairs/Office Equipment	100	100	500	(400)
Copier Lease	3,500	3,500	1,000	2,500
Capital Outlay	2,000	2,000	180,014	(178,014)
Total County Commissioner	382,487	382,487	579,606	(197,119)
Courthouse				
Current:				
Custodian	25,438	25,438	27,078	(1,640)
Overtime	2,500	2,500	-	2,500
Payroll Taxes	1,946	1,946	1,909	37
Health Insurance	5,704	5,704	6,723	(1,019)
Cleaning Supplies	1,500	1,500	2,356	(856)
Paper Products	2,500	2,500	1,501	999
Bottled Water/Cooler	1,500	1,500	906	594
Utilities	21,000	21,000	22,382	(1,382)
Pest Control	950	950	1,105	(155)
Repairs & Maintenance - Building	15,000	15,000	7,313	7,687
Maintenance Contract/Elevator	1,500	1,500	-	1,500
Maintenance of Grounds	1,500	1,500	51	1,449
Capital Outlay	-	-	-	-
Total Courthouse	81,038	81,038	71,324	9,714

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

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	1,259	(59)
Attorney Fees	50,000	50,000	36,611	13,389
Engineering Fees	7,500	7,500	1,795	5,705
Insurance & Bonds	300,000	300,000	472,077	(172,077)
Health Insurance	5,334	5,334	4,957	377
Payroll Taxes	92	92	89	3
Unemployment Insurance	7,500	7,500	-	7,500
Auditing	27,000	27,000	28,550	(1,550)
Postage Meter & Postage	33,000	33,000	34,855	(1,855)
General Supplies	20,000	20,000	14,840	5,160
Retirement Program/Employees	33,000	33,000	33,106	(106)
Utilities, Pest Control - Chamber	-	-	552	(552)
County Surveyor	2,500	2,500	500	2,000
Contingency Fund	300,000	300,000	23,632	276,368
DFCS Maint. Payment	7,050	7,050	7,050	-
Public Safety - Hepatitis	500	500	-	500
Crime Victims Fund	4,000	4,000	4,400	(400)
Dog Control Officer	4,800	4,800	4,800	-
Pre-Employment Drug Testing	3,500	3,500	160	3,340
BCOB Utilities	700	700	-	700
CUVA Recording	1,000	1,000	696	304
Community Service/Supervisor	-	-	1,440	(1,440)
Utilities - Old EOC/Inmate	1,300	1,300	2,114	(814)
Utilities - Old EMS Building	300	300	-	300
Capital Outlay	-	-	47,975	(47,975)
Total Other General Government	810,276	810,276	721,458	88,818

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

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	27,893	27,893	29,690	(1,797)
Contracted Building Inspections	13,500	13,500	9,700	3,800
Addressing Coordinator	25,043	25,043	26,164	(1,121)
Payroll Taxes	4,050	4,050	3,957	93
Health Insurance	9,936	9,936	12,280	(2,344)
Telephone	2,000	2,000	2,398	(398)
Travel & Training	150	150	-	150
Office Supplies	900	900	644	256
Gas & Oil	2,500	2,500	1,726	774
Vehicle Maintenance	1,000	1,000	400	600
Computer	-	-	2,232	(2,232)
Software	1,400	1,400	1,400	-
Capital Outlay	1,500	1,500	-	1,500
Total Code & Permitting Department	89,872	89,872	90,591	(719)
Board of Equalization				
Current:				
Secretary	6,800	6,800	162	6,638
Board Members	1,500	1,500	950	550
Payroll Expenses	520	520	12	508
Software Program	1,800	1,800	1,650	150
Telephone	500	500	333	167
Travel/Training	2,000	2,000	1,102	898
Office Supplies	100	100	-	100
Total Board of Equalization	13,220	13,220	4,209	9,011

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Tax Commissioner				
Current:				
Salary of Tax Commissioner	59,165	59,165	62,206	(3,041)
Tag and Tax Clerk	31,574	31,574	33,737	(2,163)
Tag and Tax Clerk	27,373	27,373	29,153	(1,780)
Tag and Tax Clerk	31,574	31,574	35,961	(4,387)
Part-time Clerk	23,234	23,234	24,809	(1,575)
Part-time Clerk	10,806	10,806	12,003	(1,197)
Overtime	1,500	1,500	-	1,500
Payroll Taxes	14,170	14,170	14,534	(364)
Health Insurance	12,662	12,662	10,818	1,844
Office Supplies	7,500	7,500	9,088	(1,588)
Advertising	100	100	-	100
Telephone	3,900	3,900	4,230	(330)
Travel & Training	3,300	3,300	3,331	(31)
Dues	375	375	375	-
Tax Billing Supplies	4,500	4,500	5,238	(738)
Computer	7,500	7,500	6,136	1,364
Software Support	11,974	11,974	-	11,974
Web - Online Payments	7,140	7,140	7,140	-
Repairs - Equipment	100	100	-	100
Tax Sales	10,000	10,000	7,755	2,245
Capital Outlay	3,000	3,000	-	3,000
Total Tax Commissioner	271,447	271,447	266,514	4,933
Tax Assessors				
Current:				
Salary of Chief Appraiser	59,438	59,438	63,268	(3,830)
Salary of Real Property Appraiser	31,262	31,262	32,807	(1,545)
Salary of Real Property Appraiser	29,453	29,453	25,311	4,142
Salary of Personal Property Appraiser	33,176	33,176	35,314	(2,138)
Salary of App Tech/Tax Specialist	25,043	25,043	25,031	12
Overtime	-	-	46	(46)
Payroll Taxes	13,646	13,646	12,774	872
Health Insurance	32,989	32,989	37,279	(4,290)
Office Supplies	10,000	10,000	11,732	(1,732)
Telephone	3,000	3,000	2,839	161
Travel & Training	9,000	9,000	5,670	3,330
Board Meetings	7,500	7,500	8,452	(952)
Repairs - Equipment	4,500	4,500	2,102	2,398
Vehicle Maintenance	2,400	2,400	73	2,327
Advertising	500	500	-	500
Dues	2,500	2,500	2,618	(118)
Gas & Oil	4,500	4,500	519	3,981
Mapping to RDC	12,000	12,000	12,000	-
Personal Property Audits	13,000	13,000	11,629	1,371
Web Site Hosting	7,000	7,000	7,000	-
Capital Outlay	5,000	5,000	-	5,000
Total Tax Assessors	305,907	305,907	296,464	9,443

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Elections				
Current:				
Salary of Elections Supervisor	33,173	33,173	35,312	(2,139)
Salaries of Board of Elections	8,000	8,000	7,623	377
Payroll Taxes	2,538	2,538	2,552	(14)
Health Insurance	5,733	5,733	5,968	(235)
Rental/Voting Houses	600	600	600	-
Maintenance Warranty	7,000	7,000	6,910	90
Advertising	1,000	1,000	422	578
Dues	300	300	475	(175)
Travel & Training	6,500	6,500	6,948	(448)
Computer	1,500	1,500	935	565
Telephone	2,500	2,500	2,836	(336)
Office Supplies	1,500	1,500	1,414	86
Copier Lease	700	700	611	89
Express Poll Battery	5,300	5,300	5,973	(673)
Primary & General Election	-	-	4,517	(4,517)
Capital Outlays	-	-	-	-
Total Elections	76,344	76,344	83,096	(6,752)
Total General Government	2,030,591	2,030,591	2,113,262	(82,671)
Probate Court				
Current:				
Salary of Probate Judge	79,084	79,084	83,133	(4,049)
Salary of Chief Clerk	32,864	32,864	36,878	(4,014)
Salary of Clerk	23,941	23,941	26,401	(2,460)
Payroll Taxes	10,396	10,396	10,600	(204)
Health Insurance	17,027	17,027	18,540	(1,513)
Office Supplies	3,500	3,500	3,493	7
Telephone	2,500	2,500	2,362	138
Travel & Training	3,500	3,500	2,835	665
Dues	400	400	260	140
Newspaper Bound	225	225	143	82
Capital Outlay	-	-	-	-
Total Probate Court	173,437	173,437	184,645	(11,208)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

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	63,146	63,146	68,107	(4,961)
Salary of Chief Deputy Clerk	31,429	31,429	33,877	(2,448)
Salary of Senior Deputy Clerk	27,789	27,789	-	27,789
Salary of Deputy Clerk	24,294	24,294	31,277	(6,983)
Salary of Deputy Clerk	20,946	20,946	26,316	(5,370)
Salary of part time Employee	15,456	15,456	35,130	(19,674)
Overtime	-	-	6,231	(6,231)
Payroll Taxes	14,004	14,004	14,021	(17)
Health Insurance	31,955	31,955	39,755	(7,800)
Office Supplies	7,500	7,500	8,123	(623)
Telephone	5,300	5,300	5,611	(311)
Travel & Training	2,800	2,800	1,521	1,279
Dues	300	300	300	-
Microfilming Deeds/Mortgages	15,000	15,000	13,556	1,444
Repairs - Equipment	500	500	-	500
Copier Lease & Maintenance	3,500	3,500	2,224	1,276
Jury Program Software Support	13,200	13,200	13,350	(150)
Capital Outlay	2,000	2,000	-	2,000
Total Clerk of Court	279,119	279,119	299,399	(20,280)
Superior Court				
Current:				
District Attorney	60,000	60,000	27,540	32,460
Public Defender's Office	96,000	96,000	120,305	(24,305)
Court Reporters	17,000	17,000	21,449	(4,449)
Payroll Taxes	150	150	80	70
Jury, Bailiffs, Witness Costs	25,000	25,000	11,050	13,950
Juvenile Judge	4,800	4,800	6,203	(1,403)
Juvenile Medical/Mental Evaluation	500	500	-	500
Juvenile Court Reporters	8,000	8,000	7,174	826
Judicial Circuit	2,600	2,600	4,582	(1,982)
Superior Court Judges Supplement	14,800	14,800	15,750	(950)
Office Supplies	-	-	214	(214)
Advertising	500	500	-	500
Total Superior Court	229,350	229,350	214,347	15,003

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

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	56,925	56,925	59,862	(2,937)
Salary of Chief Clerk	25,896	25,896	24,377	1,519
Salary of Magistrate Judge	14,222	14,222	14,652	(430)
Salary of Deputy Clerk	22,901	22,901	27,565	(4,664)
Payroll Taxes	9,176	9,176	9,140	36
Health Insurance	10,556	10,556	12,130	(1,574)
Office Supplies	3,000	3,000	4,261	(1,261)
Telephone	3,500	3,500	3,363	137
Travel & Training	3,000	3,000	2,520	480
Docket Books, Law Books, Supplies	750	750	583	167
Repairs - Equipment	700	700	1,025	(325)
Dues	1,100	1,100	1,442	(342)
Copier Lease	1,150	1,150	948	202
Advertising	200	200	62	138
P.O. Box Rent	150	150	114	36
Capital Outlays	2,000	2,000	-	2,000
Total Magistrate Court	155,226	155,226	162,044	(6,818)
Total Judicial	837,132	837,132	860,435	(23,303)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

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	67,404	(3,443)
Salary of Admin. Assistant	52,104	52,104	58,474	(6,370)
Salary of Chief Deputy	46,146	46,146	49,207	(3,061)
Salary of Chief Investigator	54,232	54,232	62,597	(8,365)
Salary of Investigator	36,931	36,931	42,269	(5,338)
Salary of Sergeant	138,640	138,640	167,047	(28,407)
Salary of Deputies	256,814	256,814	286,998	(30,184)
Salary of Part-time Deputy	20,000	20,000	1,375	18,625
Salary of Drug Agent & Informants	69,342	69,342	80,444	(11,102)
Overtime	95,173	95,173	101,079	(5,906)
Payroll Taxes	66,492	66,492	66,274	218
Health Insurance	161,443	161,443	186,861	(25,418)
Office Supplies	13,000	13,000	12,621	379
Printing & Advertising	500	500	-	500
Telephone	28,000	28,000	22,936	5,064
Travel & Training	9,000	9,000	14,475	(5,475)
Dues	1,000	1,000	1,245	(245)
Uniforms	10,000	10,000	10,400	(400)
Gas & Oil	135,000	135,000	79,305	55,695
Repairs/Maint. - Vehicles	30,000	30,000	40,943	(10,943)
Deductible/Claims	10,000	10,000	-	10,000
Repairs/Maint. - Other	4,000	4,000	2,732	1,268
Operating Supplies	8,000	8,000	22,104	(14,104)
Copier Lease	4,000	4,000	2,294	1,706
Radio Repeater Tower	800	800	800	-
Clean Up-Meth Labs	10,000	10,000	-	10,000
Drug Buys/Informants	7,000	7,000	1,943	5,057
Capital Outlays	32,234	32,234	97,438	(65,204)
Total Sheriff's Department	1,363,812	1,363,812	1,479,265	(115,453)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Jail				
Current:				
Salaries of Jailers	602,085	602,085	699,511	(97,426)
Salary of Records Technician	23,462	23,462	19,509	3,953
Salary of Part-time Secretary	15,558	15,558	11,747	3,811
Jail Administrator	37,148	37,148	39,839	(2,691)
Building Maintenance Person	31,907	31,907	36,205	(4,298)
Salary of Part-time Office Personnel	15,558	15,558	13,626	1,932
Overtime	25,134	25,134	52,367	(27,233)
Payroll Taxes	61,130	61,130	62,419	(1,289)
Health Insurance	187,613	187,613	177,870	9,743
Cleaning Supplies	17,000	17,000	21,076	(4,076)
Utilities	175,000	175,000	168,804	6,196
Repairs/Maint. - Building	20,000	20,000	25,887	(5,887)
Repairs/Maint. - Equipment	5,000	5,000	3,325	1,675
Maintenance of Grounds	2,000	2,000	754	1,246
Advertising	500	500	-	500
Claims	7,000	7,000	-	7,000
Pest Control	1,125	1,125	1,625	(500)
Prisoners Expense/Medical	192,000	192,000	203,786	(11,786)
Prisoners-Medical Equipment	7,500	7,500	1,528	5,972
Prisoners-Nutrition	255,000	255,000	220,332	34,668
Prisoners-Hospital/ER	8,000	8,000	44,309	(36,309)
Uniforms	10,000	10,000	6,445	3,555
Copier Lease	2,000	2,000	1,400	600
Office Supplies	7,000	7,000	3,391	3,609
Total Jail	1,708,720	1,708,720	1,815,755	(107,035)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Emergency Medical Service				
Current:				
Salary of Director	60,329	60,329	64,519	(4,190)
Salaries of Paramedics	325,000	325,000	331,496	(6,496)
Salaries of Basic EMT's	260,000	260,000	224,544	35,456
Salary of Billing Technician	28,475	28,475	30,228	(1,753)
Salaries of Part-time Employees	150,000	150,000	215,848	(65,848)
Overtime	165,000	165,000	210,730	(45,730)
Payroll Taxes	75,644	75,644	77,154	(1,510)
Health Insurance	157,918	157,918	176,532	(18,614)
Office Supplies	3,500	3,500	3,139	361
State License Fee	12,300	12,300	12,300	-
Cleaning Supplies	1,800	1,800	1,816	(16)
Telephone & Radio Loops	9,500	9,500	7,447	2,053
Utilities	19,000	19,000	19,152	(152)
Travel & Training	1,000	1,000	-	1,000
Uniforms	6,000	6,000	4,782	1,218
Gas & Oil	50,000	50,000	38,984	11,016
Repairs/Maint. - Building	7,000	7,000	4,579	2,421
Repairs/Maint. - Vehicles	45,000	45,000	43,651	1,349
Repairs/Maint. - Other	3,500	3,500	5,419	(1,919)
Advertising	200	200	-	200
Building Supplies	600	600	311	289
Medical Supplies	33,000	33,000	35,426	(2,426)
Computer	5,300	5,300	5,701	(401)
Drug Testing	300	300	-	300
Pest Control	1,000	1,000	1,040	(40)
Radio Repeater Tower	1,000	1,000	800	200
Capital Outlays	19,000	19,000	15,818	3,182
Total Emergency Medical Service	1,441,366	1,441,366	1,531,416	(90,050)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

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	13,118	(618)
Salary of Deputy Coroner	2,900	2,900	1,925	975
Payroll Taxes	956	956	954	2
Office Supplies	400	400	336	64
Repairs & Maintenance - Vehicles	1,500	1,500	375	1,125
Travel & Training	2,160	2,160	1,908	252
Dues	200	200	150	50
Gas and Oil	1,000	1,000	399	601
General Supplies	370	370	428	(58)
Inquests	1,200	1,200	1,597	(397)
Capital Outlay	-	-	-	-
Total Coroner	23,186	23,186	21,190	1,996
Firefighters' Association				
Current:				
Volunteer Insurance	60,000	60,000	54,688	5,312
AED Pads & Accessories	2,500	2,500	1,531	969
Volunteer Vaccinations	1,000	1,000	174	826
Radio Reporter Tower	2,500	2,500	2,000	500
Training	1,000	1,000	-	1,000
GA Firefighters Pension Fund	13,000	13,000	7,207	5,793
Repairs & Maintenance - Other	1,500	1,500	258	1,242
Capital Outlay	-	-	-	-
Total Firefighters' Association	81,500	81,500	65,858	15,642
Emergency Management Agency				
Current:				
Salary of Director	10,400	10,400	10,914	(514)
Payroll Taxes	795	795	796	(1)
Telephone	1,250	1,250	1,266	(16)
Travel & Training	3,250	3,250	1,530	1,720
Repairs & Maintenance - Service Rescue	1,500	1,500	2,253	(753)
Repairs - Office Equipment	500	500	507	(7)
Vehicle Maintenance	2,000	2,000	625	1,375
Gas & Oil	1,500	1,500	325	1,175
Office Supplies	500	500	613	(113)
Utilities	-	-	296	(296)
Capital Outlays	6,000	6,000	5,375	625
Total Emergency Management Agency	27,695	27,695	24,500	3,195
Total Public Safety	4,646,279	4,646,279	4,937,984	(291,705)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Road Department				
Current:				
Salaries	723,266	723,266	744,304	(21,038)
Overtime	20,000	20,000	12,448	7,552
Payroll Taxes	56,860	56,860	53,677	3,183
Health Insurance	140,137	140,137	164,403	(24,266)
Telephone	4,000	4,000	6,172	(2,172)
Utilities	11,000	11,000	10,360	640
Uniforms	10,000	10,000	17,413	(7,413)
Gas & Oil	275,000	275,000	180,373	94,627
Repairs/Maint. - Shop	3,000	3,000	4,175	(1,175)
Repairs/Maint. - Equipment	85,000	85,000	98,620	(13,620)
Caution Lights	2,400	2,400	2,073	327
Pest Control	500	500	520	(20)
Tires	18,000	18,000	11,115	6,885
Supplies	17,500	17,500	19,704	(2,204)
Drug Testing	200	200	116	84
Travel & Training	750	750	9	741
Pipe	-	-	86	(86)
Capital Outlay	37,000	37,000	1,366,579	(1,329,579)
Total Road Department	1,404,613	1,404,613	2,692,147	(1,287,534)
Airport				
Current:				
Utilities	3,000	3,000	2,934	66
Port a Let Rental	888	888	672	216
Telephone	650	650	461	189
Box Rental	75	75	-	75
Advertising	250	250	-	250
Insurance/Legal/Audits	5,000	5,000	2,033	2,967
Authority Members	750	750	-	750
Repairs and Maintenance - Other	3,000	3,000	-	3,000
Repairs and Maintenance - Buildings	500	500	-	500
Mowing	3,600	3,600	3,300	300
Capital Outlay	-	-	-	-
Total Airport	17,713	17,713	9,400	8,313
Total Public Works	1,422,326	1,422,326	2,701,547	(1,279,221)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

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	3,301	(301)
Pest Control	780	780	910	(130)
Total Health Department	106,046	106,046	106,477	(431)
Mental Health				
Current:				
Budget	1,400	1,400	2,170	(770)
Total Mental Health	1,400	1,400	2,170	(770)
Public Welfare (DFCS)				
Current:				
Repairs/Maint. - Building	2,500	2,500	1,530	970
Gas & Oil	500	500	198	302
Indigent Cases	4,800	4,800	4,800	-
Total Public Welfare (DFCS)	7,800	7,800	6,528	1,272
Concerted Services, Inc.				
Current:				
State Cut-Back in Salaries	8,226	8,226	8,226	-
Telephone	2,200	2,200	1,644	556
Office Supplies	500	500	34	466
Misc. Indigent Cases	1,000	1,000	-	1,000
Total Concerted Services	11,926	11,926	9,904	2,022
Senior Center				
Current:				
Salary of Site Manager	17,469	17,469	20,823	(3,354)
Payroll Taxes	1,336	1,336	1,575	(239)
Utilities	7,000	7,000	7,750	(750)
Pest Control	600	600	650	(50)
Repairs/Maint. - Building	1,900	1,900	852	1,048
Cleaning Supplies	300	300	839	(539)
Paper Products	100	100	80	20
Telephone	1,200	1,200	1,016	184
Travel & Training	150	150	29	121
Home Delivered & Congregate Meals	22,000	22,000	21,052	948
Supplies	1,000	1,000	902	98
Capital Outlay	-	-	-	-
Total Senior Center	53,055	53,055	55,568	(2,513)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

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	10,218	(218)
Repairs/Maint. - Buildings	2,500	2,500	1,954	546
Pest Control	900	900	975	(75)
Equipment/Supplies	500	500	-	500
Total Adult Education/Head Start	13,900	13,900	13,147	753
Family Connection				
Current:				
Grant Funds	45,000	45,000	44,793	207
Utilities	-	-	602	(602)
Per Diem Contract	15,450	15,450	11,885	3,565
Van Maintenance	1,000	1,000	-	1,000
Youth Leadership	250	250	604	(354)
Total Family Connection	61,700	61,700	57,884	3,816

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

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	14,058	14,058	12,500	1,558
Program Assistant	8,300	8,300	6,396	1,904
Salary of Resource Manager/4H Coordin	4,400	4,400	2,933	1,467
Payroll Taxes	1,122	1,122	2,094	(972)
Office Supplies	750	750	1,864	(1,114)
Telephone	2,000	2,000	2,304	(304)
Travel & Training	4,500	4,500	3,079	1,421
Retirement	837	837	1,642	(805)
DPA/State 4-H Council	100	100	441	(341)
Agriculture/Home Econ. Supplies	250	250	34	216
Repairs - Equipment	550	550	527	23
Copier - Lease	1,089	1,089	742	347
Dues	200	200	-	200
Capital Outlays	1,000	1,000	-	1,000
Total Cooperative Extension Service	39,156	39,156	34,556	4,600
Library				
Current:				
Salary of Library Manager	35,209	35,209	37,050	(1,841)
Salary of Library Assistant	23,109	23,109	24,401	(1,292)
Salary of Library Assistant	22,797	22,797	24,248	(1,451)
Payroll Taxes	6,205	6,205	5,747	458
Health Insurance	26,729	26,729	35,838	(9,109)
Office Supplies	2,700	2,700	1,945	755
Telephone	500	500	562	(62)
Utilities	14,500	14,500	13,971	529
Travel & Training	700	700	503	197
Repairs/Maint. - Building	7,500	7,500	6,043	1,457
Repairs/Maint. - Equipment	1,200	1,200	779	421
Custodial	5,700	5,700	5,700	-
New Books	12,000	12,000	12,275	(275)
Dues	40	40	36	4
Summer Reading Program	3,300	3,300	3,293	7
Automated Library Patron Service	500	500	442	58
Regional Library Fees	1,800	1,800	1,800	-
Copier/Lease	1,188	1,188	1,099	89
Pest Control	600	600	650	(50)
Total Library	166,277	166,277	176,382	(10,105)
Total Health & Welfare	461,260	461,260	462,616	(1,356)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Recreation				
Current:				
Salary of Director	37,875	37,875	49,060	(11,185)
Salary of Assistant	22,797	22,797	28,504	(5,707)
Salary of Assistant	19,926	19,926	1,578	18,348
Salary of Part-time Assistant	-	-	249	(249)
Overtime	1,500	1,500	3,090	(1,590)
Payroll Taxes	7,367	7,367	7,977	(610)
Health Insurance	13,131	13,131	13,019	112
Telephone	2,500	2,500	3,245	(745)
Advertising	400	400	743	(343)
Utilities	25,000	25,000	32,170	(7,170)
Office Supplies	1,300	1,300	2,484	(1,184)
Travel & Training	1,500	1,500	1,189	311
Dues & Entry Fees	3,000	3,000	2,760	240
Gas & Oil	2,000	2,000	1,380	620
Repairs & Maintenance - Other	10,000	10,000	18,769	(8,769)
All Stars	6,000	6,000	7,175	(1,175)
Sports Equipment/Supplies	17,000	17,000	21,434	(4,434)
Umpires	12,000	12,000	14,398	(2,398)
Concession Workers/Gym Monitors	10,000	10,000	5,879	4,121
Scorekeepers	4,200	4,200	3,402	798
Sign-Up Reimbursement	-	-	40	(40)
Pest Control	500	500	702	(202)
Turf Maintenance	7,000	7,000	6,084	916
Capital Outlay	5,000	5,000	-	5,000
Total Recreation	209,996	209,996	225,331	(15,335)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

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	4,800	960
Total Georgia Forestry Commission	30,476	30,476	29,404	1,072
Development Authority				
Current:				
Budget	73,765	73,765	73,765	-
Total Development Authority	73,765	73,765	73,765	-
Total Community Development	104,241	104,241	103,169	1,072
County Office Building				
Current:				
Utilities	6,000	6,000	6,538	(538)
Maintenance - Building	5,000	5,000	7,499	(2,499)
Bottled Water/Drinks	500	500	1,133	(633)
Cleaning Supplies	500	500	351	149
Paper Products	700	700	78	622
Pest Control	300	300	325	(25)
Telephone	-	-	490	(490)
Capital Outlay	-	-	-	-
Total County Office Building	13,000	13,000	16,414	(3,414)
St. Illa Office Building				
Current:				
Utilities	12,500	12,500	14,478	(1,978)
Maintenance - Building	13,500	13,500	5,556	7,944
Pest Control	600	600	600	-
Cleaning Supplies	700	700	-	700
Capital Outlay	-	-	-	-
Total St. Illa Office Building	27,300	27,300	20,634	6,666

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2015

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Debt Service:				
Principal Retirement	528,769	528,769	624,139	(95,370)
Interest	-	-	71,313	(71,313)
Total Debt Service	528,769	528,769	695,452	(166,683)
Total Expenditures	10,280,894	10,280,894	12,136,844	(1,855,950)
Excess Revenues Over (Under) Expenditures	270,747	270,747	(1,419,480)	(1,690,227)
Other Financing Sources				
Transfers In	-	-	2,000	2,000
Transfers (Out)	(270,747)	(270,747)	(344,899)	(74,152)
Inception of Notes	-	-	173,893	173,893
Inception of Leases	-	-	1,440,464	1,440,464
Total Other Financing Sources (Uses)	(270,747)	(270,747)	1,271,458	1,542,205
Net Change in Fund Balance	$ -	$ -	$ (148,022)	$ (148,022)
Fund Balance Beginning	93,843	93,843	4,378,270	
Prior Period Adjustment	-	-	-	
Fund Balance Ending	$ 93,843	$ 93,843	$ 4,230,248	

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, 2015

	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)
Culture 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)
Culture and Recreation	500,000	-	723,226	723,226	(223,226)
Community Development	-	-	-	-	-
Debt Service:					
Principal	1,880,000	917	1,980,228	1,981,145	(101,145)
Interest	2,120,000	-	1,672,563	1,672,563	447,437
Total Expenditures	7,000,000	917	9,643,644	9,644,561	(2,644,561)
Excess (deficiency) of Revenues Over (under) Expenditures	-	(917)	(2,843,241)	(2,844,158)	(2,844,158)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Inception of Note	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	-	(917)	(2,843,241)	(2,844,158)	(2,844,158)
Fund Balance Beginning	-	6,895	2,850,136	2,850,136	2,850,136
Fund Balance Ending	$ -	$ 5,978	$ 6,895	$ 5,978	$ 5,978

Brantley County, Georgia
Budgetary Comparison Schedule – Capital Project Fund
Special Local Option Sales Tax - 2013
For the Year Ended December 31, 2015

	Project Length Budget	Current	Prior Years	Total	Variance with Budget Over (Under)
Revenues					
Taxes	$8,000,000	$1,084,639	$2,061,106	$3,145,745	$(4,854,255)
Interest	-	-	-	-	-
Intergovernmental	-	449,238	1,573,498	2,022,736	2,022,736
Other	-	30,000	31,594	61,594	61,594
Total Revenues	8,000,000	1,563,877	3,666,198	5,230,075	(2,769,925)
Expenditures					
Current:					
General Government	-	-	-	-	-
Judiciary	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	93,747	112,492	206,239	(206,239)
Health and Welfare	-	-	-	-	-
Culture and Recreation	-	18,127	17,251	35,378	(35,378)
Community Development	-	-	-	-	-
Intergovernmental	-	108,862	181,528	290,390	(290,390)
Capital Outlay:					
New Jail	-	-	-	-	-
Judiciary	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	4,200,000	985,034	1,054,049	2,039,083	2,160,917
Culture and Recreation	800,000	24,063	-	24,063	775,937
Community Development	-	-	-	-	-
Debt Service:					
Principal	3,000,000	489,974	194,463	684,437	2,315,563
Interest	-	145,758	68,240	213,998	(213,998)
Total Expenditures	8,000,000	1,865,565	1,628,023	3,493,588	4,506,412
Excess (deficiency) of Revenues Over (under) Expenditures	-	(301,688)	2,038,175	1,736,487	1,736,487
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	-	(301,688)	2,126,778	1,825,090	1,825,090
Fund Balance Beginning	-	2,126,778	-	-	-
Fund Balance Ending	$ -	$1,825,090	$2,126,778	$1,825,090	$ 1,825,090

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, 2015

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Assets			
Cash	$ 854,502	$141,604	$ 996,106
Certificates of Deposit	44,113	-	44,113
Receivable	191,934	-	191,934
Tax Receivable (net of allowance for uncollectibles)	252,382	-	252,382
Due from Other Funds	5,000	4,049	9,049
Total Assets	$1,347,931	$145,653	$1,493,584
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	$ 2,059	$ -	$ 2,059
Due to Other Funds	16,000	-	16,000
Total Liabilities	18,059	-	18,059
Deferred Inflows Of Resources			
Unavailable Revenue	267,816	-	267,816
Total Deferred Inflows of Resources	267,816	-	267,816
Fund Balances			
Restricted	919,453	70	919,523
Committed	142,603	145,583	288,186
Total Fund Balances	1,062,056	145,653	1,207,709
Total Liabilities and Fund Balances	$1,347,931	$145,653	$1,493,584

Brantley County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2015

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Revenues			
Taxes	$1,367,997	$ -	$1,367,997
Intergovernmental	6,463	21,322	27,785
Interest	155	-	155
Fines and Forfeitures	14,963	-	14,963
E-911 Charges	218,822	-	218,822
Judiciary	33,892	-	33,892
Vending	32,789	-	32,789
Recreation	74,166	-	74,166
Grant Revenue	-	199,641	199,641
Other	75,835	12,796	88,631
Total Revenues	1,825,082	233,759	2,058,841
Expenditures			
Current:			
Public Safety	588,092	10,555	598,647
Public Works	1,151,986	-	1,151,986
Public Welfare	2,485	3,209	5,694
Judiciary	18,130	-	18,130
Culture and Recreation	59,422	-	59,422
Health and Welfare	-	-	-
Other	52,543	171,268	223,811
Capital Outlay:			
Public Safety	50,239	-	50,239
Public Works	-	14,045	14,045
Culture & Recreation	-	6,121	6,121
Health and Welfare	-	-	-
Other	-	-	-
Debt Service:			
Principal Retirement	71,138	-	71,138
Interest and Fiscal Charges	5,951	-	5,951
Total Expenditures	1,999,986	205,198	2,205,184
Excess of Revenues over (Under) Expenditures	(174,904)	28,561	(146,343)

Brantley County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2015

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Other Financing Sources (Uses)			
Transfers In	$ 312,717	$ 32,234	$ 344,951
Transfers (Out)	(2,051)	-	(2,051)
Inception of Capital Lease	-	-	-
Inception of Note	-	-	-
Total Other Financing Sources (Uses)	310,666	32,234	342,900
Net Change in Fund Balance	135,762	60,795	196,557
Fund Balance Beginning	926,294	84,858	1,011,152
Fund Balance Ending	$1,062,056	$145,653	$1,207,709

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
Revolving Loan 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.

Revolving Loan Fund: To account for revenue for loan payments collected.

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, 2015

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Assets						
Cash	$ 25,663	$ 59,662	$ -	$ 17,545	$ 30,309	$ 19,889
Certificates of Deposit	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	5,000
Receivables	-	-	-	-	-	556
Taxes Receivable	-	-	-	-	-	-
Total Assets	$ 25,663	$ 59,662	$ -	$ 17,545	$ 30,309	$ 25,445
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
Deferred Inflows of Resources						
Unavailable Revenue	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balances:						
Restricted	25,663	59,662	-	-	-	25,445
Committed	-	-	-	17,545	30,309	-
Total Fund Balances	25,663	59,662	-	17,545	30,309	25,445
Total Liabilities and Fund Balances	$ 25,663	$ 59,662	$ -	$ 17,545	$ 30,309	$ 25,445

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Balance Sheets
December 31, 2015

	Special Revenue					
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Inmate Fund	Revolving Loan Fund
Assets						
Cash	$ 104,641	$ 72,851	$ 29,633	$ 60	$ 21,838	$ -
Certificates of Deposit	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Receivables	-	-	31,378	-	-	160,000
Taxes Receivable	-	-	-	-	-	-
Total Assets	$ 104,641	$ 72,851	$ 61,011	$ 60	$ 21,838	$ 160,000
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
Deferred Inflows of Resources						
Unavailable Revenue	-	-	-	-	-	160,000
Total Deferred Inflows of Resources	-	-	-	-	-	160,000
Fund Balances:						
Restricted	104,641	-	61,011	-	-	-
Committed	-	72,851	-	60	21,838	-
Total Fund Balances	104,641	72,851	61,011	60	21,838	-
Total Liabilities and Fund Balances	$ 104,641	$ 72,851	$ 61,011	$ 60	$ 21,838	$ 160,000

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Balance Sheets
December 31, 2015

	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	$ 56,468	$ 128,814	$ 83,616	$ 66,769	$ 75,003	$ 61,741	$ 854,502
Certificates of Deposit	44,113	-	-	-	-	-	44,113
Due from Other Funds	-	-	-	-	-	-	5,000
Receivables	-	-	-	-	-	-	191,934
Taxes Receivable	23,205	77,483	19,097	67,032	37,031	28,534	252,382
Total Assets	$ 123,786	$ 206,297	$102,713	$133,801	$112,034	$ 90,275	$ 1,347,931
Liabilities and Fund Balances							
Liabilities:							
Accounts Payable	$ 1,080	$ 979	$ -	$ -	$ -	$ -	$ 2,059
Due to Other Funds	-	16,000	-	-	-	-	16,000
Total Liabilities	1,080	16,979	-	-	-	-	18,059
Deferred Inflows Of Resources							
Unavailable Revenue	7,050	43,866	7,353	29,593	11,583	8,371	267,816
Total Deferred Inflows or Resources	7,050	43,866	7,353	29,593	11,583	8,371	267,816
Fund Balances:							
Restricted	115,656	145,452	95,360	104,208	100,451	81,904	919,453
Committed	-	-	-	-	-	-	142,603
Total Fund Balances	115,656	145,452	95,360	104,208	100,451	81,904	1,062,056
Total Liabilities and Fund Balances	$ 123,786	$ 206,297	$102,713	$133,801	$112,034	$ 90,275	$ 1,347,931

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2015

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maint. Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Revenues						
Taxes	$ -	$ -	$1,070,887	$ -	$ -	$ -
Intergovernmental	-	6,463	-	-	-	-
Interest	-	-	-	-	-	-
Fines & Forfeitures	14,962	-	-	-	-	-
E-911 Charges	-	-	-	-	-	-
Judiciary	-	-	-	-	-	24,288
Vending	-	-	-	-	32,789	-
Recreation	-	-	-	-	-	-
Other	-	-	453	12,008	2,695	-
Total Revenues	14,962	6,463	1,071,340	12,008	35,484	24,288
Expenditures						
Current						
Public Safety	-	-	-	9,704	6,743	-
Public Works	-	-	1,151,986	-	-	-
Public Welfare	-	2,485	-	-	-	-
Judiciary	17,467	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Other	-	-	-	-	16,825	9,863
Capital Outlay						
Public Safety	-	-	-	22,845	-	18,984
Public Works	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	17,467	2,485	1,151,986	32,549	23,568	28,847

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2015

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,505)	3,978	(80,646)	(20,541)	11,916	(4,559)
Other Financing Sources (Uses)						
Transfers In	-	-	80,646	-	-	-
Transfers (Out)	-	-	-	-	-	-
Inception of Capital Leases	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	80,646	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(2,505)	3,978	-	(20,541)	11,916	(4,559)
Net Change in Fund Balances	(2,505)	3,978	-	(20,541)	11,916	(4,559)
Fund Balance Beginning	28,168	55,684	-	38,086	18,393	30,004
Fund Balance Ending	$ 25,663	$ 59,662	$ -	$ 17,545	$ 30,309	$ 25,445

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2015

	Special Revenue					
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Inmate Fund	Revolving Loan Fund
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
E-911 Charges	-	-	218,822	-	-	-
Judiciary	9,604	-	-	-	-	-
Vending	-	-	-	-	-	-
Recreation	-	74,166	-	-	-	-
Other	-	-	-	-	39,588	-
Total Revenues	9,604	74,166	218,822	-	39,588	-
Expenditures						
Current						
Public Safety	-	-	428,968	-	172	-
Public Works	-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-
Judiciary	663	-	-	-	-	-
Culture & Recreation	-	59,422	-	-	-	-
Other	-	-	-	-	25,855	-
Capital Outlay						
Public Safety	-	-	8,410	-	-	-
Public Works	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	663	59,422	437,378	-	26,027	-

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2015

	Special Revenue					
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Inmate Fund	Revolving Loan Fund
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,941	14,744	(218,556)	-	13,561	-
Other Financing Sources (Uses)						
Transfers In	-	-	227,597	-	-	-
Transfers (Out)	-	-	-	-	-	-
Inception of Capital Leases	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	227,597	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	8,941	14,744	9,041	-	13,561	-
Net Change in Fund Balances	8,941	14,744	9,041	-	13,561	-
Fund Balance Beginning	95,700	58,107	51,970	60	8,277	-
Fund Balance Ending	$ 104,641	$ 72,851	$ 61,011	$ 60	$ 21,838	$ -

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2015

	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	$ 32,347	$ 75,960	$ 26,176	$ 88,266	$ 51,034	$ 23,327	$ 1,367,997
Intergovernmental	-	-	-	-	-	-	6,463
Interest	154	1	-	-	-	-	155
Fines & Forfeitures	-	-	-	-	1	-	14,963
E-911 Charges	-	-	-	-	-	-	218,822
Judiciary	-	-	-	-	-	-	33,892
Vending	-	-	-	-	-	-	32,789
Recreation	-	-	-	-	-	-	74,166
Other	465	12,564	2,046	3,389	2,627	-	75,835
Total Revenues	32,966	88,525	28,222	91,655	53,662	23,327	1,825,082
Expenditures							
Current							
Public Safety	25,826	50,906	11,144	36,165	18,464	-	588,092
Public Works	-	-	-	-	-	-	1,151,986
Public Welfare	-	-	-	-	-	-	2,485
Judiciary	-	-	-	-	-	-	18,130
Culture & Recreation	-	-	-	-	-	-	59,422
Other	-	-	-	-	-	-	52,543
Capital Outlay							-
Public Safety	-	-	-	-	-	-	50,239
Public Works	-	-	-	-	-	-	-
Judiciary	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-
Debt Service	5,975	-	-	54,667	16,447	-	77,089
Total Expenditures	31,801	50,906	11,144	90,832	34,911	-	1,999,986

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2015

	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	1,165	37,619	17,078	823	18,751	23,327	(174,904)
Other Financing Sources (Uses)							
Transfers In	-	-	488	3,985	-	-	312,716
Transfers (Out)	-	(2,018)	-	-	(33)	-	(2,051)
Inception of Capital Leases	-	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(2,018)	488	3,985	(33)	-	310,665
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	1,165	35,601	17,566	4,808	18,718	23,327	135,761
Net Change in Fund Balances	1,165	35,601	17,566	4,808	18,718	23,327	135,761
Fund Balance Beginning	114,491	109,851	77,794	99,400	81,733	58,577	926,295
Fund Balance Ending	$ 115,656	$ 145,452	$ 95,360	$ 104,208	$ 100,451	$ 81,904	$ 1,062,056

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
CDBG Grant #14q-y-013-1-5714

Brantley County, Georgia
All Non-major Capital Project Funds
Combining Balance Sheets
December 31, 2015

	Capital Projects				
	Capital Project Fund	CDBG Grant #11p-y-013-1-5402	CDBG Grant #12q-y-013-1-5544	CDBG Grant #14q-y-1013-1-5714	Total Non-Major Capital Project Funds
Assets					
Cash	$ 141,534	$ 70	$ -	$ -	$ 141,604
Due from Other Funds	4,049	-	-	-	4,049
Receivables	-	-	-	-	-
Total Assets	$ 145,583	$ 70	$ -	$ -	$ 145,653
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Fund Balances:					
Restricted	-	70	-	-	70
Committed	145,583	-	-	-	145,583
Total Fund Balances	145,583	70	-	-	145,653
Total Liabilities and Fund Balances	$ 145,583	$ 70	$ -	$ -	$ 145,653

Brantley County, Georgia
All Non-major Capital Project Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2015

	Capital Project				
	Capital Project Funds	CDBG Grant #11p-y-013-1-5402	CDBG Grant #12q-y-013-1-5544	CDBG Grant #14q-y-1013-1-5714	Total Non-Major Capital Project Funds
Revenues					
Intergovernmental	$ 7,277	$ -	$ 14,045	$ -	$ 21,322
Grant Revenue	29,433	-	-	170,208	199,641
Other Revenue	12,796	-	-	-	12,796
Total Revenues	49,506	-	14,045	170,208	233,759
Expenditures					
Current					
Public Safety	10,555	-	-	-	10,555
Public Works	-	-	-	-	-
Public Welfare	3,209	-	-	-	3,209
Judiciary	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Other	1,060	-	-	170,208	171,268
Capital Outlay					-
Public Safety	-	-	-	-	-
Public Works	-	-	14,045	-	14,045
Culture & Recreation	6,121	-	-	-	6,121
Health and Welfare	-	-	-	-	-
Other	-	-	-	-	-
Total Expenditures	20,945	-	14,045	170,208	205,198
Excess (deficiency) of Revenues Over (under) Expenditures	28,561	-	-	-	28,561
Other Financing Sources (Uses)					
Transfers In	32,234	-	-		32,234
Total Other Financing Sources (Uses)	32,234	-	-	-	32,234
Excess Revenue Over (Under) Expenditures and Other Financial Sources (Uses)	60,795	-	-	-	60,795
Fund Balance Beginning	84,788	70	-		84,858
Fund Balance Ending	$ 145,583	$ 70	$ -	$ -	$ 145,653

OTHER BUDGETARY COMPARISON SCHEDULES

Brantley County, Georgia
Solid Waste
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2015

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Special Assessment	$ 1,041,500	$ 1,070,887	$ 29,387
Scrap Tires	1,500	453	(1,047)
Total Revenues	1,043,000	1,071,340	28,340
Expenditures			
Current:			
Salaries	28,080	30,160	(2,080)
Overtime	500	-	500
Health Insurance	5,465	5,800	(335)
Payroll Taxes	2,148	2,197	(49)
Repairs & Maintenance	2,500	1,354	1,146
Gas & Oil	2,500	95	2,405
Lab Analysis	7,000	3,725	3,275
Supplies	1,000	721	279
Removal - Scrap Tires	3,600	2,552	1,048
Collection & Disposal	1,060,800	1,104,160	(43,360)
Telephone	-	-	-
Port-a-let Rental	900	600	300
Electrical Service	-	-	-
Engineering Fees	5,000	622	4,378
County Surveyor	-	-	-
Capital Outlay:			
Public Works	-	-	-
Total Expenditures	1,119,493	1,151,986	(32,493)
Excess (deficiency) of Revenues Over (under) Expenditures	(76,493)	(80,646)	(4,153)
Other Financing Services (uses)			
Transfers In	76,493	80,646	4,153
Total Other Financing Services (uses)	76,493	80,646	4,153
Excess Revenues over (under) Expenditures and Other Financing Services (uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance Beginning	-	-	-
Fund Balance Ending	$ -	$ -	$ -

Brantley County, Georgia
E-911
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2015

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
E-911 Charges	$ 200,000	$ 218,822	$ 18,822
Total Revenues	200,000	218,822	18,822
Expenditures			
Current:			
Salary of Director	39,605	42,157	(2,552)
Salaries of Operators	147,000	181,516	(34,516)
Salaries of PT Operators	50,000	31,481	18,519
Overtime	20,000	50,296	(30,296)
Health Insurance	49,752	42,618	7,134
Payroll Taxes	19,630	21,978	(2,348)
Drug Testing	300	37	263
Stancil Maintenance Upgrade	2,466	2,391	75
Repairs & Maint. - Radios	1,000	858	142
Repairs & Maint. - Software & Equip	23,000	22,025	975
Pest Control	180	69	111
Copier-Lease	1,500	1,760	(260)
Telephone	24,000	28,465	(4,465)
Advertising	100	189	(89)
Travel & Training	3,500	462	3,038
Office Supplies	2,500	1,982	518
Cleaning Supplies	500	496	4
Bottled Water	220	188	32
Capital Outlay:			
Public Works	9,000	8,410	590
Total Expenditures	394,253	437,378	(43,125)
Excess (deficiency) of Revenues Over (under) Expenditures	(194,253)	(218,556)	(24,303)
Other Financing Services (uses)			
Transfers In	194,253	227,597	33,344
Total Other Financing Services (uses)	194,253	227,597	33,344
Excess Revenues over (under) Expenditures and Other Financing Services (uses)	-	9,041	9,041
Net Change in Fund Balance	-	9,041	9,041
Fund Balance Beginning	-	51,970	51,970
Fund Balance Ending	-	61,011	61,011

Brantley County, Georgia
Calvary Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2015

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 38,701	$ 32,347	$ (6,354)
Interest	-	154	154
Other Revenue	-	465	465
Total Revenues	38,701	32,966	(5,735)
Expenditures			
Current:			
Radio Maintenance	1,000	1,300	(300)
Generator Maintenance	100	-	100
Truck Maintenance	5,851	9,298	(3,447)
Rescue Truck Maintenance	900	5,673	(4,773)
Building Maintenance	1,800	1,030	770
State Corporation Fee	85	-	85
Training	800	-	800
Office Supplies	100	72	28
Utilities	6,000	4,567	1,433
Gas & Oil	4,257	1,266	2,991
Rescue Tools	1,100	416	684
Fire Fighting Clothing	7,108	238	6,870
Class A Foam	1,600	-	1,600
Fireman's Rehab Supplies	500	-	500
First Responder Supplies	900	1,216	(316)
Fire Hose, Nozzles, etc.	600	-	600
Other Expenditures	-	750	(750)
Capital Outlay:			-
Public Safety	-	-	-
Debt Service:			-
Principal	6,000	5,430	570
Interest	-	545	(545)
Total Expenditures	38,701	31,801	6,900
Excess (deficiency) of Revenue Over Expenditures	-	1,165	1,165
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers (Out)	-		-
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	1,165	1,165
Fund Balance Beginning	-	114,491	114,491
Fund Balance Ending	$ -	$ 115,656	$ 115,656

Brantley County, Georgia
Waynesville Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2015

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 90,561	$ 75,960	$ (14,601)
Interest	-	1	1
Other Revenue	-	12,564	12,564
Total Revenues	90,561	88,525	(2,036)
Expenditures			
Current:			
Radio Maintenance	2,000	1,877	123
Generator Maintenance	-	-	-
Truck Maintenance	15,000	7,843	7,157
Rescue Truck Maintenance	-	-	-
Building Maintenance	3,500	7,297	(3,797)
State Corporation Fee	-	-	-
Training & Medical Supplies	1,500	1,663	(163)
Office Supplies	1,000	1,268	(268)
Utilities	7,000	-	7,000
Gas & Oil	9,961	3,705	6,256
Tools	1,500	9,156	(7,656)
Medical Supplies	1,500	106	1,394
Engine Equipment	5,000	3,419	1,581
Engine Replacement	14,103	-	14,103
Protective Clothing/Equipment	10,000	13,499	(3,499)
Support Team	1,000	228	772
Fire Hose, Nozzle, etc.	-	-	-
Breathing Apparatus	2,500	-	2,500
Capital Outlay:			
Public Safety	-	-	-
Debt Service:			
Principal	12,997	845	12,152
Interest	-	-	-
Total Expenditures	88,561	50,906	37,655
Excess (deficiency) of Revenue Over Expenditures	2,000	37,619	35,619
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers (Out)	(2,000)	(2,018)	(18)
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	(2,000)	(2,018)	(18)
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	35,601	35,601
Fund Balance Beginning	-	109,851	109,851
Fund Balance Ending	$ -	$ 145,452	$ 145,452

Brantley County, Georgia
Hortense Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2015

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 31,512	$ 26,176	$ (5,336)
Interest	-	-	-
Other Revenue	-	2,046	2,046
Total Revenues	31,512	28,222	(3,290)
Expenditures			
Current:			
Radio Maintenance	4,000	-	4,000
Station Maintenance	788	18	770
Truck Maintenance	5,000	585	4,415
Utilities	4,000	3,111	889
Gas & Oil	3,466	470	2,996
Protective Clothing/Equipment	4,500	-	4,500
Safety Equipment	5,000	5,690	(690)
Dues and Fees	-	1,270	(1,270)
Capital Outlay:			-
Public Safety	-	-	-
Debt Service:			-
Principal	-	-	-
Interest	-	-	-
Total Expenditures	26,754	11,144	15,610
Excess (deficiency) of Revenue Over Expenditures	4,758	17,078	12,320
Other Financing Sources (Uses)			
Transfers In	-	488	488
Transfers (Out)	-	-	-
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	-	488	488
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	4,758	17,566	12,808
Fund Balance Beginning	-	77,794	77,794
Fund Balance Ending	$ 4,758	$ 95,360	$ 90,602

Brantley County, Georgia
Nahunta Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2015

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 110,807	$ 88,267	$ (22,540)
Interest	-	-	-
Other Revenue	-	3,388	3,388
Total Revenues	110,807	91,655	(19,152)
Expenditures			
Current:			
Truck Maintenance	-	3,197	(3,197)
Building Maintenance	3,000	518	2,482
Apparatus Maintenance	6,411	4,799	1,612
Telephone	1,000	1,023	(23)
Office Supplies	680	486	194
Utilities	2,500	4,199	(1,699)
Gas & Oil	12,188	9,633	2,555
Communication/Radio Equip	2,800	1,193	1,607
Tools & Equipment	9,426	2,124	7,302
Protective Clothing/Equipment	5,136	97	5,039
Hoses/Connections/Fittings	7,000	8,896	(1,896)
Capital Outlay:			-
Public Safety	-	-	-
Debt Service:			-
Principal	60,666	50,398	10,268
Interest	-	4,269	(4,269)
Total Expenditures	110,807	90,832	19,975
Excess (deficiency) of Revenue Over Expenditures	-	823	823
Other Financing Sources (Uses)			
Transfers In	-	3,985	3,985
Transfers (Out)	-		-
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	-	3,985	3,985
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	4,808	4,808
Fund Balance Beginning	-	99,400	99,400
Fund Balance Ending	$ -	$ 104,208	$ 104,208

Brantley County, Georgia
Hoboken Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2015

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 55,707	$ 51,034	$ (4,673)
Interest	-	1	1
Other Revenue	-	2,627	2,627
Total Revenues	55,707	53,662	(2,045)
Expenditures			
Current:			
State Corporation Fee	75	-	75
Apparatus Maintenance	2,300	4,070	(1,770)
Training	400	195	205
Utilities	2,500	1,766	734
Gas & Oil	6,128	4,226	1,902
Radio Equipment	800	472	328
Rescue Tools	200	2,503	(2,303)
Personal Protective Equipment	1,025	-	1,025
Rehab Supplies	100		100
First Responder Supplies	200	77	123
Fire Hose, Nozzles, etc.	1,000	1,876	(876)
Self Contained Breathing App	5,500	-	5,500
New Fire Station Expenses	2,500	1,017	1,483
Supplies	-	2,262	(2,262)
Capital Outlay:			-
Public Safety	-	-	-
Debt Service:			-
Principal	16,450	15,310	1,140
Interest	-	1,137	(1,137)
Total Expenditures	39,178	34,911	4,267
Excess (deficiency) of Revenue Over Expenditures	16,529	18,751	2,222
Other Financing Sources (Uses)			
Transfers In	-		-
Transfers (Out)	-	(33)	(33)
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	-	(33)	(33)
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	16,529	18,718	2,189
Fund Balance Beginning	-	81,733	81,733
Fund Balance Ending	$ 16,529	$ 100,451	83,922

Brantley County, Georgia
County Special Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2015

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 26,958	$ 23,327	$ (3,631)
Total Revenues	26,958	23,327	(3,631)
Expenditures			
Current:			
Budget	26,958	-	26,958
Capital Outlay:			
Public Safety	-	-	-
Debt Service:			
Principal	-		-
Interest	-		-
Total Expenditures	26,958	-	26,958
Excess (deficiency) of Revenue Over Expenditures	-	23,327	23,327
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers (Out)	-		-
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	23,327	23,327
Fund Balance Beginning	-	58,577	58,577
Fund Balance Ending	$ -	$ 81,904	81,904

Brantley County, Georgia
CDBG Grant – 11p-y-013-1-5402
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2015

	Project Length Budget	Current	Prior Years	Total	Variance with Budget Over (Under)
Revenues					
Intergovernmental-Grant	$ 467,179	$ -	$ 458,389	$ 458,389	$ (8,790)
Total Revenues	467,179	-	458,389	458,389	(8,790)
Expenditures					
Health and Welfare	28,030	-	28,030	28,030	-
Capital Outlay:					
Health and Welfare	439,149	-	430,359	430,359	8,790
Total Expenditures	467,179	-	458,389	458,389	8,790
Excess (deficiency) of Revenues Over (under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfers In	-	-	70	70	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	70	70	-
Net Change in Fund Balance	-	-	70	70	-
Fund Balance Beginning	-	70	-	-	-
Fund Balance Ending	$ -	$ 70	$ 70	$ 70	$ -

Brantley County, Georgia
CDBG Grant – 12q-y-013-1-5544
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2015

	Project Length Budget	Current	Prior Years	Total	Variance with Budget Over (Under)
Revenues					
Intergovernmental-Grant	$ 500,000	$ 14,045	$ 478,734	$ 492,779	$ (7,221)
Total Revenues	500,000	14,045	478,734	492,779	(7,221)
Expenditures					
Public Works	-	-	-	-	-
Capital Outlay:					
Public Works	500,000	14,045	478,734	492,779	7,221
Total Expenditures	500,000	14,045	478,734	492,779	7,221
Excess (deficiency) of Revenues Over (under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Fund Balance Beginning	-	-	-	-	-
Fund Balance Ending	$ -	$ -	$ -	$ -	$ -

Brantley County, Georgia
CDBG Grant – 14q-y-013-1-5714
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2015

	Project Length Budget	Current	Prior Years	Total	Variance with Budget Over (Under)
Revenues					
Intergovernmental-Grant	$ 170,208	$ 170,208	$ -	$ 170,208	$ -
Total Revenues	170,208	170,208	-	170,208	-
Expenditures					
Other	170,208	170,208	-	170,208	-
Capital Outlay:					
Other	-	-	-	-	-
Total Expenditures	170,208	170,208	-	170,208	-
Excess (deficiency) of Revenues Over (under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Fund Balance Beginning	-	-	-	-	-
Fund Balance Ending	$ -	$ -	$ -	$ -	$ -

FIDUCIARY FUNDS

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

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

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

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2015

Tax Commissioner	Balance Jan. 1, 2015	Additions	Deductions	Balance Dec. 31, 2015
Assets				
Cash	$ 93,412	$ 15,742,765	$ 15,788,878	$ 47,299
Total Assets	$ 93,412	$ 15,742,765	$ 15,788,878	$ 47,299
Liabilities				
Due to Other Funds	$ -	$ 15,788,878	$ 15,788,878	$ -
Due to Other Governments and Individuals	93,412	-	46,113	47,299
Total Liabilities	$ 93,412	$ 15,788,878	$ 15,834,991	$ 47,299

Sheriff	Balance Jan. 1, 2015	Additions	Deductions	Balance Dec. 31, 2015
Assets				
Cash	$ 17,812	$ 462,722	$ 474,917	$ 5,617
Total Assets	$ 17,812	$ 462,722	$ 474,917	$ 5,617
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	17,812	462,722	474,917	5,617
Total Liabilities	$ 17,812	$ 462,722	$ 474,917	$ 5,617

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2015

Clerk of Court	Balance Jan. 1, 2015	Additions	Deductions	Balance Dec. 31, 2015
Assets				
Cash	$ 65,423	$ 594,316	$ 595,859	$ 63,880
Total Assets	$ 65,423	$ 594,316	$ 595,859	$ 63,880
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	65,423	594,316	595,859	63,880
Total Liabilities	$ 65,423	$ 594,316	$ 595,859	$ 63,880

Magistrate Court	Balance Jan. 1, 2015	Additions	Deductions	Balance Dec. 31, 2015
Assets				
Cash	$ 12,650	$ 121,290	$ 122,389	$ 11,551
Total Assets	$ 12,650	$ 121,290	$ 122,389	$ 11,551
Liabilities				
Due to Other Funds	$ -	$ 25,842	$ 25,842	$ -
Due to Other Governments and Individuals	12,650	95,448	96,547	11,551
Total Liabilities	$ 12,650	$ 121,290	$ 122,389	$ 11,551

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2015

Probate Court	Balance Jan. 1, 2015	Additions	Deductions	Balance Dec. 31, 2015
Assets				
Cash	$ 61,402	$ 336,921	$ 325,453	$ 72,870
Total Assets	$ 61,402	$ 336,921	$ 325,453	$ 72,870
Liabilities				
Due to Other Funds	$ -	$ 224,605	$ 224,605	$ -
Due to Other Governments and Individuals	61,402	112,316	100,848	72,870
Total Liabilities	$ 61,402	$ 336,921	$ 325,453	$ 72,870

Inmate Account	Balance Jan. 1, 2015	Additions	Deductions	Balance Dec. 31, 2015
Assets				
Cash	$ 36,565	$ 227,422	$ 235,048	$ 28,939
Total Assets	$ 36,565	$ 227,422	$ 235,048	$ 28,939
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	36,565	227,422	235,048	28,939
Total Liabilities	$ 36,565	$ 227,422	$ 235,048	$ 28,939

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2015

EMS Fund	Balance Jan. 1, 2015	Additions	Deductions	Balance Dec. 31, 2015
Assets				
Cash	$ 96,515	$ 772,944	$ 780,633	$ 88,826
Total Assets	$ 96,515	$ 772,944	$ 780,633	$ 88,826
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	96,515	772,944	780,633	88,826
Total Liabilities	$ 96,515	$ 772,944	$ 780,633	$ 88,826

Total of All Agencies	Balance Jan. 1, 2015	Additions	Deductions	Balance Dec. 31, 2015
Assets				
Cash	$ 383,779	$ 18,258,380	$ 18,323,177	$ 318,982
Total Assets	$ 383,779	$ 18,258,380	$ 18,323,177	$ 318,982
Liabilities				
Due to Other Funds	$ -	$ 16,039,325	$ 16,039,325	$ -
Due to Other Governments and Individuals	383,779	2,265,168	2,329,965	318,982
Total Liabilities	$ 383,779	$ 18,304,493	$ 18,369,290	$ 318,982

STATE COMPLIANCE SECTION

Brantley County, Georgia
Schedule of Projects Constructed with
Special Purpose Local Option Sales Tax Proceeds
For the Year Ended December 31, 2015

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	1,348,069	1,187,642	2,535,711	60.37%
Jail	3,000,000	3,000,000	144,371	576,567	720,938	24.03%
Recreational Facility	800,000	800,000	135,583	101,356	236,939	29.62%
Total	8,000,000	8,000,000	1,628,023	1,865,565	3,493,588	

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): LMIG Revenue in the amount of $2,022,736 has been received for expenditures on road and bridges for the 2013 SPLOST.

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	3,908,438	917	3,909,355	97.73%
Recreation	500,000	782,094	782,094	-	782,094	100.00%
Total	7,512,500	10,103,206	9,942,085	917	9,943,002	

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, 2015

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 12/31/14	$ 152,952
FYE 12/31/13	$ 305,437

Total Program Funds Allocated to Recipient	$ 467,179
Less: Funds Drawn Down by Recipient	(458,389)
Deobligated	$ 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, 2015

Program Activity	Budgeted Costs	Paid to Date	Cost Obligated	Total Cost	Questionable Costs
E-17B-00					
Public Facilities					
& Improvements	$ 449,039	$ 447,179	$ -	$ 436,134	$ -
T-14B-00					
Engineering - Infrastructure					
Development	20,961	15,600	-	15,600	-
A-21A-00					
Administrative	30,000	30,000	-	27,000	-
Totals	$ 500,000	$ 492,779	$ -	$ 478,734	$ -

Total Program Funds Allocated to Recipient	$ 500,000
Less: Funds Drawn Down by Recipient	(492,779)
Deobligated	$ 7,221
Total Funds Drawn Down by Recipient	$ 492,779
Less: Funds Applied to Costs	(492,779)
Total Funds Available for Disposition	$ -

Expenditure per Financial Statements

FYE 12/31/15	$ 14,045
FYE 12/31/14	$ 456,007
FYE 12/31/13	$ 22,727

Brantley County, Georgia
CDBG Grant – 14q-y-013-1-5714
Statement of Program Costs and Statement of Sources/Status of Funds
For the Year Ended December 31, 2015

Program Activity	Budgeted Costs	Paid to Date	Cost Obligated	Total Cost	Questionable Costs
E-18A-00					
Assistance to Private					
For-Profit	$ 160,000	$ 160,000	$ -	$ 160,000	$ -
A-21A-00					
Administrative	10,208	10,208	-	10,208	-
Totals	$ 170,208	$ 170,208	$ -	$ 170,208	$ -

Total Program Funds Allocated to Recipient	$ 170,208
Less: Funds Drawn Down by Recipient	(170,208)
Funds Still Available to be Drawn Down	$ -

Expenditure per Financial Statements	
FYE 12/31/15	$ 170,208

Total Funds Drawn Down by Recipient	$ 170,208
Less: Funds Applied to Costs	(170,208)
Total Funds Available for Disposition	$ -

REPORTS REQUIRED BY GOVERNMENTAL AUDITING STANDARDS

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

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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, each major fund, and the aggregate remaining fund information of Brantley County, Georgia, as of and for the year ended December 31, 2015, 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 December 8, 2016.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Brantley County, 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
December 8, 2016

Brantley County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified			
Internal control over financial reporting:				
Material weaknesses identified?	_____	Yes	__X__	None Reported
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	__X__	None Reported
Noncompliance material to financial statements noted?	_____	Yes	__X__	None Reported