BRANTLEY COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

Brantley County, Georgia
Financial Statements
For the Year Ended December 31, 2016

Table of Contents

	Page
Introductory Section	
County Officials	4
Financial Section	
Independent Auditor's Report	7-9
Management's Discussion and Analysis	11-17
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	19
Statement of Activities	20
Fund Financial Statements	
Governmental Funds:	
Balance Sheet – Governmental Funds	21
Reconciliation of Total Governmental Funds Balances to Net Position of Governmental Activities	22
Statements of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds	23-24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	25
Fiduciary Funds	
Proprietary Funds:	
Statement of Net Position	26
Statement of Revenue, Expenses, and Changes in Fund Net Position	27
Statement of Cash Flows	28
Comparative Statement of Fiduciary Assets and Liabilities	29
Notes to the Financial Statements	
Index to Notes to Financial Statements	31
Notes to Financial Statements	32-60
Required Supplementary Information Other Than MD&A:	
Major Fund	
Budgetary Comparison Schedule – General Fund	63-83
Major Capital Project Fund	
Special Local Option Sales Tax – 2007 - Budgetary Comparison Schedule	85
Special Local Option Sales Tax – 2013 - Budgetary Comparison Schedule	86
Non-Major Governmental Funds	
Combining Balance Sheet	88
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances	89-90
Non-Major Special Revenue Funds	
Combining Fund Balance Sheet – All Non-Major Special Revenue Funds	93-95
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – All Non-Major Special Revenue Funds	96-101

Non-Major Capital Projects Funds
Combining Fund Balance Sheet – All Non-Major Capital Project Funds 103
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – All Non-Major Capital Project Funds 104

Other Budgetary Comparison Schedules
Schedules of Revenues, Expenditures and Changes in Fund Balance Budget to Actual – Solid Waste 106
Schedules of Revenues, Expenditures and Changes in Fund Balance Budget to Actual – E-911 107
Schedules of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual – Calvary Fire District 108
Budget to Actual – Waynesville Fire District 109
Budget to Actual – Hortense Fire District 110
Budget to Actual – Nahunta Fire District 111
Budget to Actual – Hoboken Fire District 112
Budget to Actual – County Special Fire District 113
Schedules of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual – CDBG Grant 11p-y-013-1-5402 114
Budget to Actual – CDBG Grant 15p-y-013-1-5766 115

Fiduciary Funds
Agency Funds:
Combining Statements of Fiduciary Assets and Liabilities:
Tax Commissioner 117
Sheriff 117
Clerk of Court 118
Magistrate Court 118
Probate Court 119
Inmate Account 119
EMS Fund 120
Total of All Agencies 120

State Compliance Section
Schedule of Projects Constructed with Special Purpose Local Option Sales Tax Proceeds 122
Statement of Program Costs and Statement of Sources/Status of Funds
CDBG Grant 11p-y-013-1-5402 124
CDBG Grant 15p-y-013-1-5766 125

Reports Required by Governmental Auditing Standards
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 Governmental Auditing Standards 127-128

Introductory Section

COUNTY OFFICIALS

CHAIRMAN

COMMISSIONERS
Mike Edgy
Skipper Harris
Brian Hendrix
Jesse Mobley
James Spradley

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, 2016, 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, 2016, 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, which statements reflect total assets constituting 1 percent of total assets at December 31, 2016, and total revenue constituting 3 percent of total revenues for the years then ended. Those financial statements were audited by other auditors whose report thereon has been furnished to us and our opinion insofar as it relates to the amounts included for the Brantley County Health Department, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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, 2016, 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 information on pages 11 through 17 and 63 through 86 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 18, 2017, 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 18, 2017

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, 2016. 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 $30,302,107 (net position) for the year reported. This compares to the previous year when the total assets exceeded the total liabilities by $29,514,730 showing an increase of $787,377 during the current year.

Total net position are comprised of the following:

1. Capital assets, net of related debt, of $21,030,967 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 $1,596,946 are restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net position of $7,674,194 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 $7,493,015 this year. This compares to the prior year ending fund balance, of $7,269,025 showing an increase of $223,990 during the current year.

At the end of the current year, unassigned fund balance for the General Fund was $4,657,063 or 44% 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 19-20 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 21. 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 19-20 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 29 of this report.

Notes to the basic financial statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements are presented on pages 32-60 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 63-86 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 88-104.

Financial Analysis of the County as a Whole

The County's combined net position were $30,302,107 at December 31, 2016. This is an $787,377 increase from last year's net position of $29,514,730. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Total		Percentage of Total	
	2016	2015	2016	2015	2016	2015
Assets:						
Current and other assets	$ 11,030,964	$ 10,288,447	$ 11,030,964	$ 10,288,447	28.10%	26.62%
Capital assets	28,218,280	28,362,309	28,218,280	28,362,309	71.90%	73.38%
Total Assets	39,249,244	38,650,756	39,249,244	38,650,756	100.00%	100.00%
Liabilities:						
Current liabilities	2,631,049	2,169,456	2,631,049	2,169,456	29.41%	23.75%
Long-term liabilities	6,316,088	6,966,570	6,316,088	6,966,570	70.59%	76.25%
Total Liabilities	8,947,137	9,136,026	8,947,137	9,136,026	100.00%	100.00%
Net Position:						
Net Investment in capital assets	21,030,967	20,381,110	21,030,967	20,381,110	69.40%	69.05%
Restricted	1,596,946	1,976,721	1,596,946	1,976,721	5.27%	6.70%
Unrestricted (deficit)	7,674,194	7,156,899	7,674,194	7,156,899	25.34%	24.26%
Total Net Position	$ 30,302,107	$ 29,514,730	$ 30,302,107	$ 29,514,730	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 4.2 to 1. This is a strong ratio.

Note that approximately 69.4% of the governmental activities' net position are tied up in capital assets (with 41.1% 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 $787,377 for governmental activities. The County's overall financial position improved during year 2016.

	Summary of Statement of Activities					
	Governmental Activities		Total		Percentage of Total	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program Revenues						
Charges for services	$ 3,655,484	$ 3,734,427	$ 3,655,484	$ 3,734,427	25.70%	26.02%
Grants and entitlements	404,880	662,924	404,880	662,924	2.85%	4.62%
General Revenues						
Property taxes	6,022,646	5,792,941	6,022,646	5,792,941	42.34%	40.36%
Other taxes	4,142,797	4,091,921	4,142,797	4,091,921	29.12%	28.51%
Gain on Sale of Assets	-	70,188	-	70,188	0.00%	0.49%
Interest	171	200	171	200	0.00%	0.00%
Total Revenues	14,225,978	14,352,601	14,225,978	14,352,601	100.00%	100.00%
Expenses:						
General government	2,243,478	2,358,219	2,243,478	2,358,219	16.69%	17.27%
Judicial	958,556	880,251	958,556	880,251	7.13%	6.44%
Public safety	5,699,042	5,976,209	5,699,042	5,976,209	42.39%	43.75%
Public works	3,203,830	3,149,274	3,203,830	3,149,274	23.83%	23.06%
Health and welfare	609,877	593,865	609,877	593,865	4.54%	4.35%
Culture and recreation	532,669	527,135	532,669	527,135	3.96%	3.86%
Interest	197,295	173,927	197,295	173,927	1.47%	1.27%
Total Expenses	13,444,747	13,658,880	13,444,747	13,658,880	100.00%	100.00%
Excess (Deficiency)	781,231	693,721	781,231	693,721		
Transfer	-	-	-	-		
Change in net position	781,231	693,721	781,231	693,721		
Beginning net position	29,514,730	28,821,009	29,514,730	28,821,009		
Prior period adjustment	6,146	-	6,146	-		
Ending net position	$ 30,302,107	$ 29,514,730	$ 30,302,107	$ 29,514,730		

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 $4,679,446. Of this year-end total, $4,657,063 is unassigned indicating availability for continuing County service requirements. Nonspendable fund balances of $22,383 include: $11,867 for the amount the County has spent on inventory and $10,516 for the County's prepaid expenditures.

General Fund Budgetary Highlights

The original and revised budget adopted anticipated a $0 change in its fund balance. The actual fund balance increased $449,198, reflecting a positive variance from the revised budget..

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, 2016, was $28,218,280. The total decrease in the net investment was 0.5% for governmental activities.

	Capital Assets (Net of accumulated depreciation)					
	Governmental Activities		Total		Percentage of Total	
	2016	2015	2016	2015	2016	2015
Non-depreciable assets:						
Land	$ 1,984,020	$ 1,984,020	$ 1,984,020	$ 1,984,020	84.87%	85.58%
Construction in progress	353,800	334,400	353,800	334,400	15.13%	14.42%
Total non-depreciable assets	2,337,820	2,318,420	2,337,820	2,318,420	100.00%	100.00%
Depreciable assets:						
Buildings	16,503,905	16,550,898	16,503,905	16,550,898	40.36%	41.82%
Machinery and equipment	10,392,391	9,736,557	10,392,391	9,736,557	25.41%	24.60%
Infrastructure	14,006,727	13,295,585	14,006,727	13,295,585	34.24%	33.59%
Total depreciable assets	40,903,023	39,583,040	40,903,023	39,583,040	100.00%	100.00%
Total Capital Assets	43,240,843	41,901,460	43,240,843	41,901,460		
Less accumulated depreciation						
Buildings	5,530,911	5,101,266	5,530,911	5,101,266	36.82%	37.68%
Machinery and equipment	7,085,979	6,433,483	7,085,979	6,433,483	47.17%	47.52%
Infrastructure	2,405,673	2,004,402	2,405,673	2,004,402	16.01%	14.80%
Total Accumulated Depreciation	15,022,563	13,539,151	15,022,563	13,539,151	100.00%	100.00%
Book value - depreciable assets	$ 28,218,280	$ 28,362,309	$ 28,218,280	$ 28,362,309		

See Note 3-D on pages 45-46 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 $7,285,367. 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	
	2016	2015	2016	2015	2016	2015
Notes outstanding	$5,219,715	$5,704,000	$5,219,715	$5,704,000	71.65%	70.23%
Capital leases	1,967,598	2,277,199	1,967,598	2,277,199	27.01%	28.04%
Compensated absences	98,054	140,138	98,054	140,138	1.35%	1.73%
Total	$7,285,367	$8,121,337	$7,285,367	$8,121,337	100.00%	100.00%

See Note 3-G on pages 48-54 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 calendar year 2017 budget and tax rates. Property taxes, the largest revenue source and sales tax, which is the second largest revenue source increased for the year ended December 31, 2016. Property tax was due in January, 2017 for the 2016 property tax bills and January, 2016 for the 2015 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, 2016

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS				
Current Assets:				
Cash	$ 2,827,526	$ -	$ 2,827,526	$ 379,478
Certificates of Deposit	27,213	-	27,213	-
Accounts Receivable	1,271,549	-	1,271,549	-
Taxes Receivable	6,327,733	-	6,327,733	-
Intergovernmental	554,560	-	554,560	59,434
Prepaids	10,516	-	10,516	-
Inventory	11,867	-	11,867	-
Capital Assets				
Non-depreciable Capital Assets	2,337,820	-	2,337,820	-
Depreciable Capital Assets, net	25,880,460	-	25,880,460	-
Total Assets	39,249,244	-	39,249,244	438,912
Deferred Outflows of Resources	-	-	-	31,520
Total Assets and Deferred Outflows of Resources	39,249,244	-	39,249,244	470,432
LIABILITIES				
Current Liabilities:				
Accounts Payable	1,653,198	-	1,653,198	-
Accrued Expenses	-	-	-	-
Deferred Revenues	-	-	-	-
Due to Other Governments	-	-	-	-
Accrued Interest	8,572	-	8,572	-
Compensated Absences Payable	-	-	-	8,701
Capital Leases Payable	497,858	-	497,858	-
Notes Payable	471,421	-	471,421	-
Other Liabilities	-	-	-	-
Liabilities Payable from Restricted Assets				
Long-term Liabilities:				
Compensated Absences Payable, net of current portion	98,054	-	98,054	8,701
Capital Leases Payable, net of current portion	1,469,740	-	1,469,740	-
Notes Payable, net of current portion	4,748,294	-	4,748,294	-
Net Pension Obligation Liability	-	-	-	316,900
Total Liabilities	8,947,137	-	8,947,137	334,302
Deferred Inflows of Resources	-	-	-	25,397
Total Liabilities and Deferred Inflows of Resources	8,947,137	-	8,947,137	359,699
NET POSITION				
Net Investment in Capital Assets	21,030,967	-	21,030,967	-
Restricted for:				
Culture & Recreation	-	-	-	-
Capital Projects	1,596,946	-	1,596,946	-
Prior Year Program Income	-	-	-	131,703
Unrestricted	7,674,194	-	7,674,194	(20,970)
Total Net Position	$ 30,302,107	$ -	$ 30,302,107	$ 110,733
Total Liabilities, Deferred Outflows of Resources, and Net Position	39,249,244	-	39,249,244	470,432

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Activities
For the Year Ended December 31, 2016

		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	$ 2,243,478	$ 881,648	$ -	$ -	$ (1,361,830)	$ -	$ (1,361,830)	
Judicial	958,556	361,866	360,048	-	(236,642)	-	(236,642)	
Public Safety	5,699,042	2,066,024	44,832	-	(3,588,186)	-	(3,588,186)	
Public Works	3,203,830	-	-	-	(3,203,830)	-	(3,203,830)	
Health and Welfare	609,877	208,680	-	-	(401,197)	-	(401,197)	
Culture and Recreation	532,669	137,266	-	-	(395,403)	-	(395,403)	
Intergovernmental	-	-	-	-	-		-	
Interest	197,295	-	-	-	(197,295)	-	(197,295)	
Total Governmental Activities	13,444,747	3,655,484	404,880	-	(9,384,383)	-	(9,384,383)	-
Business-type Activities:								
Total Business-type Activities	-	-	-	-	-	-	-	-
Total - Primary Government	$ 13,444,747	$ 3,655,484	$ 404,880	$ -	$ (9,384,383)	$ -	$ (9,384,383)	$ -
Component Units:								
Brantley County Health Dept.	433,901	149,806	365,976	-	-	-	-	81,881
Total - Component Units	$ 433,901	$ 149,806	$ 365,976	$ -	$ -	$ -	$ -	$ 81,881
			GENERAL REVENUES:					
			Taxes					
			Property Taxes		$ 6,022,646	$ -	$ 6,022,646	$ -
			Sales Taxes		1,953,401	-	1,953,401	-
			Other Taxes		2,189,396	-	2,189,396	-
			Gain on Sale of Assets		-	-	-	
			Interest Earned		171	-	171	-
			Total General Revenues		10,165,614	-	10,165,614	-
			Transfers		-	-	-	-
			Total General Revenues & Transfers		10,165,614	-	10,165,614	-
			Change in Net Position		781,231	-	781,231	81,881
			NET POSITION - BEGINNING OF YEAR		29,514,730	-	29,514,730	(5,323)
			Prior Period Adjustment		6,146	-	6,146	34,175
			NET POSITION - END OF YEAR		$ 30,302,107	$ -	$ 30,302,107	$ 110,733

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Balance Sheet
December 31, 2016

	General	Capital Projects: 2007 SPLOST Fund	Capital Projects: 2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:					
Cash	$ 1,132,478	$ 5,978	$ 606,655	$ 1,072,938	$ 2,818,049
Certificates of Deposit	-	-	-	27,213	27,213
Receivables (net, where applicable, of allowances for uncollectible accounts)					
Taxes	5,975,693	-	-	352,040	6,327,733
Accounts	850,376	-	-	148,772	999,148
Due from Other Funds	19,716	-	895,052	41,760	956,528
Intergovernmental	554,560	-	-	-	554,560
Prepaids	10,516	-	-	-	10,516
Inventories	11,867	-	-	-	11,867
Total Assets	$ 8,555,206	$ 5,978	$ 1,501,707	$ 1,642,723	$ 11,705,614
LIABILITIES AND FUND BALANCES					
Accounts Payable	672,469	-	54,177	7,831	734,477
Due to Other Funds	936,811	-	-	19,716	956,527
Payable to Other Governments	-	-	-	-	-
Total Liabilities	1,609,280	-	54,177	27,547	1,691,004
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	2,266,480	-	-	255,116	2,521,596
Total deferred inflows of resources	2,266,480	-	-	255,116	2,521,596
Fund Balances:					
Nonspendable	22,383	-	-	-	22,383
Restricted	-	5,978	1,447,530	1,006,426	2,459,934
Committed	-	-	-	353,634	353,634
Assigned	-	-	-	-	-
Unassigned	4,657,063	-	-	-	4,657,063
Total Fund Balances	4,679,446	5,978	1,447,530	1,360,060	7,493,014
Total Liabilities and Fund Balances	$ 8,555,206	$ 5,978	$ 1,501,707	$ 1,642,723	$ 11,705,614

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, 2016

TOTAL GOVERNMENTAL FUND BALANCES		$ 7,493,014
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	43,240,843	
Less Accumulated Depreciation	(15,022,563)	
		28,218,280
Other Long-term Assets are not available to pay for current period expenditures and therefore are unavailable revenue in the funds:		
Unavailable Revenue	2,521,596	
		2,521,596
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	956,528	
Interfund Payables	(956,528)	
		-
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:	(8,572)	
		(8,572)
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	(5,219,715)	
Capital Leases	(1,967,598)	
Compensated Absences	(98,054)	
		(7,285,367)
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	281,877	
Accounts Payable	(918,721)	
		(636,844)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$30,302,107

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, 2016

	General	Capital Projects 2007 SPLOST Fund	Capital Projects 2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:					
Taxes	$ 7,445,621	$ -	$1,092,626	$ 1,503,658	$10,041,905
Licenses and Permits	91,114	-	-	-	91,114
Intergovernmental	645,603	-	-	41,025	686,628
Charges for Services	2,220,100	-	-	333,536	2,553,636
Fines & Forefeitrues	270,258	-	-	61,221	331,479
Investment Earnings	70	-	-	101	171
Miscellaneous Revenue	298,893	-	-	98,614	397,507
Total Revenues	10,971,659	-	1,092,626	2,038,155	14,102,440
EXPENDITURES:					
Current:					
General Government	1,833,162	-	-	-	1,833,162
Judiciary	943,781	-	-	13,783	957,564
Public Safety	4,585,899	-	-	571,695	5,157,594
Public Works	1,335,515	-	29,989	1,190,226	2,555,730
Health and Welfare	482,309	-	-	2,848	485,157
Culture and Recreation	249,291	-	-	56,303	305,594
Housing and Development	105,450	-	-	-	105,450
Intergovernmental	-	-	100,778	-	100,778
Other	29,840	-	-	29,879	59,719
Capital Outlay:					
General Government	5,842	-	-	-	5,842
Judicial	-	-	-	41,698	41,698
Public Safety	290,117	-	-	207,519	497,636
Public Works	63,666	-	693,519	-	757,185
Health and Welfare	-	-	-	-	-
Culture and Recreation	-	-	9,250	-	9,250
Housing and Development	-	-	-	27,773	27,773
Other	-	-	-	-	-
Debt Service:					-
Principal	669,149	-	510,955	53,157	1,233,261
Interest and Other Charges	61,407	-	125,695	3,376	190,478
Total Expenditures	10,655,428	-	1,470,186	2,198,257	14,323,871
Excess (deficiency) of revenues over expenditures	$ 316,231	$ -	$ (377,560)	$ (160,102)	$ (221,431)

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, 2016

		Capital Projects			
	General	2007 SPLOST Fund	2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Inception of Notes	173,893	-	-	4,500	178,393
Inception of Leases	267,028	-	-	-	267,028
Transfers In	-	-	-	320,301	320,301
Transfers (Out)	(307,954)	-	-	(12,347)	(320,301)
Total Other Financing Sources and Uses	132,967	-	-	312,454	445,421
Net Change In Fund Balances	449,198	-	(377,560)	152,352	223,990
Fund Balances - Beginning	4,230,248	5,978	1,825,090	1,207,709	7,269,025
Prior Period Adjustment	-	-	-	-	-
Fund Balances - Ending	$ 4,679,446	$ 5,978	$ 1,447,530	$ 1,360,061	$ 7,493,015

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, 2016

NET CHANGES IN FUND BALANCES		
TOTAL GOVERNMENTAL FUNDS		
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
		223,990
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.		
Capital outlay	1,339,384	
Depreciation expense	(1,483,412)	
		(144,028)
In the statement of activities, only the (gain) loss on the sale of assets is reported, whereas om the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the assets sold:		
Book value of assets sold	-	
Accumulated depreciation on net assets sold	-	
		-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Unavailable at 12/31/16	2,521,596	
Unavailable at 12/31/15	(2,398,058)	
		123,538
Elimination of transfers between governmental funds:		
Transfers in	(320,301)	
Transfers out	320,301	
		-
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 lont-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	(178,493)	
Issuance of capital leases	(267,028)	
Repayment of long-term debt	1,233,261	
Difference in Accrued interest	(6,817)	
		780,923
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 12/31/16	(98,054)	
Liability at 12/31/15	140,136	
		42,082
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.		(245,274)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 781,231

See accompanying notes to the basic financial statements.

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Brantley County, Georgia
Statement of Net Position
Proprietary Fund
December 31, 2016

	Governmental Activities - Internal Service Fund
ASSETS:	
Current Assets:	
Cash	$ 9,476
Receivables	272,401
TOTAL ASSETS	281,877
LIABILITIES	
Current Liabilities:	
Due to General Fund	411,410
Claims payable	507,311
TOTAL LIABILITIES	918,721
NET POSITION	
Unrestricted	(636,844)
TOTAL NET POSITION	$ (636,844)

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, 2016

	Governmental Activities - Internal Service Fund
OPERATING REVENUES:	
Charges for Services	$ 1,185,940
Contributions and Miscellaneous	-
Total Operating Revenues	1,185,940
OPERATING EXPENSES	
Insurance Claims and Expenses	1,431,214
Total Operating Expenses	1,431,214
Operating Income (Loss)	(245,274)
NONOPERATING REVENUES (EXPENSES)	
Investment Income	-
Total Nonoperating Expenses	-
Income (Loss) before Transfers	(245,274)
TRANSERS	-
Change in Net Position	(245,274)
NET POSITION - BEGINNING	(391,570)
NET POSITION - ENDING	$ (636,844)

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2016

	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Interfund Services Provided	$ 1,019,688
Payments for Claims	(1,021,500)
Net Cash Provided by (used for) Operating Activities	(1,812)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from Other Funds	-
Repaid Other Funds	(49,418)
Net Cash Provided by (used for) Noncapital Financing Activities	(49,418)
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	(51,230)
Cash and Cash Equivalents - Beginning of Year	60,706
Cash and Cash Equivalents - End of Year	$ 9,476
Cash and Cash Equivalents - End of Year	$ 9,476
Investments	-
Cash, Cash Equivalents, and Investments - End of Year	$ 9,476
Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities	
Operating Income (loss)	$ (245,274)
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	409,714
Increase in Due from General Fund	(166,252)
Net Cash Provided by (used for) Operating Activities	$ (1,812)

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Fiduciary Assets and Liabilities
December 31, 2016

Assets	2016	2015
Cash	$299,543	$318,982
Taxes Receivable	-	-
Accounts Receivable	-	-
Due from Other Funds	-	-
Total Assets	$299,543	$318,982
Liabilities		
Due to Other Funds	$ -	$ -
Due to Other Governments and Individuals	299,543	318,982
Total Liabilities	$299,543	$318,982

See accompanying notes to the basic financial statements.

NOTES TO THE FINANCIAL STATEMENTS

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

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

Note		Page
1	Summary of Significant Accounting Policies	
	1-A. Reporting Entity	32
	1-B. Basis of Presentation	33
	1-C. Measurement Focus	35
	1-D. Basis of Accounting	35
	1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance	36
2	Stewardship, Compliance and Accountability	
	2-A. Budgetary Information	41
	2-B. Excess of Expenditures over Appropriations	42
3	Detailed Notes on All Funds:	
	3-A. Deposits and Investments	43
	3-B. Receivables	43
	3-C. Property Taxes	44
	3-D. Capital Assets	45
	3-E. Interfund Balances and Transfers	46
	3-F. Compensated Absences - Primary Government	47
	3-G. Long-term Debt	48
	3-H. Fund Equity	55
4	Pension Plan - Primary Government	57
5	Other Notes	
	5-A. Risk Management	58
	5-B. Subsequent Events	59
	5-C. Contingent Liabilities - Primary Government	59
	5-D. Joint Ventures	59
	5-E. Prior Period Adjustment	60

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, 2016 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, 2016, 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 2016, the County did not adopt annual budgets for the following special revenue funds: Drug Abuse & Treatment, DFCS Building Maintenance, Confiscated Assets Fund, Emergency Deputy Fund, Vending, Jail Fund, Law Library, Recreation Department, Sheriff's Task Force, Federal Confiscation Fund, State Confiscation Fund, Inmate Account Fund, Revolving Loan 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	355,768	364,608	8,840
Code & Permitting Department	87,844	91,050	3,206
Clerk of Superior Court	283,586	306,907	23,321
Superior Court	229,350	306,960	77,610
Jail	1,676,869	1,731,604	54,735
Emergency Medical Service	1,496,461	1,654,788	158,327
Coroner	22,291	23,600	1,309
Public Welfare (DFCS)	15,300	21,219	5,919
Senior Center	52,907	58,305	5,398
Family Connection	62,700	67,868	5,168
Recreation	202,017	249,291	47,274
Georgia Forestry Commission	30,476	30,484	8
Development Authority	73,715	74,966	1,251
County Office Building	13,000	13,186	186
Debt Service	558,998	730,556	171,558
Transfers Out	281,949	307,954	26,005
Solid Waste Fund:			
Current Operations	1,123,984	1,148,255	24,271
E-911 Fund:			
Current Operations	400,965	401,470	505
Calvary VFD Fund:			
Current Operations	39,533	53,384	13,851
Waynesville VFD Fund:			
Current Operations	89,257	126,651	37,394
Hortense VFD Fund:			
Current Operations	33,136	72,586	39,450

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, 2016.

The bank balance for the reporting entity totaling $2,818,049 includes $1,346,308 classified as restricted assets.

Cash and investments reconciliation:

Primary Government:	Cash
Fund Reporting Level:	
Governmental Funds - Balance Sheet	$2,827,526
Governmental Funds - Balance Sheet	27,213
Statement of Fiduciary Assets and Liabilities	299,543
Total	$3,154,282

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. The County's deposits, including certificates of deposit, were fully insured or collateralized as required by the state statutes at December 31, 2016.

3-B. Receivables

Receivables at December 31, 2016 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, 2016 consist of the following:

	Taxes	Accounts	Due from Other Governments	Net Receivables
General Fund	$ 5,975,694	$ 850,376	$ 554,560	$7,380,630
Capital Project Funds	-	-	-	-
Other Governmental Funds	352,040	167,865	-	519,905
Proprietary Fund	-	272,401	-	272,401
Total Primary Government	$ 6,327,734	$1,290,642	$ 554,560	$8,172,936

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, 2016
Millage rate adopted by resolution	November 3, 2016
Property tax digest approved by State	November 8, 2016
Property tax invoices rendered	November 18, 2016
Property tax due date	January 20, 2017

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, 2016 was as follows:

	Balance 1/1/2016	Additions	Deductions	Balance 12/31/2016
Primary Government:				
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 1,984,020	$ -	$ -	$ 1,984,020
Construction in progress	334,400	179,894	160,494	353,800
Total capital assets not being depreciated	2,318,420	179,894	160,494	2,337,820
Depreciable Capital Assets:				
Buildings	16,503,905	-	-	16,503,905
Machinery and equipment	9,783,550	608,841	-	10,392,391
Infrastructure	13,295,585	711,142	-	14,006,727
Total depreciable capital assets	39,583,040	1,319,983	-	40,903,023
Total capital assets	41,901,460	1,499,877	160,494	43,240,843
Accumulated depreciation:				
Buildings	5,101,266	429,645	-	5,530,911
Machinery and equipment	6,433,482	652,497	-	7,085,979
Infrastructure	2,004,403	401,270	-	2,405,673
Total accumulated depreciation	13,539,151	1,483,412	-	15,022,563
Governmental activities capital assets, net	$ 28,362,309	$ 16,465	$ 160,494	$ 28,218,280

Reconciliation to the Statement of Net Position:

Non-depreciable Capital Assets	$ 2,337,820
Depreciable Capital Assets, Net	25,880,460
Capital Assets, Net	$ 28,218,280

Note 3 – Detailed Notes on All Funds (continued)

3-D. Capital Assets (continued)

Governmental activities depreciation expense

	2016
General government	$ 46,627
Judicial	992
Public safety	541,348
Public works	648,100
Health and welfare	124,720
Culture and recreation	121,625
Total governmental activities depreciation expense	$ 1,483,412

3-E. Interfund Balances and Transfers

Interfund balances at December 31, 2016, 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	100,754	To cover current operations
General Fund	E-911	161,346	To cover current operations
General Fund	CDBG-Baker Creek	41,972	To cover current operations
General Fund	Calvary VFD	64	To cover current operations
General Fund	Hortense VFD	1,124	To cover current operations
General Fund	Waynesville VFD	89	To cover current operations
General Fund	Nahunta VFD	2,605	To cover current operations
Special Revenue Funds:			
Calvary VFD	Hortense VFD	92	To cover current operations
Hortense VFD	Calvary VFD	453	To cover current operations
Nahunta VFD	Waynesville VFD	104	To cover current operations
Confiscated Assets	Federal Confiscation	11,699	Transfer to new checking account
Totals		320,302	

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, 2016 are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Waynesville VFD	$ 16,000
Jail Fund	General Fund	5,000
Capital Project Fund	General Fund	14,370
SPLOST	General Fund	895,052
Calvary VFD	General Fund	3,232
Waynesville VFD	General Fund	6,157
Hortense VFD	General Fund	2,519
Nahunta VFD	General Fund	6,112
Hoboken VFD	General Fund	3,433
County Special VFD	General Fund	937
General Fund	Hoboken VFD	3,716
Totals		$ 956,528

3-F. Compensated Absences – Primary Government

Employees earn sick leave after completion of the ninety day working test period at a rate of 5 days per year. EMS is accrued at a different rate as shown in the table below. Sick leave 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	EMS - Annual Leave
After 1 year	5 days	6 days
After 5 years	10 days	12 days
After 10 years	15 days	18 days
After 15 years	20 days	24 days

Annual leave 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, 2016:

Governmental Activities	Outstanding Balance Jan. 1, 2016	Additions	Deductions	Outstanding Balance Dec. 31, 2016	Amount Due in One Year	Amount Due in more than One Year
Notes Payable						
USDA Rural Development	$ 19,697	$ -	$ 19,697	$ -	$ -	$ -
Bank	15,918	4,600	5,615	14,903	5,650	9,253
Bank- Jail	5,494,492	-	463,573	5,030,919	465,771	4,565,148
Southeastern Bank	173,893	173,893	173,893	173,893	-	173,893
Totals	$5,704,000	$178,493	$ 662,778	$ 5,219,715	$471,421	$ 4,748,294

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, 17	5,650	350	6,000
Dec. 31, 18	5,783	217	6,000
Dec. 31, 19	3,470	82	3,552
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22-26	-	-	-
Dec. 31, 27-31	-	-	-
Totals	$ 14,903	$ 649	$ 15,552

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, 17	465,771	111,713	577,484
Dec. 31, 18	476,576	100,908	577,484
Dec. 31, 19	487,632	89,851	577,483
Dec. 31, 20	498,945	78,539	577,484
Dec. 31, 21	510,520	66,964	577,484
Dec. 31, 22-26	2,591,475	151,572	2,743,047
Dec. 31, 27-31	-	-	-
Totals	$ 5,030,919	$ 599,547	$ 5,630,466

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt

On October 15, 2015, 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. To date, the loan was renewed on January 4, 2016 and January 3, 2017. The total loan amounts borrowed and undisbursed remain the same. No payment amount has been set, as the loan has not been fully disbursed.

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 $3,277,659 (cost of $4,709,409 less accumulated depreciation of $1,431,750). 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, 17	497,858	50,588	548,446
Dec. 31, 18	270,225	36,303	306,528
Dec. 31, 19	245,003	24,568	269,572
Dec. 31, 20	954,512	14,843	969,355
Dec. 31, 21	-	-	-
Dec. 31, 22-26	-	-	-
Dec. 31, 27-31	-	-	-
Totals	$ 1,967,598	$ 126,303	$ 2,093,901

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

Governmental Activities	Outstanding Balance Jan. 1, 2016	Prior Period Adjustment	Additions	Deductions	Outstanding Balance Dec. 31, 2016	Amount Due in One Year	Amount Due in more than One Year
Capital Leases							
Old National Bank Leasing	6,146	(6,146)	-	-	-	-	-
SunTrust Bank	16,396	-	-	16,396	-	-	-
Bank of America	338,585	-	-	190,183	148,402	148,402	-
Musco Finance	259,433	-	-	47,382	212,051	49,535	162,516
Southeastern Bank	8,019	-	-	8,019	-	-	-
Southeastern Bank	4,164	-	-	4,164	-	-	-
Caterpillar Financial Services	17,294	-	-	17,294	-	-	-
Oshkosh Capital	38,603	-	-	18,963	19,640	19,640	-
Kansas State Bank	55,589	-	-	28,630	26,959	26,959	-
Southeastern Bank	2,731	-	-	2,731	-	-	-
Southeastern Bank	4,883	-	-	4,883	-	-	-
Southeastern Bank	60,277	-	-	60,277	-	-	-
Southeastern Bank	72,168	-	-	35,361	36,807	36,807	-
Southeastern Bank	75,731	-	-	25,784	49,947	26,805	23,142
Southeastern Equipment Finance	362,629	-	-	34,928	327,701	36,269	291,432
John Deere Financial	954,551	-	-	66,207	888,344	67,543	820,801
Southeastern Bank	-	-	29,845	4,725	25,120	9,748	15,371
Southeastern Bank	-	-	173,517	4,556	168,961	55,757	113,204
Southeastern Bank	-	-	63,666	-	63,666	20,392	43,274
Totals	$ 2,277,199	$ (6,146)	$ 267,028	$ 570,483	$ 1,967,598	$ 497,858	$ 1,469,740

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

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

Year Ended	Principal	Interest	Total
Dec. 31, 17	148,402	2,821	151,223
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22-26	-	-	-
Dec. 31, 27-31	-	-	-
Totals	$ 148,402	$ 2,821	$ 151,223

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, 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	-	-	-
Dec. 31, 22-26	-	-	-
Dec. 31, 27-31	-	-	-
Totals	$ 212,051	$ 21,613	$ 233,664

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, 17	19,640	701	20,341
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22-26	-	-	-
Dec. 31, 27-31	-	-	-
Totals	$ 19,640	$ 701	$ 20,341

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

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

Year Ended	Principal	Interest	Total
Dec. 31, 17	26,959	380	27,339
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22-26	-	-	-
Dec. 31, 27-31	-	-	-
Totals	$ 26,959	$ 380	$ 27,339

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, 17	36,807	1,496	38,303
Dec. 31, 18	-	-	-
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22-26	-	-	-
Dec. 31, 27-31	-	-	-
Totals	$ 36,807	$ 1,496	$ 38,303

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, 17	26,806	1,456	28,262
Dec. 31, 18	23,141	409	23,550
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22-26	-	-	-
Dec. 31, 27-31	-	-	-
Totals	$ 49,947	$ 1,865	$ 51,812

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

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, 17	36,269	8,320	44,589
Dec. 31, 18	37,040	7,549	44,589
Dec. 31, 19	38,071	6,518	44,589
Dec. 31, 20	216,321	2,405	218,726
Dec. 31, 21	-	-	-
Dec. 31, 22-26	-	-	-
Dec. 31, 27-31	-	-	-
Totals	$ 327,701	$ 24,792	$ 352,493

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, 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	-	-	-
Dec. 31, 22-26	-	-	-
Dec. 31, 27-31	-	-	-
Totals	$ 888,344	$ 57,198	$ 945,542

On July 8, 2016, the County entered into a lease agreement with Southeastern Bank at an interest rate of 3.94%, with an original amount $29,845 with a maturity date of July 8, 2019, for the purchase of a 2016 Ford F-150.

Year Ended	Principal	Interest	Total
Dec. 31, 17	9,748	826	10,574
Dec. 31, 18	10,145	429	10,574
Dec. 31, 19	5,227	60	5,287
Dec. 31, 20	-	-	-
Dec. 31, 21-25	-	-	-
Dec. 31, 22-26	-	-	-
Dec. 31, 27-31	-	-	-
Totals	$ 25,120	$ 1,315	$ 26,435

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

On November 22, 2016, the County entered into a lease agreement with Southeastern Bank at an interest rate of 3.89%, with an original amount $173,517 with a maturity date of November 22, 2019, for the purchase of a 2017 Ambulance.

Year Ended	Principal	Interest	Total
Dec. 31, 17	55,757	5,662	61,419
Dec. 31, 18	57,997	3,422	61,419
Dec. 31, 19	55,207	1,093	56,301
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22-26	-	-	-
Dec. 31, 27-31	-	-	-
Totals	$ 168,961	$ 10,178	$ 179,139

On December 8, 2016, the County entered into a lease agreement with Southeastern Bank at an interest rate of 3.89%, with an original amount $63,666 with a maturity date of December 8, 2019, for the purchase of a 2015 Ford 260 Blue Diamond Truck.

Year Ended	Principal	Interest	Total
Dec. 31, 17	20,392	2,145	22,537
Dec. 31, 18	21,211	1,326	22,537
Dec. 31, 19	22,063	473	22,536
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22-26	-	-	-
Dec. 31, 27-31	-	-	-
Totals	$ 63,666	$ 3,944	$ 67,610

Compensated Absences:

	Outstanding Balance Jan. 1, 2016	Additions	Deductions	Outstanding Balance Dec. 31, 2016	Amount Due in One Year	Amount Due in more than One Year
Compensated Absences	140,138	98,388	(140,472)	98,054	98,054	-
Total	140,138	98,388	(140,472)	98,054	98,054	-

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	$	11,867
Prepaids		10,516
		22,383

Restricted - The following bund balances are restricted for:

Capital Projects Funds:		
SPLOST Fund - used to account for capital projects financed with		
SPLOST funds - 2007	$	5,978
SPLOST funds - 2013		1,447,530
CDBG Grant - 11p-y-013-1-5402		70
Total Capital Projects Funds	$	1,453,578
Special Revenue Funds:		
Drug Abuse Fund - used to account for fines and forfeitures revenue that is designated by law for drug abuse treatment	$	33,845
DFCS Building Maintenace Fund - used to account for revenue provied for the repairs and maintenance of the DFCS building in accordance with the loan agreement		63,864
Jail Fund - to account for revenue and expenditures of the County Jail, whose purpose is restructed by law to public safety expenditures		24,298
Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library		92,952
E-911 Fund: to account for E-911 revenue restricted to providing emergency telephone services		22,915
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		120,190
Waynesville Fire District		139,764
Hortense Fire District		68,025
Nahunta Fire District		184,427
Hoboken Fire District		140,131
County Special Fire District		115,945
Total Special Revenue Funds	$	1,006,356

Note 3 – Detailed Notes on All Funds (continued)

3-H. Fund Equity (continued)

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	$	143,368
Total Capital Projects Funds	$	143,368

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	$	888
Vending Fund - used to account for revenue from vending machines at the sheriff's office and jail, committed to public safety expenditures		26,079
Recreation Dept. Fund - to account for revenues generated from recreation such as fees and concessions, committed to the purpose of recreational activities		118,581
Sheriff's Task Force - to account for fines and forfeitures revenue committed to the purposes of the sheriff's task force		60
Federal Confiscation Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail		11,701
Confiscation Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail		8,926
Emergency Deputy Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail		810
Federal Confiscation Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail		43,221
Total Special Revenue Funds	$	210,266

Note 3 – Detailed Notes on All Funds (continued)

3-H. Fund Equity (continued)

Assigned – No fund balances were assigned at December 31, 2016.

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	$ 4,657,063

Net Position:

Net Investment in capital assets, reported on the government-wide statement of net position at December 31, 2016 are as follows:

	Governmental Activities	Business-Type Activities
Cost of capital assets	$43,240,843	$ -
Less accumulated depreciation	(15,022,563)	-
Book value	28,218,280	-
Less capital related debt	(7,187,313)	-
Net Investment in Capital Assets	$21,030,967	$ -

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 $69,619 to the Retirement Plan in 2016.

The contribution for 2016 to the County-funded plan was $36,583, which is 0.7% of the 2016 payroll. Contributions are established by the County Commissioners on an annual basis.

Note 5 – Other Notes

5-A. Risk Management

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

The Government is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The Government has joined together with other municipalities in the State as part of the Georgia Municipal Association Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

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

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

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

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

Self-Insurance

The County maintains the Health Insurance Fund to account for the County's employee health care coverage, which is self-insured by the County. The County has established an internal service fund to account for its self- insurance program. The purpose of this fund is to pay medical insurance claims of the County Employees and their covered dependents and minimize the total costs of annual insurance to the County. The private insurance carrier determines premium payments to be made by the County. Annual claims are paid from accumulated premium payments, and claims exceeding accumulated premium payments are paid by the private insurance carrier. Estimated claims incurred, but not reported, of $507,311 have been recorded as of December 31, 2016. Dependent coverage is funded by charges to employees. Revenues are recognized from payroll deductions and County contributions. The Claims liability of $507,311 reported in the Health Insurance Fund at December 31, 2016 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

Note 5 – Other Notes (continued)

5-A. Risk Management (continued)

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
12/31/2016	$ 97,597	$ 1,431,214	$ 1,021,500	$ 507,311

5-B. Subsequent Events

The County has evaluated subsequent events through December 18, 2017, 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, 2016.

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, 2016, the County paid 21,059 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

Note 5 – Other Notes (continued)

5-E. Prior Period Adjustment

Net position – governmental activities at the beginning of the year ended December 31, 2016 has been adjusted to correct an error in recording debt payment during 2015 in the amount of $6,146. Had the error not been made, net position for the prior year would have increased by $6,146.

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, 2016

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Revenues:				
Taxes				
Real Property Taxes	$4,135,778	$4,135,778	$3,808,804	$ (326,974)
Timber Taxes	165,000	165,000	141,363	(23,637)
Motor Vehicle Taxes	900,000	900,000	731,053	(168,947)
Mobile Home Taxes	180,000	180,000	171,389	(8,611)
Intangible Tax	35,000	35,000	30,014	(4,986)
Railroad Car Equipment Tax	35,000	35,000	30,935	(4,065)
Real Estate Transfer Tax	12,000	12,000	22,638	10,638
Franchise Fees Cable TV	45,000	45,000	31,134	(13,866)
Local Option Sales Tax	800,000	800,000	860,775	60,775
Beer & Wine Tax	110,000	110,000	108,058	(1,942)
Excise Tax	16,000	16,000	24,437	8,437
Insurance Premium Tax	850,000	850,000	939,805	89,805
Financial Institutions	8,000	8,000	9,296	1,296
Tag/Tax Penalty	50,000	50,000	25,829	(24,171)
Penalties & Interest	160,000	160,000	173,913	13,913
Total Taxes	7,501,778	7,501,778	7,109,443	(392,335)
Licenses & Permits				
Alcohol Beverage Licenses	4,500	4,500	6,371	1,871
Business Licenses	15,000	15,000	16,800	1,800
Building Inspections	35,000	35,000	41,141	6,141
Mobile Home Permits	30,000	30,000	26,802	(3,198)
Culvert Permits	450	450	-	(450)
Total Licenses & Permits	84,950	84,950	91,114	6,164
Intergovernmental				
FEMA Grant	-	-	234,838	234,838
DOT Transportation Grant	-	-	25,027	25,027
Family Connection Grant	46,000	46,000	47,251	1,251
Other Grants	25,000	25,000	71,379	46,379
Forest Land Protection Grant	-	-	173,726	173,726
Payments in Lieu of Taxes			93,382	93,382
Total Intergovernmental	71,000	71,000	645,603	574,603

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

Description:	Budgeted Amounts		Actual Amounts	
	Original Budget	Final Budget	Budgetary Basis	Variance with Final Budget
Charges for Services				
Superior Court - Costs and Fees	70,000	70,000	60,227	(9,773)
Tax Assessors Fees	1,500	1,500	419	(1,081)
CUVA Recording	1,000	1,000	3,222	2,222
Plat Reviews	1,400	1,400	1,475	75
Election Qualifying Fee	1,350	1,350	25,088	23,738
Sale of Maps & Publications	250	250	155	(95)
Commissions, Fees, & Penalties	205,000	205,000	201,419	(3,581)
Jail Board Fees	450,000	450,000	257,677	(192,323)
Sheriff - Reports	250	250	316	66
Sheriff - Transportation Fees	500	500	2,914	2,414
Sheriff - Service	35,000	35,000	27,245	(7,755)
Sheriff's Costs	12,000	12,000	14,353	2,353
Ambulance Fees	700,000	700,000	775,711	75,711
EMS User Fees	936,845	936,845	1,096,504	159,659
Sale of Pipe	5,000	5,000	9,908	4,908
Scrap Metal	10,000	10,000	7,013	(2,987)
Child Support Fees	1,500	1,500	1,258	(242)
GCIC	1,000	1,000	1,442	442
Attorneys' Fees	10,000	10,000	11,344	1,344
Recreation Activity Fees	41,000	41,000	32,331	(8,669)
Addressing	2,000	2,000	2,975	975
Vet Fees	100	100	-	(100)
Home Delivered Meals	27,000	27,000	23,282	(3,718)
Total Charges for Services	2,512,695	2,512,695	2,556,278	43,583

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

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	59,924	4,924
F & F Magistrate Court	30,000	30,000	20,512	(9,488)
F & F Probate Court	180,000	180,000	185,031	5,031
Juvenile Services	1,000	1,000	-	(1,000)
Local Crime Victims	3,500	3,500	4,791	1,291
Total Fines & Forfeitures	269,500	269,500	270,258	758
Investment Income				
Interest Income	100	100	70	(30)
Total Investment Income	100	100	70	(30)
Miscellaneous Revenue				
General Government Income	75,000	75,000	10,316	(64,684)
Miscellaneous Income	1,000	1,000	62,670	61,670
Rent Payments - DFCS	201,630	201,630	201,630	-
Maint. Payments - DFCS	7,050	7,050	7,050	-
Sale of Prop. - Tax Comm.	4,000	4,000	3,894	(106)
Sales Tax Vendor Comp	1,300	1,300	1,055	(245)
OTI & Concerted	12,000	12,000	10,589	(1,411)
Insurance	-	-	1,689	1689
Total Other Revenue	301,980	301,980	298,893	(3,087)
Total Revenue	$10,742,003	$ 10,742,003	$ 10,971,659	$ 229,656

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

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	11,072	11,072	2,795	8,277
County Manager	75,000	75,000	77,701	(2,701)
County Commissioners' Salaries	31,655	31,655	37,256	(5,601)
County Clerk/Admin. Assistant	47,352	47,352	48,392	(1,040)
Accounting Coordinator	37,874	37,874	38,187	(313)
Administrative Clerk	23,109	23,109	22,994	115
Overtime	-	-	200	(200)
Payroll Taxes	17,293	17,293	16,623	670
Health Insurance	35,313	35,313	42,557	(7,244)
Repairs/Office Equipment	100	100	110	(10)
Software Support	13,500	13,500	16,833	(3,333)
Copier Lease	3,500	3,500	2,622	878
Telephone	6,500	6,500	5,937	563
Printing & Advertising	8,000	8,000	3,786	4,214
Travel & Training	10,000	10,000	10,303	(303)
Dues	25,000	25,000	27,411	(2,411)
Office Supplies	6,000	6,000	5,641	359
Computer	2,500	2,500	4,672	(2,172)
Gas & Oil	-	-	588	(588)
Capital Outlay	2,000	2,000	-	2,000
Total County Commissioner	355,768	355,768	364,608	(8,840)
Courthouse				
Current:				
Custodian	25,438	25,438	25,746	(308)
Overtime	-	-	-	-
Payroll Taxes	1,946	1,946	1,849	97
Health Insurance	5,957	5,957	6,676	(719)
Cleaning Supplies	1,500	1,500	2,449	(949)
Paper Products	2,200	2,200	-	2,200
Bottled Water/Cooler	1,500	1,500	1,049	451
Utilities	21,000	21,000	18,958	2,042
Pest Control	950	950	468	482
Repairs & Maintenance - Building	15,000	15,000	5,467	9,533
Maintenance Contract/Elevator	1,500	1,500	3,000	(1,500)
Maintenance of Grounds	1,500	1,500	3,635	(2,135)
Capital Outlay	-	-	-	-
Total Courthouse	78,491	78,491	69,297	9,194

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Other General Government				
Current:				
Annual Leave Payout	-	-	8,191	(8,191)
Safety Coordinator	1,200	1,200	1,187	13
Attorney Fees	45,000	45,000	23,400	21,600
Engineering Fees	5,000	5,000	1,416	3,584
Insurance & Bonds	415,000	415,000	433,205	(18,205)
Health Insurance	5,587	5,587	6,001	(414)
Payroll Taxes	92	92	689	(597)
Unemployment Insurance	7,500	7,500	4,950	2,550
Auditing	27,000	27,000	25,950	1,050
Postage Meter & Postage	25,000	25,000	31,105	(6,105)
General Supplies	20,000	20,000	5,669	14,331
Retirement Program/Employees	36,000	36,000	36,583	(583)
County Surveyor	2,500	2,500	1,100	1,400
Contingency Fund	242,000	242,000	23,086	218,914
DFCS Maint. Payment	7,050	7,050	7,638	(588)
Public Safety - Hepatitis	500	500	-	500
Crime Victims Fund	4,000	4,000	-	4,000
Dog Control Officer	4,800	4,800	4,400	400
Pre-Employment Drug Testing	2,500	2,500	1,516	984
BCOB Utilities	700	700	-	700
CUVA Recording	1,500	1,500	5,974	(4,474)
Planning Commission	-	-	5,000	(5,000)
Community Service/Supervisor	1,440	1,440	1,320	120
Utilities - Old EOC/Inmate	1,300	1,300	1,852	(552)
Demolition Services	-	-	100	(100)
Transportation Services	-	-	14,298	(14,298)
Bad Debt Expense	-	-	8,619	(8,619)
Capital Outlay	-	-	-	-
Total Other General Government	855,669	855,669	653,249	202,420

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

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	27,586	307
Contracted Building Inspections	12,500	12,500	13,000	(500)
Addressing Coordinator	25,043	25,043	25,593	(550)
Payroll Taxes	4,050	4,050	3,843	207
Health Insurance	11,808	11,808	12,180	(372)
Telephone	2,000	2,000	2,879	(879)
Travel & Training	150	150	158	(8)
Dues	-	-	41	(41)
Office Supplies	900	900	1,418	(518)
Gas & Oil	2,500	2,500	80	2,420
Vehicle Maintenance	1,000	1,000	716	284
Computer	-	-	2,156	(2,156)
Software	-	-	1,400	(1,400)
Capital Outlay	-	-	-	-
Total Code & Permitting Department	87,844	87,844	91,050	(3,206)
Board of Equalization				
Current:				
Board Members	1,500	1,500	150	1,350
Payroll Expenses	520	520	-	520
Software Program	1,800	1,800	1,800	-
Travel/Training	2,000	2,000	475	1,525
Office Supplies	100	100	28	72
Total Board of Equalization	5,920	5,920	2,453	3,467

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Tax Commissioner				
Current:				
Salary of Tax Commissioner	59,844	59,844	59,192	652
Tag and Tax Clerk	33,355	33,355	37,915	(4,560)
Tag and Tax Clerk	27,373	27,373	27,598	(225)
Tag and Tax Clerk	31,574	31,574	33,049	(1,475)
Tag and Tax Clerk	23,234	23,234	23,139	95
Part-time Clerk	10,806	10,806	11,117	(311)
Overtime	1,500	1,500	-	1,500
Payroll Taxes	14,358	14,358	14,353	5
Health Insurance	7,593	7,593	8,268	(675)
Office Supplies	7,500	7,500	8,468	(968)
Advertising	100	100	-	100
Telephone	4,500	4,500	4,257	243
Travel & Training	3,000	3,000	945	2,055
Dues	375	375	375	-
Tax Billing Supplies	5,200	5,200	6,952	(1,752)
Computer	7,500	7,500	4,838	2,662
Software Support	12,452	12,452	12,452	-
Web - Online Payments	7,140	7,140	7,140	-
Repairs - Equipment	100	100	18	82
Sales Tax	10,000	10,000	5,140	4,860
Capital Outlay	5,000	5,000	-	5,000
Total Tax Commissioner	272,504	272,504	265,216	7,288
Tax Assessors				
Current:				
Salary of Chief Appraiser	59,438	59,438	58,784	654
Salary of Real Property Appraiser	31,262	31,262	30,555	707
Salary of Real Property Appraiser	29,453	29,453	18,141	11,312
Salary of Personal Property Appraiser	33,176	33,176	36,020	(2,844)
Salary of App Tech/Tax Specialist	25,043	25,043	28,769	(3,726)
Overtime	-	-	35	(35)
Payroll Taxes	13,646	13,646	12,283	1,363
Health Insurance	36,316	36,316	39,771	(3,455)
Office Supplies	10,000	10,000	7,512	2,488
Telephone	3,000	3,000	2,583	417
Travel & Training	9,000	9,000	3,823	5,177
Board Meetings	7,500	7,500	5,954	1,546
Repairs - Equipment	4,500	4,500	8,929	(4,429)
Vehicle Maintenance	2,400	2,400	193	2,207
Advertising	500	500	587	(87)
Dues	2,500	2,500	2,085	415
Gas & Oil	4,500	4,500	211	4,289
Mapping to RDC	12,000	12,000	11,000	1,000
Personal Property Audits	13,000	13,000	13,052	(52)
Web Site Hosting	7,000	7,000	7,000	-
Computer Expenses	-	-	1,961	(1,961)
Capital Outlay	5,000	5,000	5,842	(842)
Total Tax Assessors	309,234	309,234	295,090	14,144

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

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	33,476	(303)
Salaries of Board of Elections	9,000	9,000	8,515	485
Payroll Taxes	3,226	3,226	2,463	763
Health Insurance	5,743	5,743	5,931	(188)
Rental/Voting Houses	1,200	1,200	1,200	-
Maintenance Warranty	7,000	7,000	7,048	(48)
Repairs - Buildings	-	-	1,964	(1,964)
Advertising	4,000	4,000	3,166	834
Dues	1,050	1,050	66	984
Travel & Training	1,000	1,000	22	978
Computer	1,500	1,500	597	903
Telephone	2,800	2,800	2,826	(26)
Office Supplies	1,700	1,700	1,883	(183)
Copier Lease	800	800	873	(73)
Primary & General Election	24,000	24,000	28,011	(4,011)
Capital Outlays	4,000	4,000	-	4,000
Total Elections	100,192	100,192	98,041	2,151
Total General Government	2,065,622	2,065,622	1,839,004	226,618
Probate Court				
Current:				
Salary of Probate Judge	79,216	79,216	81,528	(2,312)
Salary of Chief Clerk	32,864	32,864	34,399	(1,535)
Salary of Clerk	23,941	23,941	24,138	(197)
Salary of Clerk	4,000	4,000	2,944	1,056
Payroll Taxes	10,712	10,712	10,623	89
Health Insurance	17,785	17,785	15,432	2,353
Office Supplies	3,500	3,500	1,819	1,681
Telephone	2,500	2,500	2,451	49
Travel & Training	4,300	4,300	2,850	1,450
Dues	400	400	775	(375)
Newspaper Bound	225	225	145	80
Capital Outlay	-	-	-	-
Total Probate Court	179,443	179,443	177,104	2,339

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

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	63,286	63,286	63,993	(707)
Salary of Chief Deputy Clerk	31,429	31,429	32,656	(1,227)
Salary of Senior Deputy Clerk	27,789	27,789	-	27,789
Salary of Deputy Clerk	24,294	24,294	28,365	(4,071)
Salary of Deputy Clerk	20,946	20,946	24,062	(3,116)
Part-Time Employees	15,456	15,456	47,439	(31,983)
Overtime	-	-	8,239	(8,239)
Payroll Taxes	14,015	14,015	14,426	(411)
Health Insurance	35,871	35,871	41,859	(5,988)
Board of Equalization	-	-	67	(67)
Office Supplies	7,500	7,500	9,294	(1,794)
Telephone	5,700	5,700	5,462	238
Travel & Training	2,500	2,500	1,638	862
Dues	300	300	200	100
Microfilming Deeds/Mortgages	15,000	15,000	10,502	4,498
Repairs - Equipment	500	500	2,025	(1,525)
Copier Lease & Maintenance	3,800	3,800	2,280	1,520
Jury Program Software Support	13,200	13,200	14,400	(1,200)
Capital Outlay	2,000	2,000	-	2,000
Total Clerk of Court	283,586	283,586	306,907	(23,321)
Superior Court				
Current:				
District Attorney	60,000	60,000	79,929	(19,929)
Public Defender's Office	96,000	96,000	139,717	(43,717)
Court Reporters	17,000	17,000	22,393	(5,393)
Part-Time Assistant	-	-	124	(124)
Payroll Taxes	150	150	69	81
Jury, Bailiffs, Witness Costs	25,000	25,000	22,900	2,100
Juvenile Judge	4,800	4,800	12,864	(8,064)
Juvenile Medical/Mental Evaluation	500	500	-	500
Juvenile Court Reporters	8,000	8,000	5,693	2,307
Judicial Circuit	2,600	2,600	4,582	(1,982)
Superior Court Judges Supplement	14,800	14,800	17,600	(2,800)
Office Supplies	-	-	808	(808)
Advertising	500	500	281	219
Total Superior Court	229,350	229,350	306,960	(77,610)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

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	57,041	57,041	56,961	80
Salary of Chief Clerk	25,896	25,896	22,432	3,464
Salary of Magistrate Judge	14,222	14,222	14,066	156
Salary of Deputy Clerk	22,901	22,901	26,957	(4,056)
Overtime	-	-	33	(33)
Payroll Taxes	9,185	9,185	8,885	300
Health Insurance	14,222	14,222	11,978	2,244
Office Supplies	3,250	3,250	2,820	430
Telephone	3,500	3,500	3,323	177
Travel & Training	3,000	3,000	1,811	1,189
Docket Books, Law Books, Supplies	750	750	579	171
Repairs - Equipment	700	700	191	509
Dues	1,500	1,500	1,430	70
Copier Lease	1,150	1,150	1,204	(54)
Advertising	200	200	30	170
P.O. Box Rent	150	150	110	40
Capital Outlays	-	-	-	-
Total Magistrate Court	157,667	157,667	152,810	4,857
Total Judicial	850,046	850,046	943,781	(93,735)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Sheriff's Department				
Current:				
Salary of Sheriff	64,600	64,600	64,496	104
Salary of Admin. Assistant	49,442	49,442	52,727	(3,285)
Salary of Chief Deputy	46,146	46,146	45,639	507
Salary of Chief Investigator	54,232	54,232	57,212	(2,980)
Salary of Investigator	36,931	36,931	39,815	(2,884)
Salary of Sergeant	172,143	172,143	173,229	(1,086)
Salary of Deputies	252,973	252,973	229,178	23,795
Salary of Part-time Deputy	20,000	20,000	10,385	9,615
Salary of Drug Agent & Informants	36,931	36,931	58,375	(21,444)
Holiday Pay	24,140	24,140	-	24,140
Overtime	90,000	90,000	136,911	(46,911)
Payroll Taxes	64,837	64,837	65,605	(768)
Health Insurance	228,940	228,940	184,041	44,899
Office Supplies	13,000	13,000	13,813	(813)
Printing & Advertising	500	500	699	(199)
Telephone	25,000	25,000	28,674	(3,674)
Travel & Training	9,000	9,000	7,775	1,225
Dues	1,500	1,500	1,799	(299)
Uniforms	7,000	7,000	8,279	(1,279)
Gas & Oil	120,000	120,000	69,245	50,755
Repairs/Maint. - Vehicles	40,000	40,000	40,540	(540)
Deductible/Claims	10,000	10,000	6,578	3,422
Repairs/Maint. - Other	4,000	4,000	439	3,561
Operating Supplies	10,000	10,000	24,591	(14,591)
Copier Lease	4,000	4,000	2,352	1,648
Radio Repeater Tower	1,600	1,600	1,133	467
Drug Buys/Informants	7,000	7,000	5,574	1,426
Capital Outlays	21,069	21,069	49,180	(28,111)
Total Sheriff's Department	1,414,984	1,414,984	1,378,284	36,700

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Jail				
Current:				
Salaries of Jailers	599,245	599,245	687,863	(88,618)
Salary of Records Technician	20,946	20,946	19,306	1,640
Salary of Part-time Secretary	15,558	15,558	7,070	8,488
Jail Administrator	37,148	37,148	37,454	(306)
Building Maintenance Person	31,907	31,907	33,040	(1,133)
Salary of Part-time Office Personnel	15,558	15,558	9,383	6,175
Overtime	50,000	50,000	44,705	5,295
Holiday Pay	30,000	30,000	-	30,000
Payroll Taxes	61,228	61,228	60,745	483
Health Insurance	150,623	150,623	168,346	(17,723)
Cleaning Supplies	17,000	17,000	20,223	(3,223)
Utilities	165,000	165,000	144,791	20,209
Repairs/Maint. - Building	20,000	20,000	26,115	(6,115)
Repairs/Maint. - Equipment	5,000	5,000	5,105	(105)
Maintenance of Grounds	2,000	2,000	1,264	736
Advertising	500	500	-	500
Claims	7,000	7,000	293	6,707
Pest Control	1,800	1,800	2,393	(593)
Prisoners Expense/Medical	190,000	190,000	203,926	(13,926)
Prisoners-Medical Equipment	5,000	5,000	34	4,966
Prisoners-Nutrition	225,356	225,356	193,360	31,996
Prisoners-Hospital/ER	10,000	10,000	4,015	5,985
Uniforms	7,000	7,000	8,912	(1,912)
Copier Lease	2,000	2,000	1,833	167
Office Supplies	7,000	7,000	1,503	5,497
Capital Outlay	-	-	49,925	(49,925)
Total Jail	1,676,869	1,676,869	1,731,604	(54,735)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

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	59,925	404
Salaries of Paramedics	349,898	349,898	315,438	34,460
Salaries of Basic EMT's	268,819	268,819	235,067	33,752
Salary of Billing Technician	28,475	28,475	28,162	313
Salaries of Part-time Employees	150,000	150,000	193,784	(43,784)
Overtime	140,000	140,000	199,262	(59,262)
Health Insurance	167,729	167,729	175,351	(7,622)
Payroll Taxes	76,311	76,311	75,416	895
Office Supplies	3,700	3,700	2,858	842
State License Fee	12,300	12,300	12,300	-
Cleaning Supplies	1,800	1,800	1,290	510
Telephone & Radio Loops	9,000	9,000	7,691	1,309
Utilities	19,000	19,000	16,395	2,605
Travel & Training	1,000	1,000	144	856
Uniforms	6,000	6,000	6,192	(192)
Gas & Oil	44,000	44,000	24,362	19,638
Repairs/Maint. - Building	7,000	7,000	5,758	1,242
Repairs/Maint. - Vehicles	40,000	40,000	54,948	(14,948)
Repairs/Maint. - Other	4,000	4,000	8,451	(4,451)
Advertising	200	200	-	200
Building Supplies	600	600	469	131
Medical Supplies	33,000	33,000	34,915	(1,915)
Computer	5,300	5,300	3,356	1,944
Pest Control	1,000	1,000	1,108	(108)
Radio Repeater Tower	1,000	1,000	1,134	(134)
Capital Outlays	66,000	66,000	191,012	(125,012)
Total Emergency Medical Service	1,496,461	1,496,461	1,654,788	(158,327)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Coroner				
Current:				
Salary of Coroner	12,500	12,500	12,603	(103)
Salary of Deputy Coroner	2,900	2,900	955	1,945
Payroll Taxes	956	956	937	19
Office Supplies	400	400	678	(278)
Repairs & Maintenance - Vehicles	750	750	397	353
Travel & Training	2,160	2,160	2,312	(152)
Dues	225	225	150	75
Gas and Oil	750	750	-	750
General Supplies	-	-	1,298	(1,298)
Inquests	1,200	1,200	4,270	(3,070)
Capital Outlay	450	450	-	450
Total Coroner	22,291	22,291	23,600	(1,309)
Firefighters' Association				
Current:				
Volunteer Insurance	60,000	60,000	54,213	5,787
AED Pads & Accessories	2,500	2,500	348	2,152
Volunteer Vaccinations	1,000	1,000	358	642
Radio Reporter Tower	2,500	2,500	2,644	(144)
Training	1,000	1,000	152	848
GA Firefighters Pension Fund	13,000	13,000	14,356	(1,356)
Repairs & Maintenance - Other	1,500	1,500	3,649	(2,149)
Capital Outlay	-	-	-	-
Total Firefighters' Association	81,500	81,500	75,720	5,780
Emergency Management Agency				
Current:				
Salary of Director	11,400	11,400	5,801	5,599
Payroll Taxes	872	872	844	28
Telephone	1,250	1,250	1,212	38
Travel & Training	3,250	3,250	1,887	1,363
Repairs & Maintenance - Service Rescue	1,500	1,500	789	711
Repairs - Office Equipment	500	500	580	(80)
Vehicle Maintenance	2,000	2,000	425	1,575
Gas & Oil	1,500	1,500	232	1,268
Office Supplies	500	500	250	250
Capital Outlays	5,000	5,000	-	5,000
Total Emergency Management Agency	27,772	27,772	12,020	15,752
Total Public Safety	4,719,877	4,719,877	4,876,016	(156,139)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

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	685,949	37,317
Overtime	20,000	20,000	30,944	(10,944)
Payroll Taxes	56,860	56,860	51,937	4,923
Health Insurance	182,652	182,652	153,301	29,351
Advertising	-	-	641	(641)
Telephone	4,500	4,500	8,454	(3,954)
Utilities	11,000	11,000	7,338	3,662
Uniforms	10,000	10,000	18,286	(8,286)
Gas & Oil	230,000	230,000	209,812	20,188
Repairs/Maint. - Shop	3,000	3,000	9,563	(6,563)
Repairs/Maint. - Equipment	100,000	100,000	113,645	(13,645)
Caution Lights	2,400	2,400	2,273	127
Pest Control	500	500	348	152
Tires	15,000	15,000	12,525	2,475
Supplies	17,500	17,500	16,562	938
Drug Testing	200	200	-	200
Travel & Training	750	750	524	226
Capital Outlay	47,000	47,000	63,666	(16,666)
Total Road Department	1,424,628	1,424,628	1,385,768	38,860
Airport				
Current:				
Utilities	3,200	3,200	2,122	1,078
Port a Let Rental	900	900	1,125	(225)
Telephone	650	650	510	140
Advertising	250	250	-	250
Insurance/Legal/Audits	2,000	2,000	1,933	67
Repairs and Maintenance - Other	1,500	1,500	2,317	(817)
Repairs and Maintenance - Buildings	500	500	6	494
Mowing	3,600	3,600	3,900	(300)
Construction Fund	4,600	4,600	1,500	3,100
Capital Outlay	-	-	-	-
Total Airport	17,200	17,200	13,413	3,787
Total Public Works	1,441,828	1,441,828	1,399,181	42,647

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

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	2,399	601
Pest Control	780	780	468	312
Total Health Department	106,046	106,046	105,133	913
Mental Health				
Current:				
Budget	1,400	1,400	110	1,290
Total Mental Health	1,400	1,400	110	1,290
Public Welfare (DFCS)				
Current:				
Repairs/Maint. - Building	2,500	2,500	8,708	(6,208)
Gas & Oil	500	500	211	289
DFCS Budget	7,500	7,500	7,500	-
Indigent Cases	4,800	4,800	4,800	-
Total Public Welfare (DFCS)	15,300	15,300	21,219	(5,919)
Concerted Services, Inc.				
Current:				
State Cut-Back in Salaries	8,226	8,226	8,226	-
Telephone	2,200	2,200	1,775	425
Office Supplies	500	500	4	496
Misc. Indigent Cases	1,000	1,000	-	1,000
Total Concerted Services	11,926	11,926	10,005	1,921
Senior Center				
Current:				
Salary of Site Manager	17,332	17,332	20,298	(2,966)
Payroll Taxes	1,325	1,325	1,568	(243)
Utilities	7,000	7,000	7,441	(441)
Pest Control	600	600	588	12
Repairs/Maint. - Building	1,900	1,900	5,776	(3,876)
Cleaning Supplies	300	300	509	(209)
Paper Products	100	100	195	(95)
Telephone	1,200	1,200	1,072	128
Travel & Training	150	150	133	17
Home Delivered & Congregate Meals	22,000	22,000	20,041	1,959
Supplies	1,000	1,000	684	316
Capital Outlay	-	-	-	-
Total Senior Center	52,907	52,907	58,305	(5,398)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

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	8,774	1,226
Repairs/Maint. - Buildings	2,500	2,500	1,268	1,232
Pest Control	900	900	468	432
Equipment/Supplies	500	500	-	500
Total Adult Education/Head Start	13,900	13,900	10,510	3,390
Family Connection				
Current:				
Grant Funds	46,000	46,000	49,886	(3,886)
Utilities	-	-	1,749	(1,749)
Per Diem Contract	15,450	15,450	15,450	-
Van Maintenance	1,000	1,000	10	990
Youth Leadership	250	250	773	(523)
Total Family Connection	62,700	62,700	67,868	(5,168)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Cooperative Extension Service				
Current:				
Salary of County Agent	12,000	12,000	12,000	-
Program Assistant	6,460	6,460	6,365	95
Salary of Resource Manager/4H Coordi	4,400	4,400	4,014	386
Payroll Taxes	1,795	1,795	2,049	(254)
Office Supplies	1,600	1,600	1,876	(276)
Telephone	2,300	2,300	1,980	320
Travel & Training	4,500	4,500	4,322	178
Retirement	2,620	2,620	2,839	(219)
DPA/State 4-H Council	100	100	535	(435)
Agriculture/Home Econ. Supplies	250	250	143	107
Repairs - Equipment	550	550	337	213
Copier - Lease	1,089	1,089	1,610	(521)
Dues	200	200	180	20
Capital Outlays	750	750	-	750
Total Cooperative Extension Service	38,614	38,614	38,250	364
Library				
Current:				
Salary of Library Manager	35,209	35,209	34,822	387
Salary of Library Assistant	23,109	23,109	24,351	(1,242)
Salary of Library Assistant	22,797	22,797	22,535	262
Payroll Taxes	6,205	6,205	5,544	661
Health Insurance	35,690	35,690	35,735	(45)
Office Supplies	2,700	2,700	2,139	561
Telephone	750	750	755	(5)
Utilities	14,500	14,500	12,239	2,261
Travel & Training	700	700	418	282
Repairs/Maint. - Building	6,000	6,000	5,061	939
Repairs/Maint. - Equipment	1,000	1,000	929	71
Custodial	5,700	5,700	5,700	-
New Books	12,000	12,000	11,905	95
Dues	40	40	-	40
Summer Reading Program	3,300	3,300	3,203	97
Automated Library Patron Service	465	465	464	1
Regional Library Fees	3,535	3,535	3,535	-
Copier/Lease	1,332	1,332	1,089	243
Pest Control	600	600	485	115
Total Library	175,632	175,632	170,909	4,723
Total Health & Welfare	478,425	478,425	482,309	(3,884)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Recreation				
Current:				
Salary of Director	37,877	37,877	37,461	416
Salary of Assistant	19,926	19,926	21,285	(1,359)
Salary of Assistant	19,926	19,926	21,079	(1,153)
Salary of Part-time Assistant	-	-	27,860	(27,860)
Overtime	1,500	1,500	32	1,468
Payroll Taxes	6,498	6,498	9,236	(2,738)
Health Insurance	12,290	12,290	12,378	(88)
Telephone	2,500	2,500	3,167	(667)
Advertising	500	500	666	(166)
Utilities	27,000	27,000	32,561	(5,561)
Office Supplies	1,300	1,300	1,676	(376)
Travel & Training	1,500	1,500	1,124	376
Dues & Entry Fees	4,500	4,500	4,329	171
Gas & Oil	2,000	2,000	-	2,000
Repairs & Maintenance	10,000	10,000	13,048	(3,048)
All Stars	6,000	6,000	2,832	3,168
Sports Equipment/Supplies	17,000	17,000	29,974	(12,974)
Umpires	12,000	12,000	11,970	30
Concession Workers/Gym Monitors	3,000	3,000	11,749	(8,749)
Scorekeepers	4,200	4,200	4,167	33
Sign-Up Reimbursement	-	-	340	(340)
Pest Control	500	500	1,067	(567)
Turf Maintenance	7,000	7,000	1,290	5,710
Capital Outlay	5,000	5,000	-	5,000
Total Recreation	202,017	202,017	249,291	(47,274)
Total Culture and Recreation	202,017	202,017	249,291	(47,274)

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Georgia Forestry Commission				
Current:				
Budget	24,716	24,716	24,604	112
On Call Time Supplement	5,760	5,760	5,880	(120)
Total Georgia Forestry Commission	30,476	30,476	30,484	(8)
Development Authority				
Current:				
Budget	73,715	73,715	74,966	(1,251)
Total Development Authority	73,715	73,715	74,966	(1,251)
Total Community Development	104,191	104,191	105,450	(1,259)
County Office Building				
Current:				
Utilities	6,000	6,000	5,705	295
Maintenance - Building	5,000	5,000	4,956	44
Bottled Water/Drinks	500	500	911	(411)
Cleaning Supplies	500	500	1,266	(766)
Paper Products	700	700	-	700
Pest Control	300	300	348	(48)
Total County Office Building	13,000	13,000	13,186	(186)
St. Illa Office Building				
Current:				
Utilities	12,500	12,500	13,148	(648)
Maintenance - Building	14,750	14,750	2,475	12,275
Pest Control	600	600	588	12
St. Illa Office Building	700	700	-	700
Sales Tax Expense	-	-	443	(443)
Capital Outlay	-	-	-	-
Total St. Illa Office Building	28,550	28,550	16,654	11,896

Brantley County, Georgia
Budgetary Comparison Schedule – General Fund
For the Year Ended December 31, 2016

Description:	Budgeted Amounts Original Budget	Budgeted Amounts Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
Debt Service:				
Principal Retirement	558,998	558,998	669,149	(110,151)
Interest	-	-	61,407	(61,407)
Total Debt Service	558,998	558,998	730,556	(171,558)
Total Expenditures	10,462,554	10,462,554	10,655,428	(192,874)
Excess Revenues Over (Under) Expenditures	279,449	279,449	316,231	36,782
Other Financing Sources				
Transfers In	-	-	-	-
Transfers (Out)	(281,949)	(281,949)	(307,954)	(26,005)
Proceeds from Sale of Capital Assets	2,500	2,500	-	(2,500)
Inception of Notes	-	-	173,893	173,893
Inception of Leases	-	-	267,028	267,028
Total Other Financing Sources (Uses)	(279,449)	(279,449)	132,967	412,416
Net Change in Fund Balance	$ -	$ -	$ 449,198	$ 449,198
Fund Balance Beginning	93,843	93,843	4,230,248	
Prior Period Adjustment	-	-	-	
Fund Balance Ending	$ 93,843	$ 93,843	$ 4,679,446	

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, 2016

	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	3,000,000	-	5,550,300	5,550,300	(2,550,300)
Debt Service:					
Principal	1,880,000	-	1,981,145	1,981,145	(101,145)
Interest	2,120,000	-	1,672,563	1,672,563	447,437
Total Expenditures	7,000,000	-	9,644,561	9,644,561	(2,644,561)
Excess (deficiency) of Revenues Over (under) Expenditures	-	-	(2,844,158)	(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	-	-	(2,844,158)	(2,844,158)	(2,844,158)
Fund Balance Beginning	-	5,978	2,850,136	2,850,136	2,850,136
Fund Balance Ending	$ -	$ 5,978	$ 5,978	$ 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, 2016

	Project Length Budget	Current	Prior Years	Total	Variance with Budget Over (Under)
Revenues					
Taxes	$8,000,000	$1,092,626	$3,145,745	$4,238,371	$(3,761,629)
Interest	-	-	-	-	-
Intergovernmental	-	-	2,022,736	2,022,736	2,022,736
Other	-	-	61,594	61,594	61,594
Total Revenues	8,000,000	1,092,626	5,230,075	6,322,701	(1,677,299)
Expenditures					
Current:					
General Government	-	-	-	-	-
Judiciary	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	29,989	206,239	236,228	(236,228)
Health and Welfare	-	-	-	-	-
Culture and Recreation	-	-	35,378	35,378	(35,378)
Community Development	-	-	-	-	-
Intergovernmental	-	100,778	290,390	391,168	(391,168)
Capital Outlay	4,526,672	702,769	2,063,146	2,765,915	1,760,757
Debt Service:					
Jail					
Principal	3,000,000	463,573	554,287	1,017,860	1,982,140
Interest	-	113,911	166,649	280,560	(280,560)
Culture and Recreation					
Principal	473,328	47,382	130,150	177,532	295,796
Interest	-	11,784	47,349	59,133	(59,133)
Total Expenditures	8,000,000	1,470,186	3,493,588	4,963,774	3,036,226
Excess (deficiency) of Revenues Over (under) Expenditures	-	(377,560)	1,736,487	1,358,927	1,358,927
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	-	(377,560)	1,825,090	1,447,530	1,447,530
Fund Balance Beginning	-	1,825,090	-	-	-
Fund Balance Ending	$ -	$1,447,530	$1,825,090	$1,447,530	$ 1,447,530

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, 2016

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Assets			
Cash	$ 943,871	$129,068	$1,072,939
Certificates of Deposit	27,213	-	27,213
Receivable	148,772	-	148,772
Tax Receivable (net of allowance for uncollectibles)	352,040	-	352,040
Due from Other Funds	27,390	14,370	41,760
Total Assets	$1,499,286	$143,438	$1,642,724
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	$ 7,831	$ -	$ 7,831
Due to Other Funds	$ 19,716	-	19,716
Total Liabilities	27,547	-	27,547
Deferred Inflows Of Resources			
Unavailable Revenue	255,116	-	255,116
Total Deferred Inflows of Resources	255,116	-	255,116
Fund Balances			
Restricted	1,006,357	70	1,006,427
Committed	210,266	143,368	353,634
Total Fund Balances	1,216,623	143,438	1,360,061
Total Liabilities and Fund Balances	$1,499,286	$143,438	$1,642,724

Brantley County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2016

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Revenues			
Taxes	$1,503,658	$ -	$1,503,658
Intergovernmental	7,050	7,590	14,640
Interest	101	-	101
Fines and Forfeitures	26,407	-	26,407
E-911 Charges	202,028	-	202,028
Judiciary	34,814	-	34,814
Vending	30,387	-	30,387
Recreation	101,121	-	101,121
Grant Revenue	-	26,385	26,385
Other	71,131	27,483	98,614
Total Revenues	1,976,697	61,458	2,038,155
Expenditures			
Current:			
Public Safety	568,861	2,834	571,695
Public Works	1,148,255	41,971	1,190,226
Judiciary	13,783	-	13,783
Health and Welfare	2,848	-	2,848
Culture and Recreation	55,391	912	56,303
Other	29,815	64	29,879
Capital Outlay	217,127	59,863	276,990
Debt Service:			
Principal Retirement	53,157	-	53,157
Interest and Fiscal Charges	3,376	-	3,376
Total Expenditures	2,092,613	105,644	2,198,257
Excess of Revenues over (Under) Expenditures	(115,916)	(44,186)	(160,102)

Brantley County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2016

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Other Financing Sources (Uses)			
Transfers In	$ 278,330	$ 41,971	$ 320,301
Transfers (Out)	(12,347)	-	(12,347)
Inception of Capital Lease	-	-	-
Inception of Note	4,500	-	4,500
Total Other Financing Sources (Uses)	270,483	41,971	312,454
Net Change in Fund Balance	154,567	(2,215)	152,352
Fund Balance Beginning	1,062,056	145,653	1,207,709
Fund Balance Ending	$ 1,216,623	$ 143,438	$ 1,360,061

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
Federal Confiscation
Confiscation Fund
Emergency Deputy Fund
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.

DFCS 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.

Federal Confiscation Fund: To account for any federal money that has been seized and required to be held in an interest bearing account.

State Confiscation Fund: To account for any state money that has been seized and required to be held in an interest bearing account.

Emergency Deputy Fund: To account for funds contributed by deputies, jail officers, and sheriff's office employees for emergency situations.

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, 2016

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Assets						
Cash	$ 39,851	$ 63,864	$ -	$ 888	$ 26,079	$ 18,738
Certificates of Deposit	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	5,000
Receivables	1,825	-	-	-	-	560
Taxes Receivable	-	-	-	-	-	-
Total Assets	$ 41,676	$ 63,864	$ -	$ 888	$ 26,079	$ 24,298
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	$ 7,831	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-
Total Liabilities	7,831	-	-	-	-	-
Deferred Inflows of Resources						
Unavailable Revenue	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balances:						
Restricted	33,845	63,864	-	-	-	24,298
Committed	-	-	-	888	26,079	-
Total Fund Balances	33,845	63,864	-	888	26,079	24,298
Total Liabilities and Fund Balances	$ 41,676	$ 63,864	$ -	$ 888	$ 26,079	$ 24,298

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Balance Sheets
December 31, 2016

	Special Revenue								
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Federal Confiscation	Confiscation Fund	Emergecy Deputy Fund	Inmate Fund	Revolving Loan Fund
Assets									
Cash	$ 92,952	$ 118,581	$ 17,435	$ 60	$ 11,701	$ 8,926	$ 810	$ 43,221	$ -
Certificates of Deposit	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-
Receivables	-	-	5,480	-	-	-	-	-	140,907
Taxes Receivable	-	-	-	-	-	-	-	-	-
Total Assets	$ 92,952	$ 118,581	$ 22,915	$ 60	$ 11,701	$ 8,926	$ 810	$ 43,221	$ 140,907
Liabilities and Fund Balances									
Liabilities:									
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources									
Unavailable Revenue	-	-	-	-	-	-	-	-	140,907
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	140,907
Fund Balances:									
Restricted	92,952	-	22,915	-	-	-	-	-	-
Committed	-	118,581	-	60	11,701	8,926	810	43,221	-
Total Fund Balances	92,952	118,581	22,915	60	11,701	8,926	810	43,221	-
Total Liabilities and Fund Balances	$ 92,952	$ 118,581	$ 22,915	$ 60	$ 11,701	$ 8,926	$ 810	$ 43,221	$ 140,907

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Balance Sheets
December 31, 2016

	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	$ 63,321	$ 93,415	$ 45,780	$ 106,860	$ 101,847	$ 89,542	$ 943,871
Certificates of Deposit	27,213	-	-	-	-	-	27,213
Due from Other Funds	3,232	6,157	2,519	6,112	3,433	937	27,390
Receivables	-	-	-	-	-	-	148,772
Taxes Receivable	32,700	102,360	27,660	111,972	51,171	26,177	352,040
Total Assets	$ 126,466	$ 201,932	$ 75,959	$ 224,944	$ 156,451	$ 116,656	$ 1,499,286
Liabilities and Fund Balances							
Liabilities:							
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,831
Due to Other Funds	-	16,000	-	-	3,716	-	19,716
Total Liabilities	-	16,000	-	-	3,716	-	27,547
Deferred Inflows Of Resources							
Unavailable Revenue	6,276	46,168	7,933	40,517	12,604	711	255,116
Total Deferred Inflows or Resources	6,276	46,168	7,933	40,517	12,604	711	255,116
Fund Balances:							
Restricted	120,190	139,764	68,026	184,427	140,131	115,945	1,006,357
Committed	-	-	-	-	-	-	210,266
Total Fund Balances	120,190	139,764	68,026	184,427	140,131	115,945	1,216,623
Total Liabilities and Fund Balances	$ 126,466	$ 201,932	$ 75,959	$ 224,944	$ 156,451	$ 116,656	$ 1,499,286

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2016

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maint. Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Revenues						
Taxes	$ -	$ -	$1,046,652	$ -	$ -	$ -
Intergovernmental	-	7,050	-	-	-	-
Interest	-	-	-	-	-	-
Fines & Forfeitures	17,488	-	-	-	-	-
E-911 Charges	-	-	-	-	-	-
Judiciary	-	-	-	-	-	26,230
Vending	-	-	-	-	30,387	-
Recreation	-	-	-	-	-	-
Other	-	-	849	775	5,220	-
Total Revenues	17,488	7,050	1,047,501	775	35,607	26,230
Expenditures						
Current:						
Public Safety	-	-	-	5,733	39,837	-
Public Works	-	-	1,148,255	-	-	-
Public Welfare	-	2,848	-	-	-	-
Judiciary	7,831	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Other	1,475	-	-	-	-	-
Capital Outlay	-	-	-	-	-	27,377
Debt Service	-	-	-	-	-	-
Total Expenditures	9,306	2,848	1,148,255	5,733	39,837	27,377

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2016

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maintenanc e Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,182	4,202	(100,754)	(4,958)	(4,230)	(1,147)
Other Financing Sources (Uses)						
Transfers In	-	-	100,754	-	-	-
Transfers (Out)	-	-	-	(11,699)	-	-
Inception of Capital Leases	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	100,754	(11,699)	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	8,182	4,202	-	(16,657)	(4,230)	(1,147)
Net Change in Fund Balances	8,182	4,202	-	(16,657)	(4,230)	(1,147)
Fund Balance Beginning	25,663	59,662	-	17,545	30,309	25,445
Fund Balance Ending	$ 33,845	$ 63,864	$ -	$ 888	$ 26,079	$ 24,298

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2016

	Special Revenue								
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Federal Confiscation	Confiscation Assets Fund	Emergecy Deputy Fund	Inmate Fund	Revolving Loan Fund
Revenues									
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	8,918	-	-	-
E-911 Charges	-	-	202,028	-	-	-	-	-	-
Judiciary	8,584	-	-	-	-	-	-	-	-
Vending	-	-	-	-	-	-	-	-	-
Recreation	-	101,121	-	-	-	-	-	-	-
Other	-	-	-	-	2	8	2,610	48,150	-
Total Revenues	8,584	101,121	202,028	-	2	8,926	2,610	48,150	-
Expenditures									
Current									
Public Safety	-	-	386,508	-	-	-	-	227	-
Public Works	-	-		-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-	-	-	-
Judiciary	5,952	-	-	-	-	-	-	-	-
Culture & Recreation	-	55,391	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,800	26,540	-
Capital Outlay	14,321	-	14,962	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Total Expenditures	20,273	55,391	401,470	-	-	-	1,800	26,767	-

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2016

	Special Revenue								
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Federal Confiscation	Confiscation Assets Fund	Emergecy Deputy Fund	Inmate Fund	Revolving Loan Fund
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,689)	45,730	(199,442)	-	2	8,926	810	21,383	-
Other Financing Sources (Uses)									
Transfers In	-	-	161,346	-	11,699	-	-	-	-
Transfers (Out)	-	-	-	-	-	-	-	-	-
Inception of Capital Leases	-	-	-	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	161,346	-	11,699	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(11,689)	45,730	(38,096)	-	11,701	8,926	810	21,383	-
Net Change in Fund Balances	(11,689)	45,730	(38,096)	-	11,701	8,926	810	21,383	-
Fund Balance Beginning	104,641	72,851	61,011	60	-	-	-	21,838	-
Fund Balance Ending	$ 92,952	$ 118,581	$ 22,915	$ 60	$ 11,701	$ 8,926	$ 810	$ 43,221	$ -

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2016

	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	$ 52,240	$ 115,457	$ 42,233	$ 138,992	$ 74,043	$ 34,041	$ 1,503,658
Intergovernmental	-	-	-	-	-	-	7,050
Interest	100	1	-	-	-	-	101
Fines & Forfeitures	-	-	-	-	1	-	26,407
E-911 Charges	-	-	-	-	-	-	202,028
Judiciary	-	-	-	-	-	-	34,814
Vending	-	-	-	-	-	-	30,387
Recreation	-	-	-	-	-	-	101,121
Other	653	5,312	2,255	3,938	1,359	-	71,131
Total Revenues	52,993	120,770	44,488	142,930	75,403	34,041	1,976,697
Expenditures							
Current							
Public Safety	25,854	43,919	16,381	31,547	18,855	-	568,861
Public Works	-	-	-	-	-	-	1,148,255
Public Welfare	-	-	-	-	-	-	2,848
Judiciary	-	-	-	-	-	-	13,783
Culture & Recreation	-	-	-	-	-	-	55,391
Other	-	-	-	-	-	-	29,815
Capital Outlay	21,530	82,732	56,205	-	-	-	217,127
Debt Service	6,000	-	-	33,665	16,868	-	56,533
Total Expenditures	53,384	126,651	72,586	65,212	35,723	-	2,092,613

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2016

	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	(391)	(5,881)	(28,098)	77,718	39,680	34,041	(115,916)
Other Financing Sources (Uses)							
Transfers In	517	193	1,216	2,605	-	-	278,330
Transfers (Out)	(92)		(452)	(104)	-	-	(12,347)
Inception of Capital Leases	-	-	-	-	-	-	-
Inception of Notes	4,500	-	-	-	-	-	4,500
Total Other Financing Sources (Uses)	4,925	193	764	2,501	-	-	270,483
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	4,534	(5,688)	(27,334)	80,219	39,680	34,041	154,567
Net Change in Fund Balances	4,534	(5,688)	(27,334)	80,219	39,680	34,041	154,567
Fund Balance Beginning	115,656	145,452	95,360	104,208	100,451	81,904	1,062,056
Fund Balance Ending	$ 120,190	$ 139,764	$ 68,026	$ 184,427	$ 140,131	$ 115,945	$ 1,216,623

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 #15p-y-013-1-5766

Brantley County, Georgia
All Non-major Capital Project Funds
Combining Balance Sheets
December 31, 2016

	Capital Projects			
	Capital Project Fund	CDBG Grant #11p-y-013-1-5402	CDBG Grant #15p-y-013-1-5766	Total Non-Major Capital Project Funds
Assets				
Cash	$ 128,998	$ 70	$ -	$ 129,068
Due from Other Funds	14,370	-	-	14,370
Receivables	-	-	-	-
Total Assets	$ 143,368	$ 70	$ -	$ 143,438
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
Restricted	-	70	-	70
Committed	143,368	-		143,368
Total Fund Balances	143,368	70	-	143,438
Total Liabilities and Fund Balances	$ 143,368	$ 70	$ -	$ 143,438

Brantley County, Georgia
All Non-major Capital Project Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2016

	Capital Project			
	Capital Project Funds	CDBG Grant #11p-y-013-1-5402	CDBG Grant #15p-y-013-1-5766	Total Non-Major Capital Project Funds
Revenues				
Intergovernmental	$ 7,590	$ -	$ -	$ 7,590
Grant Revenue	26,385	-	-	26,385
Other Revenue	27,483	-	-	27,483
Total Revenues	61,458	-	-	61,458
Expenditures				
Current				
Public Safety	2,834	-	-	2,834
Public Works	-	-	41,971	41,971
Public Welfare	-	-	-	-
Judiciary	-	-	-	-
Culture & Recreation	912	-	-	912
Health and Welfare	-	-	-	-
Other	64	-	-	64
Capital Outlay	59,863	-	-	59,863
Total Expenditures	63,673	-	41,971	105,644
Excess (deficiency) of Revenues Over (under) Expenditures	(2,215)	-	(41,971)	(44,186)
Other Financing Sources (Uses)				
Transfers In	-	-	41,971	41,971
Total Other Financing Sources (Uses)	-	-	41,971	41,971
Excess Revenue Over (Under) Expenditures and Other Financial Sources (Uses)	(2,215)	-	-	(2,215)
Fund Balance Beginning	145,583	70	-	145,653
Fund Balance Ending	$ 143,368	$ 70	$ -	$ 143,438

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, 2016

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Special Assessment	$ 1,041,500	$ 1,046,652	$ 5,152
Scrap Tires	1,500	849	(651)
Total Revenues	1,043,000	1,047,501	4,501
Expenditures			
Current:			
Salaries	28,080	6,738	21,342
Overtime	500	-	500
Health Insurance	5,718	2,905	2,813
Payroll Taxes	2,186	534	1,652
Repairs & Maintenance	2,500	2,177	323
Gas & Oil	2,500	31	2,469
Lab Analysis	8,000	3,900	4,100
Supplies	1,000	21	979
Removal - Scrap Tires	3,600	2,721	879
Collection & Disposal	1,065,000	1,127,940	(62,940)
Port-a-let Rental	900	1,050	(150)
Engineering Fees	4,000	238	3,762
Capital Outlay	-	-	-
Total Expenditures	1,123,984	1,148,255	(24,271)
Excess (deficiency) of Revenues Over (under) Expenditures	(80,984)	(100,754)	(19,770)
Other Financing Services (uses)			
Transfers In	80,984	100,754	19,770
Total Other Financing Services (uses)	80,984	100,754	19,770
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, 2016

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
E-911 Charges	$ 200,000	$ 202,028	$ 2,028
Total Revenues	200,000	202,028	2,028
Expenditures			
Current:			
Salary of Director	39,605	40,050	(445)
Salaries of Operators	163,967	156,531	7,436
Salaries of PT Operators	50,000	26,158	23,842
Overtime	20,000	54,973	(34,973)
Health Insurance	36,607	31,286	5,321
Payroll Taxes	20,928	20,438	490
Drug Testing	300	156	144
Repairs & Maint. - Radios	1,000	45	955
Repairs & Maint. - Software & Equip	23,000	21,420	1,580
Pest Control	180	-	180
Copier-Lease	1,500	1,770	(270)
Telephone	24,000	27,421	(3,421)
Advertising	100	-	100
Travel & Training	2,000	1,573	427
Office Supplies	2,500	2,826	(326)
Cleaning Supplies	500	569	(69)
Bottled Water	220	390	(170)
Utilities	-	902	(902)
Capital Outlay	14,558	14,962	(404)
Total Expenditures	400,965	401,470	(505)
Excess (deficiency) of Revenues Over (under) Expenditures	(200,965)	(199,442)	1,523
Other Financing Services (uses)			
Transfers In	200,965	161,346	(39,619)
Total Other Financing Services (uses)	200,965	161,346	(39,619)
Excess Revenues over (under) Expenditures and Other Financing Services (uses)	-	(38,096)	(38,096)
Net Change in Fund Balance	-	(38,096)	(38,096)
Fund Balance Beginning	-	61,011	61,011
Fund Balance Ending	-	22,915	22,915

Brantley County, Georgia
Calvary Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 39,533	$ 52,240	$ 12,707
Interest	-	100	100
Other Revenue	-	653	653
Total Revenues	39,533	52,993	13,460
Expenditures			
Current:			
Radio Maintenance	1,000	2,580	(1,580)
Generator Maintenance	100	-	100
Truck Maintenance	9,683	11,462	(1,779)
Rescue Truck Maintenance	900	455	445
Building Maintenance	1,800	-	1,800
State Corporation Fee	85	-	85
Training	800	-	800
Office Supplies	100	334	(234)
Utilities	4,000	2,962	1,038
Gas & Oil	3,257	1,905	1,352
Rescue Tools	1,100	216	884
Fire Fighting Clothing	7,108	2,882	4,226
Class A Foam	1,600	1,120	480
Fireman's Rehab Supplies	500	55	445
First Responder Supplies	900	815	85
Fire Hose, Nozzles, etc.	600	1,053	(453)
Other Expenditures	-	15	(15)
Capital Outlay	-	21,530	(21,530)
Debt Service:			
Principal	6,000	5,615	385
Interest	-	385	(385)
Total Expenditures	39,533	53,384	(13,851)
Excess (deficiency) of Revenue Over Expenditures	-	(391)	(391)
Other Financing Sources (Uses)			
Transfers In	-	517	517
Transfers (Out)	-	(92)	(92)
Inception of Notes	-	4,500	4,500
Total Other Financing Sources (Uses)	-	4,925	4,925
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	4,534	4,534
Fund Balance Beginning	-	115,656	115,656
Fund Balance Ending	$ -	$ 120,190	$ 120,190

Brantley County, Georgia
Waynesville Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 89,257	$ 115,457	$ 26,200
Interest	-	1	1
Other Revenue	-	5,312	5,312
Total Revenues	89,257	120,770	31,513
Expenditures			
Current:			
Radio Maintenance	2,000	1,061	939
Generator Maintenance	-	-	-
Truck Maintenance	10,000	5,835	4,165
Rescue Truck Maintenance	-	-	-
Building Maintenance	3,000	8,009	(5,009)
State Corporation Fee	-	-	-
Training & Medical Supplies	1,500	2,265	(765)
Office Supplies	1,000	576	424
Utilities	10,000	9,075	925
Gas & Oil	11,482	6,839	4,643
Tools	1,500	50	1,450
Medical Supplies	1,500	267	1,233
Engine Equipment	7,500	919	6,581
Engine Replacement	5,000	-	5,000
Protective Clothing/Equipment	12,000	8,791	3,209
Support Team	1,000	92	908
Fire Hose, Nozzle, etc.	-	-	-
Breathing Apparatus	15,775	140	15,635
Capital Outlay	-	82,732	(82,732)
Debt Service:			
Principal	6,000	-	6,000
Interest	-	-	-
Total Expenditures	89,257	126,651	(37,394)
Excess (deficiency) of Revenue Over Expenditures	-	(5,881)	(5,881)
Other Financing Sources (Uses)			
Transfers In	-	193	193
Transfers (Out)	-	-	-
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	-	193	193
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	(5,688)	(5,688)
Fund Balance Beginning	-	145,452	145,452
Fund Balance Ending	$ -	$ 139,764	$ 139,764

Brantley County, Georgia
Hortense Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 33,136	$ 42,233	$ 9,097
Interest	-	-	-
Other Revenue	-	2,255	2,255
Total Revenues	33,136	44,488	11,352
Expenditures			
Current:			
Radio Maintenance	4,000	1,300	2,700
Station Maintenance	788	325	463
Truck Maintenance	5,000	5,300	(300)
Utilities	4,000	3,217	783
Gas & Oil	3,466	1,270	2,196
Protective Clothing/Equipment	4,500	2,856	1,644
Safety Equipment	5,000	1,139	3,861
Dues and Fees	-	974	(974)
Capital Outlay	6,382	56,205	(49,823)
Total Expenditures	33,136	72,586	(39,450)
Excess (deficiency) of Revenue Over Expenditures	-	(28,098)	(28,098)
Other Financing Sources (Uses)			
Transfers In	-	1,216	1,216
Transfers (Out)	-	(453)	(453)
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	-	763	763
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	(27,335)	(27,335)
Fund Balance Beginning	-	95,360	95,360
Fund Balance Ending	$ -	$ 68,025	$ 68,025

Brantley County, Georgia
Nahunta Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 115,343	$ 138,992	$ 23,649
Interest	-	-	-
Other Revenue	-	3,938	3,938
Total Revenues	115,343	142,930	27,587
Expenditures			
Current:			
Building Maintenance	3,000	2,555	445
Apparatus Maintenance	6,411	7,140	(729)
Telephone	1,000	1,157	(157)
Office Supplies	680	2,297	(1,617)
Utilities	2,500	3,477	(977)
Gas & Oil	12,188	2,651	9,537
Communication/Radio Equip	2,800	439	2,361
Tools & Equipment	9,426	2,905	6,521
Protective Clothing/Equipment	5,136	2,813	2,323
Hoses/Connections/Fittings	7,508	6,113	1,395
Capital Outlay	-	-	-
Debt Service:			-
Principal	64,694	31,146	33,548
Interest	-	2,519	(2,519)
Total Expenditures	115,343	65,212	50,131
Excess (deficiency) of Revenue Over Expenditures	-	77,718	77,718
Other Financing Sources (Uses)			
Transfers In	-	2,605	2,605
Transfers (Out)	-	(104)	(104)
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	-	2,501	2,501
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	80,219	80,219
Fund Balance Beginning	-	104,208	104,208
Fund Balance Ending	$ -	$ 184,427	$ 184,427

Brantley County, Georgia
Hoboken Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2016

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 55,578	$ 74,043	$ 18,465
Interest	-	1	1
Other Revenue	-	1,359	1,359
Total Revenues	55,578	75,403	19,825
Expenditures			
Current:			
State Corporation Fee	100	-	100
Apparatus Maintenance	7,650	12,133	(4,483)
Training	1,000	-	1,000
Utilities	3,000	1,987	1,013
Gas & Oil	6,128	2,397	3,731
Radio Equipment	1,000	269	731
Rescue Tools	1,500	116	1,384
Personal Protective Equipment	3,500	85	3,415
Rehab Supplies	600	269	331
First Responder Supplies	800	75	725
Fire Hose, Nozzles, etc.	2,800	1,046	1,754
Self Contained Breathing App	8,500	-	8,500
New Fire Station Expenses	2,500	127	2,373
Supplies	-	351	(351)
Capital Outlay	-	-	-
Debt Service:			-
Principal	16,500	16,396	104
Interest	-	472	(472)
Total Expenditures	55,578	35,723	19,855
Excess (deficiency) of Revenue Over Expenditures	-	39,680	39,680
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)	-	39,680	39,680
Fund Balance Beginning	-	100,451	100,451
Fund Balance Ending	$ -	$ 140,131	140,131

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, 2016

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 27,778	$ 34,041	$ 6,263
Total Revenues	27,778	34,041	6,263
Expenditures			
Current:			
Budget	-	-	-
Capital Outlay	27,778	-	
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	27,778	-	-
Excess (deficiency) of Revenue Over Expenditures	-	34,041	34,041
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)	-	34,041	34,041
Fund Balance Beginning	-	81,904	81,904
Fund Balance Ending	$ -	$ 115,945	115,945

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, 2016

	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	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 – 15p-y-013-1-5766
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis)
For the Year Ended December 31, 2016

	Project Length Budget	Current	Prior Years	Total	Variance with Budget Over (Under)
Revenues					
Intergovernmental-Grant	$ 500,000	$ -	$ -	$ -	$ (500,000)
Total Revenues	500,000	-	-	-	(500,000)
Expenditures					
Other	500,000	41,971	-	41,971	458,029
Capital Outlay	-	-	-	-	-
Total Expenditures	500,000	41,971	-	41,971	458,029
Excess (deficiency) of Revenues Over (under) Expenditures	-	(41,971)	-	(41,971)	(41,971)
Other Financing Sources (Uses)					
Transfers In	-	41,971	-	41,971	(41,971)
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	41,971	-	41,971	(41,971)
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, 2016

Tax Commissioner	Balance Jan. 1, 2016	Additions	Deductions	Balance Dec. 31, 2016
Assets				
Cash	$ 47,299	$ 16,412,975	$ 16,400,532	$ 59,742
Total Assets	$ 47,299	$ 16,412,975	$ 16,400,532	$ 59,742
Liabilities				
Due to Other Funds	$ -	$ 16,400,532	$ 16,400,532	$ -
Due to Other Governments and Individuals	47,299	12,443	-	59,742
Total Liabilities	$ 47,299	$ 16,412,975	$ 16,400,532	$ 59,742

Sheriff	Balance Jan. 1, 2016	Additions	Deductions	Balance Dec. 31, 2016
Assets				
Cash	$ 5,617	$ 347,859	$ 346,612	$ 6,864
Total Assets	$ 5,617	$ 347,859	$ 346,612	$ 6,864
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	5,617	347,859	346,612	6,864
Total Liabilities	$ 5,617	$ 347,859	$ 346,612	$ 6,864

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2016

Clerk of Court	Balance Jan. 1, 2016	Additions	Deductions	Balance Dec. 31, 2016
Assets				
Cash	$ 63,880	$ 545,356	$ 546,109	$ 63,127
Total Assets	$ 63,880	$ 545,356	$ 546,109	$ 63,127
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	63,880	545,356	546,109	63,127
Total Liabilities	$ 63,880	$ 545,356	$ 546,109	$ 63,127

Magistrate Court	Balance Jan. 1, 2016	Additions	Deductions	Balance Dec. 31, 2016
Assets				
Cash	$ 11,551	$ 115,055	$ 114,737	$ 11,869
Total Assets	$ 11,551	$ 115,055	$ 114,737	$ 11,869
Liabilities				
Due to Other Funds	$ -	$ 24,051	$ 24,051	$ -
Due to Other Governments and Individuals	11,551	91,004	90,686	11,869
Total Liabilities	$ 11,551	$ 115,055	$ 114,737	$ 11,869

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2016

Probate Court	Balance Jan. 1, 2016	Additions	Deductions	Balance Dec. 31, 2016
Assets				
Cash	$ 72,870	$ 285,304	$ 309,028	$ 49,146
Total Assets	$ 72,870	$ 285,304	$ 309,028	$ 49,146
Liabilities				
Due to Other Funds	$ -	$ 202,045	$ 202,045	$ -
Due to Other Governments and Individuals	72,870	83,259	106,983	49,146
Total Liabilities	$ 72,870	$ 285,304	$ 309,028	$ 49,146

Inmate Account	Balance Jan. 1, 2016	Additions	Deductions	Balance Dec. 31, 2016
Assets				
Cash	$ 28,939	$ 238,528	$ 244,214	$ 23,253
Total Assets	$ 28,939	$ 238,528	$ 244,214	$ 23,253
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	28,939	238,528	244,214	23,253
Total Liabilities	$ 28,939	$ 238,528	$ 244,214	$ 23,253

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2016

EMS Fund	Balance Jan. 1, 2016	Additions	Deductions	Balance Dec. 31, 2016
Assets				
Cash	$ 88,826	$ 776,144	$ 779,428	$ 85,542
Total Assets	$ 88,826	$ 776,144	$ 779,428	$ 85,542
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	88,826	776,144	779,428	85,542
Total Liabilities	$ 88,826	$ 776,144	$ 779,428	$ 85,542

Total of All Agencies	Balance Jan. 1, 2016	Additions	Deductions	Balance Dec. 31, 2016
Assets				
Cash	$ 318,982	$ 18,721,221	$ 18,740,660	$ 299,543
Total Assets	$ 318,982	$ 18,721,221	$ 18,740,660	$ 299,543
Liabilities				
Due to Other Funds	$ -	$ 16,626,628	$ 16,626,628	$ -
Due to Other Governments and Individuals	318,982	2,094,593	2,114,032	299,543
Total Liabilities	$ 318,982	$ 18,721,221	$ 18,740,660	$ 299,543

STATE COMPLIANCE SECTION

Brantley County, Georgia
Schedule of Projects Constructed with
Special Purpose Local Option Sales Tax Proceeds
For the Year Ended December 31, 2016

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	2,535,711	824,286	3,359,997	80.00%
Jail	3,000,000	3,000,000	720,938	577,484	1,298,422	43.28%
Recreational Facility	800,000	800,000	236,939	68,416	305,355	38.17%
Total	8,000,000	8,000,000	3,493,588	1,470,186	4,963,774	

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	3,909,355	-	3,909,355	97.73%
Recreation	500,000	782,094	782,094	-	782,094	100.00%
Total	7,512,500	10,103,206	9,943,002	-	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, 2016

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	$ -

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	$ -

Expenditure per Financial Statements

FYE 12/31/16	$ -
FYE 12/31/15	$ -
FYE 12/31/14	$ 152,952
FYE 12/31/13	$ 305,437

Brantley County, Georgia
CDBG Grant – 15p-y-013-1-5766
Statement of Program Costs and Statement of Sources/Status of Funds
For the Year Ended December 31, 2016

Program Activity	Budgeted Costs	Paid to Date	Costs Obligated	Total Cost	Questioned Costs
P-03K-01					
Street Improvements	$ 464,568	$ -	$ -	$ -	$ -
P-03K-02					
Flood and Drainage Facilities	35,432	-	-	-	-
Totals	$ 500,000	$ -	$ -	$ -	$ -
Expenditure per Financial Statements					
FYE 12/31/16	$ -				

Total Program Funds Allocated to Recipient	$ 500,000
Less: Funds Drawn Down by Recipient	-
Funds Still Available to be Drawn Down	$ 500,000
Total Funds Drawn Down by Recipient	$ -
Less: Funds Applied to Costs	-
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, 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, 2016, 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 18, 2017. Our report includes a reference to other auditors who audited the financial statements of the Brantley County Health Department, as described in our report on the Brantley County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Brantley County, 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*.

We noted certain matters that were reported to management of Brantley County, in a separate letter dated December 18, 2017.

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 18, 2017