BRANTLEY COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017

Brantley County, Georgia
Financial Statements
For the Year Ended December 31, 2017

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Introductory Section

COUNTY OFFICIALS

CHAIRMAN
Chris “Skipper” Harris

COMMISSIONERS
Ray Griffin
Brian Hendrix
Jesse Mobley
Randy Davison

COUNTY CLERK
Rene’ Herrin

COUNTY MANAGER
Rene’ Herrin (Interim County Manager)

CONSTITUTIONAL OFFICERS
Debbie Sirmans, Clerk of Superior Court
Karen Batten, Probate Judge
Pat Tompkins, Tax Commissioner
Len Davis, 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

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

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INDEPENDENT AUDITOR'S REPORT

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, 2017, 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, 2017, 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 represent 1 percent, ½ percent, and 3 percent, respectively, of the assets, fund balance, and revenues of Brantley County, Georgia. Those statements were audited by other auditors whose report 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, 2017, 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 16 and 62 through 66 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. 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, based on our audit, the procedures performed as described above, 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 June 30, 2018, 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 solely 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 the

effectiveness of Brantley County's 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
June 30, 2018

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.

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, 2017. 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 $31,758,351 (net position) for the year reported. This compares to the previous year when the total assets exceeded the total liabilities by $30,302,107 showing an increase of $1,456,244 during the current year.

Total net position is comprised of the following:

1. Capital assets, net of related debt, of $21,674,234 include property and equipment, net of accumulated depreciation, and reduced by outstanding debt related to the purchase and construction of capital assets.
2. Net position of $2,114,486 is restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net position of $7,969,631 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 $8,917,976 this year. This compares to the prior year ending fund balance, of $7,493,015 showing an increase of $1,424,961 during the current year.

At the end of the current year, unassigned fund balance for the General Fund was $4,979,650 or 46% of total General Fund expenditures.

Overall, Brantley County, Georgia, continues to maintain a strong financial position.

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 18-19 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 20. 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 18-19 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 28 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 31-59 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 62-66 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 68-83.

Financial Analysis of the County as a Whole

The County's combined net position was $31,758,351 at December 31, 2017. This is a $1,456,244 increase from last year's net position of $30,302,107. The following table provides a summary of the County's net position:

Summary of Net Position

	Governmental Activities		Total		Percentage of Total	
	2017	2016	2017	2016	2016	2015
Assets:						
Current and other assets	$ 12,127,556	$ 11,030,964	$ 12,127,556	$ 11,030,964	29.94%	28.10%
Capital assets	28,375,950	28,218,280	28,375,950	28,218,280	70.06%	71.90%
Total Assets	40,503,506	39,249,244	40,503,506	39,249,244	100.00%	100.00%
Liabilities:						
Current liabilities	3,126,161	2,631,049	3,126,161	2,631,049	35.75%	29.41%
Long-term liabilities	5,618,994	6,316,088	5,618,994	6,316,088	64.25%	70.59%
Total Liabilities	8,745,155	8,947,137	8,745,155	8,947,137	100.00%	100.00%
Net Position:						
Net Investment in capital assets	21,674,234	21,030,967	21,674,234	21,030,967	68.25%	69.40%
Restricted	2,114,486	1,596,946	2,114,486	1,596,946	6.66%	5.27%
Unrestricted (deficit)	7,969,631	7,674,194	7,969,631	7,674,194	25.10%	25.34%
Total Net Position	$ 31,758,351	$ 30,302,107	$ 31,758,351	$ 30,302,107	100.00%	100.00%

The County continues to maintain a high current ratio. The current assets to current liabilities ratio is an indication of the ability to pay current obligations. The current ratio for governmental activities is 3.9 to 1. This is a strong ratio.

Note that approximately 68% of the governmental activities' net position are tied up in capital assets (with 32% of the capital assets being infrastructure). The County uses these assets to provide services to its citizens.

The County reported positive balances in the net position for governmental activities. Net position increased by $1,456,244 for governmental activities. The County's overall financial position improved during year 2017.

Summary of Statement of Activities

	Governmental Activities		Total		Percentage of Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program Revenues						
Charges for services	$ 3,617,399	$ 3,655,484	$ 3,617,399	$ 3,655,484	24.09%	25.70%
Grants and entitlements	1,488,600	404,880	1,488,600	404,880	9.91%	2.85%
General Revenues						
Property taxes	5,570,333	6,022,646	5,570,333	6,022,646	37.09%	42.34%
Other taxes	4,320,414	4,142,797	4,320,414	4,142,797	28.77%	29.12%
Gain on Sale of Assets	18,295	-	18,295	-	0.12%	0.00%
Interest	3,986	171	3,986	171	0.03%	0.00%
Total Revenues	15,019,027	14,225,978	15,019,027	14,225,978	100.00%	100.00%
Expenses:						
General government	2,730,751	2,243,478	2,730,751	2,243,478	19.93%	16.69%
Judicial	892,012	958,556	892,012	958,556	6.51%	7.13%
Public safety	5,477,287	5,699,042	5,477,287	5,699,042	39.97%	42.39%
Public works	3,253,410	3,203,830	3,253,410	3,203,830	23.74%	23.83%
Housing and development	31,072	-	31,072	-	0.23%	0.00%
Health and welfare	596,579	609,877	596,579	609,877	4.35%	4.54%
Culture and recreation	519,860	532,669	519,860	532,669	3.79%	3.96%
Interest	202,719	197,295	202,719	197,295	1.48%	1.47%
Total Expenses	13,703,690	13,444,747	13,703,690	13,444,747	100.00%	100.00%
Excess (Deficiency)	1,315,337	781,231	1,315,337	781,231		
Transfer	-	-	-	-		
Change in net position	1,315,337	781,231	1,315,337	781,231		
Beginning net position	30,302,107	29,514,730	30,302,107	29,514,730		
Prior period adjustment	140,907	6,146	140,907	6,146		
Ending net position	$ 31,758,351	$ 30,302,107	$ 31,758,351	$ 30,302,107		

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 an ending fund balance of $5,080,236. Of this year-end total, $4,979,650 is unassigned indicating availability for continuing County service requirements. Nonspendable fund balances of $100,586 include: $29,296 for the amount the County has spent on inventory and $71,290 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 $400,790, 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, 2017, was $28,375,950. The total increase in the net investment was 0.6% for governmental activities.

	Capital Assets (net of accumulated depreciation)					
	Governmental Activities		Total		Percentage of Total	
	2017	2016	2017	2016	2017	2016
Non-depreciable assets:						
Land	$ 1,984,020	$ 1,984,020	$ 1,984,020	$ 1,984,020	87.57%	84.87%
Construction in progress	281,621	353,800	281,621	353,800	12.43%	15.13%
Total non-depreciable assets	2,265,641	2,337,820	2,265,641	2,337,820	100.00%	100.00%
Depreciable assets:						
Buildings	16,525,835	16,503,905	16,525,835	16,503,905	38.78%	40.35%
Improvements	24,750	-	24,750	-	0.06%	0.00%
Equipment, vehicles, and furniture	11,315,940	10,392,391	11,315,940	10,392,391	26.56%	25.41%
Infrastructure	14,743,577	14,006,727	14,743,577	14,006,727	34.60%	34.24%
Total depreciable assets	42,610,102	40,903,023	42,610,102	40,903,023	100.00%	100.00%
Total Capital Assets	44,875,743	43,240,843	44,875,743	43,240,843		
Less Accumulated Depreciation						
Buildings	5,961,298	5,530,911	5,961,298	5,530,911	36.13%	36.82%
Improvements	412	-	412	-	0.00%	0.00%
Equipment, vehicles, and furniture	7,705,457	7,085,979	7,705,457	7,085,979	46.70%	47.17%
Infrastructure	2,832,626	2,405,673	2,832,626	2,405,673	17.17%	16.01%
Total Accumulated Depreciation	16,499,793	15,022,563	16,499,793	15,022,563	100.00%	100.00%
Book value - depreciable assets	$ 28,375,950	$ 28,218,280	$ 28,375,950	$ 28,218,280		

See Note 3-D on pages 44-45 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 $6,819,340. 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	
	2017	2016	2017	2016	2017	2016
Notes outstanding	$ 4,762,852	$ 5,219,715	$ 4,762,852	$ 5,219,715	69.84%	71.65%
Capital leases	1,938,864	1,967,598	1,938,864	1,967,598	28.43%	27.01%
Compensated absences	117,624	98,054	117,624	98,054	1.72%	1.35%
Total	$ 6,819,340	$ 7,285,367	$ 6,819,340	$ 7,285,367	100.00%	100.00%

See Note 3-G on pages 47-53 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 2018 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, 2017. Property tax was due in January 2018 for the 2017 property tax bills and January 2017 for the 2016 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, 2017

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS				
Current Assets:				
Cash	$ 3,810,305	$ -	$ 3,810,305	$ 385,662
Certificates of Deposit	42,074	-	42,074	-
Accounts Receivable	776,943	-	776,943	-
Taxes Receivable	6,482,833	-	6,482,833	-
Intergovernmental	914,815	-	914,815	18,649
Prepaids	71,290	-	71,290	-
Inventory	29,296	-	29,296	-
Capital Assets				
Non-depreciable Capital Assets	2,265,641	-	2,265,641	-
Depreciable Capital Assets, net	26,110,309	-	26,110,309	21,180
Total Assets	40,503,506	-	40,503,506	425,491
Deferred Outflows of Resources	-	-	-	93,326
Total Assets and Deferred Outflows of Resources	$ 40,503,506	$ -	$ 40,503,506	$ 518,817
LIABILITIES				
Current Liabilities:				
Accounts Payable	$ 1,902,466	$ -	$ 1,902,466	$ -
Accrued Expenses	-	-	-	-
Deferred Revenues	-	-	-	-
Due to Other Governments	8,957	-	8,957	-
Accrued Interest	14,392	-	14,392	-
Compensated Absences Payable	90,638	-	90,638	5,708
Capital Leases Payable	435,428	-	435,428	-
Notes Payable	674,280	-	674,280	-
Other Liabilities	-	-	-	-
Liabilities Payable from Restricted Assets				
Long-term Liabilities:				
Compensated Absences Payable, net of current portion	26,986	-	26,986	5,708
Capital Leases Payable, net of current portion	1,503,436	-	1,503,436	-
Notes Payable, net of current portion	4,088,572	-	4,088,572	-
Net Pension Obligation Liability	-	-	-	357,099
Total Liabilities	8,745,155	-	8,745,155	368,515
Deferred Inflows of Resources	-	-	-	11,311
Total Liabilities and Deferred Inflows of Resources	8,745,155	-	8,745,155	379,826
NET POSITION				
Net Investment in Capital Assets	21,674,234	-	21,674,234	21,180
Restricted for:				
Culture & Recreation	-	-	-	-
Capital Projects	2,114,486	-	2,114,486	-
Prior Year Program Income	-	-	-	90,786
Unrestricted	7,969,631	-	7,969,631	27,025
Total Net Position	31,758,351	-	31,758,351	138,991
Total Liabilities, Deferred Outflows of Resources, and Net Position	$ 40,503,506	$ -	$ 40,503,506	$ 518,817

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Activities
For the Year Ended December 31, 2017

		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	$ 2,730,751	$ 753,861	$ -	$ -	$ (1,976,890)	$ -	$ (1,976,890)	
Judicial	892,012	348,553	-	-	(543,459)	-	(543,459)	
Public Safety	5,477,287	2,254,002	61,256	-	(3,162,029)	-	(3,162,029)	
Public Works	3,253,410	-	927,344	500,000	(1,826,066)	-	(1,826,066)	
Housing and Development	31,072	-	-	-	(31,072)	-	(31,072)	
Health and Welfare	596,579	158,273	-	-	(438,306)	-	(438,306)	
Culture and Recreation	519,860	102,710	-	-	(417,150)	-	(417,150)	
Interest	202,719	-	-	-	(202,719)	-	(202,719)	
Total Governmental Activities	13,703,690	3,617,399	988,600	500,000	(8,597,691)	-	(8,597,691)	-
Business-type Activities:								
Total Business-type Activities	-	-	-	-	-	-	-	-
Total - Primary Government	$ 13,703,690	$ 3,617,399	$ 988,600	$ 500,000	$ (8,597,691)	$ -	$ (8,597,691)	$ -
Component Units:								
Brantley County Health Dept.	486,415	139,077	375,596	-	-	-	-	28,258
Total - Component Units	$ 486,415	$ 139,077	$ 375,596	$ -	$ -	$ -	$ -	$ 28,258
			GENERAL REVENUES:					
			Taxes					
			Property Taxes		$ 5,570,333	$ -	$ 5,570,333	$ -
			Sales Taxes		2,012,339	-	2,012,339	-
			Other Taxes		1,301,577	-	1,301,577	-
			Insurance Premium Taxes		1,006,498	-	1,006,498	-
			Gain on Sale of Assets		18,295	-	18,295	
			Interest Earned		3,986	-	3,986	-
			Total General Revenues		9,913,028	-	9,913,028	-
			Transfers		-	-	-	-
			Total General Revenues & Transfers		9,913,028	-	9,913,028	-
			Change in Net Position		1,315,337	-	1,315,337	28,258
			NET POSITION - BEGINNING OF YEAR		30,302,107	-	30,302,107	-
			Prior Period Adjustment		140,907	-	140,907	110,733
			NET POSITION - END OF YEAR		$ 31,758,351	$ -	$ 31,758,351	$ 138,991

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Balance Sheet
December 31, 2017

	General	Capital Projects: 2007 SPLOST Fund	Capital Projects: 2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:					
Cash	$ 1,231,064	$ 798	$ 1,122,055	$ 1,416,171	$ 3,770,088
Certificates of Deposit	-	-	-	42,074	42,074
Receivables (net, where applicable, of allowances for uncollectible accounts)					
Taxes	6,328,562	-	-	154,271	6,482,833
Accounts	319,327	-	-	358,986	678,313
Due from Other Funds	20,303	-	895,052	96,223	1,011,578
Intergovernmental	914,815	-	-	-	914,815
Prepaids	71,290	-	-	-	71,290
Inventories	29,296	-	-	-	29,296
Total Assets	$ 8,914,657	$ 798	$ 2,017,107	$ 2,067,725	$ 13,000,287
LIABILITIES AND FUND BALANCES					
Accounts Payable	693,911	798	34,396	24,367	753,472
Due to Other Funds	944,055	-		67,524	1,011,579
Payable to Other Governments	-	-	8,957	-	8,957
Total Liabilities	1,637,966	798	43,353	91,891	1,774,008
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	2,196,455	-	-	111,848	2,308,303
Total deferred inflows of resources	2,196,455	-	-	111,848	2,308,303
Fund Balances:					
Nonspendable	100,586	-	-	-	100,586
Restricted	-	-	1,973,754	1,418,279	3,392,033
Committed	-	-	-	445,707	445,707
Assigned	-	-	-	-	-
Unassigned	4,979,650	-	-	-	4,979,650
Total Fund Balances	5,080,236	-	1,973,754	1,863,986	8,917,976
Total Liabilities and Fund Balances	$ 8,914,657	$ 798	$ 2,017,107	$ 2,067,725	$ 13,000,287

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, 2017

TOTAL GOVERNMENTAL FUND BALANCES		$ 8,917,976
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	44,875,744	
Less Accumulated Depreciation	(16,499,793)	
		28,375,951
Other Long-term Assets are not available to pay for current period expenditures and therefore are unavailable revenue in the funds:		
Unavailable Revenue	2,308,303	
		2,308,303
Interfund receivables and payables between governmental funds are reported on the fund balance sheet but eliminated on the government-wide Statement of Net Position:		
Interfund Receivables	1,011,578	
Interfund Payables	(1,011,578)	
		-
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:	(14,392)	
		(14,392)
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	(4,762,852)	
Capital Leases	(1,938,864)	
Compensated Absences	(117,624)	
		(6,819,340)
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	138,847	
Accounts Payable	(1,148,994)	
		(1,010,147)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$31,758,351

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, 2017

		Capital Projects			
	General	2007 SPLOST Fund	2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:					
Taxes	$ 7,456,855	$ -	$1,124,569	$ 1,522,616	$10,104,040
Licenses and Permits	90,223	-	-	-	90,223
Intergovernmental	545,460	-	586,208	535,570	1,667,238
Charges for Services	2,385,582	-	-	362,307	2,747,889
Fines & Forfeitures	201,524	-	-	113,175	314,699
Investment Earnings	191	-	-	3,795	3,986
Miscellaneous Revenue	205,620	-	-	80,330	285,950
Total Revenues	10,885,455	-	1,710,777	2,617,793	15,214,025
EXPENDITURES:					
Current:					
General Government	2,148,319	-	-	-	2,148,319
Judiciary	863,001	-	-	28,019	891,020
Public Safety	4,322,189	-	-	595,549	4,917,738
Public Works	1,298,800	5,180	21,712	1,233,377	2,559,069
Health and Welfare	480,889	-	-	10,512	491,401
Culture and Recreation	337,448	-	942	58,494	396,884
Housing and Development	31,072	-		-	31,072
Intergovernmental	-	-	112,501	-	112,501
Other	-	-	-	32,061	32,061
Capital Outlay:					
General Government	6,995	-	-	-	6,995
Judicial	-	-	-	15,794	15,794
Public Safety	450,705	-	-	43,839	494,544
Public Works	223,749	798	380,799	507,300	1,112,646
Health and Welfare	5,480	-	-	-	5,480
Culture and Recreation	-	-	31,950	-	31,950
Housing and Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service:					-
Principal	665,450	-	515,305	25,187	1,205,942
Interest and Other Charges	74,400	-	121,344	1,155	196,899
Total Expenditures	10,908,497	5,978	1,184,553	2,551,287	14,650,315
Excess (deficiency) of revenues over expenditures	$ (23,042)	$(5,978)	$ 526,224	$ 66,506	$ 563,710

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, 2017

		Capital Projects			
	General	2007 SPLOST Fund	2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Inception of Notes	173,504	-	-	14,844	188,348
Inception of Leases	531,996	-	-	-	531,996
Transfers In	70	-	-	293,650	293,720
Transfers (Out)	(281,738)	-	-	(11,982)	(293,720)
Total Other Financing Sources and Uses	423,832	-	-	296,512	720,344
Net Change In Fund Balances	400,790	(5,978)	526,224	363,018	1,284,054
Fund Balances - Beginning	4,679,446	5,978	1,447,530	1,360,061	7,493,015
Prior Period Adjustment	-	-	-	140,907	140,907
Fund Balances - Ending	$ 5,080,236	$ -	$ 1,973,754	$ 1,863,986	$ 8,917,976

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, 2017

NET CHANGES IN FUND BALANCES		
TOTAL GOVERNMENTAL FUNDS		
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
		1,284,054
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	1,724,390	
Depreciation expense	(1,527,514)	
		196,876
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	(89,490)	
Accumulated depreciation on net assets sold	50,285	
		(39,205)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Unavailable at 12/31/17	2,308,303	
Unavailable at 12/31/16	(2,521,596)	
		(213,293)
Elimination of transfers between governmental funds:		
Transfers in	(293,720)	
Transfers out	293,720	
		-
Issuance of long-term debt provides current financial resources to governmental funds while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. The issuance of long-term debt increases long-term liabilities and the repayment of long-term debt reduces long-term liabilities in the statement of net position.		
Issuance of notes	(188,348)	
Issuance of capital leases	(531,996)	
Repayment of long-term debt	1,205,942	
Difference in Accrued interest	(5,820)	
		479,778
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Liability at 12/31/17	(117,624)	
Liability at 12/31/16	98,054	
		(19,570)
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.		(373,303)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$1,315,337

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Net Position
Proprietary Fund
December 31, 2017

	Governmental Activities - Internal Service Fund
ASSETS:	
Current Assets:	
Cash	$ 40,217
Receivables	98,630
TOTAL ASSETS	138,847
LIABILITIES	
Current Liabilities:	
Due to General Fund	760,477
Claims payable	388,517
TOTAL LIABILITIES	1,148,994
NET POSITION	
Unrestricted	(1,010,147)
TOTAL NET POSITION	$ (1,010,147)

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, 2017

	Governmental Activities - Internal Service Fund
OPERATING REVENUES:	
Charges for Services	$ 1,115,728
Contributions and Miscellaneous	-
Total Operating Revenues	1,115,728
OPERATING EXPENSES	
Insurance Claims and Expenses	1,489,031
Total Operating Expenses	1,489,031
Operating Income (Loss)	(373,303)
NONOPERATING REVENUES (EXPENSES)	
Investment Income	-
Total Nonoperating Expenses	-
Income (Loss) before Transfers	(373,303)
TRANSERS	-
Change in Net Position	(373,303)
NET POSITION - BEGINNING	(636,844)
NET POSITION - ENDING	$ (1,010,147)

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2017

	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Interfund Services Provided	$ 1,289,499
Payments for Claims	(1,607,825)
Net Cash Provided by (used for) Operating Activities	(318,326)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from Other Funds	349,067
Repaid Other Funds	-
Net Cash Provided by (used for) Noncapital Financing Activities	349,067
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	30,741
Cash and Cash Equivalents - Beginning of Year	9,476
Cash and Cash Equivalents - End of Year	$ 40,217
Cash and Cash Equivalents - End of Year	$ 40,217
Investments	-
Cash, Cash Equivalents, and Investments - End of Year	$ 40,217
Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities	
Operating Income (loss)	$ (373,303)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities	
Depreciation	-
Change in Assets and Liabilities:	
Decrease in Claims Payable	(118,794)
Decrease in Receivables	173,771
Net Cash Provided by (used for) Operating Activities	$ (318,326)

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Fiduciary Assets and Liabilities
December 31, 2017

Assets	2017	2016
Cash	$322,771	$299,543
Taxes Receivable	-	-
Accounts Receivable	-	-
Due from Other Funds	-	-
Total Assets	$322,771	$299,543
Liabilities		
Due to Other Funds	$ -	$ -
Due to Other Governments and Individuals	332,771	299,543
Total Liabilities	$332,771	$299,543

See accompanying notes to the basic financial statements.

NOTES TO THE FINANCIAL STATEMENTS

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

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

Note 1 – Summary of Significant Accounting Policies

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

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

1-A. Reporting Entity

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

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

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

Brief descriptions of the discretely presented component units follow:

Brantley County Health Department (Health Department) - The Health Department provides health care services and health education to residents of Brantley County. The Health Department receives financial support from Brantley County, Georgia, the State of Georgia and the Federal Government. The County Commission appoints a majority of the Board of Directors. The Health Department issued separately audited financial statements with a fiscal year ended June 30, 2017 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, 2017, 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 2017, the County did not adopt annual budgets for the following special revenue funds: Drug Abuse & Treatment, DFCS Building Maintenance, Confiscated Assets Fund, Vending, Jail Fund, Law Library, Sheriff's Task Force, Federal Confiscation Fund, State Confiscation Fund, Emergency Deputy Fund, Inmate 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:

	Appropriation	Expenditures	Excess
General Fund			
General Government			
Other General Government	1,022,999	1,070,230	47,231
Elections	70,307	74,392	4,085
Public Safety			
Sheriff's Department	1,145,314	1,295,365	150,051
Emergency Medical Service	1,522,178	1,730,839	208,661
Public Works			
Road Department	1,377,013	1,512,738	135,725
Health & Welfare			
Mental Health	1,400	1,470	70
Public Welfare (DFCS)	15,300	18,669	3,369
Senior Center	56,167	60,174	4,007
Adult Education/Head Start	13,900	25,259	11,359
Family Connection	63,700	65,527	1,827
Cooperative Extension Service	35,244	38,618	3,374
Community Development			
Development Authority	73,715	73,725	10
Debt Service	501,726	739,850	238,124
Special Revenue Fund			
Solid Waste	1,139,966	1,232,641	92,675

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, 2017.

The bank balance for the reporting entity totaling $3,770,088 includes $2,052,362 classified as restricted assets.

Cash and investments reconciliation:

Primary Government:	Cash
Fund Reporting Level:	
Governmental Funds - Balance Sheet	$3,810,305
Governmental Funds - Balance Sheet	42,074
Statement of Fiduciary Assets and Liabilities	332,771
Total	$4,185,150

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, 2017.

3-B. Receivables

Receivables at December 31, 2017 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, 2017 consist of the following:

	Taxes	Accounts	Due from Other Governments	Net Receivables
General Fund	$ 6,328,562	$ 310,579	$ 914,865	$7,554,006
Capital Project Funds	-	-	-	-
Other Governmental Funds	154,271	358,986	-	513,257
Proprietary Fund	-	98,630	-	98,630
Total Primary Government	$ 6,482,833	$ 768,195	$ 914,865	$8,165,893

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, 2017
Millage rate adopted by resolution	November 15, 2017
Property tax digest approved by State	November 16, 2017
Property tax invoices rendered	November 22, 2017
Property tax due date	January 20, 2018

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, 2017 was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated				
Land	$ 1,984,020	$ -	$ -	$ 1,984,020
Construction in progress	353,800	79,942	152,121	281,621
Total	2,337,820	79,942	152,121	2,265,641
Capital assets, being depreciated				
Buildings	16,503,905	21,930	-	16,525,835
Improvements	-	24,750	-	24,750
Equipment, vehicles, and furniture	10,392,391	1,013,039	89,490	11,315,940
Infastructure	14,006,727	736,850	-	14,743,577
Total	40,903,023	1,796,569	89,490	42,610,102
Total capital assets	43,240,843	1,876,511	241,611	44,875,743
Less accumulated depreciation for:				
Buildings	5,530,911	430,387	-	5,961,298
Improvements	-	412	-	412
Equipment, vehicles, and furniture	7,085,979	669,762	50,284	7,705,457
Infastructure	2,405,673	426,953	-	2,832,626
Total	15,022,563	1,527,514	50,284	16,499,793
Governmental activities capital assets, net	$ 28,218,280	$ 348,997	$ 191,327	$ 28,375,950

Reconciliation to the Statement of Net Position:

Non-depreciable Capital Assets	$ 2,265,641
Depreciable Capital Assets, Net	26,110,309
Capital Assets, Net	$ 28,375,950

Note 3 – Detailed Notes on All Funds (continued)

3-D. Capital Assets (continued)

Governmental activities depreciation expense

General government	$ 44,996
Judicial	992
Public safety	559,549
Public works	693,822
Health and welfare	105,178
Culture and recreation	122,977
Total governmental activities depreciation expense	$1,527,514

3-E. Interfund Balances and Transfers

Interfund balances at December 31, 2017, 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.

Transfers In	Transfer Out	Amount
General Fund	Solid Waste	109,276
General Fund	E-911	167,462
General Fund	CDBG-Baker Creek	736
General Fund	Calvary VFD	69
General Fund	Hortense VFD	1,997
General Fund	Waynesville VFD	45
General Fund	Nahunta VFD	2,153
CDBG-Baker Creek	General Fund	70
Hoboken VFD	Nahunta VFD	1,138
Hoboken VFD	Calvary VFD	146
State Confiscation Fund	Confiscated Assets Fund	10,628
Total		**293,720**

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.

Note 3 – Detailed Notes on All Funds (continued)

3-E. Interfund Balances and Transfers (continued)

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, 2017 are as follows:

Due To	Due From	Amount
General Fund	Waynesville VFD	$ 16,000
Jail Fund	General Fund	5,000
Capital Project Fund	General Fund	6,266
SPLOST	General Fund	895,052
Calvary VFD	General Fund	5,448
Waynesville VFD	General Fund	10,442
Hortense VFD	General Fund	4,188
Nahunta VFD	General Fund	10,241
Hoboken VFD	General Fund	5,647
County Special VFD	General Fund	1,770
General Fund	DFCS Bldg Maint Fund	587
Revolving Loan Fund	Capital Project Fund	47,221
General Fund	Hoboken VFD	3,716
Total		**$ 1,011,578**

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, 2017:

Governmental Activities	Outstanding Balance Jan. 1, 2017	Additions	Deductions	Outstanding Balance Dec. 31, 2017	Amount Due in One Year	Amount Due in more than One Year
Notes Payable						
Bank	14,903	14,844	5,547	24,200	24,200	-
Bank- Jail	5,030,919	-	465,771	4,565,148	476,576	4,088,572
Southeastern Bank	173,893	173,504	173,893	173,504	173,504	-
Totals	$5,219,715	$188,348	$ 645,211	$ 4,762,852	$674,280	$ 4,088,572

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, 18	24,200	569	24,769
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22			
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 24,200	$ 569	$ 24,769

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, 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	522,364	55,120	577,484
Dec. 31, 23-27	2,069,111	96,452	2,165,563
Dec. 31, 28-32	-	-	-
Totals	$ 4,565,148	$ 487,834	$ 5,052,982

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 each January. The amount owed on December 31, 2017 was $173,504, with $176,496 in undisbursed funds. No principal payment amount has been set and interest only payments are being made. This property was sold and the note was paid off during 2018.

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 $2,005,108 (cost of $2,690,122 less accumulated depreciation of $685,014). 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, 18	435,428	51,656	487,084
Dec. 31, 19	424,329	34,319	458,649
Dec. 31, 20	1,079,107	15,586	1,094,693
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 1,938,864	$ 101,562	$ 2,040,426

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

Governmental Activities Capital Leases	Outstanding Balance Jan. 1, 2017	Additions	Deductions	Outstanding Balance Dec. 31, 2017	Amount Due in One Year	Amount Due in more than One Year
Bank of America	148,402	-	148,402	-	-	-
Musco Finance	212,051	-	49,535	162,516	51,784	110,732
Oshkosh Capital	19,640	-	19,640	-	-	-
Kansas State Bank	26,959	-	26,959	-	-	-
Southeastern Bank	36,807	-	36,807	-	-	-
Southeastern Bank	49,947	-	24,534	25,413	25,413	-
SunTrust Equipment Finance	327,701		33,228	294,473	36,034	258,439
John Deere Financial	888,344	-	67,543	820,801	68,907	751,894
Southeastern Bank	25,120	-	9,748	15,372	10,145	5,227
Southeastern Bank	168,961	-	55,757	113,204	57,997	55,207
Southeastern Bank	63,666	-	20,392	43,274	21,211	22,063
Southeastern Bank	-	37,088	3,890	33,198	12,012	21,186
Southeastern Bank	-	103,938	-	103,938	33,223	70,715
Southeastern Bank	-	347,500	64,295	283,205	104,212	178,993
John Deere Financial	-	43,470	-	43,470	14,490	28,980
Totals	$ 1,967,598	$ 531,996	$ 560,730	$ 1,938,864	$ 435,428	$ 1,503,436

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, 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	-	-	-
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 162,516	$ 11,982	$ 174,498

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

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, 18	25,413	493	25,906
Dec. 31, 19	-	-	-
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 25,413	$ 493	$ 25,906

On April 27, 2015, the County entered into a lease agreement with SunTrust Equipment Finance 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, 18	36,034	8,555	44,589
Dec. 31, 19	37,618	7,583	45,201
Dec. 31, 20	220,821	760	221,581
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 294,473	$ 16,898	$ 311,371

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, 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	-	-	-
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 820,801	$ 40,048	$ 860,849

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

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, 18	10,145	429	10,574
Dec. 31, 19	5,227	60	5,287
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 15,372	$ 489	$ 15,861

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, 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	-	-	-
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 113,204	$ 4,516	$ 117,720

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, 18	21,211	1,326	22,537
Dec. 31, 19	22,063	473	22,536
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 43,274	$ 1,799	$ 45,073

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

On August 18, 2017, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.190%, with an original amount $37,088 with a maturity date of August 23, 2020, for the purchase of a 2017 Ford F150.

Year Ended	Principal	Interest	Total
Dec. 31, 18	12,012	1,178	13,190
Dec. 31, 19	12,532	658	13,190
Dec. 31, 20	8,654	139	8,793
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 33,198	$ 1,975	$ 35,173

On April 6, 2017, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.170%, with an original amount $103,938 with a maturity date of April 26, 2020, for the purchase of a 2017 Ford F150 and two 2016 Ford Explorers.

Year Ended	Principal	Interest	Total
Dec. 31, 18	33,223	4,394	37,617
Dec. 31, 19	34,628	2,990	37,618
Dec. 31, 20	36,087	1,530	37,617
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 103,938	$ 8,914	$ 112,852

On June 2, 2017, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.170%, with an original amount $347,500 with a maturity date of June 2, 2020, for the purchase of two 2017 ambulances.

Year Ended	Principal	Interest	Total
Dec. 31, 18	104,212	8,691	112,903
Dec. 31, 19	118,129	5,038	123,167
Dec. 31, 20	60,864	719	61,583
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 283,205	$ 14,448	$ 297,653

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

On August 25, 2017, the County entered into a lease agreement with John Deere Financial at an interest rate of 0%, with an original amount $43,470 with a maturity date of August 25, 2020, for the purchase of a 2017 John Deere 310SL Backhoe.

Year Ended	Principal	Interest	Total
Dec. 31, 18	14,490	-	14,490
Dec. 31, 19	14,490	-	14,490
Dec. 31, 20	14,490	-	14,490
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23-27	-	-	-
Dec. 31, 28-32	-	-	-
Totals	$ 43,470	$ -	$ 43,470

Compensated Absences:

	Outstanding Balance Jan. 1, 2017	Additions	Deductions	Outstanding Balance Dec. 31, 2017	Amount Due in One Year	Amount Due in more than One Year
Compensated Absences	98,054	90,638	(71,068)	117,624	90,638	26,986
Total	98,054	90,638	(71,068)	117,624	90,638	26,986

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	$	29,296
Prepaids		71,290
		100,586

Restricted - The following fund balances are restricted for:

Capital Projects Funds:		
SPLOST Fund - used to account for capital projects financed with SPLOST funds - 2013		1,973,754
Total Capital Projects Funds	$	1,973,754
Special Revenue Funds:		
Drug Abuse Fund - used to account for fines and forfeitures revenue that is designated by law for drug abuse treatment	$	37,270
DFCS Building Maintenance Fund - used to account for revenue provided for the repairs and maintenance of the DFCS building in accordance with the loan agreement		60,402
Jail Fund - to account for revenue and expenditures of the County Jail, whose purpose is restricted by law to public safety expenditures		46,801
Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library		68,454
E-911 Fund: to account for E-911 revenue restricted to providing emergency telephone services		58,967
Revolving Loan Fund: to account for revenue for loan payments collected		168,504
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		142,930
Waynesville Fire District		172,323
Hortense Fire District		78,652
Nahunta Fire District		254,753
Hoboken Fire District		183,673
County Special Fire District		145,550
Total Special Revenue Funds	$	1,418,279

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	$	140,732
Total Capital Projects Funds	$	140,732

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	$	2,789
Vending Fund - used to account for revenue from vending machines at the sheriff's office and jail, committed to public safety expenditures		42,044
Recreation Dept. Fund - to account for revenues generated from recreation such as fees and concessions, committed to the purpose of recreational activities		129,558
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 any federal money that has been seized and required to be held in an interest bearing account		49,081
State Confiscation Fund - to account for any state money that has been seized and required to be held in an interest bearing account		21,527
Emergency Deputy Fund - to account for funds contributed by deputies, jail officers, and sheriff's office employees for emergency situations		1,457
Inmate Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail		58,458
Total Special Revenue Funds	$	304,974

Note 3 – Detailed Notes on All Funds (continued)

3-H. Fund Equity (continued)

Assigned – No fund balances were assigned at December 31, 2017.

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

General Fund	$ 5,035,113

Net Position:

Net Investment in capital assets, reported on the government-wide statement of net position at December 31, 2017 are as follows:

	Governmental Activities	Business-Type Activities
Cost of capital assets	$44,875,743	$ -
Less accumulated depreciation	(16,499,793)	-
Book value	28,375,950	-
Less capital related debt	(6,701,716)	-
Net Investment in Capital Assets	$21,674,234	$ -

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 $59,806 to the Retirement Plan in 2017.

The contribution for 2017 to the County-funded plan was $33,751, which is 0.7% of the 2017 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 prescribed 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 $388,517 have been recorded as of December 31, 2017. Dependent coverage is funded by charges to employees. Revenues are recognized from payroll deductions and County contributions. The Claims liability of $388,517 reported in the Health Insurance Fund at December 31, 2017 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
12/31/2017	$ 507,311	$ 1,489,031	$ 1,607,825	$ 388,517

5-B. Subsequent Events

The County has evaluated subsequent events through June 30, 2018, 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, 2017.

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, 2017, the County paid 21,029 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, 2017 has been adjusted to correct an error in recording note receivable payments since January of 2016. Payments were deposited and recorded as revenue into Capital Projects fund instead of the Revolving Loan Fund. Had the error not been made, net position for the prior year would have increased by $140,907.

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
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	$ 7,332,149	$ 7,332,149	$ 7,456,855	$ 124,706
Licenses and permits	90,900	90,900	90,223	(677)
Intergovernmental revenues	103,000	103,000	545,460	442,460
Charges for services	2,531,357	2,531,357	2,385,582	(145,775)
Fines and forfeitures	272,500	272,500	201,524	(70,976)
Investment income	100	100	191	91
Miscellaneous	276,680	276,680	205,620	(71,060)
Total Revenues	$ 10,606,686	$ 10,606,686	$ 10,885,455	278,769
Expenditures:				
Current:				
General Government				
County Commissioner's Office	362,660	362,660	329,764	32,896
Courthouse	78,235	78,235	63,248	14,987
Other General Government	1,022,999	1,022,999	1,070,230	(47,231)
Code & Permitting Department	153,700	153,700	104,999	48,701
Board of Equalization	7,995	7,995	2,770	5,225
Tax Commissioner	278,933	278,933	257,495	21,438
Tax Assessor	313,472	313,472	252,416	61,056
Elections	70,307	70,307	74,392	(4,085)
Total General Government	2,288,301	2,288,301	2,155,314	132,987
Judicial				
Probate Court	149,817	149,817	144,249	5,568
Clerk of Superior court	299,598	299,598	291,034	8,564
Superior Court	280,962	280,962	273,259	7,703
Magistrate Court	159,024	159,024	154,459	4,565
Total Judicial	889,401	889,401	863,001	26,400
				-
Public Safety				
Sheriff's Department	1,145,314	1,145,314	1,295,365	(150,051)
Jail	1,654,470	1,654,470	1,631,364	23,106
Emergency Medical Service	1,522,178	1,522,178	1,730,839	(208,661)
Coroner	23,453	23,453	20,929	2,524
Firefighters' Association	77,250	77,250	68,012	9,238
Emergency Management Agency	27,772	27,772	26,385	1,387
Total Public Safety	4,450,437	4,450,437	4,772,894	(322,457)
Public Works				
Road Department	1,377,013	1,377,013	1,512,738	(135,725)
Airport	26,100	26,100	9,811	16,289
Total Public Works	1,403,113	1,403,113	1,522,549	(119,436)

The accompanying notes are an integral part of these financial statements.

BRANTLEY COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budget			Variance with
	Original	Final	Actual	Final Budget
Health & Welfare				
Health Department	106,046	106,046	103,689	2,357
Mental Health	1,400	1,400	1,470	(70)
Public Welfare (DFCS)	15,300	15,300	18,669	(3,369)
Concerted Services, Inc.	11,926	11,926	1,693	10,233
Senior Center	56,167	56,167	60,174	(4,007)
Adult Education/Head Start	13,900	13,900	25,259	(11,359)
Family Connection	63,700	63,700	65,527	(1,827)
Cooperative Extension Service	35,244	35,244	38,618	(3,374)
Library	172,017	172,017	171,270	747
Total Health & Welfare	475,700	475,700	486,369	(10,669)
Culture & Recreation				
Recreation	259,544	259,544	233,959	25,585
Georgia Forestry Commission	30,476	30,476	29,764	712
Total Culture & Recreation	363,735	363,735	337,448	26,287
Housing & Development				
Development Authority	73,715	73,715	73,725	(10)
County Office Building	13,000	13,000	11,924	1,076
St. Illa Office Building	28,550	28,550	19,148	9,402
Total Housing & Development	115,265	115,265	104,797	10,468
Debt Service:				
Principal	501,726	501,726	665,450	(163,724)
Interest	-	-	74,400	(74,400)
Total Debt Service	501,726	501,726	739,850	(238,124)
Total expenditures	10,413,963	10,413,963	10,908,497	(494,534)
Excess revenues over (under) expenditures	192,723	192,723	(23,042)	773,303
Other financing sources (uses)				
Transfers in	-	-	70	(70)
Transfers out	(195,223)	(195,223)	(281,738)	86,515
Sale of capital assets	2,500	2,500	-	2,500
Inception of notes	-	-	173,504	(173,504)
Inception of leases	-	-	531,996	(531,996)
Total other financing sources (uses)	(192,723)	(192,723)	423,832	(616,555)
Net change in fund balance	$ -	$ -	$ 400,790	$ 156,748
Fund balance at beginning of year	93,843	93,843	4,679,446	
Fund balance at end of year	$ 93,843	$ 93,843	$ 5,080,236	

The accompanying notes are an integral part of these financial statements.

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, 2017

	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:					
Public Safety	-	-	21,650	21,650	(21,650)
Public Works	-	5,180	410,035	415,215	(415,215)
Culture and Recreation	-	-	8,868	8,868	(8,868)
Capital Outlay	3,000,000	798	5,550,300	5,551,098	(2,551,098)
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	5,978	9,644,561	9,650,539	(2,650,539)
Excess (deficiency) of Revenues Over (under) Expenditures	-	(5,978)	(2,844,158)	(2,850,136)	(2,850,136)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Inception of Note	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	-	(5,978)	(2,844,158)	(2,850,136)	(2,850,136)
Fund Balance Beginning	-	5,978	2,850,136	2,850,136	2,850,136
Fund Balance Ending	$ -	$ -	$ 5,978	$ -	$ -

Brantley County, Georgia
Budgetary Comparison Schedule – Capital Project Fund
Special Local Option Sales Tax - 2013
For the Year Ended December 31, 2017

	Project Length Budget	Current	Prior Years	Total	Variance with Budget Over (Under)
Revenues					
Taxes	$8,000,000	$1,124,569	$4,238,371	$5,362,940	$ (2,637,060)
Interest	-	-	-	-	-
Intergovernmental	-	586,208	2,022,736	2,608,944	2,608,944
Other	-	-	61,594	61,594	61,594
Total Revenues	8,000,000	1,710,777	6,322,701	8,033,478	33,478
Expenditures					
Current:					
Public Works	-	21,712	236,228	257,940	(257,940)
Culture and Recreation	-	942	35,378	36,320	(36,320)
Intergovernmental	-	112,501	391,168	503,669	(503,669)
Capital Outlay	4,526,672	412,749	2,765,915	3,178,664	1,348,008
Debt Service:					
Jail					
Principal	3,000,000	465,771	1,017,860	1,483,631	1,516,369
Interest	-	111,713	280,560	392,273	(392,273)
Culture and Recreation					
Principal	473,328	49,534	177,532	227,066	246,262
Interest	-	9,631	59,133	68,764	(68,764)
Total Expenditures	8,000,000	1,184,553	4,963,774	6,148,327	1,851,673
Excess (deficiency) of Revenues Over (under) Expenditures	-	526,224	1,358,927	1,885,151	1,885,151
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	-	526,224	1,447,530	1,973,754	1,973,754
Fund Balance Beginning	-	1,447,530	-	-	-
Fund Balance Ending	$ -	$1,973,754	$1,447,530	$1,973,754	$ 1,973,754

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, 2017

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Assets			
Cash	$1,234,484	$181,687	$1,416,171
Certificates of Deposit	42,074	-	42,074
Receivable	154,271	-	154,271
Tax Receivable (net of allowance for uncollectibles)	358,986	-	358,986
Due from Other Funds	89,957	6,266	96,223
Total Assets	$1,879,772	$187,953	$2,067,725
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	$ 24,367	$ -	$ 24,367
Due to Other Funds	20,303	47,221	67,524
Total Liabilities	44,670	47,221	91,891
Deferred Inflows Of Resources			
Unavailable Revenue	111,848	-	111,848
Total Deferred Inflows of Resources	111,848	-	111,848
Fund Balances			
Restricted	1,418,279	-	1,418,279
Committed	304,975	140,732	445,707
Total Fund Balances	1,723,254	140,732	1,863,986
Total Liabilities and Fund Balances	$1,879,772	$187,953	$2,067,725

Brantley County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2017

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Revenues			
Taxes	$ 1,522,616	$ -	$ 1,522,616
Licenses and permits	-	-	-
Intergovernmental revenue	7,050	528,520	535,570
Charges for services	362,307	-	362,307
Fines and forfeitures	113,175	-	113,175
Investment income	3,795	-	3,795
Miscellaneous	75,330	5,000	80,330
Total Revenues	2,084,273	533,520	2,617,793
Expenditures			
Current:			
Public Safety	590,659	4,890	595,549
Public Works	1,232,641	736	1,233,377
Judiciary	28,019	-	28,019
Health and Welfare	10,512	-	10,512
Culture and Recreation	58,494	-	58,494
Other	32,061	-	32,061
Capital Outlay	59,633	507,300	566,933
Debt Service:			
Principal Retirement	25,187	-	25,187
Interest and Fiscal Charges	1,155	-	1,155
Total Expenditures	2,038,361	512,926	2,551,287
Excess of Revenues over (Under) Expenditures	45,912	20,594	66,506
Other Financing Sources (Uses)			
Transfers In	$ 292,914	$ 736	$ 293,650
Transfers (Out)	(11,912)	(70)	(11,982)
Inception of Capital Lease	-	-	-
Inception of Note	14,844	-	14,844
Total Other Financing Sources (Uses)	295,846	666	296,512
Net Change in Fund Balance	341,758	21,260	363,018
Fund Balance Beginning	1,216,623	143,438	1,360,061
Prior Period Adjustment	164,873	(23,966)	140,907
Fund Balance Ending	$ 1,723,254	$ 140,732	$ 1,863,986

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, 2017

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Assets						
Cash	$ 40,458	$ 60,989	$ -	$ 2,789	$ 42,044	$ 41,241
Certificates of Deposit	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	5,000
Receivables	-	-	-	-	-	560
Taxes Receivable	-	-	-	-	-	-
Total Assets	$ 40,458	$ 60,989	$ -	$ 2,789	$ 42,044	$ 46,801
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	$ 3,188	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	587	-	-	-	-
Total Liabilities	3,188	587	-	-	-	-
Deferred Inflows of Resources						
Unavailable Revenue	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balances:						
Restricted	37,270	60,402	$ -	-	-	46,801
Committed	-	-	-	2,789	42,044	-
Total Fund Balances	37,270	60,402	-	2,789	42,044	46,801
Total Liabilities and Fund Balances	$ 40,458	$ 60,989	$ -	$ 2,789	$ 42,044	$ 46,801

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Balance Sheets
December 31, 2017

	Special Revenue								
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Federal Confiscation Fund	State Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Revolving Loan Fund
Assets									
Cash	$ 68,454	$ 129,558	$ 26,539	$ 60	$ 49,081	$ 21,527	$ 1,457	$ 58,459	$ -
Certificates of Deposit	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	47,221
Receivables	-	-	32,428	-	-	-	-	-	121,283
Taxes Receivable	-	-	-	-	-	-	-	-	-
Total Assets	$ 68,454	$ 129,558	$ 58,967	$ 60	$ 49,081	$ 21,527	$ 1,457	$ 58,459	$ 168,504
Liabilities and Fund Balances									
Liabilities:									
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources									
Unavailable Revenue	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-
Fund Balances:									
Restricted	68,454	-	58,967	-	-	-	-	-	168,504
Committed	-	129,558	-	60	49,081	21,527	1,457	58,459	-
Total Fund Balances	68,454	129,558	58,967	60	49,081	21,527	1,457	58,459	168,504
Total Liabilities and Fund Balances	$ 68,454	$ 129,558	$ 58,967	$ 60	$ 49,081	$ 21,527	$ 1,457	$ 58,459	$ 168,504

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Balance Sheets
December 31, 2017

	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	$ 67,457	$ 138,722	$ 54,073	$ 175,403	$ 137,798	$ 118,375	$ 1,234,484
Certificates of Deposit	42,074	-	-	-	-	-	42,074
Due from Other Funds	5,448	10,442	4,188	10,241	5,647	1,770	89,957
Receivables	-	-	-	-	-	-	154,271
Taxes Receivable	33,872	95,318	28,102	120,008	56,176	25,510	358,986
Total Assets	$ 148,851	$ 244,482	$ 86,363	$ 305,652	$ 199,621	$ 145,655	$ 1,879,772
Liabilities and Fund Balances							
Liabilities:							
Accounts Payable	$ 48	$ 18,999	$ -	$ 2,046	$ 86	$ -	$ 24,367
Due to Other Funds	-	16,000	-	-	3,716	-	20,303
Total Liabilities	48	34,999	-	2,046	3,802	-	44,670
Deferred Inflows Of Resources							
Unavailable Revenue	5,873	37,160	7,711	48,853	12,146	105	111,848
Total Deferred Inflows or Resources	5,873	37,160	7,711	48,853	12,146	105	111,848
Fund Balances:							
Restricted	142,930	172,323	78,652	254,753	183,673	145,550	1,418,279
Committed	-	-	-	-	-	-	304,975
Total Fund Balances	142,930	172,323	78,652	254,753	183,673	145,550	1,723,254
Total Liabilities and Fund Balances	$ 148,851	$ 244,482	$ 86,363	$ 305,652	$ 199,621	$ 145,655	$ 1,879,772

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2017

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maint. Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Revenues						
Taxes	$ -	$ -	$1,123,365	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenue	-	7,050	-	-	-	-
Charges for services	-	-	-	-	33,854	-
Fines and forfeitures	13,957	-	-	1,901	-	22,503
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1,400	-
Total Revenues	13,957	7,050	1,123,365	1,901	35,254	22,503
Expenditures						
Current:						
Public Safety	-	-	-	10,628	19,289	-
Public Works	-	-	1,232,641	-	-	-
Public Welfare	-	10,512	-	-	-	-
Judiciary	10,532	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	10,532	10,512	1,232,641	10,628	19,289	-

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2017

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,425	(3,462)	(109,276)	(8,727)	15,965	22,503
Other Financing Sources (Uses)						
Transfers In	-	-	109,276	10,628	-	-
Transfers (Out)	-	-	-	-	-	-
Inception of Capital Leases	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	109,276	10,628	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	3,425	(3,462)	-	1,901	15,965	22,503
Net Change in Fund Balances	3,425	(3,462)	-	1,901	15,965	22,503
Fund Balance Beginning	33,845	63,864	-	888	26,079	24,298
Prior Period Adjustment	-	-	-	-	-	-
Fund Balance Ending	$ 37,270	$ 60,402	$ -	$ 2,789	$ 42,044	$ 46,801

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2017

	Special Revenue								
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Federal Confiscation Fund	State Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Revolving Loan Fund
Revenues									
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-
Charges for services	-	69,471	258,982	-	-	-	-	-	-
Fines and forfeitures	8,783	-	-	-	42,834	23,196	-	-	-
Investment income		-	-	-	46	-	-	-	3,631
Miscellaneous	-	-	-	-	-	33	2,465	45,481	-
Total Revenues	8,783	69,471	258,982	-	42,880	23,229	2,465	45,481	3,631
Expenditures									
Current									
Public Safety	-	-	370,752	-	5,500	-	-	-	-
Public Works	-	-		-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-	-	-	-
Judiciary	17,487	-	-	-	-	-	-	-	-
Culture & Recreation	-	58,494	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,818	30,243	-
Capital Outlay	15,794	-	19,640	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Total Expenditures	33,281	58,494	390,392	-	5,500	-	1,818	30,243	-

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2017

	Special Revenue								
	Law Library	Recreation Department	E-911	Sheriff's Task Force	Federal Confiscation Fund	State Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Revolving Loan Fund
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,498)	10,977	(131,410)	-	37,380	23,229	647	15,238	3,631
Other Financing Sources (Uses)									
Transfers In	-	-	167,462	-	-	-	-	-	-
Transfers (Out)	-	-	-	-	-	(10,628)	-	-	-
Inception of Capital Leases	-	-	-	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	167,462	-	-	(10,628)	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(24,498)	10,977	36,052	-	37,380	12,601	647	15,238	3,631
Net Change in Fund Balances	(24,498)	10,977	36,052	-	37,380	12,601	647	15,238	3,631
Fund Balance Beginning	92,952	118,581	22,915	60	11,701	8,926	810	43,221	-
Prior Period Adjustment	-	-	-	-	-	-	-	-	164,873
Fund Balance Ending	$ 68,454	$ 129,558	$ 58,967	$ 60	$ 49,081	$ 21,527	$ 1,457	$ 58,459	$ 168,504

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2017

	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	$ 44,780	$ 103,322	$ 36,111	$ 117,400	$ 68,033	$ 29,605	$ 1,522,616
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	7,050
Charges for services	-	-	-	-	-	-	362,307
Fines and forfeitures	-	-	-	-	1	-	113,175
Investment income	117	1	-	-	-	-	3,795
Miscellaneous		7,589	2,120	15,082	1,160	-	75,330
Total Revenues	44,897	110,912	38,231	132,482	69,194	29,605	2,084,273
Expenditures							
Current							
Public Safety	31,216	59,399	29,602	45,105	19,168	-	590,659
Public Works	-	-	-	-	-	-	1,232,641
Public Welfare	-	-	-	-	-	-	10,512
Judiciary	-	-	-	-	-	-	28,019
Culture & Recreation	-	-	-	-	-	-	58,494
Other	-	-	-	-	-	-	32,061
Capital Outlay	-	18,999	-	-	5,200	-	59,633
Debt Service	6,000	-	-	20,342	-	-	26,342
Total Expenditures	37,216	78,398	29,602	65,447	24,368	-	2,038,361

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2017

	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	7,681	32,514	8,629	67,035	44,826	29,605	45,912
Other Financing Sources (Uses)							
Transfers In	215	45	1,997	3,291		-	292,914
Transfers (Out)	-		-	-	(1,284)	-	(11,912)
Inception of Capital Leases	-	-	-	-	-	-	-
Inception of Notes	14,844	-	-	-	-	-	14,844
Total Other Financing Sources (Uses)	15,059	45	1,997	3,291	(1,284)	-	295,846
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	22,740	32,559	10,626	70,326	43,542	29,605	341,758
Net Change in Fund Balances	22,740	32,559	10,626	70,326	43,542	29,605	341,758
Fund Balance Beginning	120,190	139,764	68,026	184,427	140,131	115,945	1,216,623
Prior Period Adjustment	-	-	-	-	-	-	164,873
Fund Balance Ending	$ 142,930	$ 172,323	$ 78,652	$ 254,753	$ 183,673	$ 145,550	$ 1,723,254

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, 2017

	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	$ 181,687	$ -	$ -	$ 181,687
Due from Other Funds	6,266	-	-	6,266
Receivables	-	-	-	-
Total Assets	$ 187,953	$ -	$ -	$ 187,953
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	$ -	$ -	$ -	$ -
Due to Other Funds	47,221	-	-	47,221
Total Liabilities	47,221	-	-	47,221
Fund Balances:				
Restricted	-	-	-	-
Committed	140,732	-		140,732
Total Fund Balances	140,732	-	-	140,732
Total Liabilities and Fund Balances	$ 187,953	$ -	$ -	$ 187,953

Brantley County, Georgia
All Non-major Capital Project Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2017

	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	$ 28,520	$ -	$ 500,000	$ 528,520
Grant Revenue	-	-	-	-
Other Revenue	5,000	-	-	5,000
Total Revenues	33,520	-	500,000	533,520
Expenditures				
Current				
Public Safety	4,890	-	-	4,890
Public Works	-	-	736	736
Public Welfare	-	-	-	-
Judiciary	-	-	-	-
Culture & Recreation	-	-	-	-
Health and Welfare	-	-	-	-
Other	-	-	-	-
Capital Outlay	7,300	-	500,000	507,300
Total Expenditures	12,190	-	500,736	512,926
Excess (deficiency) of Revenues Over (under) Expenditures	21,330	-	(736)	20,594
Other Financing Sources (Uses)				
Transfers In	-	-	736	736
Transfers Out	-	(70)	-	(70)
Total Other Financing Sources (Uses)	-	(70)	736	666
Excess Revenue Over (Under) Expenditures and Other Financial Sources (Uses)	21,330	(70)	-	21,260
Fund Balance Beginning	143,368	70	-	143,438
Prior Period Adjustment	(23,966)	-	-	(23,966)
Fund Balance Ending	$ 140,732	$ -	$ -	$ 140,732

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, 2017

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Special Assessment	$ 1,041,500	$ 1,123,365	$ 81,865
Scrap Tires	1,500	-	(1,500)
Total Revenues	1,043,000	1,123,365	80,365
Expenditures			
Current:			
Salaries	28,080	18,305	9,775
Overtime	500	1,217	(717)
Health Insurance	-	-	-
Payroll Taxes	2,186	1,287	899
Repairs & Maintenance	3,000	3,421	(421)
Gas & Oil	3,000	232	2,768
Lab Analysis	8,000	10,462	(2,462)
Supplies	1,200	2,450	(1,250)
Removal - Scrap Tires	4,000	6,000	(2,000)
Collection & Disposal	1,085,000	1,183,498	(98,498)
Port-a-let Rental	1,000	1,725	(725)
Engineering Fees	4,000	2,731	1,269
Tires	-	932	(932)
Repairs/Transfer Station	-	381	(381)
Capital Outlay	-	-	-
Total Expenditures	1,139,966	1,232,641	(92,675)
Excess (deficiency) of Revenues Over (under) Expenditures	(96,966)	(109,276)	(12,310)
Other Financing Services (uses)			
Transfers In	96,966	109,276	12,310
Total Other Financing Services (uses)	96,966	109,276	12,310
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, 2017

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
E-911 Charges	$ 200,000	$ 258,982	$ 58,982
Total Revenues	200,000	258,982	58,982
Expenditures			
Current:			
Salary of Director	39,605	36,317	3,288
Salaries of Operators	162,490	133,615	28,875
Salaries of PT Operators	50,000	48,719	1,281
Overtime	20,000	32,586	(12,586)
Health Insurance	37,481	43,044	(5,563)
Payroll Taxes	20,815	17,859	2,956
Drug Testing	300	407	(107)
Quality Maint. Upgrade	2,400	2,450	(50)
Repairs & Maint. - Radios	1,000	886	114
Repairs & Maint. - Software & Equip	12,831	15,909	(3,078)
Pest Control	-	-	-
Copier-Lease	1,500	1,671	(171)
Telephone	28,000	21,226	6,774
Advertising	-	293	(293)
Travel & Training	2,000	3,194	(1,194)
Office Supplies	2,500	2,064	436
Cleaning Supplies	500	452	48
Bottled Water	360	330	30
Utilities	-	-	-
CAD Payment	9,730	9,730	-
Capital Outlay	19,640	19,640	-
Total Expenditures	411,152	390,392	20,760
Excess (deficiency) of Revenues Over (under) Expenditures	(211,152)	(131,410)	79,742
Other Financing Services (uses)			
Transfers In	211,152	167,462	(43,690)
Total Other Financing Services (uses)	211,152	167,462	(43,690)
Excess Revenues over (under) Expenditures and Other Financing Services (uses)	-	36,052	36,052
Net Change in Fund Balance	-	36,052	36,052
Fund Balance Beginning	-	22,915	22,915
Fund Balance Ending	-	58,967	58,967

Brantley County, Georgia
Recreation Department
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Revenues	$ 68,000	$ 69,471	$ 1,471
Total Revenues	68,000	69,471	1,471
Expenditures			
Current:			
Concession Co/Office Assistant	12,350	12,350	-
Concession Staff	9,000	9,000	-
Payroll Taxes	1,633	-	1,633
Food	18,817	37,144	(18,327)
Capital Outlay	26,200	-	26,200
Total Expenditures	68,000	58,494	9,506
Excess (deficiency) of Revenues Over (under) Expenditures	-	10,977	10,977
Other Financing Services (uses)			
Transfers In	-	-	-
Total Other Financing Services (uses)	-	-	-
Excess Revenues over (under) Expenditures and Other Financing Services (uses)	-	10,977	10,977
Net Change in Fund Balance	-	10,977	10,977
Fund Balance Beginning	-	118,581	118,581
Fund Balance Ending	-	129,558	129,558

Brantley County, Georgia
Calvary Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 39,750	$ 44,780	$ 5,030
Interest	-	117	117
Other Revenue	-	-	-
Total Revenues	39,750	44,897	5,147
Expenditures			
Current:			
Radio Maintenance	1,000	1,703	(703)
Generator Maintenance	100	-	100
Truck Maintenance	9,683	16,488	(6,805)
Rescue Truck Maintenance	900	1,935	(1,035)
Building Maintenance	1,800	1,535	265
State Corporation Fee	85	-	85
Training	800	423	377
Office Supplies	200	321	(121)
Utilities	4,000	3,728	272
Gas & Oil	3,374	2,213	1,161
Rescue Tools	1,100	780	320
Fire Fighting Clothing	7,108	258	6,850
Class A Foam	1,600	686	914
Fireman's Rehab Supplies	500	639	(139)
First Responder Supplies	900	407	493
Fire Hose, Nozzles, etc.	600	-	600
Other Expenditures	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	6,000	5,615	385
Interest	-	385	(385)
Total Expenditures	39,750	37,116	2,634
Excess (deficiency) of Revenue Over Expenditures	-	7,781	7,781
Other Financing Sources (Uses)			
Transfers In	-	215	215
Transfers (Out)	-		-
Inception of Notes	-	14,744	14,744
Total Other Financing Sources (Uses)	-	14,959	14,959
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	22,740	22,740
Fund Balance Beginning	-	120,190	120,190
Fund Balance Ending	$ -	$ 142,930	$ 142,930

Brantley County, Georgia
Waynesville Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 88,292	$ 103,322	$ 15,030
Interest	-	1	1
Other Revenue	-	7,589	7,589
Total Revenues	88,292	110,912	22,620
Expenditures			
Current:			
Radio Maintenance	2,000	1,057	943
Generator Maintenance	-	-	-
Truck Maintenance	10,000	7,054	2,946
Rescue Truck Maintenance	-	-	-
Building Maintenance	3,000	6,365	(3,365)
State Corporation Fee	-	-	-
Training & Medical Supplies	1,500	384	1,116
Office Supplies	2,000	366	1,634
Utilities	10,000	9,216	784
Gas & Oil	8,000	12,310	(4,310)
Tools	3,000	951	2,049
Medical Supplies	2,000	939	1,061
Engine Equipment	5,000	4,364	636
Protective Clothing/Equipment	17,292	15,264	2,028
Support Team	1,000	-	1,000
Fire Hose, Nozzle, etc.	1,500	1,129	371
Breathing Apparatus	2,500	-	2,500
Capital Outlay	19,500	18,999	501
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	88,292	78,398	9,894
Excess (deficiency) of Revenue Over Expenditures	-	32,514	32,514
Other Financing Sources (Uses)			
Transfers In	-	45	45
Transfers (Out)	-	-	-
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	-	45	45
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	32,559	32,559
Fund Balance Beginning	-	139,764	139,764
Fund Balance Ending	$ -	$ 172,323	$ 172,323

Brantley County, Georgia
Hortense Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 31,124	$ 36,111	$ 4,987
Interest	-	-	-
Other Revenue	-	2,120	2,120
Total Revenues	31,124	38,231	7,107
Expenditures			
Current:			
Radio Maintenance	4,000	6,057	(2,057)
Station Maintenance	788	920	(132)
Truck Maintenance	5,000	4,697	303
Utilities	4,000	4,547	(547)
Gas & Oil	3,466	2,065	1,401
Protective Clothing/Equipment	4,500	4,176	324
Safety Equipment	4,500	3,723	777
Building Fund Future	4,870	3,417	1,453
Capital Outlay	-	-	-
Total Expenditures	31,124	29,602	1,522
Excess (deficiency) of Revenue Over Expenditures	-	8,629	8,629
Other Financing Sources (Uses)			
Transfers In	-	1,997	1,997
Transfers (Out)	-	-	-
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	-	1,997	1,997
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	10,626	10,626
Fund Balance Beginning	-	68,026	68,026
Fund Balance Ending	$ -	$ 78,652	$ 78,652

Brantley County, Georgia
Nahunta Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 91,955	$ 117,400	$ 25,445
Interest	-	-	-
Other Revenue	-	15,082	15,082
Total Revenues	91,955	132,482	40,527
Expenditures			
Current:			
Truck Maintenance	-	1,138	(1,138)
Building Maintenance	3,000	1,215	1,785
Apparatus Maintenance	6,411	6,577	(166)
Telephone	1,000	974	26
Office Supplies	680	3,506	(2,826)
Utilities	2,500	3,544	(1,044)
Gas & Oil	12,188	2,503	9,685
Communication/Radio Equip	2,800	3,004	(204)
Tools & Equipment	9,426	8,038	1,388
Protective Clothing/Equipment	9,084	12,398	(3,314)
Hoses/Connections/Fittings	7,508	2,208	5,300
Capital Outlay		-	-
Debt Service:			-
Principal	37,358	19,640	17,718
Interest	-	702	(702)
Total Expenditures	91,955	65,447	26,508
Excess (deficiency) of Revenue Over Expenditures	-	67,035	67,035
Other Financing Sources (Uses)			
Transfers In	-	3,291	3,291
Transfers (Out)	-	-	-
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	-	3,291	3,291
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	70,326	70,326
Fund Balance Beginning	-	184,427	184,427
Fund Balance Ending	$ -	$ 254,753	$ 254,753

Brantley County, Georgia
Hoboken Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2017

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 102,719	$ 68,033	$ (34,686)
Interest	-	1	1
Other Revenue	-	1,160	1,160
Total Revenues	102,719	69,194	(33,525)
Expenditures			
Current:			
State Corporation Fee	100	-	100
Apparatus Maintenance	12,141	9,687	2,454
Training	1,000	308	692
Utilities	2,650	2,614	36
Gas & Oil	6,128	3,275	2,853
Radio Equipment	1,000	45	955
Rescue Tools	1,500	183	1,317
Power Equipment	2,000	-	2,000
Personal Protective Equipment	3,500	-	3,500
Rehab Supplies	600	-	600
First Responder Supplies	600	60	540
Fire Hose, Nozzles, etc.	3,000	2,100	900
Self Contained Breathing App	51,500	-	51,500
New Fire Station Expenses	1,500	200	1,300
Supplies	-	696	(696)
Capital Outlay	-	5,200	(5,200)
Debt Service:			-
Principal	15,500	-	15,500
Interest	-	-	-
Total Expenditures	102,719	24,368	78,351
Excess (deficiency) of Revenue Over Expenditures	-	44,826	44,826
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers (Out)	-	(1,284)	(1,284)
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	-	(1,284)	(1,284)
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	43,542	43,542
Fund Balance Beginning	-	140,131	140,131
Fund Balance Ending	$ -	$ 183,673	183,673

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, 2017

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 27,809	$ 29,605	$ 1,796
Total Revenues	27,809	29,605	1,796
Expenditures			
Current:			
Budget	-	-	-
Capital Outlay	27,809	-	27,809
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	27,809	-	27,809
Excess (deficiency) of Revenue Over Expenditures	-	29,605	29,605
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)	-	29,605	29,605
Fund Balance Beginning	-	115,945	115,945
Fund Balance Ending	$ -	$ 145,550	145,550

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, 2017

	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	-	(70)	-	(70)	-
Total Other Financing Sources (Uses)	-	(70)	70	-	-
Net Change in Fund Balance	-	(70)	70	-	-
Fund Balance Beginning	-	70	-	-	-
Fund Balance Ending	$ -	$ -	$ 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, 2017

	Project Length Budget	Current	Prior Years	Total	Variance with Budget Over (Under)
Revenues					
Intergovernmental-Grant	$500,000	$500,000	$ -	$500,000	$ -
Total Revenues	500,000	500,000	-	500,000	-
Expenditures					
Other	500,000	736	41,971	42,707	457,293
Capital Outlay	-	500,000	-	500,000	(500,000)
Total Expenditures	500,000	500,736	41,971	542,707	(42,707)
Excess (deficiency) of Revenues Over (under) Expenditures	-	(736)	(41,971)	(42,707)	(42,707)
Other Financing Sources (Uses)					
Transfers In	-	736	41,971	42,707	(42,707)
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	736	41,971	42,707	(42,707)
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, 2017

Tax Commissioner	Balance Jan. 1, 2017	Additions	Deductions	Balance Dec. 31, 2017
Assets				
Cash	$ 59,742	$ 17,699,431	$ 17,723,734	$ 35,439
Total Assets	$ 59,742	$ 17,699,431	$ 17,723,734	$ 35,439
Liabilities				
Due to Other Funds	$ -	$ 17,723,734	$ 17,723,734	$ -
Due to Other Governments and Individuals	59,742	-	24,303	35,439
Total Liabilities	$ 59,742	$ 17,723,734	$ 17,748,037	$ 35,439

Sheriff	Balance Jan. 1, 2017	Additions	Deductions	Balance Dec. 31, 2017
Assets				
Cash	$ 6,864	$ 354,059	$ 356,208	$ 4,715
Total Assets	$ 6,864	$ 354,059	$ 356,208	$ 4,715
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	6,864	354,059	356,208	4,715
Total Liabilities	$ 6,864	$ 354,059	$ 356,208	$ 4,715

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2017

Clerk of Court	Balance Jan. 1, 2017	Additions	Deductions	Balance Dec. 31, 2017
Assets				
Cash	$ 63,127	$ 592,570	$ 559,225	$ 96,472
Total Assets	$ 63,127	$ 592,570	$ 559,225	$ 96,472
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	63,127	592,570	559,225	96,472
Total Liabilities	$ 63,127	$ 592,570	$ 559,225	$ 96,472

Magistrate Court	Balance Jan. 1, 2017	Additions	Deductions	Balance Dec. 31, 2017
Assets				
Cash	$ 11,869	$ 121,666	$ 121,049	$ 12,486
Total Assets	$ 11,869	$ 121,666	$ 121,049	$ 12,486
Liabilities				
Due to Other Funds	$ -	$ 29,283	$ 29,283	$ -
Due to Other Governments and Individuals	11,869	92,383	91,766	12,486
Total Liabilities	$ 11,869	$ 121,666	$ 121,049	$ 12,486

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2017

Probate Court	Balance Jan. 1, 2017	Additions	Deductions	Balance Dec. 31, 2017
Assets				
Cash	$ 49,146	$ 238,405	$ 206,102	$ 81,449
Total Assets	$ 49,146	$ 238,405	$ 206,102	$ 81,449
Liabilities				
Due to Other Funds	$ -	$ 128,479	$ 128,479	$ -
Due to Other Governments and Individuals	49,146	109,926	77,623	81,449
Total Liabilities	$ 49,146	$ 238,405	$ 206,102	$ 81,449

Inmate Account	Balance Jan. 1, 2017	Additions	Deductions	Balance Dec. 31, 2017
Assets				
Cash	$ 23,253	$ 285,886	$ 262,175	$ 46,964
Total Assets	$ 23,253	$ 285,886	$ 262,175	$ 46,964
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	23,253	285,886	262,175	46,964
Total Liabilities	$ 23,253	$ 285,886	$ 262,175	$ 46,964

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2017

EMS Fund	Balance Jan. 1, 2017	Additions	Deductions	Balance Dec. 31, 2017
Assets				
Cash	$ 85,542	$ 532,855	$ 563,151	$ 55,246
Total Assets	$ 85,542	$ 532,855	$ 563,151	$ 55,246
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	85,542	532,855	563,151	55,246
Total Liabilities	$ 85,542	$ 532,855	$ 563,151	$ 55,246

Total of All Agencies	Balance Jan. 1, 2017	Additions	Deductions	Balance Dec. 31, 2017
Assets				
Cash	$ 299,543	$ 19,824,872	$ 19,791,644	$ 332,771
Total Assets	$ 299,543	$ 19,824,872	$ 19,791,644	$ 332,771
Liabilities				
Due to Other Funds	$ -	$ 17,881,496	$ 17,881,496	$ -
Due to Other Governments and Individuals	299,543	1,967,679	1,934,451	332,771
Total Liabilities	$ 299,543	$ 19,849,175	$ 19,815,947	$ 332,771

STATE COMPLIANCE SECTION

Brantley County, Georgia
Schedule of Projects Constructed with
Special Purpose Local Option Sales Tax Proceeds
For the Year Ended December 31, 2017

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	3,359,997	515,012	3,875,009	92.26%
Jail	3,000,000	3,000,000	1,298,422	577,484	1,875,906	62.53%
Recreational Facility	800,000	800,000	305,355	92,057	397,412	49.68%
Total	8,000,000	8,000,000	4,963,774	1,184,553	6,148,327	

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 $2,608,944 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	5,978	4,814,590	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	5,978	9,948,980	

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, 2017

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 12/31/17	$ -
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, 2017

Program Activity	Budgeted Costs	Paid to Date	Costs Obligated	Total Cost	Questioned Costs
P-03K-01					
Street Improvements	$ 464,568	$ 464,568	$ -	$ 464,568	$ -
P-03K-02					
Flood and Drainage Facilities	35,432	35,432	-	35,432	-
Totals	$ 500,000	$ 500,000	$ -	$ 500,000	$ -

Total Program Funds Allocated to Recipient	$ 500,000
Less: Funds Drawn Down by Recipient	(500,000)
Funds Still Available to be Drawn Down	$ -
Total Funds Drawn Down by Recipient	$ 500,000
Less: Funds Applied to Costs	(500,000)
Total Funds Available for Disposition	$ -

Expenditure per Financial Statements
FYE 12/31/17 $ 500,000

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, 2017, 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 June 30, 2018. 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*.

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
June 30, 2018