BRANTLEY COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018

Brantley County, Georgia
Financial Statements
For the Year Ended December 31, 2018

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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
Toby Harris

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

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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, 2018, 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, 2018, 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, .8 percent, and 4 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, 2018, 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 61 through 64 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 September 10, 2019, 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
September 10, 2019

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, 2018. 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 $34,149,796 (net position) for the year reported. This compares to the previous year when the total assets exceeded the total liabilities by $31,758,351 showing an increase of $2,391,445 during the current year.

Total net position is comprised of the following:

1. Capital assets, net of related debt, of $22,839,607 include property and equipment, net of accumulated depreciation, and reduced by outstanding debt related to the purchase and construction of capital assets.
2. Net position of $1,496,894 is restricted by constraints imposed upon the County by laws and regulations.
3. Unrestricted net position of $9,813,295 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 $10,274,267 this year. This compares to the prior year ending fund balance, of $8,917,976 showing an increase of $1,356,291 during the current year.

At the end of the current year, unassigned fund balance for the General Fund was $6,529,511 or 60% 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 nonmajor 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 nonmajor special revenue funds and nonmajor 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 31-58 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 61-64 of this report.

Major funds and component units are reported in the basic financial statements as discussed. Combining statements and schedules for nonmajor funds are presented in a subsequent section of this report on pages 66-81.

Financial Analysis of the County as a Whole

The County's combined net position was $34,149,796 at December 31, 2018. This is a $2,391,445 increase from last year's net position of $31,758,351. The following table provides a summary of the County's net position:

Summary of Net Position	Governmental Activities		Total		Percentage of Total	
	2018	2017	2018	2017	2018	2017
Assets:						
Current and other assets	$ 13,104,777	$ 12,127,556	$ 13,104,777	$ 12,127,556	31.55%	30.90%
Capital assets	28,436,022	28,375,950	28,436,022	28,375,950	68.45%	72.30%
Total Assets	41,540,799	40,503,506	41,540,799	39,249,244	100.00%	103.20%
Liabilities:						
Current liabilities	2,681,118	3,126,161	2,681,118	3,126,161	36.28%	35.75%
Long-term liabilities	4,709,885	5,618,994	4,709,885	5,618,994	63.72%	64.25%
Total Liabilities	7,391,003	8,745,155	7,391,003	8,745,155	100.00%	100.00%
Net Position:						
Net Investment in capital assets	22,839,607	21,674,234	22,839,607	21,674,234	66.88%	68.25%
Restricted	1,496,894	2,114,486	1,496,894	2,114,486	4.38%	6.66%
Unrestricted (deficit)	9,813,295	7,969,631	9,813,295	7,969,631	28.75%	25.10%
Total Net Position	$ 34,149,796	$ 31,758,351	$ 34,149,796	$ 31,758,351	100.00%	100.00%

The County continues to maintain a high current ratio. The current assets to current liabilities ratio is an indication of the ability to pay current obligations. The current ratio for governmental activities is 4.9 to 1. This is a strong ratio.

Note that approximately 67% of the governmental activities' net position are tied up in capital assets (with 33% 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 $2,391,445 for governmental activities. The County's overall financial position improved during year 2018.

Summary of Statement of Activities	Governmental Activities		Total		Percentage of Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program Revenues						
Charges for services	$ 3,669,095	$ 3,617,399	$ 3,669,095	$ 3,617,399	23.01%	24.09%
Grants and entitlements	1,857,040	1,488,600	1,857,040	1,488,600	11.65%	9.91%
General Revenues						
Property taxes	5,774,406	5,570,333	5,774,406	5,570,333	36.22%	37.09%
Other taxes	4,637,693	4,320,414	4,637,693	4,320,414	29.09%	28.77%
Gain on Sale of Assets	-	18,295	-	18,295	0.00%	0.12%
Interest	4,027	3,986	4,027	3,986	0.03%	0.03%
Total Revenues	15,942,261	15,019,027	15,942,261	15,019,027	100.00%	100.00%
Expenses:						
General government	1,898,918	2,730,751	1,898,918	2,730,751	13.97%	19.93%
Judicial	897,971	892,012	897,971	892,012	6.61%	6.51%
Public safety	5,613,231	5,477,287	5,613,231	5,477,287	41.31%	39.97%
Public works	3,855,605	3,253,410	3,855,605	3,253,410	28.37%	23.74%
Housing and development	104,281	31,072	104,281	31,072	0.77%	0.23%
Health and welfare	550,594	596,579	550,594	596,579	4.05%	4.35%
Culture and recreation	503,293	519,860	503,293	519,860	3.70%	3.79%
Interest	164,909	202,719	164,909	202,719	1.21%	1.48%
Total Expenses	13,588,802	13,703,690	13,588,802	13,703,690	100.00%	100.00%
Excess (Deficiency)	2,353,459	1,315,337	2,353,459	1,315,337		
Transfer	-	-	-	-		
Change in net position	2,353,459	1,315,337	2,353,459	1,315,337		
Beginning net position	31,758,351	30,302,107	31,758,351	30,302,107		
Prior period adjustment	37,986	140,907	37,986	140,907		
Ending net position	$ 34,149,796	$ 31,758,351	$ 34,149,796	$ 31,758,351		

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 $6,626,122. Of this year-end total, $6,529,511 is unassigned indicating availability for continuing County service requirements. Nonspendable fund balances of $96,611 include: $26,212 for the amount the County has spent on inventory and $70,399 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 $1,507,900, 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, 2018, was $28,436,022. The total increase in the net investment was 0.2% for governmental activities.

	Capital Assets (net of accumulated depreciation)					
	Governmental Activities		Total		Percentage of Total	
	2018	2017	2018	2017	2018	2017
Non-depreciable assets:						
Land	$ 2,029,125	$ 1,984,020	$ 2,029,125	$ 1,984,020	96.31%	87.57%
Construction in progress	77,737	281,621	77,737	281,621	3.69%	12.43%
Total non-depreciable assets	2,106,862	2,265,641	2,106,862	2,265,641	100.00%	100.00%
Depreciable assets:						
Buildings	16,555,287	16,525,835	16,555,287	16,525,835	38.30%	38.78%
Improvements	45,350	24,750	45,350	24,750	0.10%	0.06%
Equipment, vehicles, and furniture	10,513,162	11,315,940	10,513,162	11,315,940	24.32%	26.56%
Infrastructure	16,106,314	14,743,577	16,106,314	14,743,577	37.27%	34.60%
Total depreciable assets	43,220,113	42,610,102	43,220,113	42,610,102	100.00%	100.00%
Total Capital Assets	45,326,975	44,875,743	45,326,975	44,875,743		
Less Accumulated Depreciation						
Buildings	6,393,059	5,961,298	6,393,059	5,961,298	37.86%	36.13%
Improvements	2,451	412	2,451	412	0.01%	0.00%
Equipment, vehicles, and furniture	7,204,841	7,705,457	7,204,841	7,705,457	42.66%	46.70%
Infrastructure	3,290,602	2,832,626	3,290,602	2,832,626	19.48%	17.17%
Total Accumulated Depreciation	16,890,953	16,499,793	16,890,953	16,499,793	100.00%	100.00%
Book value - depreciable assets	$ 28,436,022	$ 28,375,950	$ 28,436,022	$ 28,375,950		

See Note 3-D on pages 43-44 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 $5,670,145. 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	
	2018	2017	2018	2017	2018	2017
Notes outstanding	$ 4,107,521	$ 4,762,852	$ 4,107,521	$ 4,762,852	72.44%	69.84%
Capital leases	1,488,894	1,938,864	1,488,894	1,938,864	26.26%	28.43%
Compensated absences	73,730	117,624	73,730	117,624	1.30%	1.72%
Total	$ 5,670,145	$ 6,819,340	$ 5,670,145	$ 6,819,340	100.00%	100.00%

See Note 3-G on pages 46-52 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, 2018. Property tax was due in December 2018 for the 2018 property tax bills and January 2018 for the 2017 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, 2018

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS				
Current Assets:				
Cash	$ 6,373,506	$ -	$ 6,373,506	$ 466,498
Certificates of Deposit	42,222	-	42,222	-
Accounts Receivable	326,149	-	326,149	-
Taxes Receivable	5,055,195	-	5,055,195	-
Intergovernmental	1,211,094	-	1,211,094	41,899
Prepaids	70,399	-	70,399	-
Inventory	26,212	-	26,212	-
Capital Assets				
Non-depreciable Capital Assets	2,106,862	-	2,106,862	-
Depreciable Capital Assets, net	26,329,160	-	26,329,160	16,473
OPEB Net Asset	-	-	-	16,475
Total Assets	41,540,799	-	41,540,799	541,345
Deferred Outflows of Resources	-	-	-	74,089
Total Assets and Deferred Outflows of Resources	$ 41,540,799	$ -	$ 41,540,799	$ 615,434
LIABILITIES				
Current Liabilities:				
Accounts Payable	$ 1,700,045	$ -	$ 1,700,045	$ -
Accrued Expenses	-	-	-	-
Deferred Revenues	-	-	-	-
Due to Other Governments	-	-	-	-
Accrued Interest	20,813	-	20,813	-
Compensated Absences Payable	43,893	-	43,893	7,362
Capital Leases Payable	409,786	-	409,786	-
Notes Payable	506,581	-	506,581	-
Other Liabilities	-	-	-	-
Long-term Liabilities:				
Compensated Absences Payable, net of current portion	29,837	-	29,837	7,363
Capital Leases Payable, net of current portion	1,079,108	-	1,079,108	-
Notes Payable, net of current portion	3,600,940	-	3,600,940	-
Net Pension Obligation Liability	-	-	-	322,429
Total Liabilities	7,391,003	-	7,391,003	337,154
Deferred Inflows of Resources	-	-	-	5,732
Total Liabilities and Deferred Inflows of Resources	7,391,003	-	7,391,003	342,886
NET POSITION				
Net Investment in Capital Assets	22,839,607	-	22,839,607	16,473
Restricted for:				
Culture & Recreation	-	-	-	-
Capital Projects	1,496,894	-	1,496,894	-
Prior Year Program Income		-	-	215,741
Unrestricted	9,813,295	-	9,813,295	40,334
Total Net Position	34,149,796	-	34,149,796	272,548
Total Liabilities, Deferred Outflows of Resources, and Net Position	$ 41,540,799	$ -	$ 41,540,799	$ 615,434

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Activities
For the Year Ended December 31, 2018

		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	$ 1,898,918	$ 830,259	$ -	$ -	$ (1,068,659)	$ -	$ (1,068,659)	
Judicial	897,971	408,461	-	-	(489,510)	-	(489,510)	
Public Safety	5,613,231	2,333,043	12,535	-	(3,267,653)	-	(3,267,653)	
Public Works	3,855,605	-	1,844,505	-	(2,011,100)	-	(2,011,100)	
Housing and Development	104,281	-	-	-	(104,281)	-	(104,281)	
Health and Welfare	550,594	7,050	-	-	(543,544)	-	(543,544)	
Culture and Recreation	503,293	90,282	-	-	(413,011)	-	(413,011)	
Interest	164,909	-	-	-	(164,909)	-	(164,909)	
Total Governmental Activities	13,588,802	3,669,095	1,857,040	-	(8,062,667)	-	(8,062,667)	-
Business-type Activities:								
Total Business-type Activities	-	-	-	-	-	-	-	-
Total - Primary Government	$ 13,588,802	$ 3,669,095	$ 1,857,040	$ -	$ (8,062,667)	$ -	$ (8,062,667)	$ -
Component Units:								
Brantley County Health Dept.	517,116	228,086	417,108	-	-	-	-	128,078
Total - Component Units	$ 517,116	$ 228,086	$ 417,108	$ -	$ -	$ -	$ -	$ 128,078
			GENERAL REVENUES:					
			Taxes					
			Property Taxes		$ 5,774,406	$ -	$ 5,774,406	$ -
			Sales Taxes		2,172,303	-	2,172,303	-
			Other Taxes		1,380,114	-	1,380,114	-
			Insurance Premium Taxes		1,085,276	-	1,085,276	-
			Gain on Sale of Assets		-	-	-	
			Interest Earned		4,027	-	4,027	-
			Total General Revenues		10,416,126	-	10,416,126	-
			Transfers		-	-	-	-
			Total General Revenues & Transfers		10,416,126	-	10,416,126	-
			Change in Net Position		2,353,459	-	2,353,459	128,078
			NET POSITION - BEGINNING OF YEAR		31,758,351	-	31,758,351	138,991
			Prior Period Adjustment		37,986	-	37,986	5,479
			NET POSITION - END OF YEAR		$ 34,149,796	$ -	$ 34,149,796	$ 272,548

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Balance Sheet
December 31, 2018

	General	Capital Projects 2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
Cash	$ 3,012,246	$ 1,157,411	$ 2,149,224	$ 6,318,881
Certificates of Deposit	-	-	42,222	42,222
Receivables (net, where applicable, of allowances for uncollectible accounts)				
Taxes	4,749,624	-	305,571	5,055,195
Accounts	134,646	-	134,515	269,161
Due from Other Funds	19,716	-	50,178	69,894
Intergovernmental	1,211,094	-	-	1,211,094
Prepaids	70,399	-	-	70,399
Inventories	26,212	-	-	26,212
Total Assets	$ 9,223,937	$ 1,157,411	$ 2,681,710	$ 13,063,058
LIABILITIES AND FUND BALANCES				
Accounts Payable	543,661	23,588	52,659	619,908
Due to Other Funds	50,178		19,716	69,894
Payable to Other Governments	-	-	-	-
Total Liabilities	593,839	23,588	72,375	689,802
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	2,003,976	-	95,013	2,098,989
Total deferred inflows of resources	2,003,976	-	95,013	2,098,989
Fund Balances:				
Nonspendable	96,611	-	-	96,611
Restricted	-	1,133,823	1,972,240	3,106,063
Committed	-	-	542,082	542,082
Assigned	-	-	-	-
Unassigned	6,529,511	-	-	6,529,511
Total Fund Balances	6,626,122	1,133,823	2,514,322	10,274,267
Total Liabilities and Fund Balances	$ 9,223,937	$ 1,157,411	$ 2,681,710	$ 13,063,058

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, 2018

TOTAL GOVERNMENTAL FUND BALANCES		$ 10,274,267
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	45,326,975	
Less Accumulated Depreciation	(16,890,953)	
		28,436,022
Other Long-term Assets are not available to pay for current period expenditures and therefore are unavailable revenue in the funds:		
Unavailable Revenue	2,098,989	
		2,098,989
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	69,894	
Interfund Payables	(69,894)	
		-
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:	(20,813)	
		(20,813)
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	(4,107,521)	
Capital Leases	(1,488,894)	
Compensated Absences	(73,730)	
		(5,670,145)
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	111,613	
Accounts Payable	(1,080,137)	
		(968,524)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 34,149,796

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, 2018

	General	Capital Projects 2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:				
Taxes	$ 7,784,463	$ 1,216,072	$ 1,620,878	$10,621,413
Licenses and Permits	94,810	-	-	94,810
Intergovernmental	1,832,467	-	184,522	2,016,989
Charges for Services	2,481,661	-	336,782	2,818,443
Fines & Forfeitures	280,322	-	88,855	369,177
Investment Earnings	359	-	3,668	4,027
Miscellaneous Revenue	42,582	-	195,933	238,515
Total Revenues	12,516,664	1,216,072	2,430,638	16,163,374
EXPENDITURES:				
Current:				
General Government	1,813,230	-	-	1,813,230
Judiciary	878,800	-	17,114	895,914
Public Safety	4,492,985	-	555,439	5,048,424
Public Works	1,819,770	81,633	1,217,167	3,118,570
Health and Welfare	443,687	-	1,592	445,279
Culture and Recreation	344,213	-	33,101	377,314
Housing and Development	104,281		-	104,281
Intergovernmental	-	103,414	-	103,414
Other	-	-	22,980	22,980
Capital Outlay:				
General Government	17,919	-	-	17,919
Judicial	-	-	-	-
Public Safety	-	-	70,272	70,272
Public Works	340,800	1,172,558	48,175	1,561,533
Health and Welfare	5,000	-	-	5,000
Culture and Recreation	-	61,748	79,531	141,279
Housing and Development	24,452	-	-	24,452
Other	-	-	-	-
Debt Service:				-
Principal	571,690	528,361	5,351	1,105,402
Interest and Other Charges	49,448	108,289	649	158,386
Total Expenditures	10,906,275	2,056,003	2,051,371	15,013,649
Excess (deficiency) of revenues over expenditures	$ 1,610,389	$ (839,931)	$ 379,267	$ 1,149,725

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, 2018

	General	Capital Projects 2013 SPLOST Fund	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)				
Inception of Notes	-	-	-	-
Inception of Leases	-	-	-	-
Sale of Capital Assets	168,580	-	-	168,580
Transfers In	-	-	271,680	271,680
Transfers (Out)	(271,069)	-	(611)	(271,680)
Total Other Financing Sources and Uses	(102,489)	-	271,069	168,580
Net Change In Fund Balances	1,507,900	(839,931)	650,336	1,318,305
Fund Balances - Beginning	5,080,236	1,973,754	1,863,986	8,917,976
Prior Period Adjustment	37,986	-	-	37,986
Fund Balances - Ending	$ 6,626,122	$ 1,133,823	$ 2,514,322	$10,274,267

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, 2018

NET CHANGES IN FUND BALANCES		
TOTAL GOVERNMENTAL FUNDS		
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
		1,318,305
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	1,646,551	
Depreciation expense	(1,580,004)	
		66,547
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	(1,195,319)	
Accumulated depreciation on net assets sold	1,188,844	
		(6,475)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Unavailable at 12/31/18	2,098,989	
Unavailable at 12/31/17	(2,308,303)	
		(209,314)
Elimination of transfers between governmental funds:		
Transfers in	(271,680)	
Transfers out	271,680	
		-
Issuance of long-term debt provides current financial resources to governmental funds while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. The issuance of long-term debt increases long-term liabilities and the repayment of long-term debt reduces long-term liabilities in the statement of net position.		
Issuance of notes	-	
Issuance of capital leases	-	
Repayment of long-term debt	1,105,402	
Difference in Accrued interest	(6,523)	
		1,098,879
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 12/31/18	(73,730)	
Liability at 12/31/17	117,624	
		43,894
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.		41,623
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$2,353,459

See accompanying notes to the basic financial statements.

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Brantley County, Georgia
Statement of Net Position
Proprietary Fund
December 31, 2018

	Governmental Activities - Internal Service Fund
ASSETS:	
Current Assets:	
Cash	$ 54,625
Receivables	56,988
TOTAL ASSETS	111,613
LIABILITIES	
Current Liabilities:	
Due to General Fund	1,049,062
Claims payable	31,075
TOTAL LIABILITIES	1,080,137
NET POSITION	
Unrestricted	(968,524)
TOTAL NET POSITION	$ (968,524)

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, 2018

	Governmental Activities - Internal Service Fund
OPERATING REVENUES:	
Charges for Services	$ 681,200
Contributions and Miscellaneous	355
Total Operating Revenues	681,555
OPERATING EXPENSES	
Insurance Claims and Expenses	639,932
Total Operating Expenses	639,932
Operating Income (Loss)	41,623
NONOPERATING REVENUES (EXPENSES)	
Investment Income	-
Total Nonoperating Expenses	-
Income (Loss) before Transfers	41,623
TRANSERS	-
Change in Net Position	41,623
NET POSITION - BEGINNING	(1,010,147)
NET POSITION - ENDING	$ (968,524)

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2018

	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Interfund Services Provided	$ 681,555
Payments for Claims	(955,732)
Net Cash Provided by (used for) Operating Activities	(274,177)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from Other Funds	288,585
Repaid Other Funds	-
Net Cash Provided by (used for) Noncapital Financing Activities	288,585
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	14,408
Cash and Cash Equivalents - Beginning of Year	40,217
Cash and Cash Equivalents - End of Year	$ 54,625
Cash and Cash Equivalents - End of Year	$ 54,625
Investments	-
Cash, Cash Equivalents, and Investments - End of Year	$ 54,625
Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities	
Operating Income (loss)	$ 41,623
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	(357,441)
Decrease in Receivables	41,641
Net Cash Provided by (used for) Operating Activities	$ (274,177)

See accompanying notes to the basic financial statements.

Brantley County, Georgia
Statement of Fiduciary Assets and Liabilities
December 31, 2018

Assets	2018	2017
Cash	$243,926	$277,525
Taxes Receivable	-	-
Accounts Receivable	-	-
Due from Other Funds	-	-
Total Assets	$243,926	$277,525
Liabilities		
Due to Other Funds	$ -	$ -
Due to Other Governments and Individuals	243,926	277,525
Total Liabilities	$243,926	$277,525

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, 2018 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 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 collections 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, 2018, 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 2018, 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, General Capital Project Fund, Recreation Department, and the County Special Fire District.

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
Special Revenue Fund			
Solid Waste	1,145,696	1,217,167	71,471
Hortense Fire District	31,124	47,010	15,886

3-A. Deposits and Investments

Following is a reconciliation of the County's deposit and investment balances as of December 31, 2018.

The bank balance for the reporting entity totaling $6,318,881 includes $2,751,089 classified as restricted assets.

Cash and investments reconciliation:

Primary Government:	Cash
Fund Reporting Level:	
Governmental Funds - Balance Sheet	$6,373,506
Governmental Funds - Balance Sheet	42,222
Statement of Fiduciary Assets and Liabilities	243,926
Total	$6,659,654

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, 2018.

Note 3 – Detailed Notes on All Funds

3-B. Receivables

Receivables at December 31, 2018 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, 2018 consist of the following:

	Taxes	Accounts	Due from Other Governments	Net Receivables
General Fund	$ 4,749,624	$ 134,646	$ 1,211,094	$ 6,095,364
Capital Project Funds	-	-	-	-
Other Governmental Funds	305,571	134,515	-	440,086
Proprietary Fund	-	56,988	-	56,988
Total Primary Government	$ 5,055,195	$ 326,149	$ 1,211,094	$ 6,592,438

3-C. Property Taxes

The Board of Commissioners normally levies property taxes in September 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, 2018
Millage rate adopted by resolution	September 7, 2018
Property tax digest approved by State	September 14, 2018
Property tax invoices rendered	October 9, 2018
Property tax due date	December 20, 2018

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

Note 3 – Detailed Notes on All Funds (continued)

3-D. Capital Assets

Capital asset activity for the year ended December 31, 2018 was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated				
Land	$ 1,984,020	$ 45,105	$ -	$ 2,029,125
Construction in progress	281,621	1,276,258	1,480,142	77,737
Total	2,265,641	1,321,363	1,480,142	2,106,862
Capital assets, being depreciated				
Buildings	16,525,835	29,452	-	16,555,287
Improvements	24,750	20,600	-	45,350
Equipment, vehicles, and furniture	11,315,940	392,541	1,195,319	10,513,162
Infrastructure	14,743,577	1,362,737	-	16,106,314
Total	42,610,102	1,805,330	1,195,319	43,220,113
Total capital assets	44,875,743	3,126,693	2,675,461	45,326,975
Less accumulated depreciation for:				
Buildings	5,961,298	431,761	-	6,393,059
Improvements	412	2,039	-	2,451
Equipment, vehicles, and furniture	7,705,457	688,228	1,188,844	7,204,841
Infrastructure	2,832,626	457,976	-	3,290,602
Total	16,499,793	1,580,004	1,188,844	16,890,953
Governmental activities capital assets, net	$ 28,375,950	$ 1,546,689	$ 1,486,617	$ 28,436,022

Reconciliation to the Statement of Net Position:

Non-depreciable Capital Assets	$ 2,106,862
Depreciable Capital Assets, Net	26,329,160
Capital Assets, Net	$ 28,436,022

Note 3 – Detailed Notes on All Funds (continued)

3-D. Capital Assets (continued)

Governmental activities depreciation expense	
General government	$ 44,811
Judicial	2,057
Public safety	564,807
Public works	737,035
Health and welfare	105,315
Culture and recreation	125,979
Total governmental activities depreciation expense	$ 1,580,004

3-E. Interfund Balances and Transfers

Interfund balances at December 31, 2018, 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	Transfers Out	Amount
Solid Waste	General Fund	23,155
E-911	General Fund	247,914
Confiscated Assets Fund	State Confiscation Fund	611
Total		**271,680**

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, 2018 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
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	1,771
DFCS Bldg Maint Fund	General Fund	1,175
General Fund	Hoboken VFD	3,716
Total		**$ 69,894**

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, 2018:

Governmental Activities	Outstanding Balance Jan. 1, 2018	Additions	Deductions	Outstanding Balance Dec. 31, 2018	Amount Due in One Year	Amount Due in more than One Year
Notes Payable						
Bank	24,200	100	5,351	18,949	18,949	-
Bank- Jail	4,565,148	-	476,576	4,088,572	487,632	3,600,940
Southeastern Bank	173,504	-	173,504	-	-	-
Totals	$4,762,852	$ 100	$ 655,431	$ 4,107,521	$506,581	$ 3,600,940

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, 19	18,949	445	19,394
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23			
Dec. 31, 24-28	-	-	-
Dec. 31, 29-33	-	-	-
Totals	$ 18,949	$ 445	$ 19,394

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, 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	534,482	43,002	577,484
Dec. 31, 24-28	1,534,629	53,450	1,588,079
Dec. 31, 29-33	-	-	-
Totals	$ 4,088,572	$ 386,926	$ 4,475,498

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. 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 $1,645,965 (cost of $2,610,164 less accumulated depreciation of $964,199). 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, 19	409,786	32,951	442,737
Dec. 31, 20	1,079,108	15,586	1,094,694
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23	-	-	-
Dec. 31, 24-28	-	-	-
Dec. 31, 29-33	-	-	-
Totals	$ 1,488,894	$ 48,537	$ 1,537,431

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

Governmental Activities	Outstanding Balance Jan. 1, 2018	Additions	Deductions	Outstanding Balance Dec. 31, 2018	Amount Due in One Year	Amount Due in more than One Year
Capital Leases						
Musco Finance	162,516	-	51,784	110,732	54,137	56,595
Southeastern Bank	25,413	-	25,413	-	-	-
SunTrust Equipment Finance	294,473	-	39,121	255,352	34,531	220,821
John Deere Financial	820,801	-	68,907	751,894	70,298	681,596
Southeastern Bank	15,372	-	10,145	5,227	5,227	-
Southeastern Bank	113,204	-	57,997	55,207	55,207	-
Southeastern Bank	43,274	-	23,015	20,259	20,259	-
Southeastern Bank	33,198	-	12,011	21,187	12,532	8,655
Southeastern Bank	103,938	-	33,223	70,715	34,628	36,087
Southeastern Bank	283,205	-	113,864	169,341	108,477	60,864
John Deere Financial	43,470	-	14,490	28,980	14,490	14,490
Totals	$ 1,938,864	$ -	$ 449,970	$ 1,488,894	$ 409,786	$ 1,079,108

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, 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			
Dec. 31, 24-28	-	-	-
Dec. 31, 29-33	-	-	-
Totals	$ 110,732	$ 4,600	$ 115,332

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

On April 27, 2015, the County entered into a lease agreement with SunTrust 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, 19	34,531	6,903	41,434
Dec. 31, 20	220,821	760	221,581
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23	-	-	-
Dec. 31, 24-28	-	-	-
Dec. 31, 29-33	-	-	-
Totals	$ 255,352	$ 7,663	$ 263,015

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, 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	-	-	-
Dec. 31, 24-28	-	-	-
Dec. 31, 29-33	-	-	-
Totals	$ 751,894	$ 24,262	$ 776,156

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, 19	5,227	60	5,287
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23	-	-	-
Dec. 31, 24-28	-	-	-
Dec. 31, 29-33	-	-	-
Totals	$ 5,227	$ 60	$ 5,287

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

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

Year Ended	Principal	Interest	Total
Dec. 31, 19	55,207	1,093	56,300
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23	-	-	-
Dec. 31, 24-28	-	-	-
Dec. 31, 29-33	-	-	-
Totals	$ 55,207	$ 1,093	$ 56,300

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, 19	20,259	399	20,658
Dec. 31, 20	-	-	-
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23	-	-	-
Dec. 31, 24-28	-	-	-
Dec. 31, 29-33	-	-	-
Totals	$ 20,259	$ 399	$ 20,658

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, 19	12,532	656	13,188
Dec. 31, 20	8,655	139	8,794
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23	-	-	-
Dec. 31, 24-28	-	-	-
Dec. 31, 29-33	-	-	-
Totals	$ 21,187	$ 795	$ 21,982

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Capital Leases (continued)

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, 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	-	-	-
Dec. 31, 24-28	-	-	-
Dec. 31, 29-33	-	-	-
Totals	$ 70,715	$ 4,520	$ 75,235

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, 19	108,477	4,426	112,903
Dec. 31, 20	60,864	719	61,583
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23	-	-	-
Dec. 31, 24-28	-	-	-
Dec. 31, 29-33	-	-	-
Totals	$ 169,341	$ 5,145	$ 174,486

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, 19	14,490	-	14,490
Dec. 31, 20	14,490	-	14,490
Dec. 31, 21	-	-	-
Dec. 31, 22	-	-	-
Dec. 31, 23	-	-	-
Dec. 31, 24-28	-	-	-
Dec. 31, 29-33	-	-	-
Totals	$ 28,980	$ -	$ 28,980

Note 3 – Detailed Notes on All Funds (continued)

3-G. Long-term Debt (continued)

Compensated Absences:	Outstanding Balance Jan. 1, 2018	Additions	Deductions	Outstanding Balance Dec. 31, 2018	Amount Due in One Year	Amount Due in more than One Year
Compensated Absences	117,624	89,666	(133,560)	73,730	43,893	29,837
Total	117,624	89,666	(133,560)	73,730	43,893	29,837

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

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

3-H. Fund Equity

Fund Balances:

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

General Fund:	
Inventories	$ 26,212
Prepaids	70,399
	$ 96,611

Restricted - The following fund balances are restricted for:

Capital Projects Funds:	
SPLOST Fund - used to account for capital projects financed with SPLOST funds - 2013	$ 1,133,823
T-SPLOST Fund - used to account for capital projects financed with special purpose local option sales tax	159,004
Total Capital Projects Funds	$ 1,292,827

Note 3 – Detailed Notes on All Funds (continued)

3-H. Fund Equity (continued)

Special Revenue Funds:		
Drug Abuse Fund - used to account for fines and forfeitures revenue that is designated by law for drug abuse treatment	$	46,833
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		46,435
Jail Fund - to account for revenue and expenditures of the County Jail, whose purpose is restricted by law to public safety expenditures		75,344
Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library		47,960
E-911 Fund: to account for E-911 revenue restricted to providing emergency telephone services		205,371
Revolving Loan Fund: to account for revenue for loan payments collected		171,902
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		155,461
Waynesville Fire District		220,547
Hortense Fire District		77,539
Nahunta Fire District		372,918
Hoboken Fire District		218,998
County Special Fire District		173,928
Total Special Revenue Funds	$	1,813,236

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	$	204,067
Total Capital Projects Funds	$	204,067

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	$	814
Vending Fund - used to account for revenue from vending machines at the sheriff's office and jail, committed to public safety expenditures		57,782
Recreation Dept. Fund - to account for revenues generated from recreation such as fees and concessions, committed to the purpose of recreational activities		94,397
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		48,850
State Confiscation Fund - to account for any state money that has been seized and required to be held in an interest bearing account		52,420
Emergency Deputy Fund - to account for funds contributed by deputies, jail officers, and sheriff's office employees for emergency situations		192
Inmate Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail		83,500
Total Special Revenue Funds	$	338,015

Note 3 – Detailed Notes on All Funds (continued)

3-H. Fund Equity (continued)

Assigned – No fund balances were assigned at December 31, 2018.

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	$ 6,529,511

Net Position:

Net Investment in capital assets, reported on the government-wide statement of net position at December 31, 2018 are as follows:

	Governmental Activities	Business-Type Activities
Cost of capital assets	$45,326,975	$ -
Less accumulated depreciation	(16,890,953)	-
Book value	28,436,022	-
Less capital related debt	(5,596,415)	-
Net Investment in Capital Assets	$22,839,607	$ -

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 $51,425 to the Retirement Plan in 2018.

The contribution for 2018 to the County-funded plan was $27,417, which is 0.6% of the 2018 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 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.

Self-Insurance

Through June 30, 2018, the County maintained the Health Insurance Fund to account for the County's employee health care coverage, which was self-insured by the County. The County established an internal service fund to account for its self- insurance program. The purpose of this fund was 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 determined premium payments to be made by the County. Annual claims were paid from accumulated premium payments, and claims exceeding accumulated premium payments were paid by the private insurance carrier. Estimated claims incurred, but not reported, of $31,075 have been recorded as of December 31, 2018. Dependent coverage was funded by charges to employees. Revenues are recognized from payroll deductions and County contributions. The Claims liability of $31,075 reported in the Health Insurance Fund at December 31, 2018 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

Note 5 – Other Notes (continued)

5-A. Risk Management (continued)

probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the claims liability amount was:

	Balance at Beginning of Year	Claims and Changes in Estimates	Claims Payments	Balance at End of Year
12/31/2018	$ 388,517	$ 598,290	$ 955,732	$ 31,075

The County now has health insurance with Blue Cross Blue Shield effective July 1, 2018.

5-B. Subsequent Events

The County has evaluated subsequent events through September 10, 2019, 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, 2018.

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, 2018, the County paid $21,199 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, 2018 has been adjusted to correct an error in accounts payable at December 31, 2017 and to record the EMS fund as governmental activities, which in prior years was recorded as an agency fund. Had the errors not been made, net position for the prior year would have increased by $37,986.

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, 2018

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	$ 7,569,000	$ 7,569,000	$ 7,784,463	$ 215,463
Licenses and permits	92,400	92,400	94,810	2,410
Intergovernmental revenues	78,000	1,300,535	1,832,467	531,932
Charges for services	2,501,857	2,501,857	2,481,661	(20,196)
Fines and forfeitures	281,500	281,500	280,322	(1,178)
Investment income	-	-	359	359
Miscellaneous	94,900	94,900	42,582	(52,318)
Total Revenues	$ 10,617,657	$ 11,840,192	$ 12,516,664	676,472
Expenditures:				
Current:				
General Government				
County Commissioner's Office	387,286	387,286	349,615	37,671
Elections	105,251	105,251	90,518	14,733
General Government	950,070	1,204,570	668,332	536,238
Tax Commissioner	270,249	296,749	304,434	(7,685)
Tax Assessor	264,287	264,287	253,157	11,130
Courthouse	93,510	93,510	79,026	14,484
Code & Permitting Department	90,056	90,056	79,652	10,404
Board of Equalization	7,995	7,995	6,415	1,580
Total General Government	2,168,704	2,449,704	1,831,149	618,555
Judicial				
Superior Court	305,269	305,269	250,131	55,138
Clerk of Superior Court	316,937	316,937	321,650	(4,713)
Magistrate Court	163,281	163,281	158,979	4,302
Probate Court	149,106	149,106	148,040	1,066
Total Judicial	934,593	934,593	878,800	55,793
				-
Public Safety				
Sheriff's Department	1,256,078	1,301,078	1,333,491	(32,413)
Jail	1,641,888	1,671,888	1,656,165	15,723
Firefighters' Association	94,265	99,265	92,298	6,967
Emergency Medical Service	1,367,340	1,379,875	1,352,531	27,344
Coroner	21,253	21,253	18,585	2,668
Animal Control	-	-	4,306	(4,306)
Emergency Management Agency	33,249	33,249	35,609	(2,360)
Total Public Safety	4,414,073	4,506,608	4,492,985	13,623
Public Works				
Road Department	1,472,244	2,291,244	2,145,504	145,740
Airport	26,100	26,100	15,066	11,034
Total Public Works	1,498,344	2,317,344	2,160,570	156,774

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, 2018

	Budget			Variance with
	Original	Final	Actual	Final Budget
Health & Welfare				
Health Department	106,046	106,046	55,368	50,678
Mental Health	1,400	1,400	1,400	-
Public Welfare (DFCS)	15,300	15,300	15,442	(142)
Concerted Services, Inc.	11,926	11,926	1,194	10,732
Senior Center	56,167	56,167	55,449	718
Adult Education/Head Start	13,900	28,900	27,274	1,626
Family Connection	65,200	65,200	67,809	(2,609)
Cooperative Extension Service	41,516	41,516	39,055	2,461
Library	184,082	184,082	185,696	(1,614)
Total Health & Welfare	495,537	510,537	448,687	61,850
Culture & Recreation				
Recreation	320,319	320,319	313,176	7,143
Georgia Forestry Commission	30,476	30,476	31,037	(561)
Total Culture & Recreation	350,795	350,795	344,213	6,582
Housing & Development				
Development Authority	75,000	75,000	75,000	-
County Office Building	13,200	13,200	11,486	1,714
St. Illa Office Building	28,550	43,550	42,247	1,303
Total Housing & Development	116,750	131,750	128,733	3,017
Debt Service				
Principal	473,361	648,361	571,690	76,671
Interest	-	-	49,448	(49,448)
Total Debt Service	473,361	648,361	621,138	27,223
Total expenditures	10,452,157	11,849,692	10,906,275	943,417
Excess revenues over (under) expenditures	165,500	(9,500)	1,610,389	1,619,889
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(167,500)	(167,500)	(271,069)	103,569
Sale of capital assets	2,000	2,000	168,580	(166,580)
Inception of notes	-	175,000	-	175,000
Inception of leases	-	-	-	-
Total other financing sources (uses)	(165,500)	9,500	(102,489)	111,989
Net change in fund balance	$ -	$ -	$ 1,507,900	$ 1,507,900
Fund balance at beginning of year	93,843	93,843	5,080,236	
Prior period adjustment	-	-	37,986	
Fund balance at end of year	$ 93,843	$ 93,843	$ 6,626,122	

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

MAJOR CAPITAL PROJECT FUND

The Capital Project Fund is 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 Fund:

2013 Special Local Option Sales Tax

Brantley County, Georgia
Budgetary Comparison Schedule – Capital Project Fund
Special Local Option Sales Tax - 2013
For the Year Ended December 31, 2018

	Project Length Budget	Current	Prior Years	Total	Variance with Budget Over (Under)
Revenues					
Taxes	$8,000,000	$1,216,072	$5,362,940	$6,579,012	$(1,420,988)
Interest	-	-	-	-	-
Intergovernmental	-	-	2,608,944	2,608,944	2,608,944
Other	-	-	61,594	61,594	61,594
Total Revenues	8,000,000	1,216,072	8,033,478	9,249,550	1,249,550
Expenditures					
Current:					
Public Works	-	81,633	257,940	339,573	(339,573)
Culture and Recreation	-	-	36,320	36,320	(36,320)
Intergovernmental	-	103,414	503,669	607,083	(607,083)
Capital Outlay	4,526,672	1,234,306	3,178,664	4,412,970	113,702
Debt Service:					
Jail					
Principal	3,000,000	476,576	1,483,631	1,960,207	1,039,793
Interest	-	100,908	392,273	493,181	(493,181)
Culture and Recreation					
Principal	473,328	51,785	227,066	278,851	194,477
Interest	-	7,381	68,764	76,145	(76,145)
Total Expenditures	8,000,000	2,056,003	6,148,327	8,204,330	(204,330)
Excess (deficiency) of Revenues Over (under) Expenditures	-	(839,931)	1,885,151	1,045,220	1,045,220
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	-	(839,931)	1,973,754	1,133,823	1,133,823
Fund Balance Beginning	-	1,973,754	-	-	-
Fund Balance Ending	$ -	$1,133,823	$1,973,754	$1,133,823	$ 1,133,823

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, 2018

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Assets			
Cash	$1,849,650	$299,574	$2,149,224
Certificates of Deposit	42,222	-	42,222
Receivable	134,515	-	134,515
Tax Receivable (net of allowance for uncollectibles)	248,340	57,231	305,571
Due from Other Funds	43,912	6,266	50,178
Total Assets	$2,318,639	$363,071	$2,681,710
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	$ 52,659	$ -	$ 52,659
Due to Other Funds	19,716	-	19,716
Total Liabilities	72,375	-	72,375
Deferred Inflows Of Resources			
Unavailable Revenue	95,013	-	95,013
Total Deferred Inflows of Resources	95,013	-	95,013
Fund Balances			
Restricted	1,813,236	159,004	1,972,240
Committed	338,015	204,067	542,082
Total Fund Balances	2,151,251	363,071	2,514,322
Total Liabilities and Fund Balances	$2,318,639	$363,071	$2,681,710

Brantley County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2018

	Non-major Special Revenue Funds	Non-major Capital Project Funds	Total Non-major Governmental Funds
Revenues			
Taxes	$ 1,620,878	$ -	$ 1,620,878
Licenses and permits	-	-	-
Intergovernmental revenue	8,225	176,297	184,522
Charges for services	336,782	-	336,782
Fines and forfeitures	88,855	-	88,855
Investment income	3,668	-	3,668
Miscellaneous	91,238	104,695	195,933
Total Revenues	2,149,646	280,992	2,430,638
Expenditures			
Current:			
Public Safety	551,961	3,478	555,439
Public Works	1,217,167	-	1,217,167
Judiciary	17,114	-	17,114
Health and Welfare	1,592	-	1,592
Culture and Recreation	33,101	-	33,101
Other	22,980	-	22,980
Capital Outlay	142,803	55,175	197,978
Debt Service:			
Principal Retirement	4,845	-	4,845
Interest and Fiscal Charges	1,155	-	1,155
Total Expenditures	1,992,718	58,653	2,051,371
Excess of Revenues over (Under) Expenditures	156,928	222,339	379,267
Other Financing Sources (Uses)			
Transfers In	$ 271,680	$ -	$ 271,680
Transfers (Out)	(611)	-	(611)
Inception of Capital Lease	-	-	-
Inception of Note	-	-	-
Total Other Financing Sources (Uses)	271,069	-	271,069
Net Change in Fund Balance	427,997	222,339	650,336
Fund Balance Beginning	1,723,254	140,732	1,863,986
Prior Period Adjustment	-	-	-
Fund Balance Ending	$ 2,151,251	$ 363,071	$ 2,514,322

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
State 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, 2018

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Assets						
Cash	$ 46,833	$ 52,810	$ -	$ 814	$ 57,782	$ 69,784
Certificates of Deposit	-	-	-	-	-	-
Due from Other Funds	-	1,175	-	-	-	5,000
Receivables	-	-	-	-	-	560
Taxes Receivable	-	-	-	-	-	-
Total Assets	$ 46,833	$ 53,985	$ -	$ 814	$ 57,782	$ 75,344
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	$ -	$ 7,550	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-
Total Liabilities	-	7,550	-	-	-	-
Deferred Inflows of Resources						
Unavailable Revenue	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balances:						
Restricted	46,833	46,435	-	-	-	75,344
Committed	-	-	-	814	57,782	-
Total Fund Balances	46,833	46,435	-	814	57,782	75,344
Total Liabilities and Fund Balances	$ 46,833	$ 53,985	$ -	$ 814	$ 57,782	$ 75,344

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Balance Sheets
December 31, 2018

	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	$ 47,960	$ 114,127	$ 170,746	$ 60	$ 48,850	$ 52,420	$ 192	$ 83,500	$ 72,652
Certificates of Deposit	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-
Receivables	-	-	34,705	-	-	-	-	-	99,250
Taxes Receivable	-	-	-	-	-	-	-	-	-
Total Assets	$ 47,960	$ 114,127	$ 205,451	$ 60	$ 48,850	$ 52,420	$ 192	$ 83,500	$ 171,902
Liabilities and Fund Balances									
Liabilities:									
Accounts Payable	$ -	$ 19,730	$ 80	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-
Total Liabilities	-	19,730	80	-	-	-	-	-	-
Deferred Inflows of Resources									
Unavailable Revenue	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-
Fund Balances:									
Restricted	47,960	-	205,371	-	-	-	-	-	171,902
Committed	-	94,397	-	60	48,850	52,420	192	83,500	-
Total Fund Balances	47,960	94,397	205,371	60	48,850	52,420	192	83,500	171,902
Total Liabilities and Fund Balances	$ 47,960	$ 114,127	$ 205,451	$ 60	$ 48,850	$ 52,420	$ 192	$ 83,500	$ 171,902

Brantley County, Georgia
All Non-major Special Revenue Funds
Combining Balance Sheets
December 31, 2018

	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	$ 99,474	$ 198,771	$ 63,274	$ 323,678	$ 199,548	$ 146,375	$ 1,849,650
Certificates of Deposit	42,222	-	-	-	-	-	42,222
Due from Other Funds	5,448	10,442	4,188	10,241	5,647	1,771	43,912
Receivables	-	-	-	-	-	-	134,515
Taxes Receivable	21,254	62,250	18,747	79,033	41,041	26,015	248,340
Total Assets	$ 168,398	$ 271,463	$ 86,209	$ 412,952	$ 246,236	$ 174,161	$ 2,318,639
Liabilities and Fund Balances							
Liabilities:							
Accounts Payable	$ 6,777	$ 2,769	$ 1,396	$ 3,494	$ 10,630	$ 233	$ 52,659
Due to Other Funds	-	16,000	-	-	3,716	-	19,716
Total Liabilities	6,777	18,769	1,396	3,494	14,346	233	72,375
Deferred Inflows Of Resources							
Unavailable Revenue	6,160	32,147	7,274	36,540	12,892	-	95,013
Total Deferred Inflows or Resources	6,160	32,147	7,274	36,540	12,892	-	95,013
Fund Balances:							
Restricted	155,461	220,547	77,539	372,918	218,998	173,928	1,813,236
Committed	-	-	-	-	-	-	338,015
Total Fund Balances	155,461	220,547	77,539	372,918	218,998	173,928	2,151,251
Total Liabilities and Fund Balances	$ 168,398	$ 271,463	$ 86,209	$ 412,952	$ 246,236	$ 174,161	$ 2,318,639

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2018

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maint. Fund	Solid Waste	Confiscated Assets Fund	Vending Fund	Jail Fund
Revenues						
Taxes	$ -	$ -	$ 1,190,877	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenue	-	8,225	-	-	-	-
Charges for services	-	-	3,135	-	39,284	-
Fines and forfeitures	19,398	-	-	-	-	28,543
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	2,800	-
Total Revenues	19,398	8,225	1,194,012	-	42,084	28,543
Expenditures						
Current:						
Public Safety	-	-	-	2,586	13,856	-
Public Works	-	-	1,217,167	-	-	-
Public Welfare	-	1,592	-	-	-	-
Judiciary	9,835	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	-	20,600	-	-	12,490	-
Debt Service	-	-	-	-	-	-
Total Expenditures	9,835	22,192	1,217,167	2,586	26,346	-

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2018

	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	9,563	(13,967)	(23,155)	(2,586)	15,738	28,543
Other Financing Sources (Uses)						
Transfers In	-	-	23,155	611	-	-
Transfers (Out)	-	-	-	-	-	-
Inception of Capital Leases	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	23,155	611	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	9,563	(13,967)	-	(1,975)	15,738	28,543
Net Change in Fund Balances	9,563	(13,967)	-	(1,975)	15,738	28,543
Fund Balance Beginning	37,270	60,402	-	2,789	42,044	46,801
Prior Period Adjustment	-	-	-	-	-	-
Fund Balance Ending	$ 46,833	$ 46,435	$ -	$ 814	$ 57,782	$ 75,344

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2018

	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	-	56,871	240,627	-	-	-	-	-	-
Fines and forfeitures	9,478	-	-	-	-	31,436	-	-	-
Investment income	-	-	-	-	69	-	-	-	3,398
Miscellaneous	-	-	-	-	-	68	2,395	44,361	-
Total Revenues	9,478	56,871	240,627	-	69	31,504	2,395	44,361	3,398
Expenditures									
Current									
Public Safety	-	-	332,518	-	300	-	-	-	-
Public Works	-	-		-	-	-	-	-	-
Public Welfare	-	-	-	-	-	-	-	-	-
Judiciary	7,279	-	-	-	-	-	-	-	-
Culture & Recreation	-	33,101	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3,660	19,320	-
Capital Outlay	22,693	58,931	9,619	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Total Expenditures	29,972	92,032	342,137	-	300	-	3,660	19,320	-

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2018

	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	(20,494)	(35,161)	(101,510)	-	(231)	31,504	(1,265)	25,041	3,398
Other Financing Sources (Uses)									
Transfers In	-	-	247,914	-	-	-	-	-	-
Transfers (Out)	-	-	-	-	-	(611)	-	-	-
Inception of Capital Leases	-	-	-	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	247,914	-	-	(611)	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(20,494)	(35,161)	146,404	-	(231)	30,893	(1,265)	25,041	3,398
Net Change in Fund Balances	(20,494)	(35,161)	146,404	-	(231)	30,893	(1,265)	25,041	3,398
Fund Balance Beginning	68,454	129,558	58,967	60	49,081	21,527	1,457	58,459	168,504
Prior Period Adjustment	-	-	-	-	-	-	-	-	-
Fund Balance Ending	$ 47,960	$ 94,397	$ 205,371	$ 60	$ 48,850	$ 52,420	$ 192	$ 83,500	$ 171,902

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2018

	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	$ 46,341	$ 108,762	$ 36,160	$ 139,327	$ 67,544	$ 28,732	$ 1,617,743
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	8,225
Charges for services	-	-	-	-	-	-	339,917
Fines and forfeitures	-	-	-	-	-	-	88,855
Investment income	199	1	-	-	1	-	3,668
Miscellaneous	-	6,927	9,737	21,982	2,968	-	91,238
Total Revenues	46,540	115,690	45,897	161,309	70,513	28,732	2,149,646
Expenditures							
Current							
Public Safety	28,009	67,466	28,540	43,144	35,188	354	551,961
Public Works	-	-	-	-	-	-	1,217,167
Public Welfare	-	-	-	-	-	-	1,592
Judiciary	-	-	-	-	-	-	17,114
Culture & Recreation	-	-	-	-	-	-	33,101
Other	-	-	-	-	-	-	22,980
Capital Outlay	-	-	18,470	-	-	-	142,803
Debt Service	6,000	-	-	-	-	-	6,000
Total Expenditures	34,009	67,466	47,010	43,144	35,188	354	1,992,718

Brantley County, Georgia
All Non-major Special Revenue Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2018

	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	12,531	48,224	(1,113)	118,165	35,325	28,378	156,928
Other Financing Sources (Uses)							
Transfers In	-	-	-	-	-	-	271,680
Transfers (Out)	-	-	-	-	-	-	(611)
Inception of Capital Leases	-	-	-	-	-	-	-
Inception of Notes	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	271,069
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	12,531	48,224	(1,113)	118,165	35,325	28,378	427,997
Net Change in Fund Balances	12,531	48,224	(1,113)	118,165	35,325	28,378	427,997
Fund Balance Beginning	142,930	172,323	78,652	254,753	183,673	145,550	1,723,254
Prior Period Adjustment	-	-	-	-	-	-	-
Fund Balance Ending	$ 155,461	$ 220,547	$ 77,539	$ 372,918	$ 218,998	$ 173,928	$ 2,151,251

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
T-SPLOST

Brantley County, Georgia
All Non-major Capital Project Funds
Combining Balance Sheets
December 31, 2018

	Capital Projects		
	Capital Project Fund	T-SPLOST	Total Non-Major Capital Project Funds
Assets			
Cash	$ 197,801	$ 101,773	$ 299,574
Due from Other Funds	6,266	-	6,266
Receivables	-	57,231	57,231
Total Assets	$ 204,067	$ 159,004	$ 363,071
Liabilities and Fund Balances			
Liabilities:			
Accounts Payable	$ -	$ -	-
Due to Other Funds	-	-	-
Total Liabilities	-	-	-
Fund Balances:			
Restricted	-	159,004	159,004
Committed	204,067	-	204,067
Total Fund Balances	204,067	159,004	363,071
Total Liabilities and Fund Balances	$ 204,067	$ 159,004	$ 363,071

Brantley County, Georgia
All Non-major Capital Project Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
December 31, 2018

	Capital Project		
	Capital Project Funds	T-SPLOST	Total Non-Major Capital Project Funds
Revenues			
Intergovernmental	$ 17,293	$ 159,004	$ 176,297
Grant Revenue	-	-	-
Other Revenue	104,695	-	104,695
Total Revenues	121,988	159,004	280,992
Expenditures			
Current			
Public Safety	3,478	-	3,478
Public Works	-	-	-
Public Welfare	-	-	-
Judiciary	-	-	-
Culture & Recreation	-	-	-
Health and Welfare	-	-	-
Other	-	-	-
Capital Outlay	55,175	-	55,175
Total Expenditures	58,653	-	58,653
Excess (deficiency) of Revenues Over (under) Expenditures	63,335	159,004	222,339
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess Revenue Over (Under) Expenditures and Other Financial Sources (Uses)	63,335	159,004	222,339
Fund Balance Beginning	140,732	-	140,732
Prior Period Adjustment	-	-	-
Fund Balance Ending	$ 204,067	$ 159,004	$ 363,071

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, 2018

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Special Assessment	$ 1,196,204	$ 1,190,877	$ (5,327)
Scrap Tires	2,000	3,135	1,135
Total Revenues	1,198,204	1,194,012	(4,192)
Expenditures			
Current:			
Salaries	22,000	15,061	6,939
Overtime	500	402	98
Health Insurance	12,175	3,433	8,742
Payroll Taxes	1,721	1,068	653
Repairs & Maintenance	5,000	1,466	3,534
Gas & Oil	-	-	-
Lab Analysis	8,000	11,828	(3,828)
Supplies	1,500	539	961
Removal - Scrap Tires	4,000	1,200	2,800
Collection & Disposal	1,085,000	1,181,345	(96,345)
Port-a-let Rental	1,800	825	975
Engineering Fees	4,000	-	4,000
Tires	-	-	-
Repairs/Transfer Station	-	-	-
Capital Outlay	-	-	-
Total Expenditures	1,145,696	1,217,167	(71,471)
Excess (deficiency) of Revenues Over (under) Expenditures	52,508	(23,155)	(75,663)
Other Financing Services (uses)			
Transfers In	(52,508)	23,155	75,663
Total Other Financing Services (uses)	(52,508)	23,155	75,663
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, 2018

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
E-911 Charges	$ 200,000	$ 240,627	$ 40,627
Total Revenues	200,000	240,627	40,627
Expenditures			
Current:			
Salaries	255,950	197,545	58,405
Overtime	20,000	16,995	3,005
Health Insurance	60,227	47,183	13,044
Payroll Taxes	21,110	14,925	6,185
Drug Testing	300	-	300
Quality Maint. Upgrade	2,500	-	2,500
Repairs & Maint. - Radios	1,000	65	935
Repairs & Maint. - Software & Equip	13,554	18,599	(5,045)
Copier-Lease	1,500	1,639	(139)
Telephone	28,000	22,134	5,866
Travel & Training	2,277	1,470	807
Office Supplies	2,500	1,498	1,002
Cleaning Supplies	1,000	375	625
Bottled Water	360	360	-
Utilities	-	-	-
CAD Payment	9,730	9,730	-
Capital Outlay	-	9,619	(9,619)
Total Expenditures	420,008	342,137	77,871
Excess (deficiency) of Revenues Over (under) Expenditures	(220,008)	(101,510)	118,498
Other Financing Services (uses)			
Transfers In	220,008	247,914	27,906
Total Other Financing Services (uses)	220,008	247,914	27,906
Excess Revenues over (under) Expenditures and Other Financing Services (uses)	-	146,404	146,404
Net Change in Fund Balance	-	146,404	146,404
Fund Balance Beginning	-	58,967	58,967
Fund Balance Ending	$ -	$ 205,371	$ 205,371

Brantley County, Georgia
Calvary Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2018

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 39,646	$ 46,341	$ 6,695
Interest	-	199	199
Other Revenue	-	-	-
Total Revenues	39,646	46,540	6,894
Expenditures			
Current:			
Radio Maintenance	1,000	59	941
Generator Maintenance	100	34	66
Truck Maintenance	13,061	13,083	(22)
Building Maintenance	1,500	731	769
State Corporation Fee	85	-	85
Training	700	-	700
Office Supplies	300	-	300
Utilities	4,000	4,175	(175)
Gas & Oil	3,000	1,730	1,270
Rescue Tools	900	450	450
Fire Fighting Clothing	6,000	6,267	(267)
Class A Foam	1,000	899	101
Fireman's Rehab Supplies	500	-	500
First Responder Supplies	900	-	900
Fire Hose, Nozzles, etc.	600	581	19
Capital Outlay	-	-	-
Debt Service:			
Principal	6,000	5,351	649
Interest	-	649	(649)
Total Expenditures	39,646	34,009	5,637
Excess (deficiency) of Revenue Over Expenditures	-	12,531	12,531
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers (Out)	-		-
Inception of Notes	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	12,531	12,531
Fund Balance Beginning	-	142,930	142,930
Fund Balance Ending	$ -	$ 155,461	$ 155,461

Brantley County, Georgia
Waynesville Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2018

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 80,000	$ 108,762	$ 28,762
Interest	-	1	1
Other Revenue	-	6,927	6,927
Total Revenues	80,000	115,690	35,690
Expenditures			
Current:			
Radio Maintenance	4,000	6,435	(2,435)
Truck Maintenance	10,000	15,631	(5,631)
Building Maintenance	3,000	13,045	(10,045)
State Corporation Fee	-	-	-
Training & Medical Supplies	1,500	1,634	(134)
Office Supplies	2,000	590	1,410
Utilities	10,000	9,861	139
Gas & Oil	5,000	5,159	(159)
Tools	3,000	828	2,172
Medical Supplies	2,000	636	1,364
Engine Equipment	3,000	3,882	(882)
Engine Replacement	5,000	-	5,000
Protective Clothing/Equipment	23,000	898	22,102
Support Team	1,000	-	1,000
Fire Hose, Nozzle, etc.	2,500	-	2,500
Breathing Apparatus	5,000	51	4,949
Supplies	-	4,216	(4,216)
Capital Outlay	-	4,600	(4,600)
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	80,000	67,466	12,534
Excess (deficiency) of Revenue Over Expenditures	-	48,224	48,224
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)	-	48,224	48,224
Fund Balance Beginning	-	172,323	172,323
Fund Balance Ending	$ -	$ 220,547	$ 220,547

Brantley County, Georgia
Hortense Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2018

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 31,124	$ 36,160	$ 5,036
Interest	-	-	-
Other Revenue	-	9,737	9,737
Total Revenues	31,124	45,897	14,773
Expenditures			
Current:			
Radio Maintenance	3,500	1,183	2,317
Station Maintenance	788	281	507
Truck Maintenance	5,000	6,831	(1,831)
Utilities	4,000	3,621	379
Gas & Oil	3,466	1,280	2,186
Protective Clothing/Equipment	4,500	-	4,500
Safety Equipment	5,000	7,743	(2,743)
Supplies	-	1,416	(1,416)
Dues & Fees	-	705	(705)
Labor Contracted	-	1,452	(1,452)
Capital Outlay	4,870	22,498	(17,628)
Total Expenditures	31,124	47,010	(15,886)
Excess (deficiency) of Revenue Over Expenditures	-	(1,113)	(1,113)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers (Out)	-	-	-
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	(1,113)	(1,113)
Fund Balance Beginning	-	78,652	78,652
Fund Balance Ending	$ -	$ 77,539	$ 77,539

Brantley County, Georgia
Nahunta Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2018

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 103,449	$ 139,327	$ 35,878
Interest	-	-	-
Other Revenue	-	21,982	21,982
Total Revenues	103,449	161,309	57,860
Expenditures			
Current:			
Truck Maintenance	-	-	-
Building Maintenance	5,000	3,955	1,045
Apparatus Maintenance	8,000	9,692	(1,692)
Telephone	1,000	1,210	(210)
Training/Materials	1,000	299	701
Office Supplies	1,000	6,924	(5,924)
Utilities	2,500	3,925	(1,425)
Gas & Oil	4,000	2,727	1,273
Communication/Radio Equip	6,000	301	5,699
Tools & Equipment	12,000	3,819	8,181
Protective Clothing/Equipment	6,000	4,059	1,941
Hoses/Connections/Fittings	8,000	6,233	1,767
Capital Outlay	8,949	-	8,949
Debt Service:			-
Principal	40,000	-	40,000
Interest	-	-	-
Total Expenditures	103,449	43,144	60,305
Excess (deficiency) of Revenue Over Expenditures	-	118,165	118,165
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers (Out)	-	-	-
Inception of Capital Lease	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	-	118,165	118,165
Fund Balance Beginning	-	254,753	254,753
Fund Balance Ending	$ -	$ 372,918	$ 372,918

Brantley County, Georgia
Hoboken Fire District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2018

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 62,690	$ 67,544	$ 4,854
Interest	-	1	1
Other Revenue	-	2,968	2,968
Total Revenues	62,690	70,513	7,823
Expenditures			
Current:			
State Corporation Fee	100	-	100
Truck Maintenance/Repairs	500	3,450	(2,950)
Apparatus Maintenance	11,571	4,781	6,790
Training	1,000	-	1,000
Utilities	2,800	2,192	608
Gas & Oil	7,500	2,729	4,771
Radio Equipment	2,500	296	2,204
Rescue Tools	1,500	218	1,282
Power Equipment	3,000	-	3,000
Personal Protective Equipment	3,500	19,257	(15,757)
Rehab Supplies	500	-	500
First Responder Supplies	500	125	375
Fire Hose, Nozzles, etc.	3,000	1,091	1,909
Self Contained Breathing App	22,219	-	22,219
New Fire Station Expenses	1,000	521	479
Supplies	1,500	528	972
Capital Outlay	-	-	-
Debt Service:			-
Principal	-	-	-
Interest	-	-	-
Total Expenditures	62,690	35,188	27,502
Excess (deficiency) of Revenue Over Expenditures	-	35,325	35,325
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)	-	35,325	35,325
Fund Balance Beginning	-	183,673	183,673
Fund Balance Ending	$ -	$ 218,998	218,998

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

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2018

Tax Commissioner	Balance Jan. 1, 2018	Additions	Deductions	Balance Dec. 31, 2018
Assets				
Cash	$ 35,439	$ 22,335,878	$ 22,363,416	$ 7,901
Total Assets	$ 35,439	$ 22,335,878	$ 22,363,416	$ 7,901
Liabilities				
Due to Other Funds	$ -	$ 22,335,878	$ 22,335,878	$ -
Due to Other Governments and Individuals	35,439	-	27,538	7,901
Total Liabilities	$ 35,439	$ 22,335,878	$ 22,363,416	$ 7,901

Sheriff	Balance Jan. 1, 2018	Additions	Deductions	Balance Dec. 31, 2018
Assets				
Cash	$ 4,715	$ 352,607	$ 351,785	$ 5,537
Total Assets	$ 4,715	$ 352,607	$ 351,785	$ 5,537
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	4,715	352,607	351,785	5,537
Total Liabilities	$ 4,715	$ 352,607	$ 351,785	$ 5,537

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2018

Clerk of Court	Balance Jan. 1, 2018	Additions	Deductions	Balance Dec. 31, 2018
Assets				
Cash	$ 96,472	$ 594,754	$ 611,904	$ 79,322
Total Assets	$ 96,472	$ 594,754	$ 611,904	$ 79,322
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	96,472	594,754	611,904	79,322
Total Liabilities	$ 96,472	$ 594,754	$ 611,904	$ 79,322

Magistrate Court	Balance Jan. 1, 2018	Additions	Deductions	Balance Dec. 31, 2018
Assets				
Cash	$ 12,486	$ 124,130	$ 123,075	$ 13,541
Total Assets	$ 12,486	$ 124,130	$ 123,075	$ 13,541
Liabilities				
Due to Other Funds	$ -	$ 32,262	$ 32,262	$ -
Due to Other Governments and Individuals	12,486	91,868	90,813	13,541
Total Liabilities	$ 12,486	$ 124,130	$ 123,075	$ 13,541

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2018

Probate Court	Balance Jan. 1, 2018	Additions	Deductions	Balance Dec. 31, 2018
Assets				
Cash	$ 81,449	$ 340,190	$ 340,190	$ 81,449
Total Assets	$ 81,449	$ 340,190	$ 340,190	$ 81,449
Liabilities				
Due to Other Funds	$ -	$ 225,426	$ 225,426	$ -
Due to Other Governments and Individuals	81,449	114,764	114,764	81,449
Total Liabilities	$ 81,449	$ 340,190	$ 340,190	$ 81,449

Inmate Account	Balance Jan. 1, 2018	Additions	Deductions	Balance Dec. 31, 2018
Assets				
Cash	$ 46,964	$ 288,680	$ 279,468	$ 56,176
Total Assets	$ 46,964	$ 288,680	$ 279,468	$ 56,176
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Due to Other Governments and Individuals	46,964	288,680	279,468	56,176
Total Liabilities	$ 46,964	$ 288,680	$ 279,468	$ 56,176

Brantley County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
December 31, 2018

Total of All Agencies	Balance Jan. 1, 2018	Additions	Deductions	Balance Dec. 31, 2018
Assets				
Cash	$ 277,525	$ 24,036,239	$ 24,069,838	$ 243,926
Total Assets	$ 277,525	$ 24,036,239	$ 24,069,838	$ 243,926
Liabilities				
Due to Other Funds	$ -	$ 22,593,566	$ 22,593,566	$ -
Due to Other Governments and Individuals	277,525	1,442,673	1,476,272	243,926
Total Liabilities	$ 277,525	$ 24,036,239	$ 24,069,838	$ 243,926

STATE COMPLIANCE SECTION

Brantley County, Georgia
Schedule of Projects Constructed with
Special Purpose Local Option Sales Tax Proceeds
For the Year Ended December 31, 2018

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	3,875,009	1,357,605	5,232,614	124.59%
Jail	3,000,000	3,000,000	1,875,906	577,484	2,453,390	81.78%
Recreational Facility	800,000	800,000	397,412	120,914	518,326	64.79%
Total	8,000,000	8,000,000	6,148,327	2,056,003	8,204,330	

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.

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, 2018, 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 September 10, 2019. 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
September 10, 2019