BRANTLEY COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2019

BRANTLEY COUNTY, GEORGIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION
- County Officials ... 1

FINANCIAL SECTION
- Independent Auditor's Report ... 2-3

Basic Financial Statements:
- Government-wide Financial Statements:
  - Statement of Net Position ... 5
  - Statements of Activities ... 6
- Fund Financial Statements:
  - Balance Sheet – Governmental Funds ... 7
  - Reconciliation of Total Governmental Funds Balances to Net Position of Governmental Activities ... 8
  - Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds ... 9
  - Reconciliation of the Statements of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities ... 10
  - Fiduciary Funds
- Proprietary Funds:
  - Statement of Net Position ... 11
  - Statement of Revenues, Expenses, and Changes in Fund Net Position ... 12
  - Statements of Cash Flows ... 13
- Comparative Statement of Fiduciary Assets and Liabilities ... 14

Notes to the Financial Statements:
- Notes to Financial Statements ... 16-34

Required Supplementary Information:
- Major Fund
  - Budgetary Comparison Schedule – General Fund ... 36-37
  - Notes to the Required Supplementary Information ... 38

Nonmajor Governmental Funds:
- Combining Balance Sheet ... 41
- Combining Statement of Revenues, Expenditures and Changes In Fund Balances ... 42

Nonmajor Special Revenue Funds:
- Combining Fund Balance Sheet – All Nonmajor Special Revenue Funds ... 43-45
- Combining Statement of Revenues, Expenditures and Changes in Fund Balances – All Nonmajor Special Revenue Funds ... 46-48

Nonmajor Capital Projects Funds:
- Combining Fund Balance Sheet – All Nonmajor Capital Project Funds ... 49
- Combining Statement of Revenues, Expenditures and Changes in Fund Balances – All Nonmajor Capital Project Funds ... 50

Other Budgetary Comparison Schedules
- Schedules of Revenues, Expenditures and Changes in Fund Balance Budget to Actual:
  - Recreation Fund ... 52
  - E-911 ... 53
  - Calvary Fire District ... 54
  - Waynesville Fire District ... 55
  - Hortense Fire District ... 56
  - Nahunta Fire District ... 57
  - Hoboken Fire District ... 58
  - County Special Fire District ... 59

Fiduciary Funds
Agency Funds:
Combining Statements of Fiduciary Assets and Liabilities:
Tax Commissioner 60
Sheriff 60
Clerk of Court 61
Magistrate Court 61
Probate Court 62
Inmate Account 62
Total of All Agencies 63
COMPLIANCE SECTION
Schedule of Projects Constructed with Special Purpose
Local Option Sales Tax Proceeds – Splost 2013 64
Schedule of Projects Constructed with Special Purpose
Local Option Sales Tax Proceeds – Splost 2019 65
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* 66
Schedule of Findings and Questioned Costs 69

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

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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 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, 2019, which collectively comprise the County's basic financial statements 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 represents 100 percent, 100 percent, and 100 percent respectively, of the assets, net position, and revenues of the Component Unit columns. 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 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, 2019, 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 budgetary comparison information on pages 36 through 38 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 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.

Brantley County, Georgia has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government 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. Our opinion on the basic financial statements is not affected by this omission.

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 schedules 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 schedules of expenditures of special purpose sales tax proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedules 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 sections 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 it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2020, 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 financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Brantley County, Georgia'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.

Hurst & Hurst

Hurst and Hurst CPAs, LLC

Douglas, Georgia
August 17, 2020

BASIC FINANCIAL STATEMENTS

BRANTLEY COUNTY, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Primary Government Governmental Activities	Component Unit
ASSETS		
Current Assets:		
Cash	$ 9,157,217	$ 426,125
Certificate of Deposit	42,222	-
Accounts Receivable	202,161	-
Taxes Receivable	4,692,184	-
Due from Other Governments	94,190	83,740
Prepaids	168,399	-
Inventory	36,436	-
Capital Assets:		
Non-depreciable Capital Assets	2,113,325	-
Depreciable Capital Assets, net	25,696,821	11,767
Total Assets	42,202,955	521,632
Deferred Outflows of Resources	-	170,562
Total Assets and Deferred Outflows of Resources	$ 42,202,955	$ 692,194
LIABILITIES		
Current Liabilities:		
Accounts Payable	$ 244,045	$ -
Accrued Expenses	144,253	-
Compensated Absences Payable	77,186	10,647
Capital Leases Payable	1,410,061	-
Notes Payable	512,061	-
Long-term Liabilities:		
Compensated Absences Payable, net of current portion	51,457	10,646
Capital Leases Payable, net of current portion	253,325	-
Notes Payable, net of current portion	3,102,689	-
Net Pension Obligation Liability	-	311,616
Net OPEB Liability	-	156,685
Total Liabilities	5,795,077	489,594
Deferred Inflows of Resources	-	121,563
Total Liabilities and Deferred Inflows of Resources	5,795,077	611,157
NET POSITION		
Net Investment in Capital Assets	22,532,010	11,767
Restricted for:		
Public Safety	2,060,317	-
Capital Projects	2,197,332	-
Prior Year Program Income	-	147,380
Unrestricted	9,618,219	(78,110)
Total Net Position	36,407,878	81,037
Total Liabilities, Deferred Outflows of Resources, and Net Position	$ 42,202,955	$ 692,194

The notes to the financial statements are an integral part of this statement.

BRANTLEY COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR YEAR ENDED DECEMBER 31, 2019

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges for Services	PROGRAM REVENUES: Operating Grants and Contributions	PROGRAM REVENUES: Capital Grants and Contributions	PRIMARY GOVERNMENT: Governmental Activities	PRIMARY GOVERNMENT: Component Unit
Primary government						
Governmental Activities:						
General Government	$ 1,849,190	$ 472,060	$ -	$ -	$ (1,377,130)	$ -
Judicial	917,800	487,851	-	-	(429,949)	-
Public Safety	5,730,077	2,572,449	11,190	-	(3,146,438)	-
Public Works	3,495,259	1,210,943	831,324	-	(1,452,992)	-
Health and Welfare	326,870	52,421	3,525	-	(270,924)	-
Culture and Recreation	711,464	83,775	-	-	(627,689)	-
Housing and Development	479,992	-	-	-	(479,992)	-
Unallocated Interest Charges	111,453	-	-	-	(111,453)	-
Total Governmental Activities	13,622,105	4,879,499	846,039	-	(7,896,567)	-
Component Units:						
Brantley County Health Dept.	529,110	147,389	433,204	-	-	51,483
Total Component Units	$ 529,110	$ 147,389	$ 433,204	$ -	$ -	$ 51,483
General Revenues:						
Taxes:						
Property Taxes					$ 5,704,760	$ -
General Sales and Use Taxes					1,029,614	-
Selective Sales and Use Taxes					2,233,880	-
Business Taxes					1,170,417	-
Penalties and Interest on Taxes Levied					102,964	
Gain on Sale of Assets					16,997	-
Interest Earned					11,659	-
Total General Revenues					10,270,291	-
Transfers					-	-
Total General Revenues & Transfers					10,270,291	-
Change in Net Position					2,373,724	51,483
Net Position, Beginning of Year					34,149,796	29,554
Prior Period Adjustment					(115,640)	-
Net Position, End of Year					$ 36,407,878	$ 81,037

The notes to the financial statements are an integral part of this report.

BRANTLEY COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General	Capital Projects: 2019 SPLOST	Capital Projects: 2013 SPLOST	Capital Projects: T-SPLOST	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash	$ 4,480,713	$ 983,867	$ 282,438	$ 759,297	$ 2,565,814	$ 9,072,129
Certificates of Deposit	-	-	-	-	42,222	42,222
Receivables (net, where applicable, of allowances for uncollectibles)						
Taxes	4,310,055	120,445	-	61,188	200,496	4,692,184
Accounts	125,613	-	-	-	76,548	202,161
Due from Other Funds	85,088	-	-	-	-	85,088
Intergovernmental	94,190	-	-	-	-	94,190
Prepaids	168,399	-	-	-	-	168,399
Inventories	36,436	-	-	-	-	36,436
Total Assets	9,300,494	1,104,312	282,438	820,485	2,885,080	14,392,809
LIABILITIES						
Accounts Payable	168,995	9,870	33	-	65,147	244,045
Accrued Expenses	144,253	-	-	-	-	144,253
Due to Other Funds	-	-	-	-	-	-
Total Liabilities	313,248	9,870	33	-	65,147	388,298
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues	2,105,787	-	-	-	71,602	2,177,390
FUND BALANCES						
Fund Balances:						
Nonspendable	204,835	-	-	-	-	204,835
Restricted	-	1,094,442	282,405	820,485	2,060,317	4,257,648
Committed	-	-	-	-	688,014	688,014
Assigned	-	-	-	-	-	-
Unassigned	6,676,624	-	-	-	-	6,676,624
Total Fund Balances	6,881,459	1,094,442	282,405	820,485	2,748,331	11,827,121
Total Liabilities & Fund Balances	$ 9,300,494	$ 1,104,312	$ 282,438	$ 820,485	$ 2,885,080	$ 14,392,809

The notes to the financial statements are an integral part of this report.

BRANTLEY COUNTY, GEORGIA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

TOTAL GOVERNMENTAL FUND BALANCES		$	11,827,121
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	46,171,181		
Less Accumulated Depreciation	(18,361,035)		
			27,810,146
Other Long-term Assets are not available to pay for current period expenditures and therefore are unavailable revenue in the funds:			
Unavailable Revenue	2,177,390		
			2,177,390
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	85,088		
Interfund Payables	(85,088)		
			-
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	(3,614,750)		
Capital Leases	(1,663,386)		
Compensated Absences	(128,643)		
			(5,406,779)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$	36,407,878

The notes to the financial statements are an integral part of this report.

BRANTLEY COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

		Capital Projects				
	General	2019 SPLOST	2013 SPLOST	T-SPLOST	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	$ 7,680,395	$ 1,318,871	$ 109,258	$ 667,736	$ 386,974	$ 10,163,234
Licenses and Permits	94,803	-	-	-	-	94,803
Intergovernmental	831,324	-	-	-	14,715	846,039
Charges for Services	3,538,338	-	-	-	421,522	3,959,860
Fines and Forfeitures	241,986	-	-	-	122,324	364,310
Investment Earnings	5,598	-	106	602	5,353	11,659
Miscellaneous Revenue	202,858	-	-	-	257,668	460,526
Total Revenues	12,595,302	1,318,871	109,364	668,338	1,208,556	15,900,431
Expenditures:						
Current:						
General Government	1,822,996	-	-	-	-	1,822,996
Judicial	904,685	-	-	-	6,663	911,348
Public Safety	4,607,827	-	-	-	1,032,535	5,640,362
Public Works	2,502,554	-	-	-	-	2,502,554
Health and Welfare	185,196	-	-	-	38,085	223,281
Culture and Recreation	184,479	-	-	-	388,506	572,985
Housing and Development	349,590	-	-	-	-	349,590
Capital Outlay	-	463,706	358,542	6,857	2,803	831,908
Debt Service:						
Principal	381,095	34,410	510,115	-	33,785	959,405
Interest and Other Charges	32,565	6,087	92,125	-	1,489	132,266
Total Expenditures	10,970,987	504,203	960,782	6,857	1,503,866	13,946,695
Excess (deficiency) of revenues over (under) expenditures	1,624,315	814,668	(851,418)	661,481	(295,310)	1,953,736
Other Financing Sources (uses):						
Long-Term Debt Proceeds	115,900	279,774	-	-	245,452	641,126
Sale of Capital Assets	42,157	-	-	-	-	42,157
Transfers In/(Out)	(514,557)	-	-	-	514,557	-
Total Other Financing Sources	(356,500)	279,774	-	-	760,009	683,283
Net Change in Fund Balances	1,267,815	1,094,442	(851,418)	661,481	464,699	2,637,019
Fund Balances, Beginning of Year	6,626,123	-	1,133,823	159,004	2,211,950	10,130,900
Prior period Adjustment	(1,012,480)	-	-	-	71,683	(940,797)
Fund Balances (deficit) End of Year	$ 6,881,459	$ 1,094,442	$ 282,405	$ 820,485	$ 2,748,331	$ 11,827,121

The notes to the financial statements are an integral part of this report.

BRANTLEY COUNTY, GEORGIA
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

NET CHANGES IN FUND BALANCES TOTAL GOVERNMENTAL FUNDS		$ 2,637,019
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
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	987,420	
Depreciation Expense	(1,588,135)	
		(600,715)
In the Statement of Activities, only the (gain) loss on the sale of assets is reported, whereas on 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:		
Net Book Value of Assets Sold	25,160	
		(25,160)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
Unavailable at 12/31/19	2,177,390	
Unavailable at 12/31/18	2,098,989	
		78,401
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	(641,126)	
Repayment of Long-term Debt	959,405	
Difference in Accrued Interest	20,813	
		339,092
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 12/31/19	(128,643)	
Liability at 12/31/18	(73,730)	
		(54,913)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 2,373,724

The notes to the financial statements are an integral part of this report.

BRANTLEY COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUND
DECEMBER 31, 2019

	Governmental-Activites Internal Service Fund
ASSETS:	
Current Assets:	
Cash	$ 85,088
Receivables	-
TOTAL ASSETS	85,088
LIABILITES:	
Current Liabilities:	
Due to General Fund	85,088
Claims Payable	-
TOTAL LIABILITIES	85,088
NET POSITION	
Unrestricted	-
TOTAL NET POSITION	$ -

The notes to the financial statements are an integral part of this report.

BRANTLEY COUNTY, GEORGIA
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Governmental-Activites Internal Service Fund
OPERATING REVENUES:	
Charges for Services	$ -
Contributions and Miscellaneous	5,358
Total Operating Revenues	5,358
OPERATING EXPENSES:	
Insurance Claims and Expenses	5,358
Total Operating Expenses	5,358
Operating Income (Loss)	-
NONOPERATING REVENUES (EXPENSES)	
Investment Income	-
Total Nonoperating Expenses	-
Income (Loss) before Transfers	-
TRANSFERS	
Transfers In/Out	-
Change in Net Position	-
NET POSITION - BEGINNING, as restated	-
NET POSITION - ENDING	$ -

The notes to the financial statements are an integral part of this report.

BRANTLEY COUNTY, GEORGIA
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Governmental-Activites Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from Interfund Services Provided	$ 66,896
Payments for Claims	(36,433)
Net Cash Provided by (used for) Operating Activities	30,463
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfers from Other Funds	-
Repaid Other Funds	-
Net Cash Provided by (used for) Noncapital Financing Activities	-
CASH FLOWS FROM INVESTING ACTIVITIES:	
Sale of Investment	-
Investment Income	-
Net Cash Provided by (used for) Investing Activities	-
Net Increase (Decrease) in Cash and Cash Equivalents	30,463
Cash and Cash Equivalents - Beginning of Year	54,625
Cash and Cash Equivalents - End of Year	$ 85,088
Cash and Cash Equivalents - End of Year	85,088
Investments	-
Cash, Cash Equivalents, and Investments - End of Year	$ 85,088
Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities	
Operating Income (loss)	-
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	(31,075)
Decrease in Receivables	61,538
Net Cash Provided by (used for) Operating Activities	$ 30,463

The notes to the financial statements are an integral part of this report.

BRANTLEY COUNTY, GEORGIA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2019

	2019	2018
ASSETS		
Cash	$ 500,377	$ 296,346
Total Assets	$ 500,377	$ 296,346
LIABILITIES		
Due to Other Governments and Individuals	$ 500,377	$ 296,346
Total Liabilities	$ 500,377	$ 296,346

The notes to the financial statements are an integral part of this report.

NOTES TO THE FINANCIAL STATEMENTS

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 the governmental accounting and financial reporting.

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

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 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 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 not 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 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, 2019 and copies of these financial statements may be obtained from their administrative office at:

Brantley County Health Department
Nahunta, Georgia 31553

Other public entities located within the County that are not included in the government-wide financial statements include municipalities and the following independent taxing districts authorized and established by the laws of Georgia:

Brantley County Development Authority
Brantley County Board of Education
Brantley County Board of Family & Children Services

Disbursements to these units by the County are based on contractual agreements, have been budgeted, and expended as part of the regular operations of the County.

The accounting policies of Brantley County, Georgia conform to generally accepted accounting principles, as applicable to governments. The following is a summary of the more significant policies.

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 expense 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 services.; (2) Operating grants and contributions which finance annual operating activities including restricted investment income; and (3) Capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. The determining factor for identifying to which function program revenue pertains is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted.

Taxes and other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

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.

SPLOST 2013 – 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.

SPLOST 2019 – This fund is used to account for the proceeds from the Special Local Option Sales Tax of 2019, for the use of these funds as provided by the resolution passed by the voters.

T-SPLOST – This fund is used to account for the proceeds from the Transportation 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 various departments of the County. As of January 1, 2019, this fund is no longer utilized.

Fiduciary Funds – 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.

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 management 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.

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, expect for general obligation bond principal and interest which are reported when due. The revenues susceptible to accrual are property taxes, franchise fees, licenses, charges for services, interest income, and intergovernmental revenues. Sales taxes collected and held by the state at year-end on behalf of the government are also recognized as revenue. All other governmental fund revenues are recognized when received, as they are deemed immaterial.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

All proprietary funds and fiduciary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Unavailable Revenue – Unavailable revenue arises when assets are recognized before revenues recognition criteria have been satisfied.

On governmental fund financial statement s (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, expenses 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 measureable.

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 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.

Receivables

All trade and property tax receivables are reported net of an allowance for uncollectible.

Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivable/payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any residual amounts due between governmental and business-type activities which are reclassified and presented as internal balances.

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 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.

Prepaid Items

Payments made to vendors for services that will benefit period beyond December 31, 2019, 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 the services are consumed. At the fund reporting level, an equal amount of the fund balance is reserved as this amount is not available for general appropriation.

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 Activites 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

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.

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. Governmental funds report the compensated absences liability at the fund reporting level only "when due."

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.

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. The separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. The County had no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position and or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The governmental funds report unavailable revenues from property taxes.

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 at the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balances only in the general fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position – Net Position represents 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 County 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 County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

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.

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 to capital acquisition and construction.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditure/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. Repayment from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

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 control of the County and that are either unusual in nature or infrequent in occurrence.

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 affects the amounts reported in the financial statements and accompanying notes.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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 amounts.

For 2019, 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, Emergency Deputy Fund, Inmate Fund, Revolving Loan Fund, General Capital Project Fund.

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.

The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is the department 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.

Excess of Expenditures over Appropriations

The following funds reported expenditures/expenses over appropriations:

	Appropriations	Expenditures	Excess
General Fund:			
Departments:			
Emergency Management Agency	$ 34,579	$ 37,601	$ (3,022)
Codes and Permits	$ 98,801	$ 104,953	$ (6,152)
Recreation Fund	$ 302,502	$ 388,506	$ (86,004)
Nahunta Fire District	$ 103,449	$ 315,233	$ (211,784)

NOTE 3 – DETAILED NOTES ON ALL FUNDS

Deposits and Investments

Following is a reconciliation of the County's deposit and investment balances as of December 31, 2019.

The bank balance for the reporting entity totaling $9,072,129 includes $4,274,012 classified as restricted assets.

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, 2019.

Receivables

Receivables at December 31, 2019 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, 2019 consist of the following:

	Taxes	Accounts	Due from Other Governments	Net Receivables
General Fund	$ 4,310,055	$ 125,613	$ 94,190	$ 4,529,858
T-Splost	61,188	-	-	61,188
Splost 2019	120,445	-	-	120,445
Other Governmental Funds	200,496	76,548	-	277,044
Total Primary Government	$ 4,692,184	$ 202,161	$ 94,190	$ 4,988,535

Property Taxes

The Board of Commissioners normally levies property taxes in September of each year. Property taxes attach as an enforceable lien on property 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 governmental 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, 2019
Millage rate adopted by resolution	September 7, 2019
Property tax digest approved by State	September 14, 2019
Property tax invoices rendered	October 9, 2019
Property tax due date	December 20, 2019

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

Capital Assets

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	$ 2,029,125	$ -	$ -	$ 2,029,125
Construction in progress	77,737	6,463	-	84,200
Total capital assets, not being depreciated	2,106,862	6,463	-	2,113,325
Capital assets, being depreciated:				
Buildings & Improvements	16,600,637	-	-	16,600,637
Equipment, Vehicles, and Furniture	10,513,162	980,956	143,214	11,350,870
Infrastructure	16,106,314	-	-	16,106,349
Total capital assets, being depreciated	43,220,113	980,956	143,214	44,057,856
Less accumulated depreciation for:				
Buildings & Improvements	6,395,510	375,122	-	6,770,632
Equipment, Vehicles, and Furniture	7,204,841	796,388	118,054	7,883,175
Infrastructure	3,290,602	416,626	-	3,707,228
Total accumulated depreciation	16,890,953	1,588,136	118,054	18,361,035
Total capital assets being depreciated, net	26,329,160	(607,180)	25,160	25,696,821
Governmental activities capital assets, net	$28,436,022	$ (600,717)	$ 25,160	$27,810,146

Reconciliation to the statement of Net Position:

Non-depreciable Capital Assets	$ 2,113,325
Depreciable Capital Assets, net	25,696,821
Capital Assets, net	$ 27,810,146

Governmental Activities:	
General Government	$ 51,939
Judicial	4,374
Public Safety	508,908
Public Works	654,833
Health and Welfare	103,175
Culture and Recreation	136,155
Housing and Development	128,752
Total depreciation expense - governmental activities	$ 1,588,136

Interfund Balances and Transfers

Interfund balances at December 31, 2019, 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 are used to report revenues from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to expend them and unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; and to return money to the fund which it was originally provided once a project is completed.

All County transfers either occur on a regular basis or are consistent with the purpose of the fund making the transfer. Individual fund transfers for the year ended December 31, 2019 are as follows:

Transfers In	Transfers Out	Amount
Recreation Fund	General Fund	$ 278,558
E-911 Fund	General Fund	235,999
	Total	$ 514,557

Individual fund interfund receivable and payable balances as of December 31, 2019 are as follows:

Due To	Due From	Amount
General Fund	Internal Service Fund	$ 85,088
	Total	$ 85,088

Compensated Absences

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:

Years 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.

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, 2019:

	Outstanding Balance Jan. 1, 2019	Additions	Deductions	Outstanding Balance Dec. 31, 2019	Amount Due in One Year	Amount Due in more than One Year
Governmental Activities:						
Notes Payable:						
Bank	$ 18,949	$ -	$ 5,383	$ 13,566	$ 13,566	$ -
Bank - Jail	4,088,572	-	487,388	3,601,184	498,495	3,102,689
Total	$ 4,107,521	$ -	$ 492,771	$ 3,614,750	$ 512,061	$ 3,102,689

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 March 24, 2011.

Year Ended	Principal	Interest	Total
2020	$ 13,566	$ 37	$ 13,603
Totals	$ 13,566	$ 37	$ 13,603

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
2020	$ 498,495	$ 78,989	$ 577,484
2021	510,326	67,158	577,484
2022	522,199	55,285	577,484
2023	534,348	43,136	577,484
2024	546,681	30,803	577,484
2025-2026	989,135	21,462	1,010,597
Totals	$ 3,601,184	$ 296,833	$ 3,898,017

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 $1,803,623. The outstanding balance of the corresponding liabilities is included in governmental activities general long-term debt. Future minimum payments are as follows:

	Capital Leases		
Year Ended	Principal	Interest	Total
2020	$ 1,410,061	$ 29,133	$ 1,439,194
2021	60,912	9,771	70,683
2022	39,189	7,338	46,527
2023	23,032	6,243	29,275
2024	23,970	5,304	29,274
2025-2029	106,222	10,876	117,098
Totals	$ 1,663,386	$ 68,665	$ 1,732,051

	Outstanding Balance Jan. 1, 2019	Additions	Deductions	Outstanding Balance Dec. 31, 2019	Amount Due in One Year	Amount Due in more than One Year
Governmental Activities:						
Capital Leases						
Musco Finance	$ 110,732	$ -	$ 57,137	$ 53,595	$ 53,595	$ -
SunTrust Equipment Finance	255,352	-	38,659	216,693	216,693	-
John Deere Financial	751,894	-	70,298	681,596	681,596	-
Southeastern Bank	5,227	-	5,227	-	-	-
Southeastern Bank	55,207	-	55,207	-	-	-
Southeastern Bank	20,259	-	20,259	-	-	-
Southeastern Bank	21,187	-	12,532	8,655	8,655	-
Southeastern Bank	70,715	-	34,628	36,087	36,087	-
Southeastern Bank	169,341	-	108,477	60,864	60,864	-
Southeastern Bank	-	115,900	21,317	94,583	37,876	56,707
Southeastern Bank	-	279,774	-	279,774	279,774	-
PrimeSouth Bank	-	245,452	28,402	217,050	20,431	196,619
John Deere Financial	28,980	-	14,490	14,490	14,490	-
Totals	$ 1,488,894	$ 641,126	$ 466,633	$ 1,663,386	$ 1,410,061	$ 253,326

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

On 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 of $382,539 with a maturity date of April 27, 2020, for the purchase of a 2013 Volvo and a 2014 Volvo Motor Grader

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 of $977,955 with a maturity date of October 29, 2020, for the purchase of five John Deere Motor Graders.

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 of $29,845 with a maturity date of July 8, 2019, for the purchase of a 2016 Ford F-150

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 of $173,517 with a maturity date of November 22, 2019, for the purchase of a 2017 ambulance.

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 of $63,666 with a maturity date of December 8, 2019, for the purchase of a 2015 Ford 260 Blue Diamond Truck.

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 of $37,088 with a maturity date of August 23, 2020, for the purchase of a 2017 Ford F150

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 of $103,938 with a maturity date of April 26, 2020, for the purchase of a 2017 Ford F150 and two 2016 Ford Explorers.

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 of $347,500 with a maturity date of June 2, 2020, for the purchase of two 2017 ambulances.

On May 20, 2019, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.490%, with an original amount of $115,900 with a maturity date of May 5, 2022, for the purchase of (4) 2019 Ford F-150's.

On May 3, 2019, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.280%, with an original amount of $279,774 with a maturity date of May 2, 2020, for the purchase of (2) 2019 Mack dump trucks.

On July 30, 2019, the County entered into a lease agreement with Prime South Bank at an interest rate of 4.000%, with an original amount of $245,452 with a maturity date of September 1, 2028, for the purchase of a new fire truck for the Nahunta VFD.

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 of $43,470 with a maturity date of August 25, 2020, for the purchase of a 2017 John Deere 310SL Backhoe.

Compensated Absences

	Outstanding Balance Jan. 1, 2019	Additions	Deductions	Outstanding Balance Dec. 31, 2019	Amount Due in One Year	Amount Due in more than One Year
Compensated Absences	$ 73,730	$ 115,562	$ 60,649	$ 128,643	$ 77,186	$ 51,457
Total	$ 73,730	$ 115,562	$ 60,649	$ 128,643	$ 77,186	$ 51,457

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

Fund Equity

Fund balances:

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

General Fund:	
Inventories	$ 36,436
Prepaids	168,399
	$ 204,835

Restricted – The following fund balances are restricted for:

Capital Projects Funds:	
SPLOST 2013 Fund - used to account for capital projects financed with SPLOST funds - 2013	$ 282,405
SPLOST 2019 Fund - used to account for capital projects financed with SPLOST funds - 2019	$ 1,094,442
T-SPLOST Fund - used to account for capital projects financed with special purpose local option sales tax	820,485
Total Capital Projects Funds	$ 2,197,332

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Restricted – The following fund balances are restricted for:

Special Revenue Funds:		
Drug Abuse Fund - used to account for fines and forfeitures revenue that is designated by law for drug abuse treatment	$	59,809
DFCS Building Maintenance Fund - used to account for revenue revenue provided for repairs and maintenance of the DFCS building in accordance with the loan agreement		25,686
Jail Fund - to account for revenue and expenditures of the County Jail, whose purpose is restricted by law to public safety expenditures		92,168
Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library		55,407
E-911 Fund - to account for E-911 revenue restricted to providing emergency telephone services		390,566
Revolving Loan Fund - to account for revenue for loan payments collected		174,891
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		159,019
Waynesville Fire District		251,441
Hortense Fire District		85,313
Nahunta Fire District		412,807
Hoboken Fire District		256,875
County Special Fire District		96,335
Total Special Revenue Funds	$	2,060,317

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Committed – The following fund balances are committed to:

Capital Projects Funds:		
General Capital Projects Fund - Used for funds that are committed to expenditures for capital projects	$	380,227
Total Capital Projects Funds	$	380,227
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	$	510
Vending Fund - used to account for revenue from vending machines at the sheriff's office and jail, committed to public safety expenditures		88,190
Recreation Dept. Fund - to account for revenues generated from recreation such as fees and concessions, committed to the the purpose of recreational activities		68,363
Sheriff's Task Force - to account for fines and forfeitures revenue committed to the purpose 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		39,390
Emergency Deputy Fund - to account for funds contributed by deputies, jail officers, and sheriff's office employees for emergency situations		549
Inmate Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail		110,723
Total Special Revenue Funds	$	307,787

Assigned – No fund balances were assigned at December 31, 2019.

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	$	6,676,624

Net Position:

Net Investment in capital assets, reported on the government-wide statement of net position at December 31, 2019 are as follows:

	Governmental Activities
Cost of capital assets	$ 46,171,181
Less accumulated depreciation	(18,361,035)
Book value	27,810,146
Less capital related debt	(5,278,136)
Net investment in Capital Assets	$ 22,532,010

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 contribution for 2019 to the County-funded plan was $36,106.

NOTE 5 – 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, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Government has joined together with other municipalities in the State as a 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 judgement, 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.

5-B. SUBSEQUENT EVENTS

The County has evaluated subsequent events through August 17, 2020, 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. CONTIGENT 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, 2019.

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 eighteenth 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, 2019, the County paid $21,501 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

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5-E. PRIOR PERIOD ADJUSTMENT

The following changes have been made to opening net position / fund balances to correct previously reported balances:

	Governmental Funds					
	General Fund	DFCS Bldg Maint. Fund	Jail Fund	State Confiscation Fund	Calvary VFD Funf	Waynesville VFD Fund
Fund Balance, as previously reported	$6,626,122	$ 46,435	$ 75,344	$ 52,420	$ 155,461	$ 220,547
Correctly cost Internal Svc Fund	(963,974)	-	-	-	-	-
Remove erroneous interfund balances	26,814	6,375	(5,000)	-	(5,449)	5,480
Reclass to Agency Fund	-	-	-	(52,420)	-	-
Correct LOST Receivable	(75,319)	-	-	-	-	-
Fund Balance, as restated	$5,613,643	$ 52,810	$ 70,344	$ -	$ 150,012	$ 226,027

	Governmental Funds					
	Hortense VFD Fund	Nahunta VFD Fund	Hoboken VFD Fund	County SFD Fund	Capital Project Fund	Internal Svc Fund
Fund Balance, as previously reported	$ 77,539	$ 372,918	$ 218,998	$ 173,928	$ 204,067	$ (968,524)
Correctly cost Internal Svc Fund	-	-	-	-	-	968,524
Remove erroneous interfund balances	(4,188)	(10,241)	(1,931)	1,955	(6,266)	-
Reclass to Agency Fund	-	-	-	-	-	-
Correct LOST Receivable	-	-	-	-	-	-
Fund Balance as restated	$ 73,351	$ 362,677	$ 217,067	$ 175,883	$ 197,801	$ -

	Governmental Activities
Net Position, as previously reported	$34,149,796
Net of Above Adjustments	(115,640)
Net Position, as restated	$34,034,156

REQUIRED SUPPLEMENTARY INFORMATION

BRANTLEY COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Taxes	$ 7,716,500	$ 7,946,500	$ 7,680,395	$ (266,105)
Licenses and Permits	92,400	92,400	94,803	2,403
Intergovernmental Revenues	81,000	81,000	831,324	750,324
Charges for Services	3,378,220	3,378,220	3,538,338	160,118
Fines and Forfeitures	281,500	281,500	241,986	(39,514)
Investment Income	1,000	1,000	5,598	4,598
Miscellaneous	53,000	71,499	202,858	131,359
Total Revenues	$ 11,603,620	$ 11,852,119	$ 12,595,302	$ 743,183
Expenditures				
General Government				
County Commissioner's Office	500,797	500,797	398,424	102,373
Elections	81,955	81,955	74,895	7,060
General Government	701,756	701,756	674,434	27,322
Tax Commissioner	302,672	302,672	276,484	26,188
Tax Assessor	312,788	312,788	304,067	8,721
Courthouse	95,640	95,640	69,809	25,831
St. Illa Office Building	28,550	28,550	24,883	3,667
Total General Government	2,024,158	2,024,158	1,822,996	201,162
Judicial				
Superior Court	314,204	314,204	285,237	28,967
Clerk of Superior Court	330,820	330,820	304,421	26,399
Magistrate Court	161,231	171,231	167,646	3,585
Probate Court	160,436	160,436	147,381	13,055
Total Judicial	966,691	976,691	904,685	72,006
Public Safety				
Sheriff's Department	1,409,484	1,600,384	1,593,233	7,151
Jail	1,686,070	1,686,070	1,640,103	45,967
Emergency Medical Service	1,458,837	1,558,837	1,549,074	9,763
Coroners	36,181	36,181	18,137	18,044
Animal Control	-	5,500	5,111	389
Emergency Management Agency	34,579	34,579	37,601	(3,022)
Total Public Safety	4,625,151	4,921,551	4,843,259	78,292
Public Works				
Road Department	1,555,569	1,835,343	1,477,650	357,693
Solid Waste	1,151,683	1,266,683	1,175,133	91,550
Total Public Works	2,707,252	3,102,026	2,652,783	449,243

BRANTLEY COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL, (NON-GAAP BUDGETARY BASIS) ,continued
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget			Variance With
	Original	Final	Actual	Final Budget
Health and Welfare				
Health Department	106,046	108,046	107,872	174
Mental Health	1,400	1,400	1,400	-
Public Welfare (DFCS)	15,300	15,800	15,472	328
Concerted Services, Inc.	11,926	11,926	2,234	9,692
Senior Center	56,788	57,788	58,218	(430)
Total Health and Welfare	191,460	194,960	185,196	9,764
Culture and Recreation				
Recreation	-	-	-	-
Library	199,316	199,316	184,479	14,837
Total Culture and Recreation	199,316	199,316	184,479	14,837
Housing and Development				
Development Authority	75,000	75,000	75,000	-
Code and Permits	98,801	98,801	104,953	(6,152)
Airport	26,100	26,100	9,822	16,278
County Office Building	18,800	18,800	-	18,800
Cooperative Extension Service	47,267	47,267	47,988	(721)
Adult Education/Head Start	13,900	23,900	23,042	858
Family Connection	66,790	66,790	66,317	473
Board of Equalization	6,725	6,725	3,733	2,992
Georgia Forestry Commission	31,709	31,709	18,735	12,974
Total Housing and Development	385,092	395,092	349,590	45,502
Total Expenditures	11,099,120	11,813,794	10,942,987	870,806
Excess revenues over (under) expenditures	504,500	38,325	1,652,315	(127,623)
Other Financing Sources				
Contingencies	(180,500)	-	-	-
Transfers In/(Out)	(324,000)	(434,000)	(514,557)	(80,557)
Sale of Capital Assets	-	-	14,157	14,157
Inception of Leases	-	395,674	395,674	-
Total Other Financing Sources (uses)	(504,500)	(38,326)	(104,726)	(66,400)
Net Changes in Fund Balances	$ -	$ -	$ 1,547,589	$ (194,023)
Fund Balance - Beginning of Year	6,626,122	5,613,643	5,613,643	
Fund Balance - End of Year	$ 6,626,122	$ 5,613,643	$ 7,161,233	

I. BUDGETARY BASIS OF ACCOUNTING

The budgetary comparison schedule is presented as Required Supplementary Information in accordance with Governmental Accounting Standards Board Statement (GASB) No. 41 for governments with significant budgetary perspective differences.

The perspective differences arise from the net results of certain departments with associated debt services being used for budgetary purposes. The budget differences have no impact on net results of operations and only impact certain expense classifications. The following schedule is presented to reconcile the expense differences in such reporting:

Department	Current Operations	Differences	Budgetary Basis
Sheriff's Department	$ 1,526,195	$ 67,038	$ 1,593,233
Emergency Medical Service	$ 1,380,681	$ 168,393	$ 1,549,074
Road Department	$ 1,579,195	$ 178,229	$ 1,757,424

II. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN GENERAL FUND

The County considers only those excesses that are greater than 5% above appropriations to be in violation of such budget requirements.

For the year ended December 31, 2019, The County had the following General Fund departments in excess of allowable appropriations.:

Fund	Appropriations	Expenditures	Excess
Emergency Management Agency	$ 34,579	$ 37,601	$ (3,022)
Codes and Permits	$ 98,801	$ 104,953	$ (6,152)

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
Confiscated Assets Fund
Vending Fund
Jail Fund
Law Library
Recreation Department
E-911
Sheriff's Task Force
Federal Confiscation
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

BRANTLEY COUNTY, GEORGIA

NON-MAJOR FUNDS

Drug Abuse and Treatment Fund: is used to account for revenue designated for drug abuse and treatment.

DFCS Building Maintenance Fund: is used to account for revenue provided for the repairs and maintenance of the DFCS building.

Confiscated Assets Fund: is used 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: is used to account for the County's vending services.

Jail Fund: is used to account for revenue and expenditures for the County Jail.

Law Library: is used to account for the County operated law library.

Recreation Department: is used to account for organized recreational activities within the County recreation department.

E-911: is used to account for providing emergency telephone services.

Sheriff's Task Force: is used to account for revenue and expenditures of the sheriff's task force.

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

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

Inmate Account: is used to account for funds collected for care of inmates.

Revolving Loan Fund: is used to account for revenue for loan payments collected.

Special District Funds: is used 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

CAPITAL PROJECT FUNDS

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.

BRANTLEY COUNTY, GEORGIA
COMBINING BALANCE SHEETS
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
ASSETS			
Cash	$ 2,169,674	$ 396,140	$ 2,565,814
Certificate of Deposit	42,222	-	42,222
Receivables	76,548	-	76,548
Tax Receivable (net of allowance for uncollectibles)	200,496	-	200,496
Total Assets	2,488,940	396,140	2,885,080
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts Payable	49,234	15,913	65,147
Due to Other Funds	-	-	-
Total Liabilities	49,234	15,913	65,147
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	71,602	-	71,602
Total Deferred Inflows of Resources	71,602	-	71,602
FUND BALANCES			
Restricted	2,060,317	-	2,060,317
Committed	307,787	380,227	688,014
Total Fund Balances	2,368,104	380,227	2,748,331
TOTAL LIABILITIES & FUND BALANCE	$ 2,488,940	$ 396,140	$ 2,885,080

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
REVENUES:			
Taxes	$ 386,974	$ -	$ 386,974
Intergovernmental Revenue	3,525	11,190	14,715
Charges for Services	421,522	-	421,522
Fines and Forfeitures	122,324	-	122,324
Investment Income	5,353	-	5,353
Other Revenue	83,628	174,040	257,668
Total Revenues	1,023,326	185,230	1,208,556
EXPENDITURES:			
Public Safety	1,032,535	-	1,032,535
Health and Welfare	38,085	-	38,085
Judicial	6,663	-	6,663
Culture & Recreation	388,506	-	388,506
Capital Outlay	-	2,803	2,803
Debt service:			
Principal Retirement	33,785	-	33,785
Interest and Fiscal Charges	1,489	-	1,489
Total Expenditures	1,501,063	2,803	1,503,866
Excess (deficiency) of Revenues Over (under) Expenditures	(477,737)	182,427	(295,310)
Other Financing Uses:			
Transfers In/(Out)	514,557	-	514,557
Long-Term Debt Proceeds	245,452	-	245,452
Total Other Financing Uses	760,009	-	760,009
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	282,272	182,427	464,699
Net Change in Fund Balances	282,272	182,427	464,699
Fund Balances, Beginning, as restated	2,085,833	197,801	2,283,634
Fund Balances, Ending	$ 2,368,104	$ 380,227	$ 2,748,331

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
DECEMBER 31, 2019

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Confiscated Assets Fund	Vending Fund	Jail Fund	Law Library
ASSETS						
Cash	$ 59,809	$ 25,686	$ 510	$ 88,190	$ 92,168	$ 55,407
Certificate of Deposit	-	-	-	-	-	-
Receivables	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-
Total Assets	59,809	25,686	510	88,190	92,168	55,407
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Accounts Payable	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
FUND BALANCES						
Restricted	59,809	25,686	-	-	92,168	55,407
Committed	-	-	510	88,190	-	-
Total Fund Balances	59,809	25,686	510	88,190	92,168	55,407
TOTAL LIABILITIES & FUND BALANCE	$ 59,809	$ 25,686	$ 510	$ 88,190	$ 92,168	$ 55,407

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS, continued
DECEMBER 31, 2019

	Special Revenue						
	Recreation Department	E-911	Sheriff's Task Force	Federal Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Revolving Loan Fund
ASSETS							
Cash	$ 77,980	$ 407,801	$ 60	$ 39,390	$ 549	$ 110,723	$ 98,343
Certificate of Deposit	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	76,548
Taxes Receivable	-	-	-	-	-	-	-
Total Assets	77,980	407,801	60	39,390	549	110,723	174,891
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accounts Payable	9,617	17,235	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Liabilities	9,617	17,235	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
FUND BALANCES							
Restricted	-	390,566	-	-	-	-	174,891
Committed	68,363	-	60	39,390	549	110,723	-
Total Fund Balances	68,363	390,566	60	39,390	549	110,723	174,891
TOTAL LIABILITIES & FUND BALANCE	$ 77,980	$ 407,801	$ 60	$ 39,390	$ 549	$ 110,723	$ 174,891

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS, continued
DECEMBER 31, 2019

	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	$ 114,506	$ 224,085	$ 80,269	$ 374,241	$ 243,972	$ 75,983	$ 2,169,674
Certificate of Deposit	42,222	-	-	-	-	-	42,222
Receivables	-	-	-	-	-	-	76,548
Taxes Receivable	18,298	39,900	16,885	72,172	30,282	22,959	200,496
Total Assets	175,026	263,985	97,154	446,413	274,254	98,942	2,488,940
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accounts Payable	9,392	-	4,600	708	6,197	1,485	49,234
Due to Other Funds	-	-	-	-	-	-	-
Total Liabilities	9,392	-	4,600	708	6,197	1,485	49,234
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	6,615	12,544	7,241	32,898	11,182	1,122	71,602
Total Deferred Inflows of Resources	6,615	12,544	7,241	32,898	11,182	1,122	71,602
FUND BALANCES							
Restricted	159,019	251,441	85,313	412,807	256,875	96,335	2,060,317
Committed	-	-	-	-	-	-	307,787
Total Fund Balances	159,019	251,441	85,313	412,807	256,875	96,335	2,368,104
TOTAL LIABILITIES & FUND BALANCE	$ 175,026	$ 263,985	$ 97,154	$ 446,413	$ 274,254	$ 98,942	$ 2,488,940

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Confiscated Assets Fund	Vending Fund	Jail Fund	Law Library
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	3,525	-	-	-	-
Charges for Services	-	-	-	52,652	-	-
Fines and Forfeitures	18,716	-	42,776	-	29,132	8,300
Investment Income	69	7	-	-	121	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	18,785	3,532	42,776	52,652	29,253	8,300
EXPENDITURES:						
Public Safety	-	-	43,080	22,243	-	-
Public Welfare	-	30,656	-	-	7,429	-
Judicial	5,809	-	-	-	-	854
Culture & Recreation	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Total Expenditures	5,809	30,656	43,080	22,243	7,429	854
Excess (deficiency) of Revenues Over (under) Expenditures	12,976	(27,124)	(304)	30,408	21,824	7,446
Other Financing Uses:						
Transfers In/(Out)	-	-	-	-	-	-
Long-Term Debt Proceeds	-	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-	-
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	12,976	(27,124)	(304)	30,408	21,824	7,446
Net Change in Fund Balances	12,976	(27,124)	(304)	30,408	21,824	7,446
Fund Balances, Beginning, as restated	46,833	52,810	814	57,782	70,344	47,961
Fund Balances, Ending	$ 59,809	$ 25,686	$ 510	$ 88,190	$ 92,168	$ 55,407

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, continued
FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue						
	Recreation Department	E-911	Sheriff's Task Force	Federal Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Revolving Loan Fund
REVENUES:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	81,800	287,070	-	-	-	-	-
Fines and Forfeitures	-	-	-	23,400	-	-	-
Investment Income	139	488	-	111	-	-	2,989
Miscellaneous	1,975	-	-	-	2,325	76,360	-
Total Revenues	83,914	287,558	-	23,511	2,325	76,360	2,989
EXPENDITURES:							
Public Safety	-	338,362	-	32,971	1,968	49,136	-
Public Welfare	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Culture & Recreation	388,506	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Total Expenditures	388,506	338,362	-	32,971	1,968	49,136	-
Excess (deficiency) of Revenues Over (under) Expenditures	(304,592)	(50,804)	-	(9,460)	357	27,224	2,989
Other Financing Uses:							
Transfers In/(Out)	278,558	235,999	-	-	-	-	-
Long-Term Debt Proceeds	-	-	-	-	-	-	-
Total Other Financing Uses	278,558	235,999	-	-	-	-	-
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	(26,034)	185,195	-	(9,460)	357	27,224	2,989
Net Change in Fund Balances	(26,034)	185,195	-	(9,460)	357	27,224	2,989
Fund Balances, Beginning, as restated	94,397	205,371	60	48,850	192	83,500	171,902
Fund Balances, Ending	$ 68,363	$ 390,566	$ 60	$ 39,390	$ 549	$ 110,724	$ 174,891

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, continued
FOR THE YEAR ENDED DECEMBER 31, 2019

	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	$ 41,842	$ 101,315	$ 33,343	$ 118,775	$ 61,863	$ 29,836	$ 386,974
Intergovernmental Revenue	-	-	-	-	-	-	3,525
Charges for Services	-	-	-	-	-	-	421,522
Fines and Forfeitures	-	-	-	-	-	-	122,324
Investment Income	144	323	91	447	298	126	5,353
Miscellaneous	2,280	-	-	688	-	-	83,628
Total Revenues	44,266	101,638	33,434	119,910	62,161	29,962	1,023,326
EXPENDITURES:							
Public Safety	29,259	76,224	21,472	285,959	22,352	109,509	1,032,535
Public Welfare	-	-	-	-	-	-	38,085
Judicial	-	-	-	-	-	-	6,663
Culture & Recreation	-	-	-	-	-	-	388,506
Capital Outlay	-	-	-	-	-	-	-
Debt service	6,000	-	-	29,274	-	-	35,274
Total Expenditures	35,259	76,224	21,472	315,233	22,352	109,509	1,501,063
Excess (deficiency) of Revenues Over (under) Expenditures	9,007	25,414	11,962	(195,323)	39,809	(79,547)	(477,737)
Other Financing Uses:							
Transfers In/(Out)	-	-	-	-	-	-	514,557
Long-Term Debt Proceeds	-	-	-	245,452	-	-	245,452
Total Other Financing Uses	-	-	-	245,452	-	-	760,009
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	9,007	25,414	11,962	50,129	39,809	(79,547)	282,272
Net Change in Fund Balances	9,007	25,414	11,962	50,129	39,809	(79,547)	282,272
Fund Balances, Beginning, as restated	150,012	226,027	73,351	362,677	217,067	175,883	2,085,833
Fund Balances, Ending	$ 159,019	$ 251,441	$ 85,313	$ 412,807	$ 256,875	$ 96,335	$ 2,368,104

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEETS
DECEMBER 31, 2019

	Capital Projects	
	Capital Project Fund	Total Non-Major Capital Project Funds
ASSETS		
Cash	$ 396,140	$ 396,140
Due from Other Funds	-	-
Receivables	-	-
Total Assets	396,140	396,140
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable	15,913	15,913
Due to Other Funds	-	-
Total Liabilities	15,913	15,913
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue	-	-
Total Deferred Inflows of Resources	-	-
FUND BALANCES		
Restricted	-	-
Committed	380,227	380,227
Total Fund Balances	380,227	380,227
TOTAL LIABILITIES & FUND BALANCE	$ 396,140	$ 396,140

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Capital Project	
	Capital Project Funds	Total Non-Major Capital Project Funds
REVENUES:		
Intergovernmental	$ 11,190	$ 11,190
Other Revenue	174,040	174,040
Total Revenues	185,230	185,230
EXPENDITURES:		
Capital Outlay	2,803	2,803
Total Expenditures	2,803	2,803
Excess (deficiency) of Revenues Over (under) Expenditures	182,427	182,427
Other Financing Uses:		
Transfers In/(Out)	-	-
Total Other Financing Uses	-	-
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	182,427	182,427
Fund Balances, Beginning, as restated	197,801	197,801
Fund Balances, Ending	$ 380,227	380,227

OTHER BUDGETARY COMPARISON SCHEDULES

BRANTLEY COUNTY, GEORGIA
RECREATION FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Charges for Services	$ 142,502	$ 81,800	$ (60,702)
Investment Income	-	139	139
Other Revenue	-	1,975	1,975
Total Revenues	142,502	83,914	(58,588)
Expenditures			
Culture and Recreation	302,502	388,506	(86,004)
Total Expenditures	302,502	388,506	(86,004)
Excess (deficiency) of Revenues Over (under) Expenditures	(160,000)	(304,592)	(144,592)
Other Financing Sources (Uses)	160,000	278,558	118,558
Total Other Financing Sources (Uses)	160,000	278,558	118,558
Net Change in Fund Balance	-	(26,034)	(26,034)
Fund Balance Beginning	-	94,397	94,397
Fund Balance Ending	$ -	$ 68,363	$ 68,363

BRANTLEY COUNTY, GEORGIA
E-911
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Charges for Services	$ 260,000	$ 287,070	$ 27,070
Investment Income	-	488	488
Total Revenues	260,000	287,558	27,558
Expenditures			
Public Safety	424,000	338,362	85,638
Total Expenditures	424,000	338,362	85,638
Excess (deficiency) of Revenues Over (under) Expenditures	(164,000)	(50,804)	113,196
Other Financing Sources (Uses)	164,000	235,999	71,999
Total Other Financing Sources (Uses)	164,000	235,999	71,999
Net Change in Fund Balance	-	185,195	185,195
Fund Balance Beginning	-	205,371	205,371
Fund Balance Ending	$ -	$ 390,566	$ 390,566

BRANTLEY COUNTY, GEORGIA
CALVARY FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 40,696	$ 41,842	$ 1,146
Investment Income	-	144	144
Other Revenue	-	2,280	2,280
Total Revenues	40,696	44,266	3,570
Expenditures			
Public Safety	34,696	29,259	5,437
Debt Service	6,000	6,000	-
Total Expenditures	40,696	35,259	5,437
Excess (deficiency) of Revenues Over (under) Expenditures	-	9,007	9,007
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	9,007	9,007
Fund Balance Beginning, as restated	-	150,012	150,012
Fund Balance Ending	$ -	$ 159,019	$ 159,019

BRANTLEY COUNTY, GEORGIA
WAYNESVILLE FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 94,000	$ 101,315	$ 7,315
Investment Income	-	323	323
Total Revenues	94,000	101,638	7,638
Expenditures			
Public Safety	94,000	76,224	17,776
Total Expenditures	94,000	76,224	17,776
Excess (deficiency) of Revenues Over (under) Expenditures	-	25,414	25,414
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	25,414	25,414
Fund Balance Beginning, as restated	-	226,027	226,027
Fund Balance Ending	$ -	$ 251,441	$ 251,441

BRANTLEY COUNTY, GEORGIA
HORTENSE FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 31,924	$ 33,343	$ 1,419
Investment Income	-	91	91
Total Revenues	31,924	33,434	1,510
Expenditures			
Public Safety	31,924	21,472	10,452
Total Expenditures	31,924	21,472	10,452
Excess (deficiency) of Revenues Over (under) Expenditures	-	11,962	11,962
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	11,962	11,962
Fund Balance Beginning, as restated	-	73,351	73,351
Fund Balance Ending	$ -	$ 85,313	$ 85,313

BRANTLEY COUNTY, GEORGIA
NAHUNTA FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 103,449	$ 118,775	$ 15,326
Investment Income	-	447	447
Other Revenue	-	688	688
Total Revenues	103,449	119,910	16,461
Expenditures			
Public Safety	63,449	285,959	(222,510)
Debt Service	40,000	29,274	10,726
Total Expenditures	103,449	315,233	(211,784)
Excess (deficiency) of Revenues Over (under) Expenditures	-	(195,323)	(195,323)
Other Financing Sources (Uses)	-	245,452	245,452
Total Other Financing Sources (Uses)	-	245,452	245,452
Net Change in Fund Balance	-	50,129	50,129
Fund Balance Beginning, as restated	-	362,677	362,677
Fund Balance Ending	$ -	$ 412,807	$ 412,807

BRANTLEY COUNTY, GEORGIA
HOBOKEN FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 55,550	$ 61,863	$ 6,313
Investment Income	-	298	298
Total Revenues	55,550	62,161	6,611
Expenditures			
Public Safety	55,550	22,352	33,198
Total Expenditures	55,550	22,352	33,198
Excess (deficiency) of Revenues Over (under) Expenditures	-	39,809	39,809
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	39,809	39,809
Fund Balance Beginning, as restated	-	217,067	217,067
Fund Balance Ending	$ -	$ 256,875	$ 256,875

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, 2019

Tax Commissioner	Balance Jan. 1, 2019	Additions	Deductions	Balance Dec. 31, 2019
ASSETS				
Cash	$ 7,901	$ 17,329,543	$ 17,101,277	$ 236,167
Total Assets	$ 7,901	$ 17,329,543	$ 17,101,277	$ 236,167
LIABILITIES				
Due to Others	$ 7,901	$ 17,329,543	$ 17,101,277	$ 236,167
Total Liabilities	$ 7,901	$ 17,329,543	$ 17,101,277	$ 236,167

Sheriff	Balance Jan. 1, 2019*	Additions	Deductions	Balance Dec. 31, 2019
ASSETS				
Cash	$ 57,957	$ 377,890	$ 382,986	$ 52,861
Total Assets	$ 57,957	$ 377,890	$ 382,986	$ 52,861
LIABILITIES				
Due to Others	$ 57,957	$ 377,890	$ 382,986	$ 52,861
Total Liabilities	$ 57,957	$ 377,890	$ 382,986	$ 52,861

* As restated

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS, continued
DECEMBER 31, 2019

Clerk of Court	Balance Jan. 1, 2019	Additions	Deductions	Balance Dec. 31, 2019
ASSETS				
Cash	$ 79,322	$ 636,402	$ 640,314	$ 75,410
Total Assets	$ 79,322	$ 636,402	$ 640,314	$ 75,410
LIABILITIES				
Due to Others	$ 79,322	$ 636,402	$ 640,314	$ 75,410
Total Liabilities	$ 79,322	$ 636,402	$ 640,314	$ 75,410

Magistrate Court	Balance Jan. 1, 2019	Additions	Deductions	Balance Dec. 31, 2019
ASSETS				
Cash	$ 13,541	$ -	$ -	$ 13,541
Total Assets	$ 13,541	$ -	$ -	$ 13,541
LIABILITIES				
Due to Others	$ 13,541	$ -	$ -	$ 13,541
Total Liabilities	$ 13,541	$ -	$ -	$ 13,541

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS, continued
DECEMBER 31, 2019

Probate Court	Balance Jan. 1, 2019	Additions	Deductions	Balance Dec. 31, 2019
ASSETS				
Cash	$ 81,449	$ 312,874	$ 312,517	$ 81,806
Total Assets	$ 81,449	$ 312,874	$ 312,517	$ 81,806
LIABILITIES				
Due to Others	$ 81,449	$ 312,874	$ 312,517	$ 81,806
Total Liabilities	$ 81,449	$ 312,874	$ 312,517	$ 81,806

Inmate Account	Balance Jan. 1, 2019	Additions	Deductions	Balance Dec. 31, 2019
ASSETS				
Cash	$ 56,176	$ 320,163	$ 335,747	$ 40,592
Total Assets	$ 56,176	$ 320,163	$ 335,747	$ 40,592
LIABILITIES				
Due to Others	$ 56,176	$ 320,163	$ 335,747	$ 40,592
Total Liabilities	$ 56,176	$ 320,163	$ 335,747	$ 40,592

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2019

Total of All Agencies	Balance Jan. 1, 2019*	Additions	Deductions	Balance Dec. 31, 2019
ASSETS				
Cash	$ 296,346	$ 18,976,872	$ 18,772,841	$ 500,377
Total Assets	$ 296,346	$ 18,976,872	$ 18,772,841	$ 500,377
LIABILITIES				
Due to Others	$ 296,346	$ 18,976,872	$ 18,772,841	$ 500,377
Total Liabilities	$ 296,346	$ 18,976,872	$ 18,772,841	$ 500,377

* As restated

STATE COMPLIANCE SECTION

BRANTLEY COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2013 SPLOST						
Roads and Bridges	$ 4,200,000	$ 6,808,904	$ 5,232,614	$ 298,562	$ 5,531,176	81.23%
Jail	3,000,000	3,000,000	2,453,390	557,354	3,010,744	100.36%
Recreational Facility	800,000	800,000	518,326	104,867	623,193	77.90%
Total	$ 8,000,000	$ 10,608,904	$ 8,204,330	$ 960,782	$ 9,165,113	

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 $2,608,904 has been received for expenditures on roads and bridges for the 2013 SPLOST.

BRANTLEY COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Project	Original Estimated Cost	Expenditures			Estimated Percentage of Completion
		Prior Years	Current Year	Total	
2019 SPLOST					
Roads and Bridges	$ 2,560,000	$ -	$ 79,430	$ 79,430	3.10%
Jail	3,000,000	-	34,410	34,410	1.15%
Recreational Facility	800,000	-	-	-	0.00%
Nahunta	1,080,000	-	72,804	72,804	6.74%
Hoboken	560,000	-	37,786	37,786	6.75%
Total	$ 8,000,000	$ -	$ 224,429	$ 224,430	

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): Long-Term Debt Proceeds of $279,774 has been received for Road and Bridge projects. This amount has been excluded from expendiures and will be recognized as debt service occurs.

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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 discretely presented component units, each major fund, and the aggregate remaining fund information of Brantley County, Georgia, as of and for the year ended December 31, 2019, 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 August 17, 2020. 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 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 one instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2019-1.

Brantley County's Responses to Finding

Brantley County, GA's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Brantley County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it. We noted certain other matters that we reported to management of Brantley County, Georgia in a separate letter dated August 17, 2020.

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.

Hurst & Hurst

Hurst and Hurst CPAs, LLC

Douglas, Georgia
August 17, 2020

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

BRANTLEY COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	_____Yes	__X__No
Significant deficiencies identified not considered to be material weaknesses?	_____Yes	__X__None Reported
Noncompliance material to financial Statements noted?	_____Yes	__X__No

Section II – Financial Statement Findings

Current Year Findings:

2019-1 Expenditures in Excess of Appropriations

Criteria: According to the Official Code of Georgia Annotated (O.C.G.A.) Section 36-81-3(b)(1) "Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each *special revenue fund* and each debt service fund and requires a project length balanced budget for capital project funds in use by the local government".

Condition: The entity had expenditures in excess of appropriations at the legal level of budgetary control in two general fund departments and several special revenue funds, and also failed to adopt budgets for several special revenue funds.

Effect: The entity was not in compliance with the above state statute regarding budgetary control.

Cause: The entity did not amend the budgets for excess expenditures as those excess expenditures arose, and/or adopt all required budgets.

Recommendation: We recommend that the entity monitor the budget on a monthly basis and amend accordingly for instances of excess expenditures, and adopt budgets for all funds per the above statute.

Management Response: We agree with the above recommendation, and will put measures into place to avoid this circumstance in future periods.

Summary of Prior Year Findings

- None