BRANTLEY COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2020

BRANTLEY COUNTY, GEORGIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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INTRODUCTORY SECTION

COUNTY OFFICIALS

CHAIRMAN
Chris "Skipper Harris

COMMISSIONERS
Ray Griffin
Brian Hendrix
Jesse Mobley
Randy Davison

COUNTY CLERK
Rene' Herrin

COUNTY MANAGER
Toby Harris

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

NON-CONSTITUTIONAL OFFICERS
Jeff Thomas, Chief Magistrate Judge

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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, 2020, 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 judgement, 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 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 opinion.

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 of Brantley County, Georgia, as of December 31, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year 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 that require that the budgetary comparison on pages 34 through 36 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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 the 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 Brantley County, Georgia's basic financial statements. The introductory section, combining nonmajor fund financial statements and individual budget schedules, and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements and individual budget schedules, the schedule of expenditures of federal awards, and other supplementary information 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 statement s 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 nonmajor fund financial statements and individual budget schedules, the schedule of expenditures of federal awards, and other supplementary information are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued a report dated October 26, 2021 on our consideration of Brantley County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control are financial reporting and compliance and the results of that testing and not to provide an opinion on the 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, GA's internal control over financial reporting and compliance.

Hurst & Hurst
Hurst and Hurst CPAs, LLC

Douglas, Georgia
October 26, 2021

BASIC FINANCIAL STATEMENTS

BRANTLEY COUNTY, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	Primary Government	
	Governmental Activities	Component Unit
ASSETS		
Current Assets:		
Cash	$ 13,547,688	$ 345,673
Certificate of Deposit	42,222	-
Accounts Receivable	594	-
Taxes Receivable	4,464,083	-
Due from Other Governments	113,237	207,919
Prepaids	81,739	-
Inventory	35,689	-
Capital Assets:		
Non-depreciable Capital Assets	2,446,105	-
Depreciable Capital Assets, net	23,873,849	7,060
Total Assets	44,605,206	560,652
Deferred Outflows of Resources	-	207,857
Total Assets and Deferred Outflows of Resources	$ 44,605,206	$ 768,509
LIABILITIES		
Current Liabilities:		
Accounts Payable	$ 447,721	$ -
Accrued Expenses	237,022	-
Compensated Absences Payable	76,871	6,367
Capital Leases Payable	56,276	-
Notes Payable	635,122	-
Long-term Liabilities:		-
Compensated Absences Payable, net of current portion	51,247	25,467
Capital Leases Payable, net of current portion	192,415	-
Notes Payable, net of current portion	2,592,363	-
Net Pension Obligation Liability	-	378,568
Net OPEB Liability	-	82,553
Total Liabilities	4,289,037	492,955
Deferred Inflows of Resources	-	168,664
Total Liabilities and Deferred Inflows of Resources	4,289,037	661,619
NET POSITION		
Net Investment in Capital Assets	22,843,778	7,060
Restricted for:		
Public Safety	2,115,398	-
Capital Projects	3,245,488	-
Prior Year Program Income	-	176,038
Unrestricted	12,111,505	(76,208)
Total Net Position	40,316,169	106,890
Total Liabilities, Deferred Outflows of Resources, and Net Position	$ 44,605,206	$ 768,509

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

BRANTLEY COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR YEAR ENDED DECEMBER 31, 2020

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	$ 2,300,556	$ 277,757	$ -	$ -	$ (2,022,799)	$ -
Judicial	880,277	463,373	-	-	(416,904)	-
Public Safety	5,751,955	2,260,321	339,980	-	(3,151,654)	-
Public Works	4,155,338	1,236,570	2,339,687	-	(579,081)	-
Health and Welfare	266,209	296,982	-	-	30,773	-
Culture and Recreation	645,566	32,446	-	-	(613,120)	-
Housing and Development	621,217	-	-	-	(621,217)	-
Unallocated Interest Charges	111,162	-	-	-	(111,162)	-
Total Governmental Activities	14,732,280	4,567,449	2,679,667	-	(7,485,164)	-
Component Units:						
Brantley County Health Dept.	572,977	176,254	422,576	-	-	25,853
Total Component Units	$ 572,977	$ 176,254	$ 422,576	$ -	$ -	$ 25,853
General Revenues:						
Taxes:						
Property Taxes					$ 6,221,855	$ -
General Sales and Use Taxes					1,119,360	-
Selective Sales and Use Taxes					2,372,776	-
Business Taxes					1,243,158	-
Penalties and Interest on Taxes Levied					102,312	
Gain on Sale of Assets					326,805	-
Interest Earned					7,194	-
Total General Revenues					11,393,460	-
Transfers					-	-
Total General Revenues & Transfers					11,393,460	-
Change in Net Position					3,908,296	25,853
Net Position, Beginning of Year					36,407,878	81,037
Net Position, End of Year					$ 40,316,169	$ 106,890

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

BRANTLEY COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	General	Capital Projects: 2019 SPLOST	Capital Projects: 2013 SPLOST	Capital Projects: T-SPLOST	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash	$ 7,377,832	$ 1,640,926	$ 210,760	$ 1,188,816	$ 3,044,266	$ 13,462,600
Certificates of Deposit	-	-	-	-	42,222	42,222
Receivables (net, where applicable, of allowances for uncollectibles)						
Taxes	4,050,320	145,176	-	84,162	184,425	4,464,083
Accounts	594	-	-	-	-	594
Due from Other Funds	343,567	-	-	-	-	343,567
Intergovernmental	113,237	-	-	-	-	113,237
Prepaids	81,739	-	-	-	-	81,739
Inventories	35,689	-	-	-	-	35,689
Total Assets	12,002,978	1,786,102	210,760	1,272,978	3,270,913	18,543,731
LIABILITIES						
Accounts Payable	329,945	22,260	18	2,074	93,424	447,721
Accrued Expenses	237,022	-	-	-	-	237,022
Due to Other Funds	-	-	-	-	258,479	258,479
Total Liabilities	566,967	22,260	18	2,074	351,903	943,222
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues	2,025,175	-	-	-	72,700	2,097,875
FUND BALANCES						
Fund Balances:						
Nonspendable	117,428	-	-	-	-	117,428
Restricted	-	1,763,842	210,742	1,270,904	2,129,153	5,374,641
Committed	-	-	-	-	717,157	717,157
Assigned	-	-	-	-	-	-
Unassigned	9,293,408	-	-	-	-	9,293,408
Total Fund Balances	9,410,836	1,763,842	210,742	1,270,904	2,846,310	15,502,634
Total Liabilities & Fund Balances	$ 12,002,978	$ 1,786,102	$ 210,760	$ 1,272,978	$ 3,270,913	$ 18,543,731

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, 2020

TOTAL GOVERNMENTAL FUND BALANCES		$ 15,502,634
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Capital assets used in Governmental Activities are not financial resources and therefore are not reported in the funds:		
Cost	45,339,072	
Less Accumulated Depreciation	(19,019,118)	
		26,319,954
Other Long-term Assets are not available to pay for current period expenditures and therefore are unavailable revenue in the funds:		
Unavailable Revenue, property taxes	2,097,875	
		2,097,875
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	(3,227,485)	
Capital Leases	(248,691)	
Compensated Absences	(128,118)	
		(3,604,294)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 40,316,169

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, 2020

	General	Capital Projects			Other Governmental Funds	Total Governmental Funds
		2019 SPLOST	2013 SPLOST	T-SPLOST		
Revenues:						
Taxes	$ 8,548,638	$ 1,437,739	$ 193	$ 769,806	$ 382,597	$ 11,138,973
Licenses and Permits	109,663	-	-	-	-	109,663
Intergovernmental	2,339,687	-	-	-	339,980	2,679,667
Charges for Services	3,465,371	-	-	-	304,099	3,769,470
Fines and Forfeitures	182,821	-	-	-	190,355	373,176
Investment Earnings	4,089	-	-	618	2,487	7,194
Miscellaneous Revenue	168,094	-	-	-	147,046	315,140
Total Revenues	14,818,363	1,437,739	193	770,424	1,366,564	18,393,283
Expenditures:						
Current:						
General Government	2,248,674	-	-	-	-	2,248,674
Judicial	851,498	-	-	-	22,275	873,773
Public Safety	4,543,238	-	-	-	802,105	5,345,343
Public Works	3,337,509	-	-	320,005	-	3,657,514
Health and Welfare	172,265	-	-	-	-	172,265
Culture and Recreation	171,699	-	-	-	320,095	491,794
Housing and Development	492,176	-	-	-	-	492,176
Capital Outlay	-	133,404	50,683	-	401,318	585,405
Debt Service:						
Principal	1,318,313	552,090	21,173	-	27,268	1,918,844
Interest and Other Charges	19,127	82,845	-	-	9,190	111,162
Total Expenditures	13,154,499	768,339	71,856	320,005	1,582,251	15,896,950
Excess (deficiency) of revenues over (under) expenditures	1,663,864	669,400	(71,663)	450,419	(215,687)	2,496,333
Other Financing Sources (uses):						
Long-Term Debt Proceeds	116,882	-	-	-	-	116,882
Sale of Capital Assets	1,062,298	-	-	-	-	1,062,298
Transfers In/(Out)	(313,667)	-	-	-	313,667	-
Total Other Financing Sources	865,513	-	-	-	313,667	1,179,180
Net Change in Fund Balances	2,529,377	669,400	(71,663)	450,419	97,980	3,675,513
Fund Balances, Beginning of Year	6,881,459	1,094,442	282,405	820,485	2,748,331	11,827,122
Fund Balances (deficit) End of Year	$ 9,410,836	$ 1,763,842	$ 210,742	$ 1,270,904	$ 2,846,310	$ 15,502,634

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, 2020

NET CHANGES IN FUND BALANCES TOTAL GOVERNMENTAL FUNDS		$ 3,675,513
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	808,161	
Depreciation Expense	(1,562,860)	
		(754,699)
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	735,493	
		(735,493)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
Unavailable at 12/31/20	2,097,875	
Unavailable at 12/31/19	2,177,390	
		(79,515)
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	(116,882)	
Issuance of Capital Leases	-	
Repayment of Long-term Debt	1,918,844	
Difference in Accrued Interest	-	
		1,801,962
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 12/31/20	(128,118)	
Liability at 12/31/19	(128,643)	
		525
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 3,908,296

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

BRANTLEY COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUND
DECEMBER 31, 2020

	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, 2020

	Governmental-Activites Internal Service Fund
OPERATING REVENUES:	
Charges for Services	$ -
Contributions and Miscellaneous	-
Total Operating Revenues	-
OPERATING EXPENSES:	
Insurance Claims and Expenses	-
Total Operating Expenses	-
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	-
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, 2020

	Governmental-Activites Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from Interfund Services Provided	$ -
Payments for Claims	-
Net Cash Provided by (used for) Operating Activities	-
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	-
Cash and Cash Equivalents - Beginning of Year	85,088
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	-
Decrease in Receivables	-
Net Cash Provided by (used for) Operating Activities	$ -

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, 2020

	2020	2019
ASSETS		
Cash	$ 444,094	$ 500,377
Total Assets	$ 444,094	$ 500,377
LIABILITIES		
Due to Other Governments and Individuals	$ 444,094	$ 500,377
Total Liabilities	$ 444,094	$ 500,377

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, 2020 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 measurable.

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, 2020, 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 2020, 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

For the year ended December 31, 2020, The County had no funds in excess of allowable appropriations.

NOTE 3 – DETAILED NOTES ON ALL FUNDS

Deposits and Investments

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, 2020.

Receivables

Receivables at December 31, 2020 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, 2020 consist of the following:

	Taxes	Accounts	Due from Other Governments	Net Receivables
General Fund	$ 4,050,320	$ 594	$ 113,237	$ 4,164,151
T-Splost	84,162	-	-	84,162
Splost 2019	145,176	-	-	145,176
Other Governmental Funds	184,425	-	-	184,425
Total Primary Government	$ 4,464,083	$ 594	$ 113,237	$ 4,577,914

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, 2020
Millage rate adopted by resolution	September 7, 2020
Property tax digest approved by State	September 14, 2020
Property tax invoices rendered	October 9, 2020
Property tax due date	December 20, 2020

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, 2020 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	84,200	332,780	-	416,980
Total capital assets, not being depreciated	2,113,325	332,780	-	2,446,105
Capital assets, being depreciated:				
Buildings & Improvements	16,600,637	-	-	16,600,637
Equipment, Vehicles, and Furniture	11,350,870	475,380	1,640,269	10,185,981
Infrastructure	16,106,349	-	-	16,106,349
Total capital assets, being depreciated	44,057,856	475,380	1,640,269	42,892,967
Less accumulated depreciation for:				
Buildings & Improvements	6,770,632	429,773	-	7,200,405
Equipment, Vehicles, and Furniture	7,883,175	673,157	904,776	7,651,556
Infrastructure	3,707,228	459,929	-	4,167,157
Total accumulated depreciation	18,361,035	1,562,859	904,776	19,019,118
Total capital assets being depreciated, net	25,696,821	(1,087,480)	735,493	23,873,849
Governmental activities capital assets, net	$27,810,146	$ (754,700)	$ 735,493	$26,319,954

Reconciliation to the statement of Net Position:

Non-depreciable Capital Assets	$ 2,446,105
Depreciable Capital Assets, net	23,873,849
Capital Assets, net	$ 26,319,954

Governmental Activities:	
General Government	$ 76,800
Judicial	4,374
Public Safety	494,502
Public Works	630,695
Health and Welfare	94,913
Culture and Recreation	132,825
Housing and Development	128,751
Total depreciation expense - governmental activities	$ 1,562,860

Interfund Balances and Transfers

Interfund balances at December 31, 2020, 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, 2020 are as follows:

Transfers In	Transfers Out	Amount
Recreation Fund	General Fund	$ 163,333
E-911 Fund	General Fund	150,333
	Total	$ 313,666

Individual fund interfund receivable and payable balances as of December 31, 2020 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, 2020:

	Outstanding Balance Jan. 1, 2020	Additions	Deductions	Outstanding Balance Dec. 31, 2020	Amount Due in One Year	Amount Due in more than One Year
Governmental Activities:						
Notes Payable:						
Bank - Fire Truck	$ 13,566	$ -	$ 5,652	$ 7,914	$ 7,914	$ -
Bank - Police Trucks	-	116,882	-	116,882	116,882	-
Bank - Jail	3,601,184	-	498,495	3,102,689	510,326	2,592,363
Total	$ 3,614,750	$ 116,882	$ 504,147	$ 3,227,485	$ 635,122	$ 2,592,363

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
2021	$ 7,914	$ 296	$ 8,210
Totals	$ 7,914	$ 296	$ 8,210

On June 10, 2020, the County entered into a note with a bank for the purpose of purchasing three trucks for the police department. The note is in the amount of $116,882 at an interest rate of 3.95%. The loan is for eleven monthly payments of interest only and one final balloon payment of $116,882 due on June 10, 2021.

Year Ended	Principal	Interest	Total
2021	$ 116,882	$ 4,701	$ 121,583
Totals	$ 116,882	$ 4,701	$ 121,583

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
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	559,499	17,985	577,484
2026	429,636	3,477	433,113
Totals	$ 3,102,689	$ 217,844	$ 3,320,533

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 $303,400. 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
2021	$ 56,276	$ 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	24,947	4,328	29,274
2026-2029	81,275	6,548	29,274
Totals	$ 248,690	$ 39,532	$ 234,307

	Outstanding Balance Jan. 1, 2020	Additions	Deductions	Outstanding Balance Dec. 31, 2020	Amount Due in One Year	Amount Due in more than One Year
Governmental Activities:						
Capital Leases						
Musco Finance	$ 53,595	$ -	$ 53,595	$ -	$ -	$ -
SunTrust Equipment Finance	216,693	-	216,693	-	-	-
John Deere Financial	681,596	-	681,596	-	-	-
Southeastern Bank	8,655	-	8,655	-	-	-
Southeastern Bank	36,087	-	36,087	-	-	-
Southeastern Bank	60,864	-	60,864	-	-	-
Southeastern Bank	94,583	-	41,326	53,257	36,197	17,060
Southeastern Bank	279,774	-	279,774	-	-	-
PrimeSouth Bank	217,050	-	21,616	195,434	20,079	175,355
John Deere Financial	14,490	-	14,490	-	-	-
Totals	$ 1,663,386	$ -	$ 1,414,696	$ 248,690	$ 56,276	$ 192,415

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 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, 2020	Additions	Deductions	Outstanding Balance Dec. 31, 2020	Amount Due in One Year	Amount Due in more than One Year
Compensated Absences	$ 128,643	$ 56,122	$ 56,647	$ 128,118	$ 76,871	$ 51,247
Total	$ 128,643	$ 56,122	$ 56,647	$ 128,118	$ 76,871	$ 51,247

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	$ 35,689
Prepaids	81,739
	$ 117,428

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	$	210,742
SPLOST 2019 Fund - used to account for capital projects financed with SPLOST funds - 2019		1,763,842
T-SPLOST Fund - used to account for capital projects financed with special purpose local option sales tax		1,270,904
Total Capital Projects Funds	$	3,245,488

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	$	64,574
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		115,062
Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library		50,879
E-911 Fund - to account for E-911 revenue restricted to providing emergency telephone services		415,736
Revolving Loan Fund - to account for revenue for loan payments collected		175,747
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		177,424
Waynesville Fire District		248,080
Hortense Fire District		102,907
Nahunta Fire District		444,519
Hoboken Fire District		296,035
County Special Fire District		12,504
Total Special Revenue Funds	$	2,129,153

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	$ 463,769
Total Capital Projects Funds	$ 463,769
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	146,308
Recreation Dept. Fund - to account for revenues generated from recreation such as fees and concessions, committed to the the purpose of recreational activities	(55,858)
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	25,190
Emergency Deputy Fund - to account for funds contributed by deputies, jail officers, and sheriff's office employees for emergency situations	2,324
Inmate Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail	134,854
Total Special Revenue Funds	$ 253,388

Assigned – No fund balances were assigned at December 31, 2020.

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	$ 9,293,408

Net Position:

Net Investment in capital assets, reported on the government-wide statement of net position at December 31, 2020 are as follows:

	Governmental Activities
Cost of capital assets	$ 45,339,072
Less accumulated depreciation	(19,019,118)
Book value	26,319,954
Less capital related debt	(3,476,176)
Net investment in Capital Assets	$ 22,843,778

NOTE 4 – RETIREMENT 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 2020 to the County-funded plan was $51,016.

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 October 26, 2021, 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, 2020.

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, 2020, the County paid $21,684 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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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, 2020

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Taxes	$ 7,717,000	$ 7,717,000	$ 8,548,638	$ 831,638
Licenses and Permits	91,800	91,800	109,663	17,863
Intergovernmental Revenues	99,267	2,289,767	2,339,687	49,920
Charges for Services	3,409,920	3,409,920	3,465,371	55,451
Fines and Forfeitures	278,500	278,500	182,821	(95,679)
Investment Income	2,000	2,000	4,089	2,089
Miscellaneous	62,500	62,500	168,094	105,594
Total Revenues	$ 11,660,987	$ 13,851,487	$ 14,818,363	$ 966,876
Expenditures				
General Government				
County Commissioner's Office	416,383	426,783	430,266	(3,483)
Elections	116,693	121,793	123,157	(1,364)
General Government	714,583	990,223	978,227	11,996
Tax Commissioner	308,663	308,663	310,848	(2,185)
Tax Assessor	272,147	277,567	280,420	(2,853)
Courthouse	81,715	101,135	101,364	(229)
St. Illa Office Building	23,350	24,550	24,392	158
Total General Government	1,933,534	2,250,714	2,248,674	2,040
Judicial				
Superior Court	316,099	316,099	270,789	45,310
Clerk of Superior Court	336,819	336,819	276,377	60,442
Magistrate Court	154,754	164,854	167,116	(2,262)
Probate Court	160,395	160,395	137,215	23,180
Total Judicial	968,066	978,167	851,497	126,670
Public Safety				
Sheriff's Department	1,542,297	1,552,022	1,566,597	(14,575)
Jail	1,610,987	1,610,987	1,562,600	48,387
Emergency Medical Service	1,523,942	1,523,942	1,464,740	59,202
Coroners	51,181	51,181	42,560	8,621
Animal Control	4,770	5,145	5,238	(93)
Emergency Management Agency	34,579	34,579	24,099	10,480
Total Public Safety	4,767,756	4,777,856	4,665,834	112,022
Public Works				
Road Department	1,521,954	3,048,818	3,016,996	31,822
Solid Waste	1,131,988	1,493,388	1,493,943	(555)
Total Public Works	2,653,942	4,542,206	4,510,939	31,267

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, 2020

	Budget			Variance With
	Original	Final	Actual	Final Budget
Health and Welfare				
Health Department	106,046	112,546	112,500	46
Mental Health	1,400	1,400	-	1,400
Public Welfare (DFCS)	14,800	14,800	1,854	12,946
Concerted Services, Inc.	10,926	10,926	2,041	8,885
Senior Center	59,897	59,897	55,869	4,028
Total Health and Welfare	193,069	199,569	172,264	27,305
Culture and Recreation				
Recreation	-	-	-	-
Library	214,250	214,250	171,699	42,551
Total Culture and Recreation	214,250	214,250	171,699	42,551
Housing and Development				
Development Authority	75,000	75,000	75,000	-
Code and Permits	108,301	108,301	105,613	2,688
Airport	26,100	126,100	125,074	1,026
County Office Building	38,800	38,800	40,277	(1,477)
Cooperative Extension Service	64,802	34,802	34,601	201
Adult Education/Head Start	13,400	14,500	14,449	51
Family Connection	66,790	66,790	61,399	5,391
Board of Equalization	5,845	5,845	4,054	1,791
Georgia Forestry Commission	5,760	31,709	31,709	-
Total Housing and Development	404,798	501,847	492,176	9,671
Total Expenditures	11,135,415	13,464,609	13,113,083	351,526
Excess revenues over (under) expenditures	525,572	386,878	1,705,280	615,350
Other Financing Sources				
Contingencies	181,572	12,879	-	(12,879)
Transfers In/(Out)	(344,000)	-	(313,667)	(313,667)
Sale of Capital Assets	-	-	1,062,298	1,062,298
Long-term Debt Proceeds	-	-	116,882	116,882
Total Other Financing Sources (uses)	(162,428)	12,879	865,513	852,634
Net Changes in Fund Balances	$ 363,144	$ 399,757	$ 2,570,793	$ 1,467,984
Fund Balance - Beginning of Year	-	-	6,881,459	
Fund Balance - End of Year	$ -	$ -	$ 9,452,249	

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	$ 1,484,768	$ 81,830	$ 1,566,598
Emergency Medical Service	$ 1,403,267	$ 61,473	$ 1,464,740
Road Department	$ 1,822,859	$ 1,194,137	$ 3,016,996

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, 2020, The County had no General Fund departments in excess of allowable appropriations.

III. EXCESSES OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS

For the year ended December 31, 2020, The County had no individual funds in excess of allowable appropriations, for those funds with which budgets were adopted.

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.

C.D.B.G. Chicora Road: to account for CDBG grant funds received from the Georgia Department of Community Affairs for street improvements.

BRANTLEY COUNTY, GEORGIA
COMBINING BALANCE SHEETS
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
ASSETS			
Cash	$ 2,570,497	$ 473,769	$ 3,044,266
Certificate of Deposit	42,222	-	42,222
Receivables	-	-	-
Tax Receivable (net of allowance for uncollectibles)	184,425	-	184,425
Total Assets	2,797,144	473,769	3,270,913
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts Payable	83,424	10,000	93,424
Due to Other Funds	258,479	-	258,479
Total Liabilities	341,903	10,000	351,903
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	72,700	-	72,700
Total Deferred Inflows of Resources	72,700	-	72,700
FUND BALANCES			
Restricted	2,129,153	-	2,129,153
Committed	253,388	463,769	717,157
Total Fund Balances	2,382,541	463,769	2,846,310
TOTAL LIABILITIES & FUND BALANCE	$ 2,797,144	$ 473,769	$ 3,270,913

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
REVENUES:			
Taxes	$ 382,597	$ -	$ 382,597
Intergovernmental Revenue	-	339,980	339,980
Charges for Services	304,099	-	304,099
Fines and Forfeitures	190,355	-	190,355
Investment Income	2,165	322	2,487
Other Revenue	2,489	144,557	147,046
Total Revenues	881,705	484,859	1,366,564
EXPENDITURES:			
Public Safety	802,105	-	802,105
Health and Welfare	-	-	-
Judicial	22,275	-	22,275
Culture & Recreation	320,095	-	320,095
Capital Outlay	-	401,318	401,318
Debt service:			
Principal Retirement	27,268	-	27,268
Interest and Fiscal Charges	9,190	-	9,190
Total Expenditures	1,180,933	401,318	1,582,251
Excess (deficiency) of Revenues Over (under) Expenditures	(299,228)	83,541	(215,687)
Other Financing Uses:			
Transfers In/(Out)	313,666	-	313,666
Long-Term Debt Proceeds	-	-	-
Total Other Financing Uses	313,666	-	313,666
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	14,438	83,541	97,979
Net Change in Fund Balances	14,438	83,541	97,979
Fund Balances, Beginning, as restated	2,368,103	380,228	2,748,331
Fund Balances, Ending	$ 2,382,541	$ 463,769	$ 2,846,310

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
DECEMBER 31, 2020

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Confiscated Assets Fund	Vending Fund	Jail Fund	Law Library
ASSETS						
Cash	$ 64,574	$ 25,686	$ 510	$ 146,308	$ 115,062	$ 50,879
Certificate of Deposit	-	-	-	-	-	-
Receivables	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-
Total Assets	64,574	25,686	510	146,308	115,062	50,879
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	64,574	25,686	-	-	115,062	50,879
Committed	-	-	510	146,308	-	-
Total Fund Balances	64,574	25,686	510	146,308	115,062	50,879
TOTAL LIABILITIES & FUND BALANCE	$ 64,574	$ 25,686	$ 510	$ 146,308	$ 115,062	$ 50,879

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS, continued
DECEMBER 31, 2020

	Special Revenue						
	Recreation Department	E-911	Sheriff's Task Force	Federal Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Revolving Loan Fund
ASSETS							
Cash	$ 124,210	$ 559,071	$ 60	$ 25,190	$ 2,324	$ 134,854	$ 175,747
Certificate of Deposit	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-	-
Total Assets	124,210	559,071	60	25,190	2,324	134,854	175,747
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accounts Payable	9,913	57,967	-	-	-	-	-
Due to Other Funds	170,155	85,368	-	-	-	-	-
Total Liabilities	180,068	143,335	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
FUND BALANCES							
Restricted	-	415,736	-	-	-	-	175,747
Committed	(55,858)	-	60	25,190	2,324	134,854	-
Total Fund Balances	(55,858)	415,736	60	25,190	2,324	134,854	175,747
TOTAL LIABILITIES & FUND BALANCE	$ 124,210	$ 559,071	$ 60	$ 25,190	$ 2,324	$ 134,854	$ 175,747

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS, continued
DECEMBER 31, 2020

	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	$ 122,777	$ 228,513	$ 99,008	$ 399,618	$ 282,651	$ 13,455	$ 2,570,497
Certificate of Deposit	42,222	-	-	-	-	-	42,222
Receivables	-	-	-	-	-	-	-
Taxes Receivable	15,789	40,094	17,082	80,311	26,254	4,895	184,425
Total Assets	180,788	268,607	116,090	479,929	308,905	18,350	2,797,144
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accounts Payable	267	1,290	4,759	5,391	2,883	954	83,424
Due to Other Funds	-	-	1,618	1,338	-	-	258,479
Total Liabilities	267	1,290	6,377	6,729	2,883	954	341,903
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	3,097	19,237	6,806	28,681	9,987	4,892	72,700
Total Deferred Inflows of Resources	3,097	19,237	6,806	28,681	9,987	4,892	72,700
FUND BALANCES							
Restricted	177,424	248,080	102,907	444,519	296,035	12,504	2,129,153
Committed	-	-	-	-	-	-	253,388
Total Fund Balances	177,424	248,080	102,907	444,519	296,035	12,504	2,382,541
TOTAL LIABILITIES & FUND BALANCE	$ 180,788	$ 268,607	$ 116,090	$ 479,929	$ 308,905	$ 18,350	$ 2,797,144

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, 2020

	Special Revenue					
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Confiscated Assets Fund	Vending Fund	Jail Fund	Law Library
REVENUES:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	15,703	-	5,215	71,454	22,820	6,764
Investment Income	45	-	-	-	74	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	15,748	-	5,215	71,454	22,894	6,764
EXPENDITURES:						
Public Safety	-	-	5,215	13,336	-	-
Public Welfare	-	-	-	-	-	-
Judicial	10,983	-	-	-	-	11,292
Culture & Recreation	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Total Expenditures	10,983	-	5,215	13,336	-	11,292
Excess (deficiency) of Revenues Over (under) Expenditures	4,765	-	-	58,118	22,894	(4,528)
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)	4,765	-	-	58,118	22,894	(4,528)
Net Change in Fund Balances	4,765	-	-	58,118	22,894	(4,528)
Fund Balances, Beginning	59,809	25,686	510	88,190	92,168	55,407
Fund Balances, Ending	$ 64,574	$ 25,686	$ 510	$ 146,308	$ 115,062	$ 50,879

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, 2020

	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	31,946	272,153	-	-	-	-	-
Fines and Forfeitures	-	-	-	34	2,675	65,690	-
Investment Income	95	306	-	-	-	-	856
Miscellaneous	500	-	-	-	-	-	-
Total Revenues	32,541	272,459	-	34	2,675	65,690	856
EXPENDITURES:							
Public Safety	-	397,622	-	14,234	900	41,560	-
Public Welfare	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Culture & Recreation	320,095	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Total Expenditures	320,095	397,622	-	14,234	900	41,560	-
Excess (deficiency) of Revenues Over (under) Expenditures	(287,554)	(125,163)	-	(14,200)	1,775	24,130	856
Other Financing Uses:							
Transfers In/(Out)	163,333	150,333	-	-	-	-	-
Long-Term Debt Proceeds	-	-	-	-	-	-	-
Total Other Financing Uses	163,333	150,333	-	-	-	-	-
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	(124,221)	25,170	-	(14,200)	1,775	24,130	856
Net Change in Fund Balances	(124,221)	25,170	-	(14,200)	1,775	24,130	856
Fund Balances, Beginning	68,363	390,566	60	39,390	549	110,724	174,891
Fund Balances, Ending	$ (55,858)	$ 415,736	$ 60	$ 25,190	$ 2,324	$ 134,854	$ 175,747

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, 2020

	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	$ 41,440	$ 98,554	$ 36,504	$ 140,872	$ 63,083	$ 2,144	$ 382,597
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	304,099
Fines and Forfeitures	-	-	-	-	-	-	190,355
Investment Income	81	174	59	283	184	8	2,165
Miscellaneous	-	-	-	-	-	1,989	2,489
Total Revenues	41,521	98,728	36,563	141,155	63,267	4,141	881,705
EXPENDITURES:							
Public Safety	17,116	102,089	18,969	78,985	24,107	87,972	802,105
Public Welfare	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	22,275
Culture & Recreation	-	-	-	-	-	-	320,095
Capital Outlay	-	-	-	-	-	-	-
Debt service	6,000	-	-	30,458	-	-	36,458
Total Expenditures	23,116	102,089	18,969	109,443	24,107	87,972	1,180,933
Excess (deficiency) of Revenues Over (under) Expenditures	18,405	(3,361)	17,594	31,712	39,160	(83,831)	(299,228)
Other Financing Uses:							
Transfers In/(Out)	-	-	-	-	-	-	313,666
Long-Term Debt Proceeds	-	-	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-	-	313,666
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	18,405	(3,361)	17,594	31,712	39,160	(83,831)	14,438
Net Change in Fund Balances	18,405	(3,361)	17,594	31,712	39,160	(83,831)	14,438
Fund Balances, Beginning	159,019	251,441	85,313	412,807	256,875	96,335	2,368,103
Fund Balances, Ending	$ 177,424	$ 248,080	$ 102,907	$ 444,519	$ 296,035	$ 12,504	$ 2,382,541

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEETS
DECEMBER 31, 2020

	Capital Projects		
	Capital Project Fund	CDBG Fund	Total Non-Major Capital Project Funds
ASSETS			
Cash	$ 473,768	$ 1	$ 473,769
Due from Other Funds	-	-	-
Receivables	-	-	-
Total Assets	473,768	1	473,769
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts Payable	10,000	-	10,000
Due to Other Funds	-	-	-
Total Liabilities	10,000	-	10,000
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	-	-	-
Total Deferred Inflows of Resources	-	-	-
FUND BALANCES			
Restricted	-	-	-
Committed	463,768	1	463,769
Total Fund Balances	463,768	1	463,769
TOTAL LIABILITIES & FUND BALANCE	$ 473,768	$ 1	$ 473,769

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, 2020

	Capital Project		
	Capital Project Funds	CDBG Funds	Total Non-Major Capital Project Funds
REVENUES:			
Intergovernmental	$ 7,200	$ 332,780	$ 339,980
Investment Income	322	-	322
Other Revenue	144,557	-	144,557
Total Revenues	152,079	332,780	484,859
EXPENDITURES:			
Capital Outlay	68,538	332,780	401,318
Total Expenditures	68,538	332,780	401,318
Excess (deficiency) of Revenues Over (under) Expenditures	83,541	-	83,541
Other Financing Uses:			
Transfers In/(Out)	-	-	-
Total Other Financing Uses	-	-	-
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	83,541	-	83,541
Fund Balances, Beginning	380,227	1	380,228
Fund Balances, Ending	$ 463,768	$ 1	463,769

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, 2020

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Charges for Services	$ 142,600	$ 31,946	$ (110,654)
Investment Income	-	95	95
Other Revenue	-	500	500
Total Revenues	142,600	32,541	(110,059)
Expenditures			
Culture and Recreation	322,600	320,095	2,505
Total Expenditures	322,600	320,095	2,505
Excess (deficiency) of Revenues Over (under) Expenditures	(180,000)	(287,554)	(107,554)
Other Financing Sources (Uses)	180,000	163,333	(16,667)
Total Other Financing Sources (Uses)	180,000	163,333	(16,667)
Net Change in Fund Balance	-	(124,221)	(124,221)
Fund Balance Beginning	-	68,363	-
Fund Balance Ending	$ -	$ (55,858)	$ (124,221)

BRANTLEY COUNTY, GEORGIA
E-911
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Charges for Services	$ 240,000	$ 272,153	$ 32,153
Investment Income	300	306	6
Total Revenues	240,300	272,459	32,159
Expenditures			
Public Safety	404,300	397,622	6,678
Total Expenditures	404,300	397,622	6,678
Excess (deficiency) of Revenues Over (under) Expenditures	(164,000)	(125,163)	38,837
Other Financing Sources (Uses)	164,000	150,333	(13,667)
Total Other Financing Sources (Uses)	164,000	150,333	(13,667)
Net Change in Fund Balance	-	25,170	25,170
Fund Balance Beginning	-	390,566	-
Fund Balance Ending	$ -	$ 415,736	$ 25,170

BRANTLEY COUNTY, GEORGIA
CALVARY FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 33,000	$ 41,440	$ 8,440
Investment Income	100	81	(19)
Prior Year Fund Balance	5,996	-	(5,996)
Total Revenues	39,096	41,521	2,425
Expenditures			
Public Safety	33,096	17,116	15,980
Debt Service	6,000	6,000	-
Total Expenditures	39,096	23,116	15,980
Excess (deficiency) of Revenues Over (under) Expenditures	-	18,405	18,405
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	18,405	18,405
Fund Balance Beginning	-	159,019	-
Fund Balance Ending	$ -	$ 177,424	$ 18,405

BRANTLEY COUNTY, GEORGIA
WAYNESVILLE FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 74,000	$ 98,554	$ 24,554
Investment Income	300	174	(126)
Prior Year Fund Balance	40,800	-	(40,800)
Total Revenues	115,100	98,728	(16,372)
Expenditures			
Public Safety	110,100	102,089	8,011
Capital Outlay	5,000	-	5,000
Total Expenditures	115,100	102,089	13,011
Excess (deficiency) of Revenues Over (under) Expenditures	-	(3,361)	(3,361)
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(3,361)	(3,361)
Fund Balance Beginning	-	251,441	-
Fund Balance Ending	$ -	$ 248,080	$ (3,361)

BRANTLEY COUNTY, GEORGIA
HORTENSE FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 26,000	$ 36,504	$ 10,504
Investment Income	100	59	(41)
Prior Year Fund Balance	3,658	-	(3,658)
Total Revenues	29,758	36,563	6,805
Expenditures			
Public Safety	29,758	18,969	10,789
Total Expenditures	29,758	18,969	10,789
Excess (deficiency) of Revenues Over (under) Expenditures	-	17,594	17,594
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	17,594	17,594
Fund Balance Beginning	-	85,313	-
Fund Balance Ending	$ -	$ 102,907	$ 17,594

BRANTLEY COUNTY, GEORGIA
NAHUNTA FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 98,000	$ 140,872	$ 42,872
Investment Income	300	283	(17)
Prior Year Fund Balance	30,199	-	(30,199)
Total Revenues	128,499	141,155	12,656
Expenditures			
Public Safety	59,550	78,985	(19,435)
Debt Service	60,000	30,458	29,542
Capital Outlay	8,949	-	8,949
Total Expenditures	128,499	109,443	19,056
Excess (deficiency) of Revenues Over (under) Expenditures	-	31,712	31,712
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	31,712	31,712
Fund Balance Beginning	-	412,807	-
Fund Balance Ending	$ -	$ 444,519	$ 31,712

BRANTLEY COUNTY, GEORGIA
HOBOKEN FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 49,000	$ 63,083	$ 14,083
Investment Income	150	184	34
Prior Year Fund Balance	4,650	-	(4,650)
Total Revenues	53,800	63,267	9,467
Expenditures			
Public Safety	53,800	24,107	29,693
Total Expenditures	53,800	24,107	29,693
Excess (deficiency) of Revenues Over (under) Expenditures	-	39,160	39,160
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	39,160	39,160
Fund Balance Beginning	-	256,875	-
Fund Balance Ending	$ -	$ 296,035	$ 39,160

BRANTLEY COUNTY, GEORGIA
SPECIAL FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 25,000	$ 2,144	$ (22,856)
Investment Income	100	8	(92)
Prior Year Fund Balance	64,915	1,989	(62,926)
Total Revenues	90,015	4,141	(85,874)
Expenditures			
Public Safety	90,015	87,972	2,043
Total Expenditures	90,015	87,972	2,043
Excess (deficiency) of Revenues Over (under) Expenditures	-	(83,831)	(83,831)
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(83,831)	(83,831)
Fund Balance Beginning	-	96,335	-
Fund Balance Ending	$ -	$ 12,504	$ (83,831)

BRANTLEY COUNTY, GEORGIA
COMMUNITY DEVELOPMENT BLOCK GRANT #18p-y-013-1-5985
SOURCE & APPLICATION OF FUNDS SCHEDULE
FROM INCEPTION THROUGH DECEMBER 31, 2020

Total Program Funds Allocated to Recipient	$ 600,000
Less: Total Program Funds Drawn by Recipient	(332,780)
Funds Still Available from Program Resources	$ 267,220
Total Program Funds Drawn and Received by Recipient	$ 332,780
Less: Funds Applied and Expended to Program Costs	(332,780)
Total Program Funds Held by Recipient	$ -

PROGRAM ACTIVITY	CDBG ACTIVITY NUMBER	APPROVED BUDGET	COST TO DATE	AVAILABLE BALANCE
Street Improvements	P-03K-01	499,002	(231,782)	267,220
Flood and Drainage Facilities	P-03K-02	100,998	(100,998)	-
Total		$ 600,000	$ (332,780)	$ 267,220

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, 2020

Tax Commissioner	Balance Jan. 1, 2020	Additions	Deductions	Balance Dec. 31, 2020
ASSETS				
Cash	$ 236,167	$ 16,180,799	$ 16,329,536	$ 87,430
Total Assets	$ 236,167	$ 16,180,799	$ 16,329,536	$ 87,430
LIABILITIES				
Due to Others	$ 236,167	$ 16,180,799	$ 16,329,536	$ 87,430
Total Liabilities	$ 236,167	$ 16,180,799	$ 16,329,536	$ 87,430

Sheriff	Balance Jan. 1, 2020	Additions	Deductions	Balance Dec. 31, 2020
ASSETS				
Cash	$ 52,861	$ 322,704	$ 300,137	$ 75,428
Total Assets	$ 52,861	$ 322,704	$ 300,137	$ 75,428
LIABILITIES				
Due to Others	$ 52,861	$ 322,704	$ 300,137	$ 75,428
Total Liabilities	$ 52,861	$ 322,704	$ 300,137	$ 75,428

* As restated

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS, continued
DECEMBER 31, 2020

Clerk of Court	Balance Jan. 1, 2020	Additions	Deductions	Balance Dec. 31, 2020
ASSETS				
Cash	$ 75,410	$ 607,532	$ 590,844	$ 92,098
Total Assets	$ 75,410	$ 607,532	$ 590,844	$ 92,098
LIABILITIES				
Due to Others	$ 75,410	$ 607,532	$ 590,844	$ 92,098
Total Liabilities	$ 75,410	$ 607,532	$ 590,844	$ 92,098

Magistrate Court	Balance Jan. 1, 2020	Additions	Deductions	Balance Dec. 31, 2020
ASSETS				
Cash	$ 13,541	$ 143,595	$ 120,230	$ 36,906
Total Assets	$ 13,541	$ 143,595	$ 120,230	$ 36,906
LIABILITIES				
Due to Others	$ 13,541	$ 143,595	$ 120,230	$ 36,906
Total Liabilities	$ 13,541	$ 143,595	$ 120,230	$ 36,906

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS, continued
DECEMBER 31, 2020

Probate Court	Balance Jan. 1, 2020	Additions	Deductions	Balance Dec. 31, 2020
ASSETS				
Cash	$ 81,806	$ 213,620	$ 206,407	$ 89,019
Total Assets	$ 81,806	$ 213,620	$ 206,407	$ 89,019
LIABILITIES				
Due to Others	$ 81,806	$ 213,620	$ 206,407	$ 89,019
Total Liabilities	$ 81,806	$ 213,620	$ 206,407	$ 89,019

Inmate Account	Balance Jan. 1, 2020	Additions	Deductions	Balance Dec. 31, 2020
ASSETS				
Cash	$ 40,592	$ 369,024	$ 346,403	$ 63,213
Total Assets	$ 40,592	$ 369,024	$ 346,403	$ 63,213
LIABILITIES				
Due to Others	$ 40,592	$ 369,024	$ 346,403	$ 63,213
Total Liabilities	$ 40,592	$ 369,024	$ 346,403	$ 63,213

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2020

Total of All Agencies	Balance Jan. 1, 2020*	Additions	Deductions	Balance Dec. 31, 2020
ASSETS				
Cash	$ 500,377	$ 17,837,274	$ 17,893,557	$ 444,094
Total Assets	$ 500,377	$ 17,837,274	$ 17,893,557	$ 444,094
LIABILITIES				
Due to Others	$ 500,377	$ 17,837,274	$ 17,893,557	$ 444,094
Total Liabilities	$ 500,377	$ 17,837,274	$ 17,893,557	$ 444,094

* As restated

COMPLIANCE SECTION

BRANTLEY COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2020

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	$ 5,531,176	$ 26,502	$ 5,557,678	81.62%
Jail	3,000,000	3,000,000	3,010,744	-	3,010,744	100.36%
Recreational Facility	800,000	800,000	623,193	45,354	668,547	83.57%
Total	$ 8,000,000	$ 10,608,904	$ 9,165,113	$ 71,856	$ 9,236,969	

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, 2020

Project	Original Estimated Cost	Expenditures			Estimated Percentage of Completion
		Prior Years	Current Year	Total	
2019 SPLOST					
Roads and Bridges	$ 2,560,000	$ 79,430	$ 3,060	$ 82,490	3.22%
Jail	3,000,000	34,410	577,484	611,894	20.40%
Recreational Facility	800,000	-	57,451	57,451	7.18%
Nahunta	1,080,000	72,804	85,841	158,645	14.69%
Hoboken	560,000	37,786	44,502	82,288	14.69%
Total	$ 8,000,000	$ 224,430	$ 768,338	$ 992,768	

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.

BRANTLEY COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

Federal Grantor / Pass-through Grantor/ Program or Cluster Title	CFDA Number	Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Passthrough from Georgia Department of Community Affairs:			
Community Development Block Grants	14.218	18p-y-013-1-5985	332,780
U.S. Department of Treasury			
Passthrough from Georgia Governor's Office of Planning & Budget:			
Coronavirus Relief Fund	21.019		912,525
Total Expenditures of Federal Awards			$ 1,245,305

The accompanying notes are an integral part of this schedule.

BRANTLEY COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

A. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Brantley County, Georgia and is presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when they are both measureable and available.

B. Indirect Cost Rate

The amounts expended include $0 claimed as an indirect cost recovery. The Brantley County, Georgia has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

HURST & HURST CPAs
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING 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 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, 2020, 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 October 26, 2021. 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 auditor's testing on 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 scope 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 Response 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 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 October 26, 2021.

Purpose of the 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
October 26, 2021

HURST & HURST CPAs
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commissioners
Brantley County, Georgia

Report on Compliance for Each Major Federal Program

We have audited the Brantley County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Brantley County, Georgia's major federal programs for the year ended December 31, 2020. The Brantley County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Brantley County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Brantley County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Brantley County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, the Brantley County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of the Brantley County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Brantley County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Brantley County, Georgia's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hurst & Hurst

Hurst and Hurst CPAs, LLC

Douglas, Georgia
October 26, 2021

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

BRANTLEY COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

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

Federal Awards

Internal control over major programs:		
Material weaknesses identified?	_____Yes	__X__No
Significant deficiencies identified not considered to be material weaknesses?	_____Yes	__X__None Reported
Type of auditor's report issued on compliance for major programs	Unmodified	
Any audit findings required to be reported in accordance with Circular A-133, Section .510(a)?	_____Yes	__X__No

Identification of Major Programs:

CFDA Number	Name of Federal Program
21.019	U.S. Department of Treasury Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000	
Auditee considered a low risk auditee?	_____Yes	__X__No

Section II – Financial Statement Findings

Current Year Findings:

- None.

Summary of Prior 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.

Follow up: The County had no General Fund Department in excess of appropriations. However, multiple Special Revenue Funds had no adopted budget.

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

REPORT ON CERTIFICATION OF E-911 FUND EXPENDITURES

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Independent Accountant's Report

We have examined management's assertion included in the accompanying Certification of 9-1-1 Expenditures on Brantley County, Georgia's compliance during the fiscal year ended December 31, 2020 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official code of Georgia Annotated, Section 46-5-134. Management is responsible for Brantley County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Brantley County, Georgia's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Brantley County, Georgia's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of Brantley County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Brantley County, Georgia complied with the aforementioned requirement during the fiscal year ended December 31, 2020 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

Hurst & Hurst

Hurst and Hurst CPAs, LLC

Douglas, Georgia
October 26, 2021

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2020

Line No.		O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	__X__ Special Revenue Fund ____ Enterprise Fund		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		$ -
	_____		$ -
	_____		$ -
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ -
3b	Purchase costs	46-5-134(f)(1)(A)	$ -
3c	Maintenance costs	46-5-134(f)(1)(A)	$ 644
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ -
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 193,858
5b	Employee benefits	46-5-134(f)(1)(C)	$ 51,202
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 350
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 3,343
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$ -
8b	Purchase costs	46-5-134(f)(1)(F)	$ -
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$ -
9b	Purchase costs	46-5-134(f)(1)(G)	$ 95,458
9c	Maintenance costs	46-5-134(f)(1)(G)	$ 22,085

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2020

Line No.		O.C.G.A. Reference:	
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	$ -
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	$ -
11b	Purchase costs	46-5-134(f)(1)(I)	$ -
11c	Maintenance costs	46-5-134(f)(1)(I)	$ -
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	$ -
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2(B)(ii)	$ -
13b	Purchase costs	46-5-134(f)(2(B)(ii)	$ -
13c	Maintenance costs	46-5-134(f)(2(B)(ii)	$ -
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	$ -
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2(B)(iv)	$ -
15b	Purchase costs	46-5-134(f)(2(B)(iv)	$ -
15c	Maintenance costs	46-5-134(f)(2(B)(iv)	$ -
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2(B)(v)	$ -
16b	Purchase costs	46-5-134(f)(2(B)(v)	$ -
16c	Maintenance costs	46-5-134(f)(2(B)(v)	$ -
17	Other expenditures not included in Lines 2 through 16 above.		

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2020

Line No.		O.C.G.A. Reference:	
	Identify by object and purpose.		
	Telecommunication utilities for public safety answering point		$ 19,067
	CAD Payment		$ 9,730
	Drug Testing		$ 124
	Misc administration supplies and services		$ 1,761
			$
			$ -
			$ -
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 397,622

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official _____ Date: 10/26/2021

Print Name of Chief Elected Official: Chris Harris

Title of Chief Elected Official: Chairman

Signature of Chief Financial Officer _____ Date: 10/26/2021

Print Name of Chief Financial Officer: Toby Harris