Brooks County, Georgia

Quitman, Georgia

Financial Statements

For the Year Ended June 30, 2014

Brooks County, Georgia

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Independent Auditor's Report

To the Board of Commissioners
Brooks County, Georgia

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business type activity, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Brooks County, Georgia as of and for the year ended June 30, 2014, and the related notes to financial statements, 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 Brooks County Board of Health a discretely presented component unit of the County. Those financial statements as of June 30, 2014, were audited by other auditors whose report has been furnished to us, and our opinion, insofar as related to the amounts included for the Brooks County Board of Health discretely presented unit, is based on the report of 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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brooks County, Georgia as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

Management has omitted the management's 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 Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Brooks County, Georgia's basic financial statements. The combining and individual major and non-major fund financial statements and schedules listed in the table of contents, the schedule of expenditure of federal awards, expenditures of special purpose local option sales tax proceeds, and the community development block grant schedules of source and application of funds and project cost schedule are presented for purposes of additional analysis as required by the U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and are not a required part of the basic financial statements.

The combining, individual major and non-major fund financial statements, schedules listed in the table of contents and the schedule of expenditures of federal awards, one percent special purpose local option sales tax project cost schedules, and community development block grant schedule of source and application of funds and project cost schedule are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining, individual major and non-major fund financial statements, schedules listed in the table of contents and the schedule of expenditures of federal awards, one percent special purpose local option sales tax project cost schedules, and community development block grant schedule of source and application of funds and project cost schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report November 26, 2014, on our consideration of Brooks County, Georgia's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control 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 Brooks County, Georgia's internal control over financial reporting and compliance.



Gary R. Zeigler, P.C.
Valdosta, Georgia

November 26, 2014

Brooks County, Georgia
Statement of Net Position
June 30, 2014

Assets	Primary Government			Component Units
	Governmental Activities	Business Type Activities	Total	
Assets				
Cash and Cash Equivalents	$ 1,579,261	$ 353,555	$ 1,932,816	$ 236,803
Investments	2,612,058		2,612,058	190,087
Receivables, net	1,900,179	554,670	2,454,849	960,861
Interfund	69,219	(69,219)	-	
Inventories	59,617		59,617	
Prepaid Expenses	163,731		163,731	14,807
Restricted Assets				
Cash and Cash Equivalents	35,481		35,481	193,989
Other Investments				5,967,462
Assets Held for Resale	1,363,307		1,363,307	
Capital Assets				
Land and Other Nondepreciable Assets	404,017		404,017	
Other Capital Assets, Net of Depreciation	14,193,211	8,994	14,202,205	4,740
Total Capital Assets	14,597,228	8,994	14,606,222	4,740
Total Assets	$ 22,380,081	$ 848,000	$ 23,228,081	$ 7,568,749
Liabilities and Net Assets				
Liabilities				
Accounts Payable	$ 320,136	$ -	$ 320,136	$ 62,976
Accrued Liabilities	308,409	661	309,070	
Intergovernmental	33,398	-	33,398	
Unearned Revenue	484,873		484,873	
Compensated Absences	76,625		76,625	-
Net Pension Obligation	63,846		63,846	
Long-term Liabilities			-	
Current Portion of Long-Term Debt	38,094	76,449	114,543	157,110
Non-Current Portion of Long-Term Debt	-	611,589	611,589	900,916
Total Liabilities	1,325,381	688,699	2,014,080	1,121,002
Net Position				
Net Investment in Capital Assets	14,559,134	8,994	14,568,128	4,740
Restricted for:				
Capital Projects	1,317,925		1,317,925	
Economic Development				4,894,377
Public Health				91,758
Unrestricted	5,177,641	150,307	5,327,948	1,456,872
Total Net Position	21,054,700	159,301	21,214,001	6,447,747
Total Liabilities and Net Position	$ 22,380,081	$ 848,000	$ 23,228,081	$ 7,568,749

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

Brooks County, Georgia
Statement of Activities
For the Year Ended June 30, 2014

Functions and Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Primary Government:								
Governmental Activities								
General Government	$ 1,481,313	$ 343,289	$ -	$ -	$ (1,138,024)		$ (1,138,024)	$ -
Judicial	1,018,991	199,380	25,425		(794,186)		(794,186)	
Public Safety	3,958,064	738,852	123,700	435,201	(2,660,311)		(2,660,311)	
Public Works	2,078,417	12,436	156,000	451,397	(1,458,584)		(1,458,584)	
Health and Welfare	285,453		181,871	8,281	(95,301)		(95,301)	
Culture and Recreation	192,885	5,824	65,000		(122,061)		(122,061)	
Housing and Development	307,690				(307,690)		(307,690)	
Intergovernmental Payment of Sales Tax	370,113				(370,113)		(370,113)	
Interest on Long-Term Debt	4,076				(4,076)		(4,076)	
Total Governmental Activities	9,697,002	1,299,781	551,996	894,879	(6,950,346)	-	(6,950,346)	-
Business Type Activities:								
Solid Waste	853,897	887,164	-			33,267	33,267	
Total Business Type Activities	853,897	887,164	-	-		33,267	33,267	-
Total Primary Government	$ 10,550,899	$ 2,186,945	$ 551,996	$ 894,879	$ (6,950,346)	$ 33,267	$ (6,917,079)	$ -
Component Units:								
Development Authority	$ 239,967	$ 38,793	$ 150,000	$ 522,124				$ 470,950
Public Health	364,151	91,758	275,031	-				2,638
Total Component Units	$ 604,118	$ 130,551	$ 425,031	$ 522,124				473,588
General Revenues								
Taxes								
Property Taxes					5,372,248		5,372,248	177,299
Sales Tax					1,794,587		1,794,587	
Insurance Premium Tax					531,017		531,017	
Franchise					23,718		23,718	
Alcoholic Beverage					55,471		55,471	
Other Taxes					312,492		312,492	
Investment					10,943	17,674	28,617	2,265
Miscellaneous					90,107	-	90,107	17,695
Sale of Surplus Assets					10,850		10,850	-
Total General Revenues and Transfers					8,201,433	17,674	8,219,107	197,259
Changes in Net Position					1,251,087	50,941	1,302,028	670,847
Net Position, Beginning of Period (Restated)					19,803,613	108,360	19,911,973	5,776,900
Net Position, End of Period					$ 21,054,700	$ 159,301	$ 21,214,001	$ 6,447,747

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

Brooks County, Georgia
Balance Sheet
Governmental Funds
June 30, 2014

	General	Major Capital Project Funds: Special Purpose Local Option Sales Tax 2004 Issue	Major Capital Project Funds: Special Purpose Local Option Sales Tax 2008 Issue	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	$ 241,733	$ -	$ 1,266,296	$ 71,232	$ 1,579,261
Investments	2,612,058	-		-	2,612,058
Receivables					
Taxes	1,383,189	-	-	-	1,383,189
Intergovernmental	263,904	-	86,969	105,885	456,758
Interfund	128,095	-	-		128,095
Other	5,186	-	-	55,046	60,232
Inventories	59,617	-	-	-	59,617
Prepaid Expenses	163,731	-	-		163,731
Resticted Assets					
Cash and Investments	15,424	-	-	20,057	35,481
Other	1,363,307	-	-	-	1,363,307
Total Assets	$ 6,236,244	$ -	$ 1,353,265	$ 252,220	$ 7,841,729
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
Accounts Payable	$ 256,890	$ -	$ -	$ 63,246	$ 320,136
Accrued Expenses	261,842	-	-	46,567	308,409
Intergovernemntal	-	-	33,398	-	33,398
Interfund Payables		-	1,942	56,934	58,876
Unearned Revenues	484,873				484,873
Total Liabilities	1,003,605	-	35,340	166,747	1,205,692
Deferred Inflows of Resources					
Unavailable Revenues - Property Taxes	293,229				293,229
Total Deferred Inflows of Resources	293,229	-	-	-	293,229
Fund Balance					
Nonspendable	223,348		-		223,348
Restricted	484,873	-	1,317,925	96,986	1,899,784
Committed	1,363,307				1,363,307
Assigned	-				-
Unassigned	2,867,882			(11,513)	2,856,369
					-
Total Fund Balance	4,939,410	-	1,317,925	85,473	6,342,808
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 6,236,244	$ -	$ 1,353,265	$ 252,220	$ 7,841,729

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

Brooks County, Georgia
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2014

Total Fund Balance - Governmental Funds (Page 5)		$ 6,342,808
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because		
Capital assets acquired by Governmental Fund Activities are considered a use of financial resources. In the Statement of Net Position capital assets are reported as assets, net of accumulated depreciation.		
Infrastructure	$ 10,146,177	
Site and site improvements, including buildings	6,756,178	
Machinery and Equipment	5,154,174	
Furniture and Fixtures	806,144	
	22,862,673	
Accumulated Depreciation	8,361,141	
	14,501,532	
Construction in Progress	95,696	14,597,228
Property tax revenues collected after the end of the year but not considered available to pay liabilities of the current year are reported as deferred inflows of resources on the Governmental Funds Balance Sheet but are reported as revenue on the government-wide Statement of Activities.		293,229

Proceeds from and the repayment of general long-term debt is reported as a source of and use of financial resources in Governmental Funds. In the Statement of Net Position the balance of general long-term debt is reported as a liability.

	Amount Payable			
	Current	Long-Term	Total	
Vehicle Financing	$ 38,094	$ -	$ 38,094	
Totals	$ 38,094	$ -	$ 38,094	(38,094)

The Net Pension Obligation (Asset) not due and payable in the current period is not reported as a liability (asset) in Governmental Funds but is reported as a liability (asset) on the government-wide Statement of Net Position.		(63,846)
Compensated absences not due and payable in the current period is not reported as a liability in Governmental Funds but is reported as a liability on the government-wide Statement of Net Position.		(76,625)
Internal balances (receivables and payables) between governmental funds are reported on the Governmental Funds Governmental Balance sheet but are eliminated on the government-wide Statement of Net Position.		
Interfund Receivables	$ 58,876	
Interfund Payables	(58,876)	-
Net Position of Governmental Activities (Page 3)		$ 21,054,700

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

Brooks County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2014

	General	Capital Project Funds: Special Purpose Local Option Sale Tax 2004 Issue	Capital Project Funds: Special Purpose Local Option Sale Tax 2008 Issue	Other Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes	$ 5,365,806	$ -	$ -	$ -	$ 5,365,806
Sales Tax	727,346	-	1,067,241	-	1,794,587
Insurance Premium Tax	531,017	-	-	-	531,017
Other Taxes	411,424	-	-	-	411,424
Licenses and Permits	75,006	-	-	-	75,006
Intergovernmental	1,129,468	-	-	216,749	1,346,217
Charges for Services	488,222	-	-	270,354	758,576
Fines and Forfeitures	385,070	-	-	61,386	446,456
Investment	10,866	157	-	77	11,100
Contributions	1,000			99,500	100,500
Other	146,001	-	-	1,900	147,901
Total Revenues	9,271,226	157	1,067,241	649,966	10,988,590
Expenditures					
Current					
General Government	1,380,755	-	-	-	1,380,755
Judicial	1,018,534	-	-	212	1,018,746
Public Safety	3,262,555	-	-	838,398	4,100,953
Public Works	2,099,347	-		-	2,099,347
Health and Welfare	244,997	-	-	45,000	289,997
Culture and Recreation	175,747	-	-	-	175,747
Housing and Development	307,024	-	-	-	307,024
Intergovernmental	-	-	370,113	-	370,113
Debt Service					
Principal	181,769	-	-	-	181,769
Interest on Long-Term Debt	4,076	-	-	-	4,076
Capital	-	104,136	343,292	76,880	524,308
Total Expenditures	8,674,804	104,136	713,405	960,490	10,452,835
Excess (Deficit) of Revenues Over (Under) Expenditures	596,422	(103,979)	353,836	(310,524)	535,755
Other Financing Sources (Uses)					
Transfers, net	(309,000)		-	309,000	-
Net Other Financing Sources (Uses)	(309,000)	-	-	309,000	-
Change in Fund Balance	287,422	(103,979)	353,836	(1,524)	535,755
Fund Balance, Beginning (Restated)	4,651,988	103,979	964,089	86,997	5,807,053
Fund Balance, Ending	$ 4,939,410	$ -	$ 1,317,925	$ 85,473	$ 6,342,808

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

Brooks County, Georgia
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance to the Government-Wide Statement of Activities
For the Year Ended June 30, 2014

Net Change in Fund Balance - Total Governmental Funds (Page 7)		$ 535,755
Amounts Reported for *Governmental Activities* in the Statement of Activities are Different Because		
Governmental Funds report capital outlays as expenditures. In the Statement of Activities the cost of capital assets are capitalized.		1,473,036
Governmental Funds do report depreciation as an expense. In the Statement of Activities depreciation is recognized as an expense.		(905,489)
Governmental Funds only recognize proceeds from the disposition of capital assets. In the Statement of Activities the undepreciated basis of assets is recognized in determining the 'gain or loss' from the disposition of assets.		(46,940)
Revenues reported in the Statement of Activities that do not provide current financial resources are not recognized as revenues in governmental funds.		
Deferred Inflows of Resources		
Property Taxes - End of Year	$ 293,229	
Property Taxes - Beginning of Year	286,787	6,442
Compensated absences are reported in the Statement of Activities but are not reported as expenses in Governmental Funds.		
Accrued Liability - End of Year	$ 76,625	
Accrued Liability - Beginning of Year	85,389	8,764
The Net Pension Obligation (Asset) is reported in the Statement of Activities but is not reported as an expense in Governmental Funds.		
Net Pension Obligation (Asset) - End of Year	$ 63,846	
Net Pension Obligation (Asset) - Beginning of Year	61,696	(2,150)
Proceeds from the issuance of long-term debt is reported as a source of financial resources in Governmental Funds, but in the Statement of Net Position the outstanding balance of debt is reported as a liability.		-
Repayment of long-term debt is a use of current financial resources in Governmental Funds, but the repayment is reported as a decrease in long-term liabilities in the Statement of Net Position.		181,669
Transfers between Governmental Funds are reported in the Governmental Funds operating statements but are eliminated on the government-wide statement of activities.		
Transfers in	$ 309,000	
Transfers out	(309,000)	-
Change in Net Position of Governmental Activities (Page 4)		$ 1,251,087

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

Brooks County, Georgia
Proprietary Fund
Statement of Net Position
June 30, 2014

	Major Enterprise Fund Solid Waste
Assets	
Current Assets	
Cash and Cash Equivalents	$ 353,555
Receivables	
Solid Waste Assessments	105,018
Intergovernmental	52,119
Total Current Assets	510,692
Capital Assets	
Equipment	33,541
Accumulated Depreciation	24,547
Net Capital Assets	8,994
Non-Current Assets	
Intergovernmental Receivable	397,533
Total Assets	$ 917,219
Liabilities and Net Position	
Current Liabilities	
Accounts Payable and Accrued Expenses	$ 661
Interfund	69,219
Accrued Closure & Post-Closure Care Cost	76,449
Total Current Liabilities	146,329
Long-Term Liabilities	
Accrued Closure & Post-Closure Care Cost	611,589
Total Long-Term Liabilities	611,589
Total Liabilities	757,918
Net Position	
Invested in Capital Assets	8,994
Restricted	
Unrestricted	150,307
Total Net Position	159,301
Total Liabilities and Net Position	$ 917,219

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

Brooks County, Georgia
Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2014

	Major Enterprised Fund Solid Waste
Operating Revenues	
Solid Waste Asssments	$ 849,093
Intergovernmental	38,071
Operating Grants	-
Total Operating Revenues	887,164
Operating Expenses	
Salary and Wages	21,912
Benefits	3,347
	25,259
Disposal	795,941
Closure and Post Closure Care	27,430
Supplies	-
Other	1,913
Depreciation	3,354
Intergovernmental Payments	-
Total Operating Expeses	853,897
Operating Income (Loss)	33,267
Non-Operating Revenue (Expense)	
Investment Income	17,674
Total Non-Operating Revenue (Expense)	17,674
Income (Loss) Before Transfers	50,941
Transfers In (Out)	
Change in Net Position	50,941
Net Position, Beginning	108,360
Net Position, Ending	$ 159,301

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

Brooks County, Georgia
Proprietary Fund
Statement of Cash Flows
For the Year Ended June 30, 2014

	Major Enterprise Fund Solid Waste
Cash Flow from Operating Activities	
Solid Waste Assessments Received	$ 841,279
Intergovernmental	43,288
Closure and Post Closure Care	(39,667)
Purchase of Goods and Services	(799,208)
Compensation and Benefits	(24,859)
Cash flow from Operating Activities	20,833
Cash Flow from Non-Capital Financing Activities	
Transfers (Out)	-
Cash Flow from Non-Capital Financing Activities	-
Cash Flow from Capital and Related Financing	
Purchase of Equipment	-
Cash Flow from Capital and Related Financing	-
Cash flow from Investing Activities	
Investment Inome	17,674
Cash Flow from Investing Activities	17,674
Net Increase (Decrease) in Cash and Cash Equivalents	38,507
Cash and Cash Equivalents, Beginning	315,048
Cash and Cash Equivalents, Ending	$ 353,555
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities	
Operating Income (Loss)	$ 33,268
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:	
Depreciation Expense	3,354
Change in Assets and Liabilities:	
Increase in Solid Waste Assessments Receivable	(7,814)
Decrease in Intergovernmental Receivables	27,942
(Decrease) in Internal Balances	(1,354)
(Decrease) in Obligation for Closure and Post-Closure Care Cost	(34,962)
Increase in Accounts Payable and Accrued Expenses	399
Net Cash Provided (Used) By Operating Activities	$ 20,833

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

Brooks County, Georgia
Agency Funds
Combining Statement of Fiduciary Assets and Liabilities
June 30, 2014

	Tax Commissioner	Courts				Sheriff	Total
		Probate	Superior	State	Magistrate		
Assets							
Cash	$ 177,111	$ -	$ 254,104	84,512	$ 1	$ 44,174	$ 559,902
Taxes	1,028,238						1,028,238
Other	538						538
	$ 1,205,887	$ -	$ 254,104	$ 84,512	$ 1	$ 44,174	$ 1,588,678
Liabilities							
Accounts Payable	$ 168,910	$ -	$ -		$ -	$ -	$ 168,910
Uncollected Taxes	1,028,238						1,028,238
Other	8,739	-	254,104	84,512	1	44,174	391,530
	$ 1,205,887	$ -	$ 254,104	$ 84,512	$ 1	$ 44,174	$ 1,588,678

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

Brooks County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2014

Assets	Brooks County Development Authority December 31, 2013	Brooks County Board of Health June 30, 2014	Combined
Current Assets			
Cash and Cash Equivalnets	$ 50,408	$ 186,395	$ 236,803
Investments	190,087		190,087
Receivables, net	112,652	25,095	137,747
Other	-		-
Total Current Assets	353,147	211,490	564,637
Non-Current Assets			
Cash and Cash Equivalents	193,989		193,989
Other Investments	5,967,462		5,967,462
Receivables	823,114		823,114
Other	14,807		14,807
Total Non-Current Assets	6,999,372	-	6,999,372
Capital Assets			
Other Capital Assets, net of Depreciation	4,360	380	4,740
Total Assets	$ 7,356,879	$ 211,870	$ 7,568,749
Liabilities and Net Position			
Current Liabilities			
Accounts Payable and Accrued Expenses	$ 6,928	$ 56,048	$ 62,976
Mortgages Payable	157,110		157,110
Total Current Liabilities	164,038	56,048	220,086
Long-Term Liabilities			
Bonds and Mortgages Payable	900,916		900,916
Total Liabilities	1,064,954	56,048	1,121,002
Net Position			
Invested in Capital Assets	4,360	380	4,740
Restricted	4,894,377	91,758	4,986,135
Unrestricted	1,393,188	63,684	1,456,872
Total Net Position	6,291,925	155,822	6,447,747
Total Liabilities and Net Position	$ 7,356,879	$ 211,870	$ 7,568,749

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

Brooks County, Georgia
Combining Statement of Activities
Component Units
For the Year Ended June 30, 2014

Functions and Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Development Authority	Net (Expense) Revenue and Changes in Net Position: Board of Health	Net (Expense) Revenue and Changes in Net Position: Total
Brooks County Development Authority Operations	$ 239,967	$ 38,793	$ 150,000	$ 522,124	$ 470,950	$ -	$ 470,950
Brooks County Board of Health Health and Welfare	364,151	91,758	275,031	-		2,638	2,638
Total Component Units	$ 604,118	$ 130,551	$ 425,031	$ 522,124	470,950	2,638	473,588
General Revenues							
Taxes							
Property Taxes					177,299		177,299
Intergovernmental						-	-
Investment					2,265	-	2,265
Miscellaneous					17,695	-	17,695
Transfers					-	-	-
Total General Revenues and Transfers					197,259	-	197,259
Changes in Net Position					668,209	2,638	670,847
Net Position, Beginning of Period					5,623,716	153,184	5,776,900
Net Position, End of Period					$ 6,291,925	$ 155,822	$ 6,447,747

The accompanying notes to basic financial statements are an integral part of this statements.

Note 1 – Summary of Significant Accounting Policies

The County operates under a board of commissioners form of government and provides the following services in addition to general administrative responsibilities: public safety (sheriff, fire and ambulance); public works (roads and bridges and solid waste management); tax administration (assessing and collecting); courts (superior, state, probate, and magistrate); culture and recreation; health and social services; and economic development.

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental entities. The Government Accounting Standards Board (GASB) is the accepted standard – setting body establishing governmental accounting and financial reporting principles. The County has elected to apply Financial Accounting Standards Board (FASB) Statements and Interpretation issued after November 30, 1989, to its business-type activities and to its enterprise funds provided they do not conflict with or contradict GASB pronouncements.

(A) Reporting Entity

In evaluating the County, for financial reporting purposes, management considers all potential component units. The criteria for including organizations as component units within the County's reporting entity, as set forth in Section 2100 of the Governmental Accounting Standard Board's (GASB) Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- if the organization is legally separate and can sue and be sued in their own name
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial burden or benefit on the county
- there is a fiscal dependency by the organization of the County

Blended Component Unit

The Brooks County Law Library, established in accordance with the provisions of O.C.G.A. 36-15, is reported as a blended component unit (a special revenue fund of the County). The library is managed by a separate board. The County is required to provide space, utilities and maintenance for the library. All law books, reports, texts, and periodicals purchased by the library are property of the County. The library is reported as a blended component unit because the law library provides services exclusively or almost exclusively to the primary government. Separate financial statements for the law library are available in the County administrative offices.

Discretely Presented Component Units

Discretely presented component units are reported in a separate column in the combined financial statement to emphasize that the component unit is legally separate from the county government.

The Brooks County Board of Health is included as a discretely presented component unit because the County appoints the governing authority, financial interdependence, and the ability to significantly influence operation. The statements include the general and special revenue governmental funds. Financial data of the Brooks County Board of Health is reported as of and for the period ended June 30, 2014. The Board of Health's financial statements are available in the office of the County Clerk.

The Brooks County Development Authority is included as a discretely presented component unit because the County appoints the governing authority and has the ability to significantly influence the Authority's operations. The statements include the business-type activities of the authority. Financial data of the development authority is reported as of and for the period ended December 31, 2013. The development authority's financial statements are available in the offices of the Authority and the County Clerk.

The following functions and activities are not included in the accompanying financial statements:

Brooks County Board of Education	Development Authority of Brooks County
Brooks County Hospital Authority	Brooks County Industrial Authority
Brooks County Library Board	Quitman-Brooks County Airport Authority

These potential component units have separately elected and/or appointed boards and provide services to residents within the geographic boundaries of the County. The County does not have the ability to exercise influence or control over daily operations, approve budgets and provide partial or no funding. Copies of the financial statements of these authorities may be obtained from the secretary of each authority.

(B) Basis of Presentation

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities. Governmental activities, which are generally supported by taxes, intergovernmental revenues and non-exchange transactions, are reported separate from business-type activities, which rely primarily on fees and charges for services. The primary government is reported separate from legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or program is offset by program revenues. Direct expenses are expenses which are specifically associated with a particular activity. Program revenues include (a) fees, fines, and charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given activity and (b) grants and contributions which are restricted to meeting the operational or capital requirement of a particular activity. Taxes and other revenues not classified as programs revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statement. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements. All non-major governmental funds are combined and reported in a single column in the fund financial statements

The accounts of the County are organized by funds each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues (income) and expenditures (expenses). Resources are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent and the means by which activities are controlled. The County's fund types are:

Governmental Fund Types

Governmental Funds are those through which most governmental functions are financed. The acquisition, use and balance of expendable financial resources and the sources and the related liabilities are accounted for through governmental funds. The objective for evaluation is based upon the determination of changes in financial position rather than objective for net income. The following are the County's governmental fund types:

General Fund – The principal operating fund of the County used to account for all financial resources not accounted for in another fund.

Special Revenue Funds – These funds account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

Capital Projects Funds – These funds account for financial resources used for the acquisition, construction, repair, and renovation of major capital facilities that are not financed by proprietary and trust funds.

Proprietary Funds

Proprietary funds account for on-going activities that are similar to the activities often found in the private sector. The objective for evaluation is based upon the determination of financial position and results of operations (net income). The County's proprietary fund is:

The Solid Waste Enterprise Fund – This fund accounts for operations and activities (a) financed and operated similarly to the private business enterprise where costs (expenses, including depreciation) of providing services to the public are financed or recovered primarily through user fees and/or special tax assessments; or (b) where the governing authority has decided that periodic determination of revenues earned, expenses incurred and/or net income is necessary for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary Funds

Agency Funds – Agency Funds account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Agency Funds of Brooks County consist of the following:

Tax Commissioner
Probate Court
Superior Court
State Court
Magistrate Court
Sheriff's Department

(C) Measurement Focus, Basis of Accounting, and Financial Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities associated with the operation of the County are reported on the statement of net position. The statement of activities report revenues and expenses. Revenues are recognized when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows.

Governmental Funds

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. The government considers revenues to be available if they are collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. The County considers revenues to be available if collected within sixty days of the end of the current fiscal period. Expenditures are generally recorded when the liability is incurred. Debt service expenditures and expenditures related to compensated absences and claims and judgments are recorded when payment is due.

Revenues susceptible to accrual include property taxes, franchise taxes, special assessments, licenses, interest revenue and charges for services. Property taxes are recognized as revenues in the year for which the taxes are levied. Grants, donations and similar items are recognized as revenue when eligibility requirements have been satisfied. Sales taxes collected and held by the state at year-end on behalf of the County are recognized as revenue in the period in which the taxable transaction occurs. Fines, forfeitures, and permits are not susceptible to accrual because generally they are not measurable until received in cash.

Proprietary Funds

All proprietary funds are accounted for on a flow of economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the statement of net position. Net position is segregated into amounts invested in capital assets, restricted and unrestricted. The statement of revenues, expenses and changes in net position reports increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows provides information about how revenues received finance operations, non-capital, capital and related, and investing activities.

Fiduciary Funds

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting.

The County's major governmental funds are:

The General Fund is the government's primary operating fund. All financial resources of the general government, other than resources required to be accounted for in another fund, are reported in the general fund.

The Special Purpose Local Option Sales Tax (Capital Project) Funds for capital projects financed from the special purpose local option sales tax referendums approved by voters for the four year reporting periods beginning in April 2004 and January 2009.

The County's only proprietary fund is the Solid Waste Collection, Recycling, and Disposal Fund.

Non-major funds include all special revenue funds and the capital project fund for the Community Development Block Grant.

Program Revenues

Amounts reported as program revenues include (a) charges to customers or applicants for goods, services, or privileges provided, (b) operating grants and contributions which finance current operating activities including restricted investment income, and (c) capital grants and contributions, including special assessments, which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions on program use. For identifying to which function program revenue pertains, the determining factor for the charge for services 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 included with program revenues are reported as general revenues. 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 supported by general revenues.

Proprietary Funds

Proprietary funds distinguish operating revenues and expenses from non-operating revenues and expenses. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Charges to municipalities for reimbursements of the cost of solid waste management services are reported as intergovernmental operating revenues. Operating expenses include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

For the most part, interfund transactions have been eliminated from the statements.

(D) Cash and Investments

Cash and investments includes amounts in demand and savings (including time) deposits. The County does not have any investments other than interest bearing checking accounts and certificates of deposit. The County has no specific investment policy in regards to custodial credit risk.

The Official Code of Georgia (O.C.G.A. 36-83-4) authorizes the County to invest in obligations of this or other states, the United States government, obligations fully insured or guaranteed by the United States government or a United States government agency, obligations of any corporation of the United States government, prime banker's acceptances, local government investment pools established by O.C.G.A. Section 36-83-8, repurchase agreements, and obligations of other political subdivisions of this state.

(E) Assets Held for Resale

Real estate originally purchased for development of a future solid waste disposal site is reported as an investment. When the County abandoned plans to develop its own solid waste disposal facility, the investment was transferred from the Solid Waste Enterprise Fund to the General Fund. The investment is carried at cost which management believes does not exceed current fair market value. Real estate purchased for resale to the Brooks County Development Authority for future development of an industrial park is reported as an investment.

(F) Inventory

Inventories of road construction materials (pipe, rock, stone, gravel, asphalt, etc.) are recorded at cost using the first-in, first-out method of accounting. The cost of road construction materials are recognized as expenditures when the materials are consumed (consumption method). The cost of other materials and supplies, including gasoline and fuel, are charged to operations using the purchase method of accounting.

(G) Restricted Assets

Cash and other resources are classified as restricted assets where use is limited by law, grants, or local ordinances.

(H) Prepaid Items

Expenditures for insurance are charged to the period benefited. All other expenditures are charged to expense when purchased.

(I) Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial estimated useful life of more than two years. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

General infrastructure assets acquired prior to October 1, 2003 are not reported in the basic financial statements. General infrastructure assets include roads, streets, sidewalks, and bridges and other similar assets acquired subsequent to September 30, 2003.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the constructed assets.

The costs of normal maintenance and repairs that do not increase the value of the asset or materially extend useful lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Asset Classification	Lives
Land and Improvements	
Infrastructure	40 to 50 years
Buildings and Improvements	25 to 40 years
Machinery and Equipment	5 to 10 years
Office and Technology Equipment	3 to 10 years
Transportation Equipment	3 to 10 years

The County has not adopted a capitalization policy.

(J) Short-Term Notes Payable

Revenue anticipation notes not expected to be refinanced and for which no refinancing agreement has been arranged, are reported as a fund liability in the fund receiving and disbursing the proceeds. The County arranges interim borrowing to finance current operations which are expected to be repaid from advalorem taxes collected in subsequent years.

(K) Compensated Absences

The County allows full time, permanent employees to accumulate unused annual leave and sick leave to a maximum of thirty-five days. Upon termination, up to fifteen days of accumulated annual leave and zero days of accumulated sick leave is payable to the employee. Sick leave may be accumulated to a maximum of twenty days and is payable only upon illness while employed.

The cost of compensated absences is recorded as liabilities in the applicable government-wide, business-type activities, or proprietary fund type statement of net position. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured. These liabilities are typically liquated by the general fund.

(L) Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities on the statement of net position. In the governmental funds statement of revenues, expenditures and changes in fund balance the proceeds of long-term debt financing is reported as other financing sources and the repayment of general long-term debt is reported as a use of current financial resources.

(M) Fund Equity

Government-wide fund equity is classified as "net position". Fund equity for governmental fund financial reporting is classified as "fund balance".

(N) Fund Balance

Generally, fund balance represents the difference between assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund 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's Board of Commissioners through the adoption of a resolution. The County's Board of Commissioners 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's Board of Commissioners has authorized the County's administrator to assign fund balances.

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

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

Net position – Net position represent the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net position invested in capital assets, 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 are reported as restricted using the same definition as used for restricted fund balance as described in the preceding section (flow assumptions). All other assets are reported as unrestricted.

(O) Interfund Transactions

During the course of its operations, the County processes transactions to finance the operations (i.e. the payment of payroll, payables, construction of assets, etc.) for special revenue, capital projects, and enterprise funds. Internal receivables and payables are recorded to report the amounts not reimbursed as of June 30, 2014. To the extent that these balances are between governmental funds, they are eliminated on the statement of net position.

Interfund transfers are reported as other financing sources (uses) in governmental funds and after non-operating revenues (expenses) in enterprise funds.

(P) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities as of the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(Q) Statement of Cash Flows

For purposes of the statement of cash flows, the Solid Waste Enterprise Fund considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

(R) Schedules of Financial Assistance and One Percent Special Purpose Local Option Sales Tax Project Cost Schedules

The basis of accounting employed by the fund in which revenues and expenditures are reported for funding from federal, state and other financial assistance programs and one percent special purposes local option sales tax projects is also used to report receipts/revenues and disbursements/expenditures for the Schedules of Federal and State Financial Assistance and the One Percent Special Purpose Local Option Sales Tax Project Cost Schedules.

Note 2 – Stewardship, Compliance, and Accountability

(A) - Budgets – Legal Compliance

The County's Finance Ordinance requires the governing authority to adopt annual budgets for all governmental fund types (general and special revenues). An annual budget is also prepared for the County's Solid Waste Enterprise Fund. Budgets for capital project funds are adopted on a project basis rather than an annual basis. The budgets are prepared and adopted on a basis consistent with generally accepted accounting principles.

The county administrator may transfer appropriations in any fund among the various accounts within a department. Transfers within a department, which increase salaries, require approval of the board of commissioners. Any increase in appropriation for any fund or department within a fund requires approval of the board of commissioners. Except for appropriations for capital expenditures, all appropriations, to the extent not expended or encumbered, lapse at the close of the period for which the appropriation was budgeted. Appropriations for capital expenditures continue in effect until the purpose for which made has been accomplished or abandoned. Capital appropriations are deemed abandoned after three years when there has been no disbursement or encumbrance of the appropriation.

The Board of Commissioners advertises and conducts public hearings according to the requirements of state law and the County's finance ordinance. The initial budget for the fiscal year ended June 30, 2014 was adopted August 5, 2013. The final budget amended was approved June 2, 2014.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditures are recorded to reserve a portion of the applicable appropriation, is not employed by the County as an extension of formal budgeting in the general and special revenue funds. Encumbrances outstanding at year-end are not reported as reservations of fund balance and do not constitute expenditures or liabilities because the commitment will be honored during the subsequent year.

Budget Revisions

Budget amounts included on all budget comparisons are as amended as of June 30, 2014 by the Board of Commissioners. Supplemental appropriations, which result primarily from receipt of unanticipated revenues from federal and state grants, are included in budgeted amounts.

(B) – Excess of Expenditures over Appropriations

Expenditures exceeded appropriations in the following governmental funds:

	Budget	Actual	Excess
Special Revenue Funds			
Drug Seizure and Confiscated Property	$ 27,000	$ 35,634	$ (8,634)
Drug Abuse Treatment and Education	46,834	96,104	(49,270)
Federal Seizure and Confiscated Property	1,000	2,191	(1,191)
Jail Construction and Staffing	35,000	36,092	(1,092)

Departmental expenditures exceeded final budget appropriations in the following departments:

	Budget	Actual	Excess
General Fund			
Tax Collecting	$ 226,302	$ 231,709	$ (5,407)
Judicial			
Superior Court	64,874	77,614	(12,740)
Clerk of Superior Court	236,720	241,875	(5,155)
State Court	76,430	83,826	(7,396)
Public Safety			
Administration	167,201	192,112	(24,811)
Criminal Investigation	344,020	365,799	(21,779)
Inmate Detail	-	2,178	(2,178)
Fire Protection	385,360	403,872	(18,512)
Housing and Development			
Agricultural Resources	135,581	140,462	(4,881)
Inspection	60,284	60,875	(591)
Debt Service			
Vehicle Financing	44,844	72,644	(27,800)

(C) – Deficit Fund Balances

The following governmental funds have deficit fund balances as of June 30, 2014:

Drug Abuse Treatment and Education	$ 2,978
Fire Department Grant	$ 2,211
Community Development Block Grant	$ 6,324

Note 3 – Cash and Cash Equivalents

As of June 30, 2014, the primary government's deposits, including certificates of deposits, were $5,140,257 and the account balances per the financial institutions were $5,341,811. Of the total account balances per the financial institutions, $1,727,768 was insured through the Federal Deposit Insurance Corporation (the FDIC). The remaining balance was collateralized with pooled securities held by the financial institutions' trust departments or by the pledge of the financial institutions' securities. Securities are held in the name of the institution and not in the name of the County.

Cash and cash equivalents, invested in savings and certificates of deposit in financial institutions, consist of the following:

Account Type	
Cash on Hand	$ 23,898
Cash and demand deposits	2,504,301
Investments (time deposits)	2,612,058
Total	$ 5,140,257

Restricted cash is summarized as follows:

Board of Education - Escrow from property tax sales	$ 15,424
Grants	20,057
Total	$ 35,481

Note 4 – Property Tax

The County collects taxes on real, intangible, and personal property including motor vehicles and mobile homes. The Brooks County Tax Commissioner acts as collection agent for the County, County Board of Education, Brooks County Development Authority, and State of Georgia for taxes on real, personal, and intangible property, and for the cities within the County for taxes on motor vehicles, mobile homes, and intangible property owned by city residents. Georgia statutes do not provide a maximum mileage rate that may be levied.

The County's property tax calendar is as follows:

Assessment Date	January 1
Due date for return of real & personal property	April 1
Assessors complete digest revisions and returns final digest to Commissioner	July 1
Levy Date	August 13
Digest is submitted to State Revenue Commissioner	August 19
Tax Commissioner mails annual tax bills	September 10
Due date of taxes, other than motor vehicles	November 15
Execution (lien) date for unpaid taxes	November 16

Tax revenues are recognized during the period for which they are levied. An allowance is established for delinquent taxes to the extent that their collectibility is questionable. Taxes collected within the current period and within sixty days thereafter are considered available to finance current operations.

Property taxes receivable as of June 30th are summarized as follows:

Current year levies, net		$ 316,091
Prior year levies		73,477
State Forest Land Timber Grant		
Current	$ 544,618	
Prior	449,003	993,621
Total		$ 1,383,189

Note 5 – Receivables

Receivables as of June 30, 2014 for the County's major and non-major governmental activities, and proprietary fund types are summarized as follows:

	Governmental Type Activities				
	General Fund	Special Revenue Funds	Capital Projects Funds	Proprietary Funds Types	Totals
Receivables					
Property Taxes	$ 1,383,189	$	$	$	$ 1,383,189
Charges for Services	$	$ 55,046	$	$ 105,018	$ 160,064
Other Accounts	$ 5,186	$	$	$	$ 5,186
Intergovernmental					
Federal Government					
Grants		14,895	56,922		71,817
State of Georgia					
Local Option Sales Tax	$ 65,637		$ 86,969		$ 152,606
Grants	189,257	26,894			216,151
City of Quitman					
Shared Expenses					
Recreation Department	9,010				9,010
Solid Waste Operations				2,427	2,427
Post closure Care				447,225	447,225
Board of Education					
Shared Expenses					
School Resource Officers		7,174			7,174
Total Intergovernmental	$ 263,904	$ 48,963	$ 143,891	$ 449,652	$ 906,410

Note 6 – Interfund Balances and Transfers

Interfund receivables and (payables) result from temporary working capital advances, primarily from the general fund to finance current operating expenditures, including payroll, and are summarized as follows:

Major Governmental Funds		
Capital Projects		
Splost V		$ 1,942
Non-Major Governmental Funds		
Drug Seizure and Confiscated Property	$ 216	
Drug Abuse Treatment and Education	935	
Victim-Witness Assistance	(1,523)	
E-911 Telephone	20,371	
Jail Construction and Staffing	2,602	
Fire Department	16,035	
Inmate Commissary	1,017	
Family Connection Grant	17,281	56,934
Total Governmental Fund Balances, net		58,876
Business-Type (Enterprise Fund)		69,219
Total Internal Balance, net		$ 128,095

The total of all balances agree with the sum of internal balances presented in the statements of net position/balance sheet for governmental and proprietary funds.

Transfers from the general fund to other funds to finance current operations are summarized as follows:

Non-Major Governmental Funds	
Drug Abuse Treatment and Education	$ 43,000
Victim-Witness Assistance	19,000
E-911 Telephone	247,000
Total Governmental Fund Balances	$ 309,000

Note 7 – Changes in Capital Assets

Capital asset activity for the year ended June 30, 2014 was as follows:

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Ending Balance
Governmental Activities:					
Capital Assets not being Depreciated					
Land and Improvements	$ 308,321	$	$	$	$ 308,321
Construction in Progress		928,095		(832,399)	95,696
Total Assets not being Depreciated	308,321	928,095		(832,399)	404,017
Other Capital Assets					
Infrastructure	9,313,778			832,399	10,146,177
Building and Improvements	6,436,897	10,960			6,447,857
Machinery and Equipment	2,992,870	342,191			3,335,061
Transportation Equipment	1,809,126	173,147	163,160		1,819,113
Office and Technology Equipment	787,501	18,643			806,144
Total Other Capital Assets	21,340,172	544,941	163,160	832,399	22,554,352
Less Accumulated Depreciation					
Infrastructure	1,459,585	304,177			1,763,762
Building and Improvements	1,763,983	205,515			1,969,498
Machinery and Equipment	2,275,205	226,174			2,501,379
Transportation Equipment	1,547,865	97,767	116,220		1,529,412
Office and Technology Equipment	525,235	71,855			597,090
Total Depreciation	7,571,873	905,488	116,220		8,361,141
Net Other Capital Assets	13,768,299	(360,547)	(46,940)	832,399	14,193,211
Total Capital Assets, net	$ 14,076,620	$ 567,548	$ (46,940)	$ -	$ 14,597,228

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Ending Balance
Business Type Activities:					
Other Capital Assets					
Machinery and Equipment	$ 33,541	$ -	$	$	$ 33,541
Total Other Capital Assets	33,541	-			33,541
Less Accumulated Depreciation					
Machinery and Equipment	21,193	3,354			24,547
Total Depreciation	21,193	3,354			24,547
Total Capital Assets, net	$ 12,348	$ (3,354)	$	$	$ 8,994

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General Government	$ 108,797
Judicial	689
Public Safety	379,724
Public Works	391,961
Health and Welfare	6,778
Culture and Recreation	16,891
Housing and Development	649
Total Depreciation Expense – Governmental Activities	$ 905,489

Note 8 – Assets Held for Resale

Investment in real estate held for resale as of June 30, 2014 is summarized as follows:

Tract I – 388.233 acres acquired in 1992 located in land lots 298 and 299 in 12th land district and land lot 10 of the 13th land district of Brooks County, Georgia.	$ 420,094
Tract II – 221.66 acres acquired November 23, 2004 located in land lots 347 and 348 in the 12th land district of Brooks County, Georgia	943,213
Total	$ 1,363,307

Tract I – Consists of unimproved agricultural real estate originally purchased by the Solid Waste Enterprise Fund for the future solid waste disposal site of the County. The original cost of the real estate was $350,000. Engineering fees and other cost related to Environmental Protection Agency approval of the site for a landfill in the amount of $70,094 have been capitalized. In 1994 the County abandoned plans to develop this property for a county landfill.

Tract II – In November 2004 the County purchased 546.66 acres in land lots 347 and 348 of the 12th land district of Brooks County, Georgia at a total cost of $2,320,583 ($2,295,963 plus capitalized acquisition cost of $24,620). The real estate was purchased to assist the Brooks County Development Authority acquire property for development into a future industrial park. The Brooks County Industrial Authority purchased two hundred fifty acres of this tract for development into an industrial park and seventy-five additional acres were sold to a third party. The County's basis in the remaining 221.66 acres is $943,213 or $4,255 per acre.

The County has agreed to donate 147.66 acres of the remaining 221.66 to the Brooks County Development Authority for the Authority's current development projects. The County's basis in the property to be contributed to the Authority is $625,765. The County has also designated the remaining seventy-five acres for future industrial development by the Authority.

Note 9 – General Long-Term Debt

Governmental fund long-term indebtedness consists of the following:

Vehicle Financing

Notes payable to The Citizens National Bank of Quitman and Colony Bank, Quitman, Georgia dated November 5, 2012 in the combined amounts of $136,043 payable $3,962 per month including interest at three percent per annum through November 15, 2015. The notes are secured by six 2013 Dodge Charger patrol vehicles.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2015	$ 38,094	$ 1,528	$ 39,622

Aggregate maturities of governmental fund financing as of June 30, 2014 are as follows:

Year	Principal	Interest	Total
2015	$ 38,094	$ 1,528	$ 39,622

Business type activities long-term indebtedness consists of the following:

Landfill Post-closure Care

The Quitman-Brooks County Solid Waste Facility was closed by permission of the Environmental Protection Division of the State of Georgia on April 8, 1994. Closure and post-closure care cost is estimated to approximate $723,000 during the remaining twelve years through 2023. Post-closure care and any applicable remediation expenses are being financed by special tax assessment levies of the tax digest and reimbursements from the City of Quitman. Estimated maturities of post-closure care cost are recorded as long-term debt in the solid waste enterprise fund as follows:

Year	Total
2015	$ 76,499
2016	76,499
2017	76,499
2018	76,499
2019	76,499
2020 – 2023	305,543
	$ 688,038

Changes in long-term debt obligations for the year ended June 30, 2014 are summarized as follows:

	Balance Beginning of Period	Additions	Repayments	Balance End of Period	Amount Due In One Year
Governmental Activities					
Vehicle Financing	$ 110,739	$ -	$ 72,645	$ 38,094	$ 38,094
Capitalized Lease Obligations	109,024	-	109,024	-	-
Compensated Absences	85,389	62,514	71,278	76,625	76,625
Total Governmental Activities	305,152	62,514	252,947	114,719	114,719

	Balance Beginning of Period	Additions	Repayments	Balance End of Period	Amount Due In One Year
Business Type Activities					
Solid Waste Enterprise Fund					
Landfill Post-Closure Care	723,000		34,962	688,038	76,499
Total Business Type Activities	723,000		34,962	688,038	76,499
Total	$ 1,028,152	$ 62,514	$ 287,909	$ 802,757	$ 191,218

Compensated absences are funded primarily from governmental fund activities.

Post-closure care cost is a shared obligation with the City of Quitman. The City of Quitman reimburses the county sixty-five percent of closure cost. The City's share of estimated remaining post-closure care cost of $447,225 is reported as an intergovernmental receivable on the proprietary fund statement of net position.

Note 10 – Fund Balance – Governmental Funds

The fund balances for governmental funds are comprised of the following:

	General Fund	Major Capital Project Funds: Special Purpose Local Option Sales and Use Tax 2004 Issue	Major Capital Project Funds: Special Purpose Local Option Sales and Use Tax 2008 Issue	Other Funds	Totals
Non-Spendable:					
Inventories	$ 59,617	$ -	$ -	$ -	$ 59,617
Prepaid Items	163,731				163,731
Restricted for:					
General Fund:					
State Grant - Local Maintenance Improvement Program	484,873				484,873
Special Revenue Funds:					
Law Library Fund				31,187	31,187
Seizure and Confiscated Property Fund				1,033	1,033
Confiscated Asset Fund				8,046	8,046
Victim Witness Assistance				5,932	5,932
Grant Funds				12,011	12,011
Jail Construction and Staffing				10,097	10,097
Inmate Commissary Fund				24,742	24,742
E-911 Telephone Service				3,938	3,938
Capital Project Funds:					
Special Purpose Local Option Sales and Use Tax Funds			1,317,925		1,317,925
Committed to:					
Real Estate Held for Industrial Development	1,363,307				1,363,307
Assigned to:					
Unassigned:	2,867,882			(11,513)	2,856,369
Total	$ 4,939,410	$ -	$ 1,317,925	$ 85,473	$ 6,342,808

Note 11 – Retirement Benefits

(A) Plan Description

The County participates in the Association County Commissioners of Georgia Restated Pension Plan (ACCG), an agent multiple-employer defined benefit pension plan which covers all employees.

The plan provides retirement, death and disablement benefits, if eligibility conditions are met, to plan participants and their beneficiaries. The ACCG, as the plan sponsor, has authority to amend the provisions of the plan as provided in Section 19.03 of the ACCG Plan document. The County has authority to amend the adoption agreement, which defines the specific provisions of the plan as provided in Section 19.02 of the ACCG Plan document. The plan administrator, Government Employee Benefits Corporation of Georgia, provides annual financial reports and required supplementary information. That information may be obtained from the GEBCorp, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339.

All full-time County employees are eligible to participate in the Plan as of the January 1st coincident with or following the date the employee completes three years of service. Benefits are fully vested after five years of service. Participants become eligible for early retirement at age sixty after ten year of services and three years of plan participation. Normal retirement is age sixty-five with five years of service. Upon eligibility to retire, participants are entitled to an annual benefit of .75% of average annual compensation up to $6,600 plus 1.25% of average annual compensation in excess of $6,600 plus $36 for each year of credited service payable as a life annuity. Service is limited to thirty-five years. Compensation is averaged over a five consecutive plan years during the ten plan years preceding date of retirement or other termination.

(B) Contributions and Funding Policy

The County is required to contribute at an actuarially determined amount to the plan Trust's fund. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum funding requirement contained in the State of Georgia statutes.

The Constitution of the State of Georgia enables the governing authority of the County, the Board of Commissioners, to establish, and amend the contribution rates for the County and its plan participants.

County employees are not permitted to contribute to the Plan. The annual County contribution to the Plan is determined using the actuarial basis described in the annual valuation report.

(C) Plan Asset Matters and Accounting Policies

The Plan's financial statements are prepared on the accrual basis, modified to include unrealized gains or losses on marketable securities owned by the Plan and incremental changes in the cash value of pre-retirement life insurance policies owned by the trust.

Plan member contributions are recognized in the period in which contributions are due. County contributions are recognized when due and the County has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable.

Plan assets do not include any loans, notes, bonds, or other instruments or securities of the County or related parties.

(D) Funded Status and Progress

The amount shown below as the unfunded actuarial accrued liability is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funded status of the Plan on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits and is independent of the funding method

used to determine contributions to the Plan.

Total unfunded actuarial accrued liability applicable to County employees was $535,830 at January 1, 2014, as follows:

Actuarial Present Value of Accumulated Plan Benefits:		
Vested:		
Retirees and beneficiaries currently receiving benefits	$	1,169,233
Deferred vested, former employees not yet receiving benefits		553,678
Current employees:		
Accumulated employee contributions, (including investments earnings)		Not Applicable
Employer-financed vested (not including benefits attributable to projected future salary increases)		1,205,367
Total		2,928,278
Non-vested		
Employer-financed non-vested (including all benefits attributable to future projected salary increases)		96,410
Total	$	3,024,688
Effect of future salary increases	$	764,454
Total actuarial accrued liability	$	3,789,142
Net assets available for benefits (including receivables)	$	3,135,272
Net assets in Excess of (Deficit of) Actuarial Present Value of Accumulated Plan Benefits	$	110,584

Significant actuarial methods and assumptions used in the valuation as of January 1, 2014 include:

Actuarial Valuation Date:	January 1, 2014
Actuarial Funding Method:	Projected Unit Credit
Actuarial Value of Assets:	Market Value
Amortization Method:	Level Percent of Pay (Closed)
Remaining Amortization Period:	10 Years
Actuarial Assumption:	
Assumed Rate of Return on Assets	7.5%
Expected Future Salary Increases	3.6% - 6.0% Based on Age
Expected Inflation:	3.0%

Significant actuarial assumptions used to compute the actuarially determined contribution requirements are the same as those used to compute the unfunded actuarially accrued liability.

Plan Membership		
Retirees, beneficiaries and disables receiving benefits		40
Terminated plan participants entitled to future benefits		48
Active employees participating in the Plan		67
Total number of Plan Participants		155
Covered Compensation for Active Participants	$	1,904,975
Total Payroll for all Employees	$	3,452,546

(E) Contributions Required and Contributions Made

The County's annual pension cost and net pension obligation for the current and prior year were determined as follows:

	2014	2013
Annual Required Contribution	$ 200,208	$ 230,128
Interest on net pension obligation	4,627	4,617
Amortization of net pension obligation	(5,026)	(4,940)
Annual Pension Cost	$ 199,809	$ 229,805
Derivation of Net Pension Obligation		
Annual Pension Cost	$ 199,809	$ 229,805
Actual Contribution to Plan	197,659	227,681
Increase in Net Pension Obligation (Asset)	2,150	2,124
Net Pension Obligation (Asset) Beginning of Year	61,696	59,572
Net Pension Obligation (Asset) End of Year	$ 63,846	$ 61,696

Annual pension cost for the last three years is summarized as follows:

Period	Annual Pension Cost	Annual Pension Contribution	Percentage of Annual Pension Cost Funded	Net Pension Obligation
2014	$ 199,809	$ 197,659	98.9%	$ 63,846
2013	229,805	227,681	99.1%	61,696
2012	204,508	84,796	41.5%	59,572

Funding status based upon the most recent actuarial valuation is as follows:

Period	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funded Ratio (1) – (2)	(4) Unfunded AAL (UAAL) (2) – (1)	(5) Annual Covered Payroll (prior year)	(6) UAAL as Percentage of Covered Payroll (4) – (5)
2013	$ 2,909,342	$ 3,445,172	84.4%	$ 535,830	$ 2,106,704	25.4%
2012	$ 2,556,250	$ 3,223,056	79.3%	$ 666,806	$ 2,067,576	32.3%
2011	$ 2,544,713	$ 3,030,067	84.0%	$ 485,354	$ 2,030,238	23.9%

The schedule of funding progress and employer contributions is presented as required supplementary information (RSI) following the notes to basic financial statements to present multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing relative to the actuarial accrued liability for benefits. (Page 38)

In addition to the defined benefit pension plan above, the following pensions and retirement plans are in effect throughout the State of Georgia:

(a) Probate Judge's Retirement Fund of Georgia
The Probate Judge is covered under a pension plan that requires certain sums from marriage licenses and fines or bond forfeitures be remitted to the pension plan before the payment of any cost or other claims.

(b) Clerk of Superior Court Retirement Fund
The Clerk of Superior Court is covered under a pension plan that requires certain sums from fees and fines or bond forfeitures be remitted to the pension plan before the payment of any cost or other claims.

(c) Sheriff's Retirement Fund/Peace Officer's Annuity and Benefit Fund
The Sheriff and Sheriff Deputies are covered under separate pension plans that require certain sums from fines or bond forfeitures be remitted by the Probate Judge and Clerk of Superior Court to the pension plans before the payment of any cost or other claims.

(d) Superior Court Judges Retirement
Retired judges of the Southern Judicial Circuit are provided retirement, disability, and surviving-spouse benefits from funds of the counties within the circuit. The County is required to pay a supplement to the benefits provided by the state in the same proportion as the salary supplement paid by the County to active judges of the Superior Court of the Southern Judicial Circuit bears to the state paid salary of the active judges; provided, however, that no such supplement shall be paid unless the former, retired judge has contributed to a fund maintained by the County for the retirement benefits for retired judges according to the provisions of O.C.G.A. 47-9-77.

Note 12 – Deferred Compensation Plan

During 1999, the County, as required by federal law, amended the provision of its Internal Revenue Code 457 deferred compensation plan to place the plan's assets in trust for the benefit of plan participants. The County has no fiduciary responsibility for those assets once they are deposited with the plan administrators. Consequently, under the provisions of GASB Statement No. 32 "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans," the assets of the plan are not included in the County's financial statements.

Note 13 – Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injury to employees; and natural disasters. The County purchases insurance from commercial insurers for claims in excess of deductibles. Policy deductibles are funded from and charged to operations during the period in which losses are incurred. Commercial insurance provides coverage up to a maximum of $3,000,000 aggregate general liability limit, and various limits up to an aggregate of $18,283,876 for property damage claims. Deductible limits range from $1,000 to $25,000 per occurrence.

The County is a participant in the Association County Commissioners of Georgia (ACCG) Group Self-Insurance Worker's Compensation Fund. The purpose of the fund is to insure the participating member's obligations under state workers compensation laws for employer liability to employees for claims for injuries and medical expenses and demands for compensation. The fund is responsible for cost incurred by members in any legal proceeding defended by the members, interest accruing after judgment, expenses incurred for investigation or defense, claim settlement, interest accruing after judgment, and expenses incurred for investigation or defense. Coverage provides up to a maximum of $100,000 for each worker's compensation claim.

Each participating member county is required to continue membership until completion of the second full fiscal year of membership. Membership is continued on a year-to-year basis. A member may withdraw or choose not to renew membership effective at the end of any fiscal year upon giving ninety days advance written notice to the association.

Members failing to pay required contributions, assessments, or other sums in such amounts and at time established by the association may, upon notice, be immediately suspended from membership and coverage shall immediately cease. Terminated members remain liable for assessments for any fiscal year in which they were members and have no rights to surplus or dividends. The capital contribution, if any, of a terminated member may be returned in whole, or in part, at the discretion of the board. Additional responsibilities and obligations of participating members include; allow attorneys designated by ACCG to investigate , litigate, and discuss settlement options for claims made against participating members, including assisting and participating in the defense and settlement of claims, and promptly report all incidents which could result in any claim. Each member is jointly and severally liable for all legal obligations of the association or funds and assessments may be imposed to meet financial deficiencies of the fund.

Claims paid during the year subject to the County's deductible and in excess of insurer liability limits totaled $8,898.

The County has not compiled a record of claims paid up to the applicable deductibles for prior fiscal years. Management is not aware of any outstanding and unpaid claims as of June 30th. Accordingly, no provision has been made for potential unpaid claims.

Note 14 – Solid Waste Facility Post Closure Care

On April 8, 1994, the County, with permission of the Environmental Protection Division of the State of Georgia, ceased operations of the Quitman-Brooks County Solid Waster Facility. Federal and state laws and regulations require the County to place a final cover on the solid waste disposal site and perform certain maintenance and monitoring functions for five years from the date of closure and at five year intervals thereafter until released by the Environmental Protection Division.

The County has elected to comply with the financial assurance requirements by the Local Government Financial Test. This test requires the County to comply with applicable financial, public notice, and recordkeeping and reporting components as described in and administered in accordance with Subtitle D of the Resource Conservation and Recover Act (RCRA).

During the year ended June 30, 2014 the County incurred closure, post-closure care and remediation expenses in the amount of $34,962.

The County estimates post-closure care cost to approximately $688,038 over the remaining nine years. These costs are based on what it would cost to perform all post-closure care in 2014, adjusted annually for inflation. Actual cost may be higher due to changes in inflation, technology or applicable laws or regulations. Should any problems occur during the post-closure period, the costs and time required for maintenance and monitoring post-closure care and any applicable remediation expenses will be financed by levies of the tax digest and reimbursements from the City of Quitman.

The County contracts the collecting, transporting, and disposing of waste.

Note 15 – Contingent Liabilities

The County receives grants and other funding from Federal agencies, the State of Georgia, and related agencies. Most grants have spending restrictions and are subject to compliance audits.

Note 16 – Litigation

The County is a party to several pending and threatened legal actions. Management does not believe any of the pending and threatened actions will have an adverse material financial impact. Management believes that insurance is adequate to protect the County from pending and threatened litigation for which an unfavorable outcome is possible.

Note 17 – Joint Venture (South Georgia Regional Commission)

The County is a participating member of the South Georgia Regional Commission (SGRC), a governmental entity legislatively established by O.C.G.A. 50-8-34. The SGRC is comprised of the municipalities and counties within the ten county district created and established by the Act. The SGRC is managed by a board, which includes the chief elected official of the district's member municipalities and county governments. The municipalities and counties within the district are responsible for the debts, obligations, and operating deficits of the Regional Commission and are required to pay annual minimum dues to support operations. The County's dues for the year ended June 30, 2014 were $12,496.

Separate financial statements may be obtained from:

South Georgia Regional Commission
3395 Harris Road
Waycross, GA 31503.

Note 18 – Intergovernmental Agreement with the Brooks County Development Authority

On September 10, 2004 the County entered into an intergovernmental agreement with the Brooks County Development Authority whereby the County's will exercise the County's constitutional authority to levy and collect an advalorem tax in an amount not to exceed one-half mill per annum for period of fifteen years beginning January 1, 2005. The purpose of the levy is to develop an industrial park within the county and to repay institutional debt incurred to finance the purchase of two hundred fifty acres of real estate.

The terms of the agreement require the County to provide financial assurances to the Authority's lending institution whereby the County will caused to be levied one-half mill of tax to repay the Authority's debt to the lending institution for debt related to the purchase of real estate and cost to develop a new industrial park. The authority is responsible for all costs to operate and maintain the project. After repayment of debt and the cost of developing the industrial park excess funds may be used for operations or the development of additional properties.

Note 19 – Adjustment to Governmental Activities Net Position, Beginning of Year

Prior Year Net Assets were restated as follows:

Governmental Activities Net Position, June 30, 2013	$ 19,795,021
Increase – Inclusion of Special Revenue Fund – Inmate Commissary Fund	8,592
Restated Governmental Activities Net Position, July 1, 2013	$ 19,803,613

Brooks County, Georgia
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2014

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	$ 5,415,518	$ 5,415,518	$ 5,365,806	$ (49,712)
Local Option Sales Tax	869,706	869,706	727,346	(142,360)
Insurance Premium Tax	510,918	510,918	531,017	20,099
Other Taxes	287,080	287,080	411,424	124,344
Licenses and Permits	60,750	60,750	75,006	14,256
Intergovernmental	1,096,864	1,258,274	1,129,468	(128,806)
Charges for Services	382,191	392,191	488,222	96,031
Fines and Forfeitures	163,200	153,200	385,070	231,870
Investment	26,000	26,000	10,866	(15,134)
Other and Miscellaneous	83,300	83,300	147,001	63,701
Total Revenues	8,895,527	9,056,937	9,271,226	214,289
Expenditures				
General Government	1,579,021	1,496,005	1,379,906	116,099
Judicial	996,769	997,869	1,018,817	(20,948)
Public Safety	3,347,615	3,348,232	3,263,121	85,111
Public Works	1,975,746	2,149,790	2,099,347	50,443
Health and Welfare	398,675	406,885	244,997	161,888
Culture and Recreation	182,008	182,008	175,747	6,261
Housing and Development	290,456	302,741	307,024	(4,283)
Debt Service	73,588	158,108	185,845	(27,737)
Total Expenditures	8,843,878	9,041,638	8,674,804	366,834
Excess (Deficit) of Revenues Over (Under) Expenditures	51,648	15,299	596,422	581,123
Other Financing Sources (Uses)				
Transfers	(359,521)	(309,300)	(309,000)	300
Appropriation of Surplus	307,873	294,001	-	(294,001)
Net Other Financing Sources (Uses)	(51,648)	(15,299)	(309,000)	(293,701)
Change in Fund Balance	-	-	287,422	287,422
Fund Balance, Beginning	4,651,988	4,651,988	4,651,988	-
Fund Balance, Ending	$ 4,651,988	$ 4,651,988	$ 4,939,410	$ 287,422

Brooks County, Georgia
Schedule of Funding Progress and Schedule of Employer Contributions
ACCG Pension Plan
For the Year Ended June 30, 2014

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Entry Age Normal Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded Acturial Accrued Liability (UAAL) (c) (b - a)	Funded Ratio (a/b)	Covered Payroll (d)	UAAL as a Percentage of Covered Payroll (b - a)/d
December 31, 2008	$ 2,135,669	$ 2,644,010	$ 508,341	80.8%	$ 1,444,472	35.2%
December 31, 2009	$ 2,306,242	$ 2,777,050	$ 470,808	83.0%	$ 1,675,604	28.1%
December 31, 2010	$ 2,439,192	$ 2,941,832	$ 502,640	82.9%	$ 1,879,537	26.7%
December 31, 2011	$ 2,544,713	$ 3,030,067	$ 485,354	84.0%	$ 2,030,238	23.9%
December 31, 2012	$ 2,556,250	$ 3,223,056	$ 666,806	79.3%	$ 2,067,576	32.3%
December 31, 2013	$ 2,909,342	$ 3,445,172	$ 535,830	84.4%	$ 2,106,704	25.4%

Schedule of Employer Contributions

Year Beginning	Annual Required Cost (APC)	Annual County Contribution	Percentage Contributed	Net Pension Obligation (Asset)
January 1, 2009	$ 162,297	$ 169,561	104.5%	$ (48,994)
January 1, 2010	$ 175,411	$ 179,388	102.3%	$ (56,258)
January 1, 2011	$ 192,615	$ 192,520	100.0%	$ (60,235)
January 1, 2012	$ 204,508	$ 84,796	41.5%	$ (60,140)
January 1, 2013	$ 229,805	$ 227,681	99.1%	$ 59,572
January 1, 2014	$ 199,809	$ 197,659	98.9%	$ 61,696

See notes to basic financial statements for explanation of actuarial assumptions applied in determining the above calculations. (Note 11, Page 31)

Note 1 – Budgetary Information

The general fund budget is adopted on a basis which is consistent with the accounting principles generally accepted in the United States as applied to governmental entities.

Brooks County, Georgia
General Fund
Comparative Balance Sheet
June 30, 2013 and 2014

	2013	2014
Assets		
Cash and Cash Equivalents	$ 760,126	$ 241,733
Investments	2,459,093	2,612,058
Receivables		
Taxes	795,213	1,383,189
Intergovernmental	149,304	263,904
Interfund	170,238	128,095
Other	12,127	5,186
Inventories	17,340	59,617
Prepaid Expenses	132,295	163,731
Resticted Assets		
Cash and Investments	18,081	15,424
Other	1,363,307	1,363,307
Total Assets	$ 5,877,124	$ 6,236,244
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ 215,373	$ 256,890
Accrued Expenses	272,738	261,842
Intergovernemntal	-	-
Interfund Payables		-
Unearned Revenues	450,238	484,873
Total Liabilities	938,349	1,003,605
Deferred Inflows of Resources		
Unavailable Revenues - Property Taxes	286,787	293,229
Total Deferred Inflows of Resources	286,787	293,229
Fund Balance		
Nonspendable	149,635	223,348
Restricted	450,238	484,873
Committed	1,363,307	1,363,307
Assigned	-	
Unassigned	2,688,808	2,867,882
Total Fund Balance	4,651,988	4,939,410
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 5,877,124	$ 6,236,244

Brooks County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended June 30, 2013 and 2014

	2013	2014
Revenues		
Property Taxes	$ 4,951,588	$ 5,365,806
Local Option Sales Tax	829,120	727,346
Insurance Premium Tax	510,918	531,017
Other Taxes	349,451	411,424
Licenses and Permits	67,914	75,006
Intergovernmental	666,844	1,129,468
Charges for Services	443,224	488,222
Fines and Forfeitures	280,145	385,070
Investment	12,264	10,866
Other and Miscellaneous	118,225	147,001
Total Revenues	8,229,693	9,271,226
Expenditures		
General Government	1,500,451	1,379,906
Judicial	1,001,348	1,018,817
Public Safety	3,166,676	3,263,121
Public Works	1,972,516	2,099,347
Health and Welfare	257,788	244,997
Culture and Recreation	188,315	175,747
Housing and Development	305,449	307,024
Debt Service	53,776	185,845
Total Expenditures	8,446,319	8,674,804
Excess (Deficit) of Revenues Over (Under) Expenditures	(216,626)	596,422
Other Financing Sources (Uses)		
Proceeds from Long-Term Debt	136,043	-
Transfers	(404,884)	(309,000)
Net Other Financing Sources (Uses)	(268,841)	(309,000)
Change in Fund Balance	(485,467)	287,422
Fund Balance, Beginning	5,137,455	4,651,988
Fund Balance, Ending	$ 4,651,988	$ 4,939,410

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2014

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Revenues				
Taxes				
Property Taxes	$ 5,415,518	$ 5,415,518	$ 5,365,806	$ (49,712)
Local Option Sales Tax	869,706	869,706	727,346	(142,360)
Insurance Premium Tax	510,918	510,918	531,017	20,099
Real Estate Transfer Tax	47,900	47,900	64,594	16,694
Franchise Tax	19,104	19,104	23,718	4,614
Alcoholic Beverage Tax	36,770	36,770	55,471	18,701
Business and Occupation Tax	18,806	18,800	19,743	943
FiFa's	64,500	64,506	80,775	16,269
Interest and Penalties	100,000	100,000	167,123	67,123
Total Taxes	7,083,222	7,083,222	7,035,593	(47,629)
Licenses and Permits				
Alcoholic Beverage License	1,500	1,500	1,250	(250)
Business Licenses	13,500	13,500	12,555	(945)
Building Permits and Inspection Fee	45,750	45,750	61,201	15,451
Total Licenses and Permits	60,750	60,750	75,006	14,256
Intergovernmental				
Federal	421,065	426,475	305,826	(120,649)
State	610,799	766,799	758,642	(8,157)
Local	65,000	65,000	65,000	-
Total Intergovernmental	1,096,864	1,258,274	1,129,468	(128,806)
Charges for Services				
Court Cost, Fees and Charges	215,191	215,191	199,380	(15,811)
Motor Vehicle Tag Fees	48,900	48,900	57,560	8,660
Commissions and Fees on Tax Collections	94,000	94,000	186,659	92,659
Public Safety Fees	10,000	10,000	22,042	12,042
Culverts and Driveways	10,000	10,000	12,436	2,436
Other	14,100	14,100	10,145	(3,955)
Total Charges for Services	392,191	392,191	488,222	96,031
Fines and Forfeitures	163,200	153,200	385,070	231,870
Investment	26,000	26,000	10,866	(15,134)

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2014

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Miscellaneous				
Rent	58,300	58,300	59,530	1,230
Sale of Surplus Property		-	3,100	3,100
Insurance Reimbursements	15,000	15,000	57,891	42,891
Contributions			1,000	1,000
Other Miscellaneous	-	10,000	25,480	15,480
Total Miscellaneous	73,300	83,300	147,001	63,701
Total Revenues	$ 8,895,527	$ 9,056,937	$ 9,271,226	$ 214,289

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2014

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Expenditures				
General Government				
Governing Body				
Personal Services	$ 58,969	$ 58,969	$ 69,082	$ (10,113)
Purchased/Contracted Services	112,967	121,118	122,799	(1,681)
Supplies	178,050	64,306	9,213	55,093
Capital	-	5,000		5,000
Total Governing Body	349,986	249,393	201,094	48,299
Administration				
Personal Services	198,611	199,211	200,410	(1,199)
Purchased/Contracted Services	22,750	22,750	25,109	(2,359)
Supplies	11,900	11,900	12,403	(503)
Capital	15,000	9,004	1,214	7,790
Total Administration	248,261	242,865	239,136	3,729
Elections				
Personal Services	108,120	115,077	113,249	1,828
Purchased/Contracted Services	24,979	24,979	23,203	1,776
Supplies	20,000	20,000	18,835	1,165
Capital	26,000	26,000	7,920	18,080
Total Elections	179,099	186,056	163,207	22,849
Tax Collecting				
Personal Services	172,753	173,253	177,041	(3,788)
Purchased/Contracted Services	28,890	28,890	29,908	(1,018)
Supplies	19,864	19,864	20,465	(601)
Capital	-	4,295	4,295	-
Total Tax Collecting	221,507	226,302	231,709	(5,407)
Tax Assessing				
Personal Services	171,109	171,809	173,559	(1,750)
Purchased/Contracted Services	11,900	11,900	11,789	111
Supplies	21,200	21,200	16,790	4,410
Capital				-
Total Tax Assessing	204,209	204,909	202,138	2,771

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2014

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
General Government Buildings				
Personal Services	93,457	103,980	108,562	(4,582)
Purchased/Contracted Services	69,800	69,800	53,577	16,223
Supplies	211,200	211,200	180,483	30,717
Capital	1,500	1,500		1,500
Total General Government Buildings	375,957	386,480	342,622	43,858
Total General Government	$ 1,579,019	$ 1,496,005	$ 1,379,906	$ 116,099
Judicial				
Superior Court				
Personal Services	$ 17,624	$ 17,624	$ 24,385	$ (6,761)
Purchased/Contracted Services	47,250	47,250	45,548	1,702
Supplies			7,681	(7,681)
Capital				-
Total Superior Court	64,874	64,874	77,614	(12,740)
Clerk of Superior Court				
Personal Services	194,520	195,120	195,627	(507)
Purchased/Contracted Services	21,800	21,800	23,004	(1,204)
Supplies	19,800	19,800	23,244	(3,444)
Capital				-
Total Clerk of Superior Court	236,120	236,720	241,875	(5,155)
District Attorney				
Purchased/Contracted Services	146,434	146,434	146,434	-
Total District Attorney	146,434	146,434	146,434	-
State Court				
Personal Services	58,930	59,080	57,860	1,220
Purchased/Contracted Services	15,550	15,550	24,265	(8,715)
Supplies	1,800	1,800	1,701	99
Capital				-
Total State Court	76,280	76,430	83,826	(7,396)

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2014

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Magistrate Court				
Personal Services	154,314	154,564	148,594	5,970
Purchased/Contracted Services	11,700	11,700	15,453	(3,753)
Supplies	8,760	8,760	9,336	(576)
Capital				-
Total Magistrate Court	174,774	175,024	173,383	1,641
Probate Court				
Personal Services	92,636	92,736	92,408	328
Purchased/Contracted Services	12,700	12,700	12,668	32
Supplies	9,250	9,250	8,403	847
Capital	300	300		300
Total Probate Court	114,886	114,986	113,479	1,507
Juvenile Court				
Personal Services	35,859	35,859	34,132	1,727
Purchased/Contracted Services	2,000	2,000	2,752	(752)
Supplies	220	220		220
Capital				-
Total Juvenile Court	38,079	38,079	36,884	1,195
Public Defender				
Purchased/Contracted Services	145,322	145,322	145,322	-
Total Public Defender	145,322	145,322	145,322	-
Total Judicial	$ 996,769	$ 997,869	$ 1,018,817	$ (20,948)
Public Safety				
Adminisstration				
Personal Services	$ 113,388	$ 118,820	$ 114,080	$ 4,740
Purchased/Contracted Services	35,350	35,350	63,962	(28,612)
Supplies	12,150	12,150	13,089	(939)
Capital	-	981	981	-
Total Administration	160,888	167,301	192,112	(24,811)

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2014

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Criminal Investigation				
Personal Services	228,699	238,500	251,189	(12,689)
Purchased/Contracted Services	28,020	28,020	44,246	(16,226)
Supplies	25,500	25,500	21,856	3,644
Capital	52,000	52,000	48,508	3,492
Total Criminal Investigation	334,219	344,020	365,799	(21,779)
Patrol				
Personal Services	573,848	582,981	518,660	64,321
Purchased/Contracted Services	60,000	60,000	71,457	(11,457)
Supplies	104,800	104,800	99,250	5,550
Capital				-
Total Patrol	738,648	747,781	689,367	58,414
Detention Facility				
Personal Services	904,766	913,086	790,531	122,555
Purchased/Contracted Services	166,127	166,127	151,378	14,749
Supplies	142,100	142,100	191,064	(48,964)
Capital	-	719	719	-
Total Detention Facility	1,212,993	1,222,032	1,133,692	88,340
Inmate Detail				
Personal Services	-	-	2,071	(2,071)
Purchased/Contracted Services				-
Supplies			107	(107)
Capital				-
Total Inmate Detail	-	-	2,178	(2,178)
Fire Protection				
Personal Services	-	-	-	-
Purchased/Contracted Services	129,029	83,703	84,736	(1,033)
Supplies	11,000	11,000	24,487	(13,487)
Capital	279,100	290,657	294,649	(3,992)
Total Fire Protection	419,129	385,360	403,872	(18,512)

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2014

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Emergency Medical Services				
Purchased/Contracted Services	440,000	440,000	440,000	-
Total Emergency Medical Services	440,000	440,000	440,000	-
Coroner - Medical Examiner				
Personal Services	10,550	10,550	9,946	604
Purchased/Contracted Services	2,100	2,100	2,634	(534)
Supplies	13,705	13,705	10,139	3,566
Capital				-
Total Coroner - Medical Examiner	26,355	26,355	22,719	3,636
Emergency Management				
Personal Services	5,383	5,383	5,000	383
Purchased/Contracted Services	600	600	418	182
Supplies	9,400	9,400	7,094	2,306
Capital			870	(870)
Total Emergency Management	15,383	15,383	13,382	2,001
Total Public Safety	$ 3,347,615	$ 3,348,232	$ 3,263,121	$ 85,111
Public Works				
Administration				
Personal Services	$ 98,116	$ 98,516	$ 83,064	$ 15,452
Purchased/Contracted Services	5,800	5,800	6,959	(1,159)
Supplies	8,950	8,950	5,769	3,181
Capital				-
Total Administration	112,866	113,266	95,792	17,474
Road and Bridge Maintenance				
Personal Services	716,366	720,637	670,936	49,701
Purchased/Contracted Services	210,861	366,861	404,722	(37,861)
Supplies	357,205	357,205	300,323	56,882
Capital	450,238	450,238	454,991	(4,753)
Total Road Maintenance	1,734,670	1,894,941	1,830,972	63,969

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2014

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Shop				
Personal Services	108,432	121,803	111,420	10,383
Purchased/Contracted Services	2,980	2,980	3,814	(834)
Supplies	12,800	12,800	57,349	(44,549)
Capital	4,000	4,000		4,000
Total Shop	128,212	141,583	172,583	(31,000)
Total Public Works	$ 1,975,748	$ 2,149,790	$ 2,099,347	$ 50,443
Health and Welfare				
Public Health				
Administration	$ 50,000	$ 50,000	$ 50,000	$ -
Behavorial Health Services	10,500	10,500	10,500	-
Indigent Health Care	10,000	10,000	10,000	-
Family and Children's Services	10,800	10,800	10,800	-
Total Public Health	81,300	81,300	81,300	-
Nutrition Program				
Personal Services	31,310	31,510	25,859	5,651
Purchased/Contracted Services	1,180	1,180	2,675	(1,495)
Supplies	18,950	21,550	17,391	4,159
Capital				-
Total Nutrition Program	51,440	54,240	45,925	8,315
Transportation Services				
Purchased/Contracted Services	126,135	126,135	109,471	16,664
Supplies	1,000	1,000	20	980
Capital	138,800	144,210	8,281	135,929
Total Transportation Services	265,935	271,345	117,772	153,573
Total Health and Welfare	$ 398,675	$ 406,885	$ 244,997	$ 161,888
Culture and Recreation				
Library				
Support Payments	$ 41,308	$ 41,308	$ 41,309	$ (1)
Purchased/Contracted Services	2,000	2,000	-	2,000
Total Library	43,308	43,308	41,309	1,999

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2014

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Recreation				
Personal Services	64,537	64,537	66,863	(2,326)
Purchased/Contracted Services	16,300	16,300	16,270	30
Supplies	57,863	57,863	51,305	6,558
Capital				-
Total Recreation	138,700	138,700	134,438	4,262
Total Culture and Recreation	$ 182,008	$ 182,008	$ 175,747	$ 6,261
Housing and Development				
Agricultural Resources				
Personal Services	$ 92,857	$ 92,857	$ 95,680	$ (2,823)
Purchased/Contracted Services	28,560	31,574	32,074	(500)
Supplies	11,150	11,150	12,708	(1,558)
Capital				-
Total Agricultural Resources	132,567	135,581	140,462	(4,881)
Forest Resources				
Purchased/Contracted Services	18,755	18,755	18,755	-
Total Forest Resources	18,755	18,755	18,755	-
Building Inspection				
Personal Services	53,139	53,289	53,697	(408)
Purchased/Contracted Services	4,670	4,670	4,763	(93)
Supplies	2,325	2,325	2,415	(90)
Capital				-
Total Building Inspection	60,134	60,284	60,875	(591)
Planning and Zoning				
Personal Services	-	-	-	-
Purchased/Contracted Services	1,000	1,000	1,053	(53)
Supplies	3,000	3,000	1,758	1,242
Capital				-
Total Planning and Zoning	4,000	4,000	2,811	1,189

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2014

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Economic Development				
Support Payments				
Brooks County Development Authority	75,000	75,000	75,000	-
Quitman-Brooks County Airport Authority		9,121	9,121	-
Total Economic Development	75,000	84,121	84,121	-
Total Housing and Development	$ 290,456	$ 302,741	$ 307,024	$ (4,283)
Debt Service				
Capitalized Lease Obligations	$ 22,585	$ 109,024	$ 109,024	$ -
Vehicle Financing	44,843	44,844	72,644	(27,800)
Interest	6,160	4,240	4,177	63
				-
Total Debt Service	$ 73,588	$ 158,108	$ 185,845	$ (27,737)
Total Expenditures	$ 8,843,878	$ 9,041,638	$ 8,674,804	$ 366,834
Other Financing Uses				
Operating Transfers Out				
Victim Witness Assistance Fund	$ 18,737	$ 19,000	$ 19,000	$ -
Drug Abuse Treatment and Education Fund		43,000	43,000	-
Emergency 911 Telephone Fund	340,784	247,000	247,000	-
Solid Waste Enterprise Fund		300		300
Total Other Financing Uses	$ 359,521	$ 309,300	$ 309,000	$ 300

Brooks County, Georgia
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2014

	Special Revenue Funds					Special Revenue Funds						Capital Projects	
	Law Library	Seizure and Confiscated Property	Drug Abuse Treatment and Education	Victim Witness Assistance	Federal Seizure and Confiscated Property	Emergency 911 Telephone Fund	Jail Construction and Staffing	Fire Department Grant	Inmate Commissary Fund	Juvenile Delinquency and Crime Prevention	Family Connection Grant	Community Development Block Grant	Total
Assets													
Cash and Cash Equivalents	$ 31,187	$ 1,249	$ 98	$ 190	$ -	$ 50	$ 12,699	$ -	$ 25,759	$ -	$ -	$ -	$ 71,232
Receivables													
Intergovernmental			7,174	9,613				14,895	-		17,282	56,922	105,886
Other						55,046	-						55,046
Restricted Assets													
Cash and Cash Equivalents					8,046					12,011			20,057
Total Assets	$ 31,187	$ 1,249	$ 7,272	$ 9,803	$ 8,046	$ 55,096	$ 12,699	$ 14,895	$ 25,759	$ -	$ 17,282	$ 56,922	$ 252,221
Liabilities, Deferred Inflows of Resources and Fund Balance													
Liabilites													
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 63,246	$ 63,246
Accrued Expenses			9,315	5,394		30,787		1,071					46,567
Payables													
Interfund	-	216	935	(1,523)	-	20,371	2,602	16,035	1,017	-	17,282		56,935
Total Liabilities	-	216	10,250	3,871	-	51,158	2,602	17,106	1,017	-	17,282	63,246	166,748
Deferred Inflows of Resources													
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Blanace													
Fund Balance													
Reserved													-
Unreserved - Designated	31,187	1,033		5,932	8,046	3,938	10,097	-	24,742	12,011	-	-	96,986
Unreserved - Undesignated			(2,978)					(2,211)				(6,324)	(11,513)
Total Fund Balance	31,187	1,033	(2,978)	5,932	8,046	3,938	10,097	(2,211)	24,742	12,011	-	(6,324)	85,473
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 31,187	$ 1,249	$ 7,272	$ 9,803	$ 8,046	$ 55,096	$ 12,699	$ 14,895	$ 25,759	$ 12,011	$ 17,282	$ 56,922	$ 252,221

Brooks County, Georgia
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Twelve Months Ended June 30, 2014

	Special Revenue Funds					Special Revenue Funds						Capital Projects	
	Law Library	Seizure and Confiscated Property	Drug Abuse Treatment and Education	Victim Witness Assistance	Federal Seizure and Confiscated Property	Emergency 911 Telephone Fund	Jail Construction and Staffing	Fire Department Grant	Inmate Commissary Fund	Juvenile Delinquency and Crime Prevention	Family Connection Grant	Community Development Bicok Grant	Total
Revenues													
Intergovernmental	$ -	$ -	$ 45,889	$ 33,201	$ 7,208	$ -	$ -	$ 14,895	$ -	$ -	$ 45,000	$ 70,556	$ 216,749
Charges for Services		11,623				234,169			24,562				270,354
Fines and Forfeitures	5,868		3,970	16,407	-		35,141						61,386
Investment Income	28	6	1	2	6	16	18						77
Other Income		1,800			-		100	99,500		-	-	-	101,400
Total Revenues	5,896	13,429	49,860	49,610	7,214	234,185	35,259	114,395	24,562	-	45,000	70,556	649,966
Expenditures													
Judicial													
Current	212												212
Capital													-
Public Safety													-
Current		10,634	96,104	63,666	2,191	479,693	36,092	17,106	6,612				712,098
Capital		25,000					-	99,500	1,800				126,300
Public Works													
Capital												76,880	76,880
Health and Welfare													
Current									-		45,000	-	45,000
Total Expenditures	212	35,634	96,104	63,666	2,191	479,693	36,092	116,606	8,412	-	45,000	76,880	960,490
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,684	(22,205)	(46,244)	(14,056)	5,023	(245,508)	(833)	(2,211)	16,150	-	-	(6,324)	(310,524)
Other Financing Sources (Uses)													
Transfers	-	-	43,000	19,000		247,000	-			-			309,000
Total Other Financiag Sources (Uses)	-	-	43,000	19,000	-	247,000	-	-	-	-	-	-	309,000
Excess (Deficiency) o fRevenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	5,684	(22,205)	(3,244)	4,944	5,023	1,492	(833)	(2,211)	16,150	-	-	(6,324)	(1,524)
Fund Balance, Beginning of Year (Restated)	25,503	23,238	266	988	3,023	2,446	10,930	-	8,592	12,011	-	-	86,997
													-
Fund Balance, End of Year	$ 31,187	$ 1,033	$ (2,978)	$ 5,932	$ 8,046	$ 3,938	$ 10,097	$ (2,211)	$ 24,742	$ 12,011	$ -	$ (6,324)	$ 85,473

Brooks County, Georgia
Special Revenue Funds
Combining Balance Sheet
June 30, 2014

	Law Library	Seizure and Confiscated Property	Drug Abuse Treatment and Education	Victim Witness Assistance	Federal Seizure and Confiscated Property	Emergency 911 Telephone Fund	Jail Construction and Staffing	Fire Department Grant	Inmate Commissary Fund	Juvenile Delinquency and Crime Prevention	Family Connection Grant	Total
Assets												
Cash and Cash Equivalents	$ 31,187	$ 1,249	$ 98	$ 190	$ -	$ 50	$ 12,699	$ -	$ 25,759	$ -	$ -	$ 71,232
Receivables												
Intergovernmental			7,174	9,613				14,895	-		17,282	48,964
Other						55,046	-					55,046
Restricted Assets												
Cash and Cash Equivalents					8,046					12,011		20,057
Total Assets	$ 31,187	$ 1,249	$ 7,272	$ 9,803	$ 8,046	$ 55,096	$ 12,699	$ 14,895	$ 25,759	$ -	$ 17,282	$ 195,299
Liabilities, Deferred Inflows of Resources and Fund Balance												
Liabilites												
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Expenses			9,315	5,394		30,787		1,071				46,567
Payables												
Interfund	-	216	935	(1,523)	-	20,371	2,602	16,035	1,017	-	17,282	56,935
Total Liabilities	-	216	10,250	3,871	-	51,158	2,602	17,106	1,017	-	17,282	103,502
Deferred Inflows of Resources												
Total Deferred Inflows of Resources												
Fund Blanace												
Fund Balance												
Reserved												-
Unreserved - Designated	31,187	1,033		5,932	8,046	3,938	10,097	-	24,742	12,011	-	96,986
Unreserved - Undesignated			(2,978)					(2,211)				(5,189)
Total Fund Balance	31,187	1,033	(2,978)	5,932	8,046	3,938	10,097	(2,211)	24,742	12,011	-	91,797
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 31,187	$ 1,249	$ 7,272	$ 9,803	$ 8,046	$ 55,096	$ 12,699	$ 14,895	$ 25,759	$ 12,011	$ 17,282	$ 195,299

Brooks County, Georgia
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Twelve Months Ended June 30, 2014

	Law Library	Seizure and Confiscated Property	Drug Abuse Treatment and Education	Victim Witness Assistance	Federal Seizure and Confiscated Property	Emergency 911 Telephone Fund	Jail Construction and Staffing	Fire Department Grant	Inmate Commissary Fund	Juvenile Delinquency and Crime Prevention	Family Connection Grant	Total
Revenues												
Intergovernmental	$ -	$ -	$ 45,889	$ 33,201	$ 7,208	$ -	$ -	$ 14,895	$ -	$ -	$ 45,000	$ 146,193
Charges for Services		11,623				234,169			24,562			270,354
Fines and Forfeitures	5,868		3,970	16,407	-		35,141					61,386
Investment Income	28	6	1	2	6	16	18					77
Other Income		1,800			-		100	99,500		-	-	101,400
Total Revenues	5,896	13,429	49,860	49,610	7,214	234,185	35,259	114,395	24,562	-	45,000	579,410
Expenditures												
Judicial												
Current	212											212
Capital												-
Public Safety												-
Current		10,634	96,104	63,666	2,191	479,693	36,092	17,106	6,612			712,098
Capital		25,000					-	99,500	1,800			126,300
Public Works												
Health and Welfare												
Current									-		45,000	45,000
Total Expenditures	212	35,634	96,104	63,666	2,191	479,693	36,092	116,606	8,412	-	45,000	883,610
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,684	(22,205)	(46,244)	(14,056)	5,023	(245,508)	(833)	(2,211)	16,150	-	-	(304,200)
Other Financing Sources (Uses)												
Transfers	-	-	43,000	19,000		247,000	-			-		309,000
Total Other Financiag Sources (Uses)	-	-	43,000	19,000	-	247,000	-	-	-	-	-	309,000
Excess (Deficiency) o fRevenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	5,684	(22,205)	(3,244)	4,944	5,023	1,492	(833)	(2,211)	16,150	-	-	4,800
Fund Balance, Beginning of Year (Restated)	25,503	23,238	266	989	3,023	2,446	10,930	-	8,592	12,011	-	86,998
												-
Fund Balance, End of Year	$ 31,187	$ 1,033	$ (2,978)	$ 5,933	$ 8,046	$ 3,938	$ 10,097	$ (2,211)	$ 24,742	$ 12,011	$ -	$ 91,798

Brooks County, Georgia
Law Library Fund
Balance Sheet
June 30, 2014

Assets	
Cash and Equivalents	$ 31,187
Total Assets	$ 31,187
Liabilities, Deferred Inflows of Resources, and Fund Balance	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Deferred Inflows of Resources	
Total Deferred Inflows of Resources	-
Fund Balance	
Reserved	
Unreserved - Designated	31,187
Unreserved - Undesignated	
Total Fund Balance	31,187
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 31,187

Brooks County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2014

	Budget			Variance With Final
	Original	Final	Actual	Budget
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Fines and Forfeitures	4,000	4,000	5,868	1,868
Investment			28	28
				-
Total Revenues	4,000	4,000	5,896	1,896
Expenditures				
Judicial				
Current	4,000	4,000	212	3,788
Capital				-
				-
Total Expenditures	4,000	4,000	212	3,788
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	5,684	5,684
Other Financing Sources				
Transfers				-
Net Change in Fund Balance	-	-	5,684	5,684
Fund Balance, Beginning of Year	25,503	25,503	25,503	-
Fund Balance, End of Year	$ 25,503	$ 25,503	$ 31,187	$ 5,684

Brooks County, Georgia
Seizure and Confiscated Property Fund
Balance Sheet
June 30, 2014

Assets	
Cash and Equivalents	$ 1,249
Total Assets	$ 1,249
Liabilities, Deferred Inflows of Resources, and Fund Balance	
Liabilities	
Accounts Payable	$ -
Payables	
Interfund	216
Total Liabilities	216
Deferred Inflows of Resources	
Total Deferred Inflows of Resources	-
Fund Balance	
Reserved	
Unreserved - Designated	1,033
Unreserved - Undesignated	
Total Fund Balance	1,033
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 1,249

Brooks County, Georgia
Seizure and Confiscated Property Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2014

	Budget			Variance With Final
	Original	Final	Actual	Budget
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Fines and Forfeitures	4,000	4,000	11,623	7,623
Investment			6	6
			1,800	1,800
Total Revenues	4,000	4,000	13,429	9,429
Expenditures				
Public Safety				
Current	4,000	4,000	10,634	(6,634)
Capital		23,000	25,000	(2,000)
				-
Total Expenditures	4,000	27,000	35,634	(8,634)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(23,000)	(22,205)	795
Other Financing Sources				
Transfers				-
Appropriation of Surplus		23,000		(23,000)
Net Change in Fund Balance	-	-	(22,205)	(22,205)
Fund Balance, Beginning of Year	23,238	23,238	23,238	-
Fund Balance, End of Year	$ 23,238	$ 23,238	$ 1,033	$ (22,205)

Brooks County, Georgia
Drug Abuse, Treatment and Education Fund
Balance Sheet
June 30, 2014

Assets	
Cash and Equivalents	$ 98
Receivables	
Intergovernmental	7,174
Total Assets	$ 7,272
Liabilities, Deferred Inflows of Resources, and Fund Balance	
Liabilities	
Accounts Payable	$ -
Accrued Expenses	9,315
Payables	
Interfund	935
Total Liabilities	10,250
Deferred Inflows of Resources	
Total Deferred Inflows of Resources	-
Fund Balance	
Reserved	
Unreserved - Designated	
Unreserved - Undesignated	(2,978)
Total Fund Balance	(2,978)
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 7,272

Brooks County, Georgia
Drug Abuse, Treatment and Education Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2014

	Budget			Variance With Final
	Original	Final	Actual	Budget
Revenues				
Intergovernmental	$ -	$ -	$ 45,889	$ 45,889
Fines and Forfeitures	3,000	3,000	3,970	970
Investment			1	1
				-
Total Revenues	3,000	3,000	49,860	46,860
Expenditures				
Public Safety				
Current	46,834	46,834	96,104	(49,270)
Capital				-
				-
Total Expenditures	46,834	46,834	96,104	(49,270)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,834)	(43,834)	(46,244)	(2,410)
Other Financing Sources				
Transfers	43,834	43,834	43,000	(834)
				-
Net Change in Fund Balance	-	-	(3,244)	(3,244)
Fund Balance, Beginning of Year	266	266	266	-
Fund Balance, End of Year	$ 266	$ 266	$ (2,978)	$ (3,244)

Brooks County, Georgia
Victim Witness Assistance Fund
Balance Sheet
June 30, 2014

Assets	
Cash and Equivalents	$ 190
Receivables	
Intergovernmental	9,613
Total Assets	$ 9,803
Liabilities, Deferred Inflows of Resources, and Fund Balance	
Liabilities	
Accounts Payable	$ -
Accrued Expenses	5,394
Payables	
Interfund Payable	(1,523)
Total Liabilities	3,871
Deferred Inflows of Resources	
Total Deferred Inflows of Resources	-
Fund Balance	
Reserved	
Unreserved - Designated	5,932
Unreserved - Undesignated	
	5,932
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 9,803

Brooks County, Georgia
Victim Witness Assistance Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2014

	Budget			Variance With Final
	Original	Final	Actual	Budget
Revenues				
Intergovernmental	$ 35,822	$ 35,822	$ 33,201	$ (2,621)
Fines and Forfeitures	10,000	10,000	16,406	6,406
Investment			1	1
				-
Total Revenues	45,822	45,822	49,608	3,786
Expenditures				
Public Safety				
Current	64,809	64,809	63,666	1,143
Capital				-
				-
Total Expenditures	64,809	64,809	63,666	1,143
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,987)	(18,987)	(14,058)	4,929
Other Financing Sources				
Transfers	18,987	18,987	19,000	13
Appropriation of Surplus				-
Net Change in Fund Balance	-	-	4,942	4,942
Fund Balance, Beginning of Year	990	990	990	-
Fund Balance, End of Year	$ 990	$ 990	$ 5,932	$ 4,942

Brooks County, Georgia
Federal Seizure and Confiscated Property Fund
Balance Sheet
June 30, 2014

Assets	
Cash and Equivalents	$ -
Restricted Assets	
Cash	8,046
Total Assets	$ 8,046
Liabilities, Deferred Inflows of Resources, and Fund Balance	
Liabilities	
Accounts Payable	$ -
Total Liabilities	-
Deferred Inflows of Resources	
Total Deferred Inflows of Resources	-
Fund Balance	
Reserved	
Unreserved - Designated	8,046
Unreserved - Undesignated	
Total Fund Balance	8,046
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 8,046

Brooks County, Georgia
Federal Seizure and Confiscated Property Fund
Schedule of Revenues, Expenditures and Change in Fund Balance - Budget and Actual
For the Year Ended June 30, 2014

	Budget			Variance With Final
	Original	Final	Actual	Budget
Revenues				
Intergovernmental	$ 1,000	$ 1,000	$ 7,208	$ 6,208
Fines and Forfeitures				-
Investment			6	6
				-
Total Revenues	1,000	1,000	7,214	6,214
Expenditures				
Public Safety				
Current	1,000	1,000	2,191	(1,191)
Capital				-
				-
Total Expenditures	1,000	1,000	2,191	(1,191)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	5,023	5,023
Other Financing Sources				
Transfers				-
Appropriation of Surplus				-
Net Change in Fund Balance	-	-	5,023	5,023
Fund Balance, Beginning of Year	3,023	3,023	3,023	-
Fund Balance, End of Year	$ 3,023	$ 3,023	$ 8,046	$ 5,023

Brooks County, Georgia
Emergency 911 Telephone Fund
Balance Sheet
June 30, 2014

Assets	
Cash and Equivalents	$ 50
Receivables	
Other	55,046
Total Assets	$ 55,096
Liabilities, Deferred Inflows of Resources, and Fund Balance	
Liabilities	
Accounts Payable	$ -
Accrued Expenses	30,787
Payables	
Interfund	20,371
Total Liabilities	51,158
Deferred Inflows of Resources	
Total Deferred Inflows of Resources	-
Fund Balance	
Reserved	
Unreserved - Designated	3,938
Unreserved - Undesignated	
Total Fund Balance	3,938
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 55,096

Brooks County, Georgia
Emergency 911 Telephone Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2014

	Budget			Variance With Final
	Original	Final	Actual	Budget
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for Services	138,000	138,000	234,169	96,169
Investment			16	16
				-
Total Revenues	138,000	138,000	234,185	96,185
Expenditures				
Public Safety				
Current	480,384	480,384	479,693	691
Capital				-
				-
Total Expenditures	480,384	480,384	479,693	691
Excess (Deficiency) of Revenues Over (Under) Expenditures	(342,384)	(342,384)	(245,508)	96,876
Other Financing Sources				
Transfers	342,384	342,384	247,000	(95,384)
Appropriation of Surplus				-
Net Change in Fund Balance	-	-	1,492	1,492
Fund Balance, Beginning of Year	2,446	2,446	2,446	-
Fund Balance, End of Year	$ 2,446	$ 2,446	$ 3,938	$ 1,492

Brooks County, Georgia
Jail Consstruction and Staffing Fund
Balance Sheet
June 30, 2014

Assets	
Cash and Equivalents	$ 12,699
Total Assets	$ 12,699
Liabilities, Deferred Inflows of Resources, and Fund Balance	
Liabilities	
Accounts Payable	$ -
Payables	
Interfund	2,602
Total Liabilities	2,602
Deferred Inflows of Resources	
Total Deferred Inflows of Resources	-
Fund Balance	
Reserved	
Unreserved - Designated	10,097
Unreserved - Undesignated	
Total Fund Balance	10,097
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 12,699

Brooks County, Georgia
Jail Construction and Staffing Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2014

	Budget			Variance With Final
	Original	Final	Actual	Budget
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for Services				-
Fines and Forfeitures	26,000	26,000	35,141	9,141
Investment			18	18
Other			100	100
Total Revenues	26,000	26,000	35,259	9,259
Expenditures				
Public Safety				
Current	25,000	25,000	36,092	(11,092)
Capital	10,000	10,000		10,000
				-
Total Expenditures	35,000	35,000	36,092	(1,092)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,000)	(9,000)	(833)	8,167
Other Financing Sources				
Transfers				-
Appropriation of Surplus	9,000	9,000		(9,000)
Net Change in Fund Balance	-	-	(833)	(833)
Fund Balance, Beginning of Year	10,930	10,930	10,930	-
Fund Balance, End of Year	$ 10,930	$ 10,930	$ 10,097	$ (833)

Brooks County, Georgia
Fire Department Grant
Balance Sheet
June 30, 2014

Assets	
Cash and Equivalents	$ -
Receivables	
Intergovernmental	14,895
Total Assets	$ 14,895
Liabilities, Deferred Inflows of Resources, and Fund Balance	
Liabilities	
Accounts Payable	$ -
Accrued Expenses	1,071
Payables	
Interfund	16,035
Total Liabilities	17,106
Deferred Inflows of Resources	
Total Deferred Inflows of Resources	-
Fund Balance	
Reserved	
Unreserved - Designated	
Unreserved - Undesignated	(2,211)
Total Fund Balance	(2,211)
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 14,895

Brooks County, Georgia
Fire Department Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2014

	Budget			Variance With Final
	Original	Final	Actual	Budget
Revenues				
Intergovernmental	$ -	$ 158,496	$ 14,895	$ (143,601)
Investment				-
Other		99,500	99,500	-
Total Revenues	-	257,996	114,395	(143,601)
Expenditures				
Public Safety				
Current		158,496	17,106	141,390
Capital		99,500	99,500	-
				-
Total Expenditures	-	257,996	116,606	141,390
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(2,211)	(2,211)
Other Financing Sources				
Transfers				-
				-
Net Change in Fund Balance	-	-	(2,211)	(2,211)
Fund Balance, Beginning of Year			-	-
Fund Balance, End of Year	$ -	$ -	$ (2,211)	$ (2,211)

Brooks County, Georgia
Inmate Commissary Fund
Balance Sheet
June 30, 2014

Assets	
Cash and Equivalents	$ 25,759
Total Assets	$ 25,759
Liabilities, Deferred Inflows of Resources, and Fund Balance	
Liabilities	
Accounts Payable	$ -
Accrued Expenses	
Payables	
Interfund	1,017
Total Liabilities	1,017
Deferred Inflows of Resources	
Total Deferred Inflows of Resources	-
Fund Balance	
Reserved	
Unreserved - Designated	24,742
Unreserved - Undesignated	
Total Fund Balance	24,742
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 25,759

Brooks County, Georgia
Inmate Commissary Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year ended June 30, 2014

	Budget			Variance With Final
	Original	Final	Actual	Budget
Revenues				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for Services	22,500	22,500	24,562	2,062
Investment				-
				-
Total Revenues	22,500	22,500	24,562	2,062
Expenditures				
Public Safety				
Current	17,500	17,500	6,612	10,888
Capital	5,000	5,000	1,800	3,200
				-
Total Expenditures	22,500	22,500	8,412	14,088
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	16,150	16,150
Other Financing Sources				
Transfers				-
Net Change in Fund Balance	-	-	16,150	16,150
Fund Balance, Beginning of Year	8,592	8,592	8,592	-
Fund Balance, End of Year	$ 8,592	$ 8,592	$ 24,742	$ 16,150

Brooks County, Georgia
Family Connection Grant Fund
Balance Sheet
June 30, 2014

Assets	
Cash and Equivalents	$ -
Receivables	
Intergovernmental	17,282
Total Assets	$ 17,282
Liabilities, Deferred Inflows of Resources, and Fund Balance	
Liabilities	
Accounts Payable	$ -
Accrued Expenses	
Payables	
Interfund	17,282
Total Liabilities	17,282
Deferred Inflows of Resources	
Total Deferred Inflows of Resources	-
Fund Balance	
Reserved	
Unreserved - Designated	-
Unreserved - Undesignated	
Total Fund Balance	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 17,282

Brooks County, Georgia
Family Connection Grant Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
for the Year Ended June 30, 2014

	Budget			Variance With Final
	Original	Final	Actual	Budget
Revenues				
Intergovernmental	$ 45,000	$ 45,000	$ 45,000	$ -
				-
Total Revenues	45,000	45,000	45,000	-
Expenditures				
Health and Welfare				
Current	45,000	45,000	45,000	-
Capital				-
Total Expenditures	45,000	45,000	45,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Other Financing Sources				
Transfers				-
Net Change in Fund Balance	-			
Fund Balance, Beginning of Year				-
Fund Balance, End of Year	$ -	$ -	$ -	$ -

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2004 Issue
Comparative Balance Sheet
June 30, 2013 and 2014

	2013	2014
Assets		
Cash and Cash Equivalents	$ 185,855	$ -
Total Assets	$ 185,855	$ -
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental	81,876	
Total Liabilities	81,876	-
Fund Blanace		
Nonspendable		
Restricted	103,979	
Committed		
Assigned		
Unassigned		
Total Fund Balance	103,979	-
Total Liabilities and Fund Balance	$ 185,855	$ -

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sales Tax - 2004 Issue
Project Schedule - Revenues, Expenditures and Changes in Fund Balance
For the Project Period Ended June 30, 2014

	Budget		2005 - 2009						Cumulative	Variance With Project
	Original	Revised	Cumulative	2010	2011	2012	2013	2014	Total	Budget
Revenues										
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
Intergovernmental	5,449,351	6,681,452	6,470,685		368,363	2,320			6,841,368	159,916
Investment Income			80,828	23,638	8,979	5,793	2,084	158	121,480	121,480
Other									-	-
Total Revenues	5,449,351	6,681,452	6,551,513	23,638	377,342	8,113	2,084	158	6,962,848	281,396
Expenditures										
General Government										
Capital	150,000	150,000	171,675						171,675	(21,675)
Public Safety										-
Capital	1,600,000	1,600,000	1,927,529	-					1,927,529	(327,529)
Public Works										-
Capital	2,367,097	3,599,098	1,531,081	906,405	632,478	218,230	408,199	104,136	3,800,529	(201,431)
Housing and Development										
Economic Development									-	-
Intergovernmental	1,332,254	1,332,354	1,461,898						1,461,898	(129,544)
Debt Service										
Total Expenditures	5,449,351	6,681,452	5,092,183	906,405	632,478	218,230	408,199	104,136	7,361,631	(680,179)
Other Financing Sources (Uses)										
Proceeds of Long-Term Debt Financing			397,479						397,479	397,479
Transfers In (Out), net			1,971		(667)				1,304	1,304
			399,450	-	(667)	-	-	-	398,783	398,783
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	1,858,780	(882,767)	(255,803)	(210,117)	(406,115)	(103,978)	-	$ -
Fund Balance, Beginning of Year			-	1,858,780	976,013	720,210	510,093	103,978	-	
Fund Balance, End of Year			$ 1,858,780	$ 976,013	$ 720,210	$ 510,093	$ 103,978	$ -	$ -	

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2008 Issue
Comparative Balance Sheet
June 30, 2013 and 2014

	2013	2014
Assets		
Cash and Cash Equivalents	$ 944,034	$ 1,266,296
Receivables		
Intergovernmental	82,676	86,969
Interfund		
Total Assets	$ 1,026,710	$ 1,353,265
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental	61,629	33,398
Interfund	692	1,942
Total Liabilities	62,321	35,340
Fund Blanace		
Nonspendable		
Restricted	964,089	1,317,925
Committed		
Assigned		
Unassigned		
Total Fund Balance	964,089	1,317,925
Total Liabilities and Fund Balance	$ 1,026,410	$ 1,353,265

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sales Tax - 2008 Issue
Project Schedule - Revenues, Expenditures and Changes in Fund Balance
For the Project Period Ended June 30, 2014

	Budget									Variance
	Original	Revised	2009	2010	2011	2012	2013	2014	Cumulative Total	With Project Budget
Revenues										
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
Intergovernmental	8,640,000	8,571,373	457,163	1,117,296	1,080,609	1,135,649	1,127,874	1,067,241	5,985,832	(2,585,541)
Investment Income							-		-	-
									-	-
Total Revenues	8,640,000	8,571,373	457,163	1,117,296	1,080,609	1,135,649	1,127,874	1,067,241	5,985,832	(2,585,541)
Expenditures										
General Government										
Capital	240,000	240,000			43,326	2,300	162,475	3,040	211,141	28,859
Public Safety										-
Capital	950,000	950,000		130,407	77,881	326,235	161,427	45,264	741,214	208,786
Public Works										-
Capital	2,926,309	2,913,189	110				23,270	294,988	318,368	2,594,821
Housing and Development										-
Economic Development	1,205,691	1,150,184		831,731	318,453				1,150,184	-
Intergovernmental	3,318,000	3,318,000	175,564	429,074	414,987	436,120	421,142	370,113	2,247,000	1,071,000
Total Expenditures	8,640,000	8,571,373	175,674	1,391,212	854,647	764,655	768,314	713,405	4,667,907	3,903,466
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	281,489	(273,916)	225,962	370,994	359,560	353,836	1,317,925	$ 1,317,925
Fund Balance, Beginning of Year			-	281,489	7,573	233,535	604,529	964,089	-	
Fund Balance, End of Year			$ 281,489	$ 7,573	$ 233,535	$ 604,529	$ 964,089	$ 1,317,925	$ 1,317,925	

Brooks County, Georgia
Community Development Block Grant
Project 12p-y-014-1-5490
Comparative Balance Sheet
June 30, 2013 and 2014

	2013	2014
Assets		
Cash and Cash Equivalents	$ -	$ -
Receivables		
Intergovernmental		56,922
Total Assets	$ -	$ 56,922
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ 63,246
Total Liabilities	-	63,246
Fund Blanace		
Nonspendable		
Restricted		
Committed		
Assigned		
Unassigned		(6,324)
Total Fund Balance	-	(6,324)
Total Liabilities and Fund Balance	$ -	$ 56,922

Brooks County, Georgia
Community Development Block Grant
Project 12p-y-014-1-5490
Project Schedule - Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Project Period Ended June 30, 2014

	Budget	2012	2013	2014	Project Total	Variance With Project Budget
Revenues						
Intergovernmental	$ 482,312	$ -	$ -	$ 70,556	$ 70,556	$ (411,756)
Total Revenues	482,312	-	-	70,556	70,556	(411,756)
Expenditures						
Capital Outlay						
Public Works	482,312			76,880	76,880	405,432
Total Expenditures	482,312	-	-	76,880	76,880	405,432
Excess (Deficiency) of Revenues Over (Under) Expenditures		-	-	(6,324)	(6,324)	(6,324)
Fund Balance, Beginning of Year		-	-	-	-	
Fund Balance, End of Year		$ -	$ -	$ (6,324)	$ (6,324)	

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Net Position
June 30, 2013 and 2014

	2013	2014
Assets		
Current Assets		
Cash and Cash Equivalents	$ 315,048	$ 353,555
Receivables		
Solid Waste Assessments	97,204	105,018
Intergovernmental	54,639	52,119
Total Current Assets	466,891	510,692
Capital Assets		
Equipment	33,541	33,541
Accumulated Depreciation	21,193	24,547
Net Capital Assets	12,348	8,994
Non-Current Assets		
Intergovernmental Receivable	422,955	397,533
Total Assets	$ 902,194	$ 917,219
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 261	$ 661
Interfund	70,573	69,219
Accrued Closure & Post-Closure Care Cost	72,300	76,449
Total Current Liabilities	143,134	146,329
Long-Term Liabilities		
Accrued Closure & Post-Closure Care Cost	650,700	611,589
Total Long-Term Liabilities	650,700	611,589
Total Liabilities	793,834	757,918
Net Position		
Invested in Capital Assets	12,348	8,994
Restricted		
Unrestricted	96,012	150,307
Total Net Position	108,360	159,301
Total Liabilities and Net Position	$ 902,194	$ 917,219

Brooks County, Georgia
Solid WasteFund
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2013 and 2014

	2013	2014
Operating Revenues		
Solid Waste Asssments	$ 828,156	$ 849,093
Intergovernmental	36,245	38,071
Operating Grants	-	-
Total Operating Revenues	864,401	887,164
Operating Expenses		
Salary and Wages	22,514	21,912
Benefits	2,568	3,347
	25,082	25,259
Disposal	839,218	795,941
Closure and Post Closure Care	(41,554)	27,430
Supplies	1,564	-
Other	3,359	1,913
Depreciation	3,354	3,354
Intergovernmental Payments	-	-
Total Operating Expeses	831,023	853,897
Operating Income (Loss)	33,378	33,267
Non-Operating Revenue (Expense)		
Investment Income	15,849	17,674
Total Non-Operating Revenue (Expense)	15,849	17,674
Income (Loss) Before Transfers	49,227	50,941
Transfers In (Out)	(30,000)	
Change in Net Position	19,227	50,941
Net Position, Beginning	89,133	108,360
Net Position, Ending	$ 108,360	$ 159,301

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended June 30, 2013 and 2014

	2013	2014
Cash Flow from Operating Activities		
Solid Waste Assessments Received	$ 821,826	$ 841,279
Intergovernmental	37,987	43,288
Closure and Post Closure Care	(35,822)	(39,667)
Purchase of Goods and Services	(826,135)	(799,208)
Compensation and Benefits	(25,453)	(24,859)
Cash flow from Operating Activities	(27,597)	20,833
Cash Flow from Non-Capital Financing Activities		
Transfers (Out)	(30,000)	-
Cash Flow from Non-Capital Financing Activities	(30,000)	-
Cash Flow from Capital and Related Financing		
Purchase of Equipment	(1,455)	-
Cash Flow from Capital and Related Financing	(1,455)	-
Cash flow from Investing Activities		
Investment Inome	15,849	17,674
Cash Flow from Investing Activities	15,849	17,674
Net Increase (Decrease) in Cash and Cash Equivalents	(43,203)	38,507
Cash and Cash Equivalents, Beginning	358,251	315,048
Cash and Cash Equivalents, Ending	$ 315,048	$ 353,555
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ 33,378	$ 33,268
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	3,354	3,354
Change in Assets and Liabilities:		
Increase in Solid Waste Assessments Receivable	(6,331)	(7,814)
Decrease in Intergovernmental Receivables	145,439	27,942
(Decrease) in Internal Balances	17,256	(1,354)
(Decrease) in Obligation for Closure and Post-Closure Care Cost	(221,074)	(34,962)
Increase in Accounts Payable and Accrued Expenses	381	399
Net Cash Provided (Used) By Operating Activities	$ (27,597)	$ 20,833

Brooks County, Georgia
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2014

	Beginning Balance	Additions	Deductions	Ending Balance
Tax Commissioner				
Assets				
Cash and Equivalents	$ 144,186	$ 14,384,890	$ 14,351,965	$ 177,111
Taxes Receivable	935,726	13,384,075	13,291,563	1,028,238
Other	676		138	538
Total Assets	$ 1,080,588	$ 27,768,965	$ 27,643,666	$ 1,205,887
Liabilities				
Accounts Payable	$ 118,957	$ 1,677,591	$ 1,627,638	$ 168,910
Uncollected Taxes	935,726	13,384,075	13,291,563	1,028,238
Interfund		6,109,127	6,109,127	-
Other	25,905		17,166	8,739
Total Liabilities	$ 1,080,588	$ 21,170,793	$ 21,045,494	$ 1,205,887
Probate Court				
Assets				
Cash and Equivalents	$ -	$ 43,022	$ 43,022	$ -
Other				-
Total Assets	$ -	$ 43,022	$ 43,022	$ -
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		36,777	36,777	-
Other		6,245	6,245	-
Total Liabilities	$ -	$ 43,022	$ 43,022	$ -
Clerk of Superior Court				
Assets				
Cash and Equivalents	$ 65,640	$ 561,622	$ 373,158	$ 254,104
Other				-
Total Assets	$ 65,640	$ 561,622	$ 373,158	$ 254,104
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		191,240	191,240	-
Other	65,640	370,382	181,918	254,104
Total Liabilities	$ 65,640	$ 561,622	$ 373,158	$ 254,104
Clerk of State Court				
Assets				
Cash and Equivalents	$ 89,955	$ 469,465	$ 474,908	$ 84,512
Other				-
Total Assets	$ 89,955	$ 469,465	$ 474,908	$ 84,512
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		388,094	388,094	-
Other	89,955	81,371	86,814	84,512
Total Liabilities	$ 89,955	$ 469,465	$ 474,908	$ 84,512

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2014

	Beginning Balance	Additions	Deductions	Ending Balance
Magistrate Court				
Assets				
Cash and Equivalents	$ -	$ 52,966	$ 52,965	$ 1
Other				-
Total Assets	$ -	$ 52,966	$ 52,965	$ 1
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		39,642	39,642	-
Other		13,324	13,323	1
Total Liabilities	$ -	$ 52,966	$ 52,965	$ 1
Sheriff's Department				
Assets				
Cash and Equivalents	$ 26,784	$ 124,760	$ 107,370	$ 44,174
Other				
Total Assets	$ 26,784	$ 124,760	$ 107,370	$ 44,174
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		66,082	66,082	-
Other	26,784	58,678	41,288	44,174
Total Liabilities	$ 26,784	$ 124,760	$ 107,370	$ 44,174
Totals				
Assets				
Cash and Equivalents	$ 326,565	$ 15,636,725	$ 15,403,388	$ 559,902
Taxes Receivable	935,726	13,384,075	13,291,563	1,028,238
Other	676	-	138	538
Total Assets	$ 1,262,967	$ 29,020,800	$ 28,695,089	$ 1,588,678
Liabilities				
Accounts Payable	$ 118,957	$ 1,677,591	$ 1,627,638	$ 168,910
Uncollected Taxes	935,726	13,384,075	13,291,563	1,028,238
Interfund	-	6,830,962	6,830,962	-
Other	208,284	530,000	346,754	391,530
Total Liabilities	$ 1,262,967	$ 22,422,628	$ 22,096,917	$ 1,588,678

Brooks County, Georgia
Schedule of State Financial Assistance
For the Year Ended June 30, 2014

Program	Grant Number	Award Amount	Revenue or Receipts Recognized	Expenses or Expenditures
State of Georgia				
Georgia Department of Transportation				
Transportation Investment Act of 2010				
LMIG 2013	S014299	$ 450,238	$ 450,238	$ 450,238
LMIG 2014	SO14337	484,873	-	1,852
Off System Safety Action Project	BCR SAP-2014	166,146	156,000	156,000
Total Department of Transportation		1,101,257	606,238	608,090
Criminal Justice Coordinating Council				
Judicial Council of Georgia				
Juvenile Judge Grant	O.C.G.A. 15-11-18	25,425	25,425	26,089
Total Criminal Justice Coordinating Council		25,425	25,425	26,089
Georgia Department of Human Services				
Family Connection Grant	93-141400012	45,000	45,000	45,000
Total Department of Human Resources		45,000	45,000	45,000
Georgia Emergency Management Agency				
Directed Training Award	014S02	500	500	500
Hazard Mitigation Disaster Planning	HMGP-1858-0078	2,000	2,000	2,822
Total Emergency Management Agency		2,500	2,500	3,322
Total State of Georgia		$ 1,174,182	$ 679,163	$ 682,501

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCEAND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners
Brooks County, Georgia

We have audited 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brooks County, Georgia as of and for the year ended June 30. 2014, and the related notes to the financial statements, ad have issued our report thereon dated November 26, 2014..

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Brooks 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 the Brooks County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying *Findings and Reponses*, we identified certain deficiencies in internal control that we consider to be material weakness and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying *Findings and Responses,* item 2014.01 to be a material weakness.

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. We consider the deficiency described in the accompanying *Findings and Responses*, item 2014.03, to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Brooks County, Georgia's financial statements are free of 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying *Finds and Responses* as item 2014.02.

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County's Responses to Findings

Brooks County, Georgia's responses to the findings identified in our audit are described in the accompanying *Findings and Reponses.* Brooks County, Georgia's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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.



Gary R. Zeigler, P.C.
Valdosta, Georgia

November 26, 2014

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Commissioners
Brooks County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Brooks County, Georgia's compliance with the types of compliance requirements described in *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Brooks County, Georgia's major federal programs for the year ended June 30, 2014. Brooks County, Georgia's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and responses.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Brooks 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 State of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 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 Brooks 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 Brooks County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Brooks 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 June 30, 2014.

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Report on Internal Control over Compliance

Management of Brooks 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 Brooks 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 internal control over compliance in accordance with OMB Circular A-133, 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 Brooks 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 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 considered 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Gary R. Zeigler, P.C.
Valdosta, Georgia

November 26, 2014

Brooks County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identification Number	Program or Award Amount	Federal Expenditures
U.S. Department of Transportation				
Pass-through Georgia Department of Transportation				
Formula Grants for Rural Areas - **ARRA**	20.509	T004740	$ 126,135	$ 109,471
Formula Grants for Rural Areas - **ARRA**	20.509	T004570	10,000	8,281
Formula Grants for Rural Areas - **ARRA**	20.509	T004901	107,869	-
Total for U.S. Department of Transportation			244,004	117,752
U. S. Department of Homeland Security				
Federal Emergency Management Agency **ARRA**				
Assistance to Fire Fighters Grant	97.044	EMW-2012-FO-06194	265,145	280,071
Staffing for Adequate Fire and Emergency Response	97.083	EMW-2013-FH-00384	158,496	17,106
Pass-through Georgia Emergency Management Agency				
Emergency Management Performance Grant	97.042	12-014S01	5,000	5,000
Hazard Mitigation Disaster Planning	97.039	HMGP-1858-0078	15,007	21,178
Total for U.S. Department of Homeland Security			443,648	323,355
U. S. Department of Health & Human Services				
Pass-through Georgia Department of Health & Human Services				
Special Program for the Aging - Nutrition	93.045	AAA-2014-20	27,400	45,924
Total for U.S. Department of Health & Human Services			27,400	45,924
U. S. Department of Housing and Urban Development				
Pass-through Georgia Department of Community Affairs				
Street Paving, Flood and Drainage Improvements	14.228	12p-y-014-1-5490	482,312	76,880
Total for U.S. Department of Housing and Urban Development			482,312	76,880
U. S. Department of Justice				
Pass-through Criminal Justice Coordinating Council				
Victims of Crime Act Assistance Grant Program	16.575	2013-VA-GX-0035	31,574	39,130
Total for U.S. Department of Justice			31,574	39,130
Total Federal Assistance			$ 1,228,938	$ 603,041

Notes to Schedule of Expenditure of Federal Awards
For the Year Ended June 30, 2014

The schedule of program awards and expenses/expenditures are presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Therefore, some amounts reported in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Brooks County, Georgia
Schedule of Findings and Responses
For the Year Ended June 30, 2014

I Summary of Audit Results

A	Type of report issued on financial statements:	Unmodified
B	Internal control over financial reporting:	
	Material weaknesses identified?	Yes
	Significant deficiencies identified that are considered to be a material weakness?	Yes
C	Noncompliance material to the financial statements noted:	Yes
D	Internal control over major programs:	
	Material weaknesses identified:	No
	Significant deficiencies identified that are not considered to be material weaknesses?	None reported
E	Type of auditor's report issued on compliance for major programs?	Unmodified

F Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this schedule:

G Major Programs:

CFDA No.	Program
97.044	Assistance to Fire Fighters

H Threshold used for distinguishing between Type A and Type B Programs - $300,000.

I Brooks County, Georgia does not qualify as a low-risk auditee.

II Findings – Financial Statement

Current Year Findings

2014.01 Absence of Optimum Level of Appropriate Segregation of Duties

(This is a repeat finding)

Criteria: A properly designed and effective system of internal control requires that there are a sufficient number of properly trained, skilled personnel to be able to segregate duties and responsibilities among personnel so that individuals initiating, processing, verifying, reviewing, approving, recording or processing financial transactions, and preparing financial statements are not being performed by the same individual. Controls should provide reasonable assurance that an individual is not in a position to misappropriate funds or conceal fraud whereby such actions are not timely detected and corrected.

Condition: The County does not have sufficient personnel to provide an optimum level of appropriate segregation of duties and responsibilities.

Effect: Errors, intentional or otherwise, and fraud could occur in the processing of financial transactions and the preparation of financial statements.

Recommendation: Staffing should include a sufficient number of properly trained personnel in order to assign duties and responsibilities among the staff in order to reduce to a minimum level of risk that misstatements resulting from fraud or error might occur and not be detected by employees during the normal course of performing assigned duties.

County Response: The County concurs with this internal control weakness and the adverse consequences which could result. The County's finances and budgetary limitations, within which the County must operate, does not provide sufficient financial resources to employ the additional personnel necessary to assign and segregate the various duties to accomplish this objective.

In the administration office there are only three staff positions, including the County Clerk. Except in the offices of the Tax Commissioner and Clerk of Court, there is only one clerk. To mitigate this weakness in the County's administrative office we separate the duties and responsibilities related to the processing of purchase orders, payables, and the payment of invoices from payroll data entry and check processing and the collection of revenues and the depositing of receipts. We rotate persons picking-up and opening mail. Bank statements are received unopened by the County Administrator. Although accounts continue to be reconciled by clerks performing the posting and recording of transactions the County Administrator is responsible for the review and approval of reconciliations. Payable checks are mailed by the payroll clerk. Payroll checks are hand delivered or picked-up by department administrators for physical delivery to employees within their departments. Payroll checks, when mailed, are mailed by the payables clerk. Purchase orders and vendor invoices are made available to check signers. All checks, other than payroll, require two check signors. Authorized check signors are the Chairperson and Vice-Chairperson of the Board of Commissioners, the County Administrator, and the County Clerk. The County Clerk only signs checks when two of the other three authorized persons are not available.

The County Clerk and payables clerk prepare the monthly financial statements for all governmental and capital project funds. The statements are reviewed by the County Administrator. Monthly statements which include historical comparisons with budgeted appropriations are provided to the Board of Commissioners.

Management continues to communicate to the constitutional officials that they are responsible for the monitoring, supervision, and control over all accounting activities and financial reporting for their office and that they should comply with applicable state laws and county policies and procedures.

The County believes that reasonable management safeguards are in place based on available personnel and resources.

2014.02 Budgetary - Financial Compliance

(This is a modified repeat finding)

Criteria: O.C.G.A. 36-81-3(b)(1) requires each unit of local government to adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund. O.C.G.A. 36-81-3(b)(2) requires a project-length balanced budget for each capital project fund with the project-length balanced budget being adopted by ordinance or resolution in the year that the project initially begins. The project-length balanced budget should appropriate total expenditures for the duration of the capital project. O.C.G.A. 36-81-3(b)(3) provides that a budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

Conditions: Expenditures exceeded appropriations in eleven General Fund departments and four special revenue funds. (Note 2B, Page 22) Two special revenue funds have deficit fund balances - Drug Abuse treatment and Education Fund and the Fire Department Grant Fund). The capital project fund for the Community Development Block Grant has a deficit fund balance. (Note 2C, Page 23)

Effect: The County is not in compliance with state laws and the County's Finance Ordinance by incurring expenditures in excess of budgeted appropriations and governmental funds with deficit fund balances.

Recommendation: Expenditures should be controlled within appropriations and budgets should be adopted for all governmental fund types and governmental funds with deficit fund balances should be corrected.

County Response: The Board of Commissioners in conjunction with the County Administrator continues to improve the budgeting process, including amending budgets during the year as changes or revisions indicate, and is working more closely with constitutional officers and department managers to monitor and control expenditures. Line item departmental expenses are being more closely monitored by management. Changes in revenues are also being revised and adjusted during the year. The Board and management believe that these processes will continue to improve and help the County's compliance with these requirements.

The deficits in the Fire Department Grant Fund and the Community Development Block Grant are attributable to expenses incurred (accruals for employee benefits and contract retainage payable) as of June 30th which were not currently available to be reimbursed from grant requests. These amounts were eliminated from grant draw request received subsequent to June 30th. The deficit in the Drug Abuse Treatment and Education Fund will be eliminated by transfers from the General Fund.

2014.03 Preparation of Annual Financial Statements

(This is a repeat finding)

Criteria: Generally accepted auditing standards require auditors to audit client prepared annual financial statements including the related notes to financial statements and all required supplemental information, statements, and schedules.

Condition: The County's annual financial statements, supplementary information, and schedules required by state statute or regulators, and grantors are auditor prepared.

Effect: The County's auditor audits the auditor prepared financial statements.

Recommendation: The County should prepare the annual financial statements, notes to basic financial statements, supplementary information, and financial schedules required by state statutes or regulators, and grantors.

Response: The County does not have professional staff with the time and expertise to prepare the complete annual audited financial statements. Although the County's County Administrator has a Master's Degree in Business Administration and Bachelor's Degree in Accounting with emphasis in Governmental Accounting the current level of duties and responsibilities assigned to the Administrator does not permit the level of commitment necessary to be more involved in this process. The Board of Commissioners continue to consider alternatives for the preparation of the audited statements, but believe having the auditor prepare the statements is the more economically feasible option. The Board and management formally reviews and accepts responsibility for the financial statements and all related disclosures.

Prior Year Findings

2013.01 Absence of Optimum Level of Appropriate Segregation of Duties

(This is a repeat finding)

Criteria: A properly designed and effective system of internal control requires that there are a sufficient number of properly trained, skilled personnel to be able to segregate duties and responsibilities among personnel so that individuals initiating, processing, verifying, reviewing, approving, recording or processing financial transactions, and preparing financial statements are not being performed by the same individual. Controls should provide reasonable assurance that an individual is not in a position to misappropriate funds or conceal fraud whereby such actions are not timely detected and corrected.

Condition: The County does not have sufficient personnel to provide an optimum level of appropriate segregation of duties and responsibilities.

Effect: Errors, intentional or otherwise, and fraud could occur in the processing of financial transactions and the preparation of financial statements.

Recommendation: Staffing should include a sufficient number of properly trained personnel in order to assign duties and responsibilities among the staff in order to reduce to a minimum level of risk that misstatements resulting from fraud or error might occur and not be detected by employees during the normal course of performing assigned duties.

County Response: The County concurs with this internal control weakness and the adverse consequences which could result. The County's finances and budgetary limitations, within which the County must operate, does not provide sufficient financial resources to employ the additional personnel necessary to assign and segregate the various duties to accomplish this objective.

In the administration office there are only three staff positions, including the County Clerk. Except in the offices of the Tax Commissioner and Clerk of Court, there is only one clerk. To mitigate this weakness in the County's administrative office we separate the duties and responsibilities related to the processing of purchase orders, payables, and the payment of invoices from payroll data entry and check processing and the collection of revenues and the depositing of receipts. We rotate persons picking-up and opening mail. Bank statements are received unopened by the County Administrator. Although accounts continue to be reconciled by clerks performing the posting and recording of transactions the County Administrator is responsible for the review and approval of reconciliations. Payable checks are mailed by the payroll clerk. Payroll checks are hand delivered or picked-up by department administrators for physical delivery to employees within their departments. Payroll checks, when mailed, are mailed by the payables clerk. Purchase orders and vendor invoices are made available to check signers. All checks, other than payroll, require two check signors. Authorized check signors are the Chairperson and Vice-Chairperson of the Board of Commissioners, the County Administrator, and the County Clerk. The County Clerk only signs checks when two of the other three authorized persons are not available.

The County Clerk and payables clerk prepare the monthly financial statements for all governmental and capital project funds. The statements are reviewed by the County Administrator. Monthly statements which include historical comparisons with budgeted appropriations are provided to the Board of Commissioners.

Management continues to communicate to the constitutional officials that they are responsible for the monitoring, supervision, and control over all accounting activities and financial reporting for their office and that they should comply with applicable state laws and county policies and procedures.

The County believes that reasonable management safeguards are in place based on available personnel and resources.

Current Status: There is no significant change in this condition.

2013.02 Budgetary - Financial Compliance

(This is a modified repeat finding)

Criteria: O.C.G.A. 36-81-3(b)(1) requires each unit of local government to adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund. O.C.G.A. 36-81-3(b)(2) requires a project-length balanced budget for each capital project fund with the project-length balanced budget being adopted by ordinance or resolution in the year that the project initially begins. The project-length balanced budget should appropriate total expenditures for the duration of the capital project. O.C.G.A. 36-81-3(b)(3) provides that a budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

Conditions: Expenditures exceeded appropriations in twenty General Fund departments, the Drug Seizure and Confiscated Property Fund, Victim-Witness Assistance Fund, E-911 Telephone Fund, and Jail Construction and Staffing Fund.

Effect: The County is not in compliance with state laws and the County's Finance Ordinance by incurring expenditures in excess of budgeted appropriations.

Recommendation: Expenditures should be controlled within appropriations and budgets should be adopted for all governmental fund types.

County Response: The County as employed a County Administrator with finance and accounting degrees and governmental accounting experience. The budget process will be revised to be more responsive to the needs of constitutional officers and department managers. Revenues and other financing sources will be considered to help fund operating requirements. Line item and departmental expenditures will be more closely monitored and regularly compared with budgeted appropriations.

Current Status: Although the County continues to have departments with expenditures exceeding appropriations management is more closely monitoring and controlling expenditures. There are nine fewer General Fund departments with expenditures in excess of appropriations this year and the excesses have decreased.

2013.03 Preparation of Annual Financial Statements

(This is a repeat finding)

Criteria: Generally accepted auditing standards require auditors to audit client prepared annual financial statements including the related notes to financial statements and all required supplemental information, statements, and schedules.

Condition: The County's annual financial statements, supplementary information, and schedules required by state statute or regulators, and grantors are auditor prepared.

Effect: The County's auditor audits the auditor prepared financial statements.

Recommendation: The County should prepare the annual financial statements, notes to basic financial statements, supplementary information, and financial schedules required by state statutes or regulators, and grantors.

Response: The County has employed a County Administrator with Masters Degree in Business Administration and Bachelors Degree in Accounting with emphasis in governmental accounting and will be more able to be more involved in the preparation of the County's financial statements and accompanying notes. The County does not have professional staff with the training and expertise to prepare the annual audited financial statements. The Board of Commissioners has considered alternatives for the preparation of the audited statements including contracting the services of a consultant. The Board believes that having the auditors prepare the statements is the more economically feasible option for the county. The Board and management formally reviews and accepts responsibility for the financial statements and all related disclosures.

Current Status: Although the auditor continues to prepare the audited financial statements, the current County Administrator, who has a master's degree in business administration and bachelor's degree in accounting with emphasis in governmental accounting, understands governmental accounting standards and is capable of understanding and accepting responsibility for the financial statements.

2013.04 Grant Administration

Criteria: As recipient and administrator of United States Departments of Justice and Homeland Security grants the County is required to document services and accomplishments, costs, file periodic and final certification reports, and monitor compliance.

Condition: The County's grant administrator does not timely file and complete grant procedures, fails to timely file periodic and final certification reports, and does not maintain adequate documentation of cost. Grant files are disorganized with applications, grants, correspondence, letters of condition, reports, narratives, cost, etc. being misplaced and not available for audit. Grants are not always completed timely and sometimes not even started.

Effect: Revenues have not been received, sometime being de-obligated, due to late and delinquent reporting. Report documentation is sometime inadequate resulting in funding delays and risk of forfeiture.

Questioned Cost: Not determined.

Recommendation: The board of commissioners should designate a person to be responsible to regularly review and monitor grant activity. Checklist and questionnaires should be developed to assure that all grant processes are being timely and accurately completed. The Board of Commissioners should require that they be regularly updated and informed about grant activities and all grant files are complete and correctly organized.

County Response: All grant application and administration activities have now been transferred to office of the County Administrator who has five years of grant administration experience. He is correcting our filing systems to comply with applicable guidelines. Required reports are now being timely completed and timely filed. Procedures to assure that grants are being properly administered have been implemented.

Current Status: Grant administration is now being performed by and/or supervised by the County Administrator.

Federal Awards Findings and Responses

Current Year Findings

None

Prior Year Findings

None

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2004 Issue
For the Twelve Months Ended June 30, 2014

	Estimated Cost		Prior	Current	Cumulative	Percent
	Original	Current	Periods	Period	Cost	Complete
Road, Street and Bridge Projects						
Undesignated	$ 2,367,097	$ -	$ -	$ -	$ -	
CR 268 Empress Rd - Resurface		375,000	362,256	-	362,256	100.0%
CR 280 Lawson Pond Rd - Resurface		156,000	159,223	-	159,223	100.0%
Shady Acres II - Paving		120,000	118,689	-	118,689	100.0%
CR 184 Shiver Lane - Drain & Extension		100,000	3,923	-	3,923	100.0%
CR 300 River Lane - Paving		142,000	6,818	-	6,818	100.0%
CR 299 River Run Road - Paving		300,000	6,065	-	6,065	100.0%
CR 275 Grooverville Resurfacing		525,000	533,524	-	533,524	100.0%
CR 122 Carney Road		-	766	-	766	100.0%
CR 176 Guess Road Ph II		-	12,332	-	12,332	100.0%
CR 265 Blease Road		128,470	39,011	-	39,011	30.0%
CR 256, 257, 258 Pine Ridge Heights		353,000	526,148	-	526,148	100.0%
CR 305 Dixie Road Bridge		54,000	27,394	-	27,394	50.0%
CR 305 Dixie Road/Pride Bridge		280,000	162,308	-	162,308	58.0%
CR 185 Hassell Road		52,000	51,558	-	51,558	100.0%
CR 63 Dewberry Road		120,000	62,085	-	62,085	100.0%
Snow & Hickory Head (Paving/Drainage)		240,000	239,958	-	239,958	100.0%
Kennedy Hill Road Improvement		170,000	273,701	-	273,701	100.0%
CR 209 Cooper Road		112,868	111,023	-	111,023	100.0%
CR 122 Johnson Short		370,860	372,171	-	372,171	100.0%
Fawn Heights			77,947	-	77,947	100.0%
CR 174 Campground Road			74,730	-	74,730	100.0%
Minow Road			74,284	-	74,284	100.0%
Cedar Hill Drive			13,317	3,112	16,429	100.0%
Coffee Road			29,808	-	29,808	100.0%
Dry Lake Road			40,608	8,379	48,987	100.0%
Magnolia Church Road			112,174	21,067	133,241	100.0%
Old Coffee Road			83,413	8,498	91,911	100.0%
Pauline Church Road			55,456	-	55,456	100.0%
Ttallokas Road			62,420	26,333	88,753	100.0%
CR 275 Grooverville				25,376	25,376	100.0%
CR 14 Studstill				11,371	11,371	100.0%
Other Miscellaneous			3,284	-	3,284	100.0%
					-	
Other Projects						
Detention Facility	1,600,000	1,600,000	1,927,529	-	1,927,529	100.0%
Courthouse Renovation	150,000	150,000	171,675	-	171,675	100.0%
Intergovernmental Shared Revenues						
City of Quitman	1,198,857	1,198,857	1,315,519	-	1,315,519	100.0%
City of Barwick	32,371	32,371	35,521	-	35,521	100.0%
City of Morven	63,042	63,042	69,177	-	69,177	100.0%
City of Pavo	37,984	37,984	41,681	-	41,681	100.0%
Totals	$ 5,449,351	$ 6,681,452	$ 7,257,495	$ 104,136	$ 7,361,631	

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2008 Issue
For the Twelve Months Ended June 30, 2014

	Estimated Cost		Prior	Current	Cumulative	Percent
	Original	Current	Periods	Period	Cost	Complete
Road, Street and Bridge Projects						
Undesignated	$ 2,926,309	$ 2,130,164	$ 110	$ -	$ 110	0.0%
Few Lane & Hassell Road		67,588	23,270	16,964	40,234	59.5%
CR 174 Campground Road		40,000	-	-	-	0.0%
CR 275 Grooverville Road		136,334	-	67,748	67,748	49.7%
CR 325 Cedar Hill Drive		29,131	-	8,309	8,309	28.5%
CR 14 Studstill Road		30,359	-	30,359	30,359	100.0%
CR 269 Dry Lake Road		88,479	-	22,370	22,370	25.3%
CR 270 Magnolia Church Road		144,737	-	56,244	56,244	38.9%
CR 177 Old Coffee Road		22,689	-	22,689	22,689	100.0%
CR 274 Tallokas Road		70,305	-	70,305	70,305	100.0%
CR 278 Coffee Road		42,164	-	-	-	0.0%
CR 91 Ferris Road		14,697	-	-	-	0.0%
CR 89 Giddens Road		77,405	-	-	-	0.0%
CR 1 Jackson Road		45,288	-	-	-	0.0%
CR 92 Barrett Roadl		8,849	-	-	-	0.0%
Other Projects						
Courthouse Renovations	150,000	150,000	150,000	-	150,000	100.0%
Emergency E-911 Services	450,000	450,000	452,753	-	452,753	100.6%
Public Safety Equipment for Coalition Fire Departments	500,000	500,000	243,195	45,264	288,459	57.7%
Parking Lot Resurfacing for County Administration Building	40,000	40,000	43,326	-	43,326	100.0%
New Fields and Walking Tract for Recreation Department	50,000	15,000	14,775	3,040	17,815	29.6%
Economic Development						
Brooks County Industrial Authority	1,040,080	1,040,000	1,040,000	-	1,040,000	100.0%
Quitman-Brooks County Airport Authority	165,611	110,184	110,184	-	110,184	100.0%
Intergovernmental Shared Revenues						
City of Quitman	2,898,000	2,898,000	1,639,304	323,262	1,962,566	67.7%
City of Barwick	140,000	140,000	79,195	15,617	94,812	67.7%
City of Morven	140,000	140,000	79,195	15,617	94,812	67.7%
City of Pavo	140,000	140,000	79,195	15,617	94,812	67.7%
Totals	$ 8,640,000	$ 8,571,373	$ 3,954,502	$ 713,405	$ 4,667,907	

Brooks County, Georgia
Community Development Block Grant
12p-y-014-1-5490
Schedule of Source and Application of Funds
For the Year Ended June 30, 2014

Total Program Year 2012 Funds Allocated	$ 482,312
Less: Total Program 2012 Funds Drawn	13,634
Funds Available from Program Year 2012	$ 468,678
Total Program Year 2012 Funds Drawn and Received	$ 13,634
Less: Funds Applied and Expended to Program Year 2012 Costs	13,634
Total Program Year 2012 Funds Held	$ -

Brooks County, Georgia
Community Development Block Grant
12p-y-1-014-5490
Project Cost Schedule
For the Year Ended June 30, 2014

Activity	Number	Budget	To Date	Costs
Street Improvements	P-03K-01	$ 294,348	$ -	$ -
Flood and Drainage Facilities	P-03K-02	127,927		-
Engineering	T-03K-00	10,193	8,634	8,634
Contingency	C-022-00	20,914		-
Administration	A-21A-00	28,930	5,000	5,000
Totals		$ 482,312	$ 13,634	$ 13,634