Brooks County, Georgia

Quitman, Georgia

Financial Statements

For the Year Ended June 30, 2015

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, 2015, 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 which represent 0.2% of the assets, 0.0% of the net position, and 0.5% of the revenues of Brooks County, Georgia's discretely presented component units as of and for the year ended June 30, 2015. Those financial statements 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 is based solely 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.

Member: American Institute of Certified Public Accountants • Georgia Society of Certified Public Accountants

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, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the general fund statement of revenues, expenditures and changes in fund balance – budget and actual and the schedules of funding progress and employer contributions for the county's pension plan, pages 41 through 42, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and 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 December 30, 2015, 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

December 30, 2015

Brooks County, Georgia
Statement of Net Position
June 30, 2015

Assets and Deferred Outflows of Resources	Primary Government			Component Units
	Governmental Activities	Business Type Activities	Total	
Assets				
Cash and Cash Equivalents	$ 2,190,666	$ 808,098	$ 2,998,764	$ 273,043
Investments	3,157,564		3,157,564	248,439
Receivables, net	822,254	487,483	1,309,737	2,125,702
Interfund	425,398	(425,398)	-	
Inventories	58,365		58,365	
Prepaid Items	144,936		144,936	
Restricted Assets				
Cash and Cash Equivalents	1,013,550		1,013,550	251,695
Other Investments				5,002,502
Assets Held for Resale	1,363,307		1,363,307	
Capital Assets				
Land and Other Nondepreciable Assets	313,321	76,420	389,741	
Other Capital Assets, Net of Depreciation	14,193,018	269,512	14,462,530	3,756,689
Total Capital Assets	14,506,339	345,932	14,852,271	3,756,689
Total Assets	23,682,379	1,216,115	24,898,494	11,658,070
Deferred Outflows of Resources				
Pensions	205,345		205,345	56,350
	205,345	-	205,345	56,350
Total Assets and Deferred Outflows of Resources	$ 23,887,724	$ 1,216,115	$ 25,103,839	$ 11,714,420
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Note Payable	$ 82,217	$ -	$ 82,217	$ -
Accounts Payable	360,524		360,524	214,722
Accrued Liabilities	322,227	752	322,979	
Intergovernmental	32,953	-	32,953	
Unearned Revenue	6,680		6,680	
Compensated Absences	73,085		73,085	-
Pension	641,408		641,408	284,110
Long-term Liabilities			-	
Current Portion of Long-Term Debt	6,102	70,000	76,102	168,306
Non-Current Portion of Long-Term Debt	73,092	490,000	563,092	1,830,356
Total Liabilities	1,598,288	560,752	2,159,040	2,497,494
Deferred Inflows of Resources				
Pensions	-			69,342
	-	-	-	69,342
Net Position				
Net Investment in Capital Assets	14,427,145	345,932	14,773,077	3,756,689
Restricted for:				
Capital Projects	1,863,271		1,863,271	
Economic Development				5,047,891
Public Health				
Unrestricted	5,999,020	309,431	6,308,451	343,004
Total Net Position	22,289,436	655,363	22,944,799	9,147,584
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 23,887,724	$ 1,216,115	$ 25,103,839	$ 11,714,420

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, 2015

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	$ 1,499,321	$ 382,565	$ -	$ -	$ (1,116,756)		$ (1,116,756)	$ -
Judicial	1,015,163	203,321	57,687		(754,155)		(754,155)	
Public Safety	4,123,887	700,130	128,658		(3,295,099)		(3,295,099)	
Public Works	2,104,224	15,724	483,509	411,756	(1,193,235)		(1,193,235)	
Health and Welfare	291,056		178,934	108,931	(3,191)		(3,191)	
Culture and Recreation	198,392		59,740		(138,652)		(138,652)	
Housing and Development	289,824		8,725		(281,099)		(281,099)	
Intergovernmental Payment of Sales Tax	292,005				(292,005)		(292,005)	
Interest	3,276				(3,276)		(3,276)	
Total Governmental Activities	9,817,148	1,301,740	917,253	520,687	(7,077,468)	-	(7,077,468)	-
Business Type Activities:								
Solid Waste	821,556	898,069				76,513	76,513	
Fire Protection	64,998	431,389	-			366,391	366,391	
Total Business Type Activities	886,554	1,329,458	-	-		442,904	442,904	-
Total Primary Government	$ 10,703,702	$ 2,631,198	$ 917,253	$ 520,687	$ (7,077,468)	$ 442,904	$ (6,634,564)	$ -
Component Units:								
Development Authority	$ 219,118	$ 37,584	$ 150,000	$ -				$ (31,534)
Airport Authority	89,904	8,300		560,567				478,963
Public Health	353,190	98,383	276,468	-				21,661
Total Component Units	$ 662,212	$ 144,267	$ 426,468	$ 560,567				469,090
General Revenues								
Taxes								
Property Taxes					5,494,102		5,494,102	185,274
Sales Tax					1,635,647		1,635,647	
Insurance Premium Tax					560,397		560,397	
Franchise					17,863		17,863	
Alcoholic Beverage					50,939		50,939	
Other Taxes					372,602		372,602	
Investment					12,857	1,154	14,011	2,053
Miscellaneous					75,289	1,000	76,289	8,331
Sale of Surplus Assets							-	42,228
Contributions						51,000	51,000	5,955,134
Transfers of Industrial Development Properties					-		-	(6,927,531)
Total General Revenues					8,219,696	53,154	8,272,850	(734,511)
Changes in Net Position					1,142,228	496,058	1,638,286	(265,421)
Net Position, Beginning of Period (Restated)					21,147,208	159,301	21,306,509	9,413,005
Net Position, End of Period					$ 22,289,436	$ 655,359	$ 22,944,795	$ 9,147,584

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

Brooks County, Georgia
Balance Sheet
Governmental Funds
June 30, 2015

	General	Major Capital Project Funds: Special Purpose Local Option Sales Tax 2008 Issue	Major Capital Project Funds: Special Purpose Local Option Sales Tax 2014 Issue	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	$ 274,996	$ 1,652,759	$ 154,507	$ 108,404	$ 2,190,666
Investments	3,157,564	-		-	3,157,564
Receivables					
Taxes	343,541	-	-	-	343,541
Intergovernmental	239,459	-	91,584	70,975	402,018
Interfund	481,118	-	-	714	481,832
Other	23,267	-	-	53,428	76,695
Inventories	58,365	-	-	-	58,365
Prepaid Items	144,936	-	-		144,936
Resticted Assets					
Cash and Investments	996,588	-	-	16,962	1,013,550
Other	1,363,307	-	-	-	1,363,307
Total Assets	$ 7,083,141	$ 1,652,759	$ 246,091	$ 250,483	$ 9,232,474
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
Note Payable	$ 82,217	$ -	$ -	$ -	$ 82,217
Accounts Payable	360,524	-	-	-	360,524
Accrued Expenses	271,721	-	-	50,506	322,227
Intergovernemntal	-	-	32,953	-	32,953
Interfund Payables	-	489	2,137	53,808	56,434
Unearned Revenues	-	-	-	6,680	6,680
Total Liabilities	714,462	489	35,090	110,994	861,035
Deferred Inflows of Resources					
Unavailable Revenues - Property Taxes	286,294				286,294
Total Deferred Inflows of Resources	286,294	-	-	-	286,294
Fund Balance					
Nonspendable	203,301		-		203,301
Restricted	803,258	1,652,270	211,001	147,077	2,813,606
Committed	1,363,307				1,363,307
Assigned	-				-
Unassigned	3,712,519			(7,588)	3,704,931
					-
Total Fund Balance	6,082,385	1,652,270	211,001	139,489	8,085,145
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 7,083,141	$ 1,652,759	$ 246,091	$ 250,483	$ 9,232,474

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, 2015

Total Fund Balance - Governmental Funds (Page 6)		$ 8,085,145
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	$10,696,587	
Site and site improvements, including buildings	6,761,178	
Machinery and Equipment	5,499,752	
Furniture and Fixtures	848,987	
	23,806,504	
Accumulated Depreciation	9,300,165	
	14,506,339	
Construction in Progress	-	14,506,339
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.		286,294
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	
Capitalized Lease Obligations	$ 6,102	$ 73,092	$ 79,194	
Totals	$ 6,102	$ 73,092	$ 79,194	(79,194)

The Net Pension Liability 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.		(641,408)
Deferred outflows/inflows of resources are recognized on the government-wide Statement of Net Position but are not reported as assets and liabilities in Governmental Funds.		205,345
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.		(73,085)
Internal balances (receivables and payables) between governmental funds are reported on the Governmental Funds Balance sheet but are eliminated on the government-wide Statement of Net Position.		
Interfund Receivables	$ 425,398	
Interfund Payables	(425,398)	-
Net Position of Governmental Activities (Page 4)		$ 22,289,436

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, 2015

	General	Capital Project Funds: Special Purpose Local Option Sale Tax 2008 Issue	Capital Project Funds: Special Purpose Local Option Sale Tax 2014 Issue	Other Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes	$ 5,501,037	$ -	$ -	$ -	$ 5,501,037
Sales Tax	768,294	565,936	301,417	-	1,635,647
Insurance Premium Tax	560,397	-	-	-	560,397
Other Taxes	461,582	-	-	-	461,582
Licenses and Permits	79,796	-	-	-	79,796
Intergovernmental	822,930	-	-	606,176	1,429,106
Charges for Services	537,778	-	-	224,906	762,684
Fines and Forfeitures	354,684	-	-	79,983	434,667
Investment	12,782		-	75	12,857
Contributions	8,725				8,725
Other	75,293	-	-	4,522	79,815
Total Revenues	9,183,298	565,936	301,417	915,662	10,966,313
Expenditures					
Current					
General Government	1,421,656	-	-	-	1,421,656
Judicial	1,014,443	-	-	490	1,014,933
Public Safety	3,058,625	-	-	763,927	3,822,552
Public Works	1,798,837	-		-	1,798,837
Health and Welfare	351,632	-	-	45,108	396,740
Culture and Recreation	185,235	-	-	-	185,235
Housing and Development	300,727	-	-	-	300,727
Intergovernmental	-	203,726	88,279	-	292,005
Debt Service					
Principal	38,095	-	1,495	-	39,590
Interest and Fees	2,634	-	642	-	3,276
Capital	-	27,865	80,689	405,432	513,986
Total Expenditures	8,171,884	231,591	171,105	1,214,957	9,789,537
Excess (Deficit) of Revenues Over (Under) Expenditures	1,011,414	334,345	130,312	(299,295)	1,176,776
Other Financing Sources (Uses)					
Proceeds - Long-Term Debt Financing			80,689		80,689
Transfers, net	(353,311)		-	353,311	-
Net Other Financing Sources (Uses)	(353,311)	-	80,689	353,311	80,689
Change in Fund Balance	658,103	334,345	211,001	54,016	1,257,465
Fund Balance, Beginning (Restated)	5,424,282	1,317,925	-	85,473	6,827,680
Fund Balance, Ending	$ 6,082,385	$ 1,652,270	$ 211,001	$ 139,489	$ 8,085,145

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, 2015

Net Change in Fund Balance - Total Governmental Funds (Page 8)		$ 1,257,465
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.		848,135
Governmental Funds do report depreciation as an expense. In the Statement of Activities depreciation is recognized as an expense.		(939,024)
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.		-
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	$ 286,294	
Property Taxes - Beginning of Year	293,229	(6,935)
Compensated absences are reported in the Statement of Activities but are not reported as expenses in Governmental Funds.		
Accrued Liability - End of Year	$ 73,085	
Accrued Liability - Beginning of Year	76,623	3,538
The Net Pension Liability is reported in the Statement of Activities but is not reported as a liability in Governmental Funds.		
Net Pension Liability - End of Year	$ 641,408	
Net Pension Liability - Beginning of Year	653,870	12,462
Deferred outflows of resources are reported in the Statement of Activities but are not reported as expense in Governmental Funds		
Deferred Outflows - End of Year	205,345	
Deferred Outflows - Beginning of Year	197,659	7,686
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.		(80,689)
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.		39,590
Transfers between Governmental Funds are reported in the Governmental Funds operating statements but are eliminated on the government-wide statement of activities.		
Transfers in	$ 353,311	
Transfers out	(353,311)	-
Change in Net Position of Governmental Activities (Page 5)		$ 1,142,228

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

Brooks County, Georgia
Proprietary Funds
Statement of Net Position
June 30, 2015

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Assets			
Current Assets			
Cash and Cash Equivalents	$ 405,597	$ 402,501	$ 808,098
Receivables			
Accounts	85,145	29,887	115,032
Intergovernmental	53,951	-	53,951
Total Current Assets	544,693	432,388	977,081
Capital Assets			
Land and Other Nondepreciable Assets		76,420	76,420
Other Capital Assets	33,541	288,792	322,333
	33,541	365,212	398,753
Accumulated Depreciation	27,755	25,066	52,821
Net Capital Assets	5,786	340,146	345,932
Non-Current Assets			
Intergovernmental Receivable	318,500	-	318,500
Total Assets	$ 868,979	$ 772,534	$ 1,641,513
Liabilities and Net Position			
Current Liabilities			
Accounts Payable and Accrued Expenses	$ 752	$ -	$ 752
Interfund	71,259	354,140	425,399
Accrued Closure & Post-Closure Care Cost	70,000	-	70,000
Total Current Liabilities	142,011	354,140	496,151
Long-Term Liabilities			
Accrued Closure & Post-Closure Care Cost	490,000	-	490,000
Total Long-Term Liabilities	490,000	-	490,000
Total Liabilities	632,011	354,140	986,151
Net Position			
Invested in Capital Assets	5,786	340,146	345,932
Restricted			
Unrestricted	231,182	78,248	309,430
Total Net Position	236,968	418,394	655,362
Total Liabilities and Net Position	$ 868,979	$ 772,534	$ 1,641,513

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

Brooks County, Georgia
Proprietary Funds
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2015

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Operating Revenues			
Solid Waste Asssments	$ 862,948	$ 431,389	$ 1,294,337
Intergovernmental	35,121		35,121
Operating Grants	-	-	-
Other		1,000	1,000
Total Operating Revenues	898,069	432,389	1,330,458
Operating Expenses			
Salary and Wages	21,527	-	21,527
Benefits	2,828	-	2,828
	24,355	-	24,355
Purchase Professional and Technical Services	-	2,214	2,214
Purchased Property Services	-	14,612	14,612
Other Purchased Services	800,840	-	800,840
Closure and Post Closure Care	(10,979)	-	(10,979)
Supplies and Other	4,131	23,106	27,237
Depreciation	3,209	25,066	28,275
Intergovernmental Payments	-	-	-
Total Operating Expeses	821,556	64,998	886,554
Operating Income (Loss)	76,513	367,391	443,904
Non-Operating Revenue (Expense)			
Investment Income	1,154	-	1,154
Total Non-Operating Revenue (Expense)	1,154	-	1,154
Income (Loss) Before Contributions	77,667	367,391	445,058
Capital Contributions		51,000	51,000
Change in Net Position	77,667	418,391	496,058
Net Position, Beginning	159,301	-	159,301
Net Position, Ending	$ 236,968	$ 418,391	$ 655,359

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

Brooks County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2015

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Cash Flow from Operating Activities			
Assessments Received	$ 882,822	$ 401,501	$ 1,284,323
Intergovernmental	29,096		29,096
Other		1,000	1,000
Payment of Employee Compensation and Benefits	(24,264)		(24,264)
Payment for Professional and Technical Services	(33,834)	(2,214)	(36,048)
Payment for Purchased Property Service	(798,800)	(14,612)	(813,412)
Payment for Other Goods and Services	(4,131)	(23,106)	(27,237)
Cash flow from Operating Activities	50,889	362,569	413,458
Cash Flow from Non-Capital Financing Activities			
Transfers (Out)	-	354,144	354,144
Cash Flow from Non-Capital Financing Activities	-	354,144	354,144
Cash Flow from Capital and Related Financing			
Purchase of Equipment	-	(314,212)	(314,212)
Contributions	-	-	-
Cash Flow from Capital and Related Financing	-	(314,212)	(314,212)
Cash flow from Investing Activities			
Investment Inome	1,153	-	1,153
Cash Flow from Investing Activities	1,153	-	1,153
Net Increase (Decrease) in Cash and Cash Equivalents	52,042	402,501	454,543
Cash and Cash Equivalents, Beginning	353,555	-	353,555
Cash and Cash Equivalents, Ending	$ 405,597	$ 402,501	$ 808,098
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities			
Operating Income (Loss)	$ 76,513	$ 367,391	$ 443,904
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:			
Depreciation Expense	3,209	25,066	28,275
Change in Assets and Liabilities:			
Decrease (Increase) in Assessments Receivable	19,874	(29,888)	(10,014)
Decrease in Intergovernmental Receivables	77,201		77,201
Increase (Decrease) in Internal Balances	2,041	-	2,041
(Decrease) in Obligation for Closure and Post-Closure Care Cost	(128,038)	-	(128,038)
Increase in Accounts Payable and Accrued Expenses	89	-	89
Net Cash Provided (Used) By Operating Activities	$ 50,889	$ 362,569	$ 413,458
Supplemental Cash Flow Infomration			
Contribution of Capital Assets	$ -	$ 51,000	$ 51,000
Capital Assets Financed by Advances from the General Fund	$ -	$ 314,212	$ 314,212

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, 2015

	Tax Commissioner	Courts				Sheriff	Total
		Probate	Superior	State	Magistrate		
Assets							
Cash	$ 170,471	$ -	$ 125,456	88,628	$ -	$ 45,104	$ 429,659
Taxes	954,177						954,177
Other	1,667						1,667
	$ 1,126,315	$ -	$ 125,456	$ 88,628	$ -	$ 45,104	$ 1,385,503
Liabilities							
Accounts Payable	$ 163,752	$ -	$ -		$ -	$ -	$ 163,752
Uncollected Taxes	954,177						954,177
Other	8,386	-	125,456	88,628	-	45,104	267,574
	$ 1,126,315	$ -	$ 125,456	$ 88,628	$ -	$ 45,104	$ 1,385,503

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, 2015 and December 31, 2014

Assets and Deferred Outflows of Resources	Brooks County Development Authority December 31	Brooks County Airport Authority December 31	Brooks County Board of Health June 30	Combined
Current Assets				
Cash and Cash Equivalnets	$ 70,519	$ 14,575	$ 187,949	$ 273,043
Investments	248,439			248,439
Receivables, net	138,766	134,140	22,440	295,346
Other	-	-		-
Total Current Assets	457,724	148,715	210,389	816,828
Non-Current Assets				
Cash and Cash Equivalents	251,695			251,695
Other Investments	5,002,502			5,002,502
Receivables	1,830,356			1,830,356
Other				-
Total Non-Current Assets	7,084,553	-	-	7,084,553
Capital Assets				
Other Capital Assets, net of Depreciation	7,134	3,749,460	95	3,756,689
Deferred Outflows of Resources				
Pensions			56,350	56,350
Total Assets and Deferred Outflows of Resources	$ 7,549,411	$ 3,898,175	$ 266,834	$ 11,714,420
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts Payable and Accrued Expenses	$ 24,960	$ 151,876	$ 37,886	$ 214,722
Mortgages Payable	168,306			168,306
Total Current Liabilities	193,266	151,876	37,886	383,028
Long-Term Liabilities				
Pension Obligation			284,110	284,110
Mortgages Payable	1,830,356			1,830,356
Total Liabilities	2,023,622	151,876	321,996	2,497,494
Deferred Inflows of Resources				
Pensions			69,342	69,342
Net Position				
Invested in Capital Assets	7,134	3,749,460	95	3,756,689
Restricted				-
Economic Development	5,047,891			5,047,891
Health and Welfare			-	-
Unrestricted	470,764	(3,161)	(124,599)	343,004
Total Net Position	5,525,789	3,746,299	(124,504)	9,147,584
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 7,549,411	$ 3,898,175	$ 266,834	$ 11,714,420

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, 2015 and December 31, 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: Airport Authority	Net (Expense) Revenue and Changes in Net Position: Board of Health	Total
Brooks County Development Authority								
Operations	$ 219,118	$ 37,584	$ 150,000	$ -	$ (31,534)	$ -	$ -	$ (31,534)
Quitman-Brooks County Airport Authority								
Operations	89,904	8,300		560,567		478,963		$ 478,963
Brooks County Board of Health								
Health and Welfare	353,190	98,383	276,468	-			21,661	21,661
Total Component Units	$ 662,212	$ 144,267	$ 426,468	$ 560,567	(31,534)	478,963	21,661	469,090
General Revenues								
Taxes								
Property Taxes					185,274			185,274
Intergovernmental							-	-
Investment					1,962	91	-	2,053
Proceeds from Sale of Assets					42,228			42,228
Miscellaneous					8,331		-	8,331
Contribution from Industries					5,955,134			5,955,134
Transfer of Industrial Development Properties					(6,927,531)			(6,927,531)
Total General Revenues and Transfers					(734,602)	91	-	(734,511)
Changes in Net Position					(766,136)	479,054	21,661	(265,421)
Net Position, Beginning of Period (Restated)					6,291,925	3,267,245	(146,165)	9,413,005
Net Position, End of Period					$ 5,525,789	$ 3,746,299	$ (124,504)	$ 9,147,584

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, 2015. 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, 2014. The development authority's financial statements are available in the offices of the Authority and the County Clerk.

The Quitman-Brooks County Airport Authority is included as a discretely presented component unit because the County has the ability to significantly influence operations and financial dependency. The statements include the business-type activities of the authority. Financial data of the airport authority is reported as of and for the period ended December 31, 2014. The airport 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
Brooks County Hospital Authority
Brooks County Library Board
Development Authority of Brooks County
Brooks County Industrial 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 funds are:

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.

Fire Protection Services – This fund accounts for the 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 January 2009 and April 2015.

The County's two proprietary funds – (1) Solid Waste Collection, Recycling, and Disposal Fund and (2) Fire Protection Services.

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	3 to 20 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, 2015. 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.

(O) Deferred Outflows – Inflows of Resources

In addition to assets, the statement of net position may report a separate section for deferred outflows of resources. Deferred outflow represents a consumption of net position that applies to future period(s) and is not recognized as a current outflow of resources (expense or expenditure). The County's current year pension contribution is reported as a deferred outflow of resources.

In addition to liabilities, the statement of net position may report a separate section for deferred inflows of resources. Deferred inflow represents an acquisition of net position applicable to future period(s) and is not recognized as a current inflow of resources. The County does not have items that qualify as a deferred inflows of resources.

(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, 2015 was adopted June 30, 2014. The final budget amended was approved June 1, 2015.

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, 2015 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	$ 8,000	$ 9,799	$ (1,799)
Family Connection Grant	45,000	45,108	(108)

Departmental expenditures exceeded final budget appropriations in the following departments:

	Budget	Actual	Excess
General Fund			
General Government			
Tax Collecting	$ 229,070	$ 229,172	$ (102)
Tax Assessing	178,074	179,536	(1,462)
General Government Buildings	347,281	363,039	(15,758)
Judicial			
Superior Court	74,550	76,879	(2,329)
State Court	79,886	86,966	(7,080)
Juvenile Court	36,517	42,895	(6,378)
Public Defender	154,465	154,798	(333)
Public Safety			
Administration	179,333	189,520	(10,186)
Vice Control	178,469	187,781	(9,312)
Coroner	26,305	26,906	(601)
Emergency Management	11,000	11,992	(992)
Public Works			
Shop	140,831	145,578	(4,747)
Culture and Recreation			
Recreation	137,050	142,979	(5,929)
Housing and Development			
Planning and Zoning	3,600	5,819	(2,219)

(C) – Deficit Fund Balances

The following governmental funds have deficit fund balances as of June 30, 2015:

Drug Abuse Treatment and Education	$ 1,200
Fire Department Grant	$ 6,388

Note 3 – Cash and Cash Equivalents

As of June 30, 2015, the primary government's deposits, including certificates of deposits, were $7,599,537 and the account balances per the financial institutions were $7,405,665. Of the total account balances per the financial institutions, $2,343,229 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	$ 194,916
Cash and demand deposits	3,265,914
Investments (time deposits)	4,138,707
Total	$ 7,599,537

Restricted cash is summarized as follows:

Board of Education - Escrow from property tax sales	$ 15,445
Grants	
Local Maintenance and Improvement Grant	981,143
Federal Seizure and Confiscated Property	4,843
Juvenile Delinquency and Crime Prevention	12,011
Family Connection Grant	108
Total	$ 1,013,550

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 20
Digest Approved by State Revenue Commissioner	September 16
Tax Commissioner mails annual tax bills	September 16
Due date of taxes, other than motor vehicles	November 16
Execution (lien) date for unpaid taxes	November 17

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	$ 295,772
Prior year levies	47,769
Total	$ 343,541

Note 5 – Receivables

Receivables as of June 30, 2015 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	$ 343,541	$	$	$	$ 343,541
Charges for Services	$	$ 53,428	$	$ 115,032	$ 168,460
Other Accounts	$ 23,267	$	$	$	$ 23,267
Intergovernmental					
Federal Government					
Grants	$	$ 38,371	$	$	$ 38,371
State of Georgia					
Local Option Sales Tax	69,161		91,584		160,745
Grants	149,852	12,091			161,943
City of Quitman					
Shared Expenses					
Recreation Department	20,446				20,446
Solid Waste Operations				8,451	8,451
Post Closure Care				364,000	364,000
Board of Education					
Shared Expenses					
School Resource Officers		20,513			20,513
Total Intergovernmental	$ 239,459	$ 70,975	$ 91,584	$ 372,452	$ 774,469

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 employee compensation and benefits, and are summarized as follows:

Major Governmental Funds		
Capital Projects		
Splost V		$ 489
Splost VI		2,137
Total Major Governmental		2,626
Non-Major Governmental Funds		
Drug Seizure and Confiscated Property	$ 262	
Drug Abuse Treatment and Education	13,579	
Victim-Witness Assistance	5,144	
E-911 Telephone	1,776	
Jail Construction and Staffing	2,602	
Fire Department	17,186	
Inmate Commissary	1,060	
Family Connection Grant	12,199	53,808
Total Governmental Fund Balances, net		56,434
Business-Type (Enterprise Fund)		
Solid Waste Enterprise	71,259	
Fire Protection Services	354,140	425,399
Total Internal Balance, net		$ 481,833

The total of all balances agree with the sum of internal balances presented in the government-wide statement of net position and governmental and proprietary fund balance sheets. General Fund advances to Fire Protection Services were repaid during the third quarter of 2015.

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

Non-Major Governmental Funds	
Drug Abuse Treatment and Education	$ 35,000
Victim-Witness Assistance	18,311
E-911 Telephone	300,000
Total Governmental Fund Balances	$ 353,311

Note 7 – Changes in Capital Assets

Capital asset activity for the year ended June 30, 2015 was as follows:

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Ending Balance
Governmental Activities:					
Capital Assets not being Depreciated					
Land and Improvements	$ 308,321	$ 5,000	$	$	$ 313,321
Construction in Progress	95,696	456,566		(552,262)	-
Total Assets not being Depreciated	404,017	461,566		(552,262)	313,321
Other Capital Assets					
Infrastructure	10,146,177			550,410	10,696,587
Building and Improvements	6,447,857				6,447,857
Machinery and Equipment	3,335,061	134,914			3,469,975
Transportation Equipment	1,819,113	210,664			2,029,777
Office and Technology Equipment	806,144	42,843			848,987
Total Other Capital Assets	22,554,352	388,421		550,410	23,493,183
Less Accumulated Depreciation					
Infrastructure	1,763,762	327,395			2,091,157
Building and Improvements	1,969,498	203,164			2,172,662
Machinery and Equipment	2,501,379	229,336			2,730,715
Transportation Equipment	1,529,412	105,345			1,634,757
Office and Technology Equipment	597,090	73,784			670,874
Total Depreciation	8,361,141	939,024			9,300,165
Net Other Capital Assets	14,193,211	(550,603)			14,193,018
Total Capital Assets, net	$ 14,597,228	$ (89,037)	$	$ (1,852)	$ 14,506,339

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Ending Balance
Business Type Activities:					
Solid Waste Enterprise Fund					
Machinery and Equipment	$ 33,541	$ -	$	$	$ 33,541
Total Capital Assets	33,541	-			33,541
Less Accumulated Depreciation					
Machinery and Equipment	24,547	3,208			27,755
Total Depreciation	24,547	3,208			27,755
Total Capital Assets, net	$ 8,994	$ (3,208)	$	$	$ 5,786
Fire Protection Services					
Other Capital Assets					
Land and Improvements	$	$ 4,078	$	$	$ 4,078
Buildings and Improvements		72,342			72,342
Equipment		288,792			288,792
Total Capital Assets		365,212			365,212
Less Accumulated Depreciation					
Buildings and Improvements		2,503			2,503
Equipment		22,563			22,563
Total Depreciation		25,066			25,066
Total Capital Assets, net	$	$ 340,146	$	$	$ 340,146

Depreciation expense (including amortization of lease financed assets) was charged to functions as follows:

Governmental Activities:	
General Government	$ 105,234
Judicial	441
Public Safety	383,678
Public Works	410,385
Health and Welfare	20,351
Culture and Recreation	15,911
Housing and Development	3,024
Total Depreciation Expense – Governmental Activities	$ 939,024

Note 8 – Assets Held for Resale

Investment in real estate held for resale as of June 30, 2015 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:

Note Payable – Colony Bank, NA

Line of credit note dated August 26, 2014 in the amounts of $110,118 payable $2,209 per month including interest at 2.75 percent per annum through September 10, 2018. The note was made for the purpose of purchasing equipment and vehicles.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2016	$ 24,557	$ 1,954	$ 26,511
2017	25,241	1,270	26,511
2018	25,944	567	26,511
2019	6,475	152	627
Total	$ 82,217	$ 3,943	$ 86,160

Capitalized Lease Obligation -- Caterpillar Financial Services Corporation

Financing lease agreement dated March 6, 2015 in the amount of $80,689 payable $712 per month including interest at 2.0 percent per annum through April 6. 2020 with a balloon payment of $48,519. Secured by Caterpillar 420F Backhoe Loader.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2016	$ 6,102	$ 2,445	$ 8,547
2017	6,300	2,247	8,547
2018	6,505	2,042	8,547
2019	6,716	1,831	8,547
2020	53,571	1,360	54,931
Total	$ 79,194	$ 9,925	$ 86,119

Aggregate maturities of governmental fund financing as of June 30, 2015 are as follows:

Year	Principal	Interest	Total
2016	$ 30,659	$ 4,399	$ 35,058
2017	31,541	3,517	35,058
2018	32,449	2,609	35,058
2019	13,191	1,983	15,174
2020	53,571	1,360	54,931
Total	$ 161,411	$ 13,868	$ 175,279

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 $560,000 during the remaining eight 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
2016	$ 70,000
2017	70,000
2018	70,000
2019	70,000
2020	70,000
2021 – 2023	280,000
	$ 560,000

Changes in long-term debt obligations for the year ended June 30, 2015 are summarized as follows:

	Balance Beginning of Period	Additions	Repayments	Balance End of Period	Amount Due In One Year
Governmental Activities					
Vehicle Financing	$ 38,094	$ -	$ 38,094	$ -	$ -
Capitalized Lease Obligations	-	80,689	1,495	79,194	6,102
Note Payable, Colony Bank	-	100,118	17,901	82,217	24,557
Compensated Absences	76,625	68,407	71,947	73,085	73,085
Total Governmental Activities	114,719	249,214	129,437	234,496	103,744

	Balance Beginning of Period	Additions	Repayments/ Reductions	Balance End of Period	Amount Due In One Year
Business Type Activities					
Solid Waste Enterprise Fund					
Landfill Post-Closure Care	688,038		128,038	560,000	70,000
Total Business Type Activities	688,038		128,038	560,000	70,000
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 $364,000 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 2008 Issue	Major Capital Project Funds: Special Purpose Local Option Sales and Use Tax 2014 Issue	Other Funds	Totals
Non-Spendable:					
Inventories	$ 58,365	$ -	$ -	$ -	$ 58,365
Prepaid Items	144,936				144,936
Restricted for:					
General Fund:					
State Grant - Local Maintenance Improvement Program	803,258				803,258
Special Revenue Funds:					
Law Library Fund				37,267	37,267
Seizure and Confiscated Property Fund				6,174	6,174
Confiscated Asset Fund				4,843	4,843
Victim Witness Assistance				10,618	10,618
Grant Funds				12,011	12,011
Jail Construction and Staffing				20,370	20,370
Inmate Commissary Fund				36,671	36,671
E-911 Telephone Service				19,123	19,123
Capital Project Funds:					
Special Purpose Local Option Sales and Use Tax Funds		1,652,270	211,001		1,863,271
Committed to:					
Real Estate Held for Industrial Development	1,363,307				1,363,307
Assigned to:					
Unassigned:	3,712,519			(7,588)	3,704,931
Total	$ 6,082,385	$ 1,652,270	$ 211,001	$ 139,489	$ 8,085,145

Note 11 – Retirement Benefits

(A) Plan Description

The County participates in the Association County Commissioners of Georgia Restated Defined Benefit Pension Plan (ACCG), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia.

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.

A copy of the Plan's financial report may be obtained from:

Government Employee Benefits Corporation of Georgia
191 Peachtree Street, N.E.
Atlanta, Georgia 30303

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 years of services and three years of plan participation. Normal retirement is age sixty-five with five years of service. Late retirement is any date subsequent to normal retirement. Disability retirement is available after ten year of service and deemed to be totally disabled by the Federal Social Security Administration. Disability payments do no begin prior to age fifty.

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 multiplied by years of service. Benefits are payable as a life annuity. 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 rate. Section 47-20 of the Georgia Code set forth the minimum funding standard for state and local governmental pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state required annual funding requirement.

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.

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 annual County contribution meets or exceeds the minimum funding requirement of Georgia Statute 47-20.

County employees are not permitted to contribute to the Plan.

(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.

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.

Investments in securities are valued at current market prices. The trust fund is invested, approximately, in 70% equities and 30% fixed income securities on a cost basis.

(D) Financial Schedules and Funding Status

The County's Fiduciary Net Position as of December 31, 2014 is summarized as follows:

Assets		
Cash and Equivalents		$ 131,040
Marketable Securities, at market value		2,969,611
Fixed Interest Insurance Account		29,531
		3,130,182
Receivables		
Employer contributions	$ 205,345	
Accrued Interest Income	3,758	209,103
Total Assets		3,339,285
Liabilities		
Administrative Expenses	12,477	
Accrued Investment Fee	3,048	15,525
Fiduciary Net Position		$ 3,323,760

Reconciliation of the County's total pension liability, fiduciary net position, and net pension liability for the measurement period ended December 31, 2014 is as follows:

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balance, January 1, 2014	$ 3,789,142	$ 3,135,272	$ 653,870
Changes During Period			
Service Cost	81,600		81,600
Interest on Total Pension Liability	284,186		284,186
Employer Contributions		205,345	(205,345)
Net Investment Income		225,754	(225,754)
Payment of Benefits	(189,760)	(182,901)	(6,859)
Other			
Administration Expense		(12,477)	12,477
Investment Expenses		(15,403)	15,403
Post-Retirement Death Benefits		(25,208)	25,208
Pre-Retirement Death Benefits		(6,622)	6,622
Net Change	176,026	188,488	(12,462)
Balance, December 31, 2014	$ 3,965,168	$ 3,323,760	$ 641,408

Pension expense for the December 31, 2014 measurement date is comprised of:

Service Cost	$ 81,600
Interest on Total Pension Liability	277,327
Amortization of Liability Experience (Gain) or Loss	4,795
Projected Earnings on Plan Investments	(234,324)
Administration Expense	12,477
Other Changes in Fiduciary Net Position	31,830
Total Pension Expense	$ 173,705

The actuarial present value of accumulated plan benefits as of December 31, 2014 is as follows:

Vested:	
Retirees (and other in pay status)	$ 1,151,578
Deferred vested (former employees)	595,758
Current employees (vested active participant	1,361,050
Total	3,108,386
Non-vested	108,862
Total	$ 3,217,248
Effect of service attribution and future salary increases	$ 747,920
Total Pension Liability	$ 3,965,168
Fiduciary Net Position	$ 3,323,760
Net Pension Liability	$ 641,408
Fiduciary Net Position expressed as a % of Total Pension Liability	83.8%

The County's Net Pension Liability applying discount rates that are one percent less and one percent greater than the current discount rate of 7.5% is as follows:

	One Percent Rate Decrease to 6.5%	Current Discount Rate of 7.5%	One Percent Rate Increase to 8.5%
Total Pension Liability	$ 4,471,570	$ 3,965,168	$ 3,538,452
Fiduciary Net Position	3,323,760	3,323,760	3,323,760
Net Pension Liability	$ 1,147,810	$ 641,408	$ 214,692

The County's Net Position Restricted for Pensions as of December 31, 2014 is as follows:

Fiduciary Net Position	$ 3,323,760
Deferred Outflow of Resources	19,178
Deferred Inflow of Resources	-
Net Position Restricted for Pensions	$ 3,304,582

The County's contribution of $205,345 for the measurement date of December 31, 2014 was funded April 2, 2015 and is included in the Plan's Fiduciary Net Position.

(E) Actuarial Methods and Assumptions

Significant actuarial methods and assumptions used in the valuation for the December 31, 2014 measurement date include:

Actuarial Valuation Date:	December 31, 2014
Actuarial Funding Method:	Entry Age Normal
Actuarial Value of Asset	Smoothed market value with a 5-year smoothing period
Actuarial Assumption:	
Mortality Table	RP-2000, Combined
Investment Return	7.5%
Age Banded Salary Increase Rates	3.5% - 6.0%
Payroll Growth Rate	5.5% per Year

Significant actuarial methods and assumptions used for the valuation as of January 1, 2014 were:

Actuarial Valuation Date:	January 1, 2014
Actuarial Funding Method:	Projection Unit Credit
Actuarial Value of Asset	Market Value
Amortization Method:	Level Percent of Pay (Closed)
Remaining Amortization Period:	10 Years
Actuarial Assumption:	
Investment Return	7.75%
Age Banded Salary Increase Rates	3.0% - 6.0%
Payroll Growth Rate	5.5% per Year
Expected Rate of Inflation:	3.0%

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

The schedule of funding progress and employer contributions is presented as required supplementary information (RSI) following the notes to basic financial statements to provide multi-year trend information about whether the Fiduciary Net Position is increasing or decreasing relative to the Total Pension Liability. (Page 42)

In addition to the Association of County Commissioners of Georgia defined benefit pension plan, 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

The County offers employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan allows employees to defer a portion of their salary which is not available until retirement, death, termination of employment, or emergencies. The assets are held in trust for the exclusive benefit of the participants (employees) and their beneficiaries. In accordance with the provision contained in GASB Statement 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans" plan balances and activities are not reported 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 $17,994,824 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

The County, with permission of the Environmental Protection Division of the State of Georgia, ceased operating the Quitman-Brooks County Solid Waste Facility on April 8, 1994. 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, 2015 the County incurred closure, post-closure care and remediation expenses in the amount of $33,834.

The County estimates post-closure care cost to approximately $560,000 over the remaining eight years. These costs are based on what it would cost to perform all post-closure care in 2015, 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, 2015 were $12,587.

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.

The development authority repaid the institutional debt incurred to finance the acquisition of real estate in January, 2015.

Note 19 – Adjustment to Government Wide Net Position

Prior Year Governmental Activities Net Position has been restated as follows:

Governmental Activities Net Position, June 30, 2014		$ 21,054,700
Restatement to Include Net Pension Liability and Related Deferred Outflow of Resources as of January 1, 2014 as required by Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*.		
Net Pension Liability, Beginning of Period	$ 653,870	
Net Pension Obligation, as previously reported	63,846	
Increase in Beginning of Period Pension Liability	590,024	
Less Related Deferred Outflow of Resources	197,659	
Decrease Related to Net Pension Liability and Deferred Outflow of Resources		(392,365)
Increase resulting from change in accounting to recognize grant revenue received from the State of Georgia Department of Transportation for the Local Maintenance Improvement Grant Program		484,873
Restated Governmental Activities Net Position, July 1, 2014		$ 21,247,208

Prior Year Component Unit Net Position has been restated as follows:

Component Unit Net Position, June 30, 2014	$	6,447,747
Increase to Include the January 1, 2014 Net Position of the Quitman-Brooks County Airport Authority		3,267,245
Decrease in Net Position of Brooks County Board of Health to include the Net Pension Liability as of July 1, 2014 as required by Governmental Accounting Standards Board Statement No 68, *Accounting and Financial Reporting for Pensions*		(301,987)
Restated Component Unit Net Position, July 1, 2014	$	9,413,005

Note 20 – Restatement of Prior Year Governmental Fund Balance – General Fund

The June 30, 2014 fund balance for the General Fund has been restated to include grant revenue received from the State of Georgia Department of Transportation for the annual grants received for the Local Maintenance Improvement Program. Grant revenue received in prior years that had not been earned had been reported as unearned revenue.

Beginning of Year Fund Balance, as originally reported	$	4,939,410
Increase to recognize State of Georgia Department of Transportation Local Maintenance Improvement Grant received in prior year but not recognized as income in prior year		484,873
Beginning of Year Fund Balance, as restated	$	5,424,283

Prior year comparative combining and individual fund statements and schedules have been restated.

Brooks County, Georgia
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2015

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	$ 5,437,325	$ 5,437,325	$ 5,501,037	$ 63,712
Local Option Sales Tax	759,333	759,333	768,294	8,961
Insurance Premium Tax	531,017	531,017	560,397	29,380
Other Taxes	358,806	358,806	461,580	102,774
Licenses and Permits	62,125	62,125	79,796	17,671
Intergovernmental	751,646	861,949	822,930	(39,019)
Charges for Services	428,400	428,400	537,778	109,378
Fines and Forfeitures	335,000	335,000	354,684	19,684
Investment	-	-	12,782	12,782
Other and Miscellaneous	74,530	82,730	84,018	1,288
Total Revenues	8,738,182	8,856,685	9,183,296	326,611
Expenditures				
General Government	1,538,208	1,497,922	1,421,656	76,266
Judicial	1,002,776	1,003,876	1,014,443	(10,567)
Public Safety	3,079,733	3,126,633	3,058,625	68,008
Public Works	2,040,225	2,143,976	1,798,836	345,140
Health and Welfare	282,346	410,005	351,632	58,373
Culture and Recreation	181,785	181,785	185,235	(3,450)
Housing and Development	297,592	305,942	300,727	5,215
Debt Service	49,648	49,648	40,729	8,919
Total Expenditures	8,472,313	8,719,787	8,171,883	547,904
Excess (Deficit) of Revenues Over (Under) Expenditures	265,869	136,898	1,011,413	874,515
Other Financing Sources (Uses)				
Proceeds - Long-Term Debt Financing	-	100,000	-	(100,000)
Transfers	(382,603)	(393,993)	(353,311)	40,682
Appropriation of Surplus	116,734	157,095	-	(157,095)
Net Other Financing Sources (Uses)	(265,869)	(136,898)	(353,311)	(216,413)
Change in Fund Balance	-	-	658,102	658,102
Fund Balance, Beginning (Restated)	5,424,283	5,424,283	5,424,283	-
Fund Balance, Ending	$ 5,424,283	$ 5,424,283	$ 6,082,385	$ 658,102

Brooks County, Georgia
Schedule of Funding Progress and Schedule of Employer Contributions
ACCG Pension Plan
For the Year Ended June 30, 2015

Schedule of Funding Progress

Measurement Date	(1) Total Pension Liability	(2) Fiduciary Net Position	(3) Net Pension Liability (1) - (2)	(4) Funded Ratio (2)/(1)	(5) Annual Covered Payroll (prior year)	(6) Net Pension Liability as a Percentage of Covered Payroll (3)/(5)
December 31, 2014	$ 3,965,168	$ 3,323,760	$ 641,408	83.8%	$ 1,904,975	33.7%
December 31, 2013	$ 3,789,142	$ 3,135,272	$ 653,870	82.7%	$ 2,106,704	31.0%

Analysis of the dollar amounts of Fiduciary Net Position available for benefits, Total Pension Liability, and Net Pension Liability in isolation can be misleading. Expressing the Fiduciary Net Postion as a percentage of the Total Pension Liability provides one indication of funded status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the Plan.

Trends in Net Pension Liability and annual covered payroll are both affected by inflation. Expressing the Net Pension Liability as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Plan's progress in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the plan.

Schedule of Employer Contributions

Year Ended	Annual Required Contribution	Percentage Contributed
December 31, 2009	$ 162,031	104.6%
December 31, 2010	$ 175,106	102.4%
December 31, 2011	$ 192,288	100.1%
December 31, 2012	$ 204,182	41.5%
December 31, 2013	$ 230,128	98.9%
December 31, 2014	$ 200,208	102.6%

See notes to basic financial statements for explanation of actuarial assumptions applied in determining the above calculations. (Note 11, Page 32)

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, 2015 and 2014

	2015	2014
Assets		
Cash and Cash Equivalents	$ 274,996	$ 241,733
Investments	3,157,564	2,127,968
Receivables		
Taxes	343,541	1,383,189
Intergovernmental	239,459	263,904
Interfund	481,118	128,095
Other	23,267	5,186
Inventories	58,365	59,617
Prepaid Items	144,936	163,731
Resticted Assets		
Cash and Investments	996,588	499,514
Other	1,363,307	1,363,307
Total Assets	$ 7,083,141	$ 6,236,244
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Note Payable	$ 82,217	$ -
Accounts Payable	360,524	256,890
Accrued Expenses	271,721	261,842
Total Liabilities	714,462	518,732
Deferred Inflows of Resources		
Unavailable Revenues - Property Taxes	286,294	293,229
Total Deferred Inflows of Resources	286,294	293,229
Fund Balance		
Nonspendable	203,301	223,348
Restricted	803,258	484,873
Committed	1,363,307	1,363,307
Assigned	-	
Unassigned	3,712,519	3,352,755
Total Fund Balance (Restated)	6,082,385	5,424,283
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 7,083,141	$ 6,236,244

Brooks County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended June 30, 2015 and 2014

	2015	2014
Revenues		
Property Taxes	$ 5,501,037	$ 5,365,806
Local Option Sales Tax	768,294	727,346
Insurance Premium Tax	560,397	531,017
Other Taxes	461,582	411,424
Licenses and Permits	79,796	75,006
Intergovernmental	822,930	1,614,341
Charges for Services	537,778	488,222
Fines and Forfeitures	354,684	385,070
Investment	12,782	10,866
Other and Miscellaneous	84,018	147,001
Total Revenues	9,183,298	9,756,099
Expenditures		
General Government	1,421,656	1,379,906
Judicial	1,014,443	1,018,817
Public Safety	3,058,625	3,263,121
Public Works	1,798,837	2,099,347
Health and Welfare	351,632	244,997
Culture and Recreation	185,235	175,747
Housing and Development	300,727	307,024
Debt Service	40,729	185,845
Total Expenditures	8,171,884	8,674,804
Excess (Deficit) of Revenues Over (Under) Expenditures	1,011,414	1,081,295
Other Financing Sources (Uses)		
Proceeds from Long-Term Debt	-	-
Transfers Out	(353,311)	(309,000)
Net Other Financing Sources (Uses)	(353,311)	(309,000)
Change in Fund Balance	658,103	772,295
Fund Balance, Beginning (Restated)	5,424,282	4,651,988
Fund Balance, Ending	$ 6,082,385	$ 5,424,283

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2015
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	2015				2014
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Revenues					
Taxes					
Property Taxes	$ 5,437,325	$ 5,437,325	$ 5,501,037	$ 63,712	$ 5,365,806
Local Option Sales Tax	759,333	759,333	768,294	8,961	727,346
Insurance Premium Tax	531,017	531,017	560,397	29,380	531,017
Real Estate Transfer Tax	55,000	55,000	75,636	20,636	64,594
Franchise Tax	18,000	18,000	17,863	(137)	23,718
Alcoholic Beverage Tax	45,000	45,000	50,939	5,939	55,471
Business and Occupation Tax	18,806	18,806	20,178	1,372	19,743
FiFa's	72,000	72,000	80,751	8,751	80,775
Interest and Penalties	150,000	150,000	216,215	66,215	167,123
Total Taxes	7,086,481	7,086,481	7,291,308	204,827	7,035,593
Licenses and Permits					
Alcoholic Beverage License	1,500	1,500	700	(800)	1,250
Business Licenses	14,975	14,975	14,705	(270)	12,555
Building Permits and Inspection Fee	45,650	45,650	64,391	18,741	61,201
Total Licenses and Permits	62,125	62,125	79,796	17,671	75,006
Intergovernmental					
Federal	172,410	270,457	254,257	(16,200)	305,826
State	514,236	526,492	508,933	(17,559)	1,243,515
Local	65,000	65,000	59,740	(5,260)	65,000
Total Intergovernmental	751,646	861,949	822,930	(39,019)	1,614,341
Charges for Services					
Court Cost, Fees and Charges	208,200	208,200	198,907	(9,293)	199,380
Motor Vehicle Tag Fees	48,900	48,900	25,065	(23,835)	24,704
Commissions and Fees on Tax Collections	155,000	155,000	256,418	101,418	219,515
Public Safety Fees	2,400	2,400	40,557	38,157	22,042
Culverts and Driveways	12,000	12,000	15,724	3,724	12,436
Other	1,900	1,900	1,108	(792)	10,145
Total Charges for Services	428,400	428,400	537,778	109,378	488,222
Fines and Forfeitures	335,000	335,000	354,684	19,684	385,070
Investment	-	-	12,782	12,782	10,866

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2015
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	2015				2014
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Miscellaneous					
Rent	59,530	59,530	53,063	(6,467)	59,530
Sale of Surplus Property		-	-	-	3,100
Insurance Reimbursements	-	-	3,541	3,541	57,891
Contributions		8,200	8,725	525	1,000
Other Miscellaneous	15,000	15,000	18,689	3,689	25,480
Total Miscellaneous	74,530	82,730	84,018	1,288	147,001
Total Revenues	$ 8,738,182	$ 8,856,685	$ 9,183,297	$ 326,612	$ 9,756,099

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2015
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	2015				2014
	Budget		Actual Amounts (Budgetary	Variance With	
Expenditures	Original	Final	Basis)	Final Budget	Actual
General Government					
Governing Body					
Personal Services	$ 73,730	$ 73,730	$ 73,573	$ 157	$ 69,082
Purchased/Contracted Services	102,535	102,535	117,919	(15,384)	122,799
Supplies	174,453	123,003	49,804	73,199	9,213
Capital	-	5,000	5,000	-	-
Total Governing Body	350,718	304,268	246,295	57,973	201,094
Administration					
Personal Services	205,768	206,418	207,035	(617)	200,410
Purchased/Contracted Services	14,000	14,000	14,213	(213)	25,109
Supplies	21,400	21,400	22,709	(1,309)	12,403
Capital	14,000	14,000	3,003	10,997	1,214
Total Administration	255,168	255,818	246,961	8,857	239,136
Elections					
Personal Services	130,571	130,871	120,636	10,235	113,249
Purchased/Contracted Services	10,000	10,000	4,941	5,059	23,203
Supplies	36,540	36,540	31,075	5,465	18,835
Capital	6,000	6,000	-	6,000	7,920
Total Elections	183,110	183,410	156,652	26,758	163,207
Tax Collecting					
Personal Services	173,512	174,062	177,810	(3,748)	177,041
Purchased/Contracted Services	20,600	20,600	23,966	(3,366)	29,908
Supplies	30,113	30,113	27,397	2,717	20,465
Capital	4,295	4,295	-	4,295	4,295
Total Tax Collecting	228,520	229,070	229,172	(102)	231,709
Tax Assessing					
Personal Services	143,354	143,954	150,930	(6,976)	173,559
Purchased/Contracted Services	8,000	8,000	1,350	6,650	11,789
Supplies	26,120	26,120	27,256	(1,136)	16,790
Capital				-	
Total Tax Assessing	177,474	178,074	179,536	(1,462)	202,138
General Government Buildings					
Personal Services	99,214	99,664	109,460	(9,796)	108,562
Purchased/Contracted Services	80,190	83,802	58,262	25,540	53,577
Supplies	162,314	162,315	195,317	(33,002)	180,483
Capital	1,500	1,500	-	1,500	-
Total General Government Buildings	343,218	347,281	363,039	(15,758)	342,622
Total General Government	$ 1,538,208	$ 1,497,922	$ 1,421,656	$ 76,266	$ 1,379,906

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2015
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	2015				2014
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Judicial					
Superior Court					
Personal Services	$ 21,250	$ 21,250	$ 26,646	$ (5,396)	$ 24,385
Purchased/Contracted Services	53,300	53,300	50,233	3,067	45,548
Supplies				-	7,681
Capital				-	
Total Superior Court	74,550	74,550	76,879	(2,329)	77,614
Clerk of Superior Court					
Personal Services	196,868	197,468	197,686	(218)	195,627
Purchased/Contracted Services	11,698	11,698	9,070	2,628	23,004
Supplies	36,120	36,120	35,346	774	23,244
Capital				-	
Total Clerk of Superior Court	244,686	245,286	242,102	3,184	241,875
District Attorney					
Purchased/Contracted Services	152,939	152,939	152,939	-	146,434
Total District Attorney	152,939	152,939	152,939	-	146,434
State Court					
Personal Services	59,336	59,536	58,219	1,316	57,860
Purchased/Contracted Services	18,550	18,550	26,991	(8,441)	24,265
Supplies	1,800	1,800	1,755	45	1,701
Capital				-	
Total State Court	79,686	79,886	86,966	(7,080)	83,826
Magistrate Court					
Personal Services	121,004	121,204	121,153	51	148,594
Purchased/Contracted Services	10,700	10,700	10,682	18	15,453
Supplies	12,380	12,380	11,736	644	9,336
Capital				-	
Total Magistrate Court	144,084	144,284	143,572	712	173,383
Probate Court					
Personal Services	93,974	94,074	93,725	349	92,408
Purchased/Contracted Services	5,900	5,900	6,111	(211)	12,668
Supplies	15,975	15,975	14,457	1,519	8,403
Capital	-	-		-	
Total Probate Court	115,850	115,950	114,293	1,657	113,479

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2015
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	2015				2014
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Juvenile Court					
Personal Services	34,267	34,267	34,267	-	34,132
Purchased/Contracted Services	2,250	2,250	8,628	(6,378)	2,752
Supplies				-	
Capital				-	
Total Juvenile Court	36,517	36,517	42,895	(6,378)	36,884
Public Defender					
Purchased/Contracted Services	154,465	154,465	154,798	(333)	145,322
Total Public Defender	154,465	154,465	154,798	(333)	145,322
Total Judicial	$ 1,002,776	$ 1,003,876	$ 1,014,443	$ (10,567)	$ 1,018,817

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2015
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	2015				2014
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Public Safety					
Administration					
Personal Services	$ 109,720	$ 109,870	$ 116,425	$ (6,555)	$ 114,080
Purchased/Contracted Services	40,432	40,432	46,403	(5,971)	63,962
Supplies	21,050	21,050	19,692	1,359	13,089
Capital	981	7,981	7,000	981	981
Total Administration	172,184	179,333	189,520	(10,186)	192,112
Criminal Investigation					
Personal Services	208,253	208,753	213,484	(4,731)	251,189
Purchased/Contracted Services	24,364	24,364	25,669	(1,305)	44,246
Supplies	39,150	39,150	30,606	8,544	21,856
Capital		14,000	-	14,000	48,508
Total Criminal Investigation	271,768	286,268	269,760	16,508	365,799
Patrol					
Personal Services	450,517	451,467	424,255	27,212	518,660
Purchased/Contracted Services	50,500	50,500	67,224	(16,724)	71,457
Supplies	108,550	108,550	84,783	23,767	99,250
Capital	40,000	61,000	73,719	(12,719)	-
Total Patrol	649,567	671,517	649,981	21,536	689,367
Detention Facility					
Personal Services	858,069	860,919	767,400	93,519	792,602
Purchased/Contracted Services	44,500	44,500	58,117	(13,617)	151,378
Supplies	287,827	287,827	322,952	(35,125)	191,171
Capital	-	-	-	-	719
Total Detention Facility	1,190,395	1,193,245	1,148,469	44,776	1,135,870
Vice Control					
Personal Services	160,569	161,019	160,329	690	
Purchased/Contracted Services	3,000	3,000	10,757	(7,757)	
Supplies	14,450	14,450	16,696	(2,246)	
Capital				-	
Total Inmate Detail	178,019	178,469	187,781	(9,312)	-

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2015
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	2015				2014
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Fire Protection					
Personal Services	-	-	-	-	-
Purchased/Contracted Services	53,399	53,399	80,270	(26,871)	84,736
Supplies	87,097	87,097	50,403	36,694	24,487
Capital	-	-	3,543	(3,543)	294,649
Total Fire Protection	140,496	140,496	134,216	6,280	403,872
Emergency Medical Services					
Purchased/Contracted Services	440,000	440,000	440,000	-	440,000
Total Emergency Medical Services	440,000	440,000	440,000	-	440,000
Coroner - Medical Examiner					
Personal Services	10,600	10,600	9,954	646	9,946
Purchased/Contracted Services	2,300	2,300	3,268	(968)	2,634
Supplies	13,405	13,405	13,684	(279)	10,139
Capital				-	
Total Coroner - Medical Examiner	26,305	26,305	26,906	(601)	22,719
Emergency Management					
Personal Services	5,000	5,000	5,377	(377)	5,000
Purchased/Contracted Services			1,133	(1,133)	418
Supplies	5,000	5,000	4,160	840	7,094
Capital	1,000	1,000	1,322	(322)	870
Total Emergency Management	11,000	11,000	11,992	(992)	13,382
Total Public Safety	$ 3,079,733	$ 3,126,633	$ 3,058,624	$ 68,009	$ 3,263,121

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2015
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	2015				2014
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Public Works					
Administration					
Personal Services	$ 99,822	$ 100,222	$ 99,577	$ 645	$ 83,064
Purchased/Contracted Services	1,500	1,500	1,797	(297)	6,959
Supplies	12,310	12,310	11,109	1,201	5,769
Capital				-	
Total Administration	113,631	114,031	112,483	1,548	95,792
Road and Bridge Maintenance					
Personal Services	718,247	721,247	646,624	74,622	670,936
Purchased/Contracted Services	678,736	669,736	451,933	217,803	404,722
Supplies	389,130	398,130	359,494	38,636	300,323
Capital	-	100,000	82,725	17,275	454,991
Total Road Maintenance	1,786,112	1,889,112	1,540,776	348,336	1,830,972
Shop					
Personal Services	121,451	121,801	120,665	1,136	111,420
Purchased/Contracted Services	2,750	2,750	15,976	(13,226)	3,814
Supplies	12,780	12,780	8,936	3,844	57,349
Capital	3,500	3,500		3,500	
Total Shop	140,481	140,831	145,578	(4,747)	172,583
Total Public Works	$ 2,040,224	$ 2,143,974	$ 1,798,837	$ 345,137	$ 2,099,347

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2015
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	2015				2014
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Health and Welfare					
Public Health					
Administration	$ 50,000	$ 50,000	$ 50,000	$ -	$ 50,000
Behavorial Health Services	10,500	10,500	10,500	-	10,500
Indigent Health Care	10,000	10,000	10,000	-	10,000
Family and Children's Services	10,800	10,800	10,800	-	10,800
Total Public Health	81,300	81,300	81,300	-	81,300
Nutrition Program					
Personal Services	30,228	30,328	18,172	12,156	25,859
Purchased/Contracted Services	15,500	15,500	10,876	4,624	2,675
Supplies	7,680	7,680	8,761	(1,080)	17,391
Capital		5,000	5,000	-	-
Total Nutrition Program	53,408	58,508	42,809	15,700	45,925
Transportation Services					
Purchased/Contracted Services	108,000	108,000	106,426	1,574	109,471
Supplies	250	250	63	187	20
Capital	39,388	161,947	121,035	40,912	8,281
Total Transportation Services	147,638	270,197	227,524	42,673	117,772
Total Health and Welfare	$ 282,346	$ 410,005	$ 351,632	$ 58,373	$ 244,997
Culture and Recreation					
Library					
Support Payments	$ 42,135	$ 42,135	$ 42,134	$ 1	$ 41,309
Purchased/Contracted Services	2,600	2,600	122	2,478	-
Total Library	44,735	44,735	42,256	2,479	41,309
Recreation					
Personal Services	66,041	66,041	12,662	53,379	66,863
Purchased/Contracted Services	16,099	16,099	128,065	(111,966)	16,270
Supplies	54,910	54,910	2,253	52,657	51,305
Capital				-	
Total Recreation	137,050	137,050	142,979	(5,929)	134,438
Total Culture and Recreation	$ 181,785	$ 181,785	$ 185,235	$ (3,450)	$ 175,747

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2015
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	2015				2014
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Housing and Development					
Agricultural Resources					
Personal Services	$ 86,354	$ 86,354	$ 81,018	$ 5,336	$ 95,680
Purchased/Contracted Services	24,960	28,860	29,506	(646)	32,074
Supplies	23,250	19,350	16,119	3,231	12,708
Capital	5,000	13,200	13,928	(728)	-
Total Agricultural Resources	139,564	147,764	140,570	7,194	140,462
Forest Resources					
Purchased/Contracted Services	18,755	18,755	18,755	-	18,755
Total Forest Resources	18,755	18,755	18,755	-	18,755
Building Inspection					
Personal Services	53,543	53,693	53,698	(5)	53,697
Purchased/Contracted Services	1,150	1,150	236	914	4,763
Supplies	5,980	5,980	6,648	(668)	2,415
Capital				-	
Total Building Inspection	60,673	60,823	60,582	241	60,875
Planning and Zoning					
Personal Services	-	-	-	-	-
Purchased/Contracted Services	2,600	2,600	4,623	(2,023)	1,053
Supplies	1,000	1,000	1,196	(196)	1,758
Capital				-	
Total Planning and Zoning	3,600	3,600	5,819	(2,219)	2,811
Economic Development					
Support Payments					
Brooks County Development Authority	75,000	75,000	75,000	-	75,000
Quitman-Brooks County Airport Authority				-	9,121
Total Economic Development	75,000	75,000	75,000	-	84,121
Total Housing and Development	$ 297,592	$ 305,942	$ 300,727	$ 5,215	$ 307,024

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2015
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	2015				2014
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Debt Service					
Capitalized Lease Obligations	$ 47,548	$ 47,548	$ 38,095	$ 9,454	$ 109,024
Vehicle Financing	-	-	-	-	72,644
Interest	2,100	2,100	2,517	(417)	4,177
Fees			118	(118)	-
Total Debt Service	$ 49,648	$ 49,648	$ 40,729	$ 8,919	$ 185,845
Total Expenditures	$ 8,472,314	$ 8,719,786	$ 8,171,883	$ 547,903	$ 8,674,804
Other Financing Uses					
Transfers Out					
Victim Witness Assistance Fund	$ 18,061	$ 18,311	$ 18,311	$ -	$ 19,000
Drug Abuse Treatment and Education Fund	45,703	46,153	35,000	11,153	43,000
Emergency 911 Telephone Fund	318,839	320,389	300,000	20,389	247,000
Solid Waste Enterprise Fund		350		350	
Fire Protection Services		8,790		8,790	
Total Other Financing Uses	$ 382,603	$ 393,993	$ 353,311	$ 40,682	$ 309,000

Brooks County, Georgia
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2015

	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	$ 37,267	$ 6,436	$ 616	$ 2,909	$ -	$ 473	$ 22,972	$ -	$ 37,731	$ -	$ -	$ -	$ 108,404
Receivables													
Intergovernmental			20,513	18,396				19,975	-		12,091		70,975
Other						53,428	-						53,428
Interfund			714										714
Restricted Assets													
Cash and Cash Equivalents					4,843					12,011	108		16,962
Total Assets	$ 37,267	$ 6,436	$ 21,843	$ 21,305	$ 4,843	$ 53,901	$ 22,972	$ 19,975	$ 37,731	$ 12,011	$ 12,199	$ -	$ 250,483
Liabilities, Deferred Inflows of Resources and Fund Balance													
Liabilites													
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
Accrued Expenses			9,464	5,543		33,002		2,497					50,506
Payables													
Interfund	-	262	13,579	5,144	-	1,776	2,602	17,186	1,060	-	12,199		53,808
Unearned Revenue								6,680					6,680
Total Liabilities	-	262	23,043	10,687	-	34,778	2,602	26,363	1,060	-	12,199	-	110,994
Deferred Inflows of Resources													
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Blanace													
Fund Balance													
Nonspendable													-
Restricted	37,267	6,174		10,618	4,843	19,123	20,370	-	36,671	12,011	-	-	147,077
Committed													-
Assigned													-
Unassigned			(1,200)					(6,388)					(7,588)
Total Fund Balance	37,267	6,174	(1,200)	10,618	4,843	19,123	20,370	(6,388)	36,671	12,011	-	-	139,489
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 37,267	$ 6,436	$ 21,843	$ 21,305	$ 4,843	$ 53,901	$ 22,972	$ 19,975	$ 37,731	$ 12,011	$ 12,199	$ -	$ 250,483

Brooks County, Georgia
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Twelve Months Ended June 30, 2015

	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
Revenues													
Intergovernmental	$ -	$ -	$ 52,136	$ 32,262	$ -	$ -	$ -	$ 65,022	$ -	$ -	$ 45,000	$ 411,756	$ 606,176
Charges for Services						201,961			22,945				224,906
Fines and Forfeitures	6,539	10,520	7,186	18,619	-		37,119						79,983
Investment Income	31	6	7	2	5	16	8						75
Other Income		4,414			-					-	108	-	4,522
Total Revenues	6,570	14,940	59,329	50,883	5	201,977	37,127	65,022	22,945	-	45,108	411,756	915,662
Expenditures													
Judicial													
Current	490												490
Capital													-
Public Safety													-
Current		9,799	92,551	64,508	3,208	486,792	26,854	69,199	11,016				763,927
Capital							-						-
Public Works													
Capital												405,432	405,432
Health and Welfare													
Current									-		45,108	-	45,108
Total Expenditures	490	9,799	92,551	64,508	3,208	486,792	26,854	69,199	11,016	-	45,108	405,432	1,214,957
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,080	5,141	(33,222)	(13,625)	(3,203)	(284,815)	10,273	(4,177)	11,929	-	-	6,324	(299,295)
Other Financing Sources (Uses)													
Transfers In	-	-	35,000	18,311		300,000	-			-			353,311
Total Other Financing Sources (Uses)	-	-	35,000	18,311	-	300,000	-	-	-	-	-	-	353,311
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	6,080	5,141	1,778	4,686	(3,203)	15,185	10,273	(4,177)	11,929	-	-	6,324	54,016
Fund Balance, Beginning 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
Fund Balance, End of Year	$ 37,267	$ 6,174	$ (1,200)	$ 10,618	$ 4,843	$ 19,123	$ 20,370	$ (6,388)	$ 36,671	$ 12,011	$ -	$ -	$ 139,489

Brooks County, Georgia
Special Revenue Funds
Combining Balance Sheet
June 30, 2015

Assets	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
Cash and Cash Equivalents	$ 37,266	$ 6,438	$ 616	$ 2,909	$ -	$ 473	$ 22,972	$ -	$ 37,731	$ -	$ -	$ 108,403
Receivables												
Intergovernmental			20,513	18,396				19,975	-		12,091	70,975
Interfund			714				-					714
Other						53,428						53,428
Restricted Assets												
Cash and Cash Equivalents					4,843					12,011	108	16,962
Total Assets	$ 37,266	$ 6,438	$ 21,843	$ 21,305	$ 4,843	$ 473	$ 22,972	$ 19,975	$ 37,731	$ -	$ 12,091	$ 250,482
Liabilities, Deferred Inflows of Resources and Fund Balance												
Liabilites												
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Expenses			9,464	5,543		33,002		2,497				50,506
Payables												
Interfund		262	13,579	5,144		1,776	2,602	17,186	1,060		12,199	53,808
Unearned Revenue								6,680				6,680
Total Liabilities	-	262	23,043	10,687	-	34,778	2,602	26,363	1,060	-	12,199	110,994
Deferred Inflows of Resources												
Total Deferred Inflows of Resources												
Fund Blanace												
Fund Balance												
Nonspendable												-
Restricted	37,266	6,174		10,618	4,843	19,123	20,370	-	36,671	12,011	-	147,076
Committed												-
Assigned												-
Unassigned			(1,200)					(6,388)				(7,588)
Total Fund Balance	37,266	6,174	(1,200)	10,618	4,843	19,123	20,370	(6,388)	36,671	12,011	-	139,488
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 37,266	$ 6,438	$ 21,843	$ 21,305	$ 4,843	$ 53,901	$ 22,972	$ 19,975	$ 37,731	$ 12,011	$ 12,199	$ 250,482

Brooks County, Georgia
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Twelve Months Ended June 30, 2015

	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	$ -	$ -	$ 52,136	$ 32,262	$ -	$ -	$ -	$ 65,022	$ -	$ -	$ 45,000	$ 194,420
Charges for Services		10,520				201,961			22,945			235,426
Fines and Forfeitures	6,539		7,186	18,619	-		37,119					69,463
Investment Income	31	6	7	2	5	16	8					75
Other Income		4,414			-					-	108	4,522
Total Revenues	6,570	14,940	59,329	50,883	5	201,977	37,127	65,022	22,945	-	45,108	503,906
Expenditures												
Judicial												
Current	490											490
Capital												-
Public Safety												-
Current		9,799	92,551	64,508	3,208	486,792	26,854	69,199	11,016			763,927
Capital							-					-
Public Works												
Health and Welfare												
Current									-		45,108	45,108
Total Expenditures	490	9,799	92,551	64,508	3,208	486,792	26,854	69,199	11,016	-	45,108	809,525
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,080	5,141	(33,222)	(13,625)	(3,203)	(284,815)	10,273	(4,177)	11,929	-	-	(305,619)
Other Financing Sources (Uses)												
Transfers	-	-	35,000	18,311		300,000	-			-		353,311
Total Other Financiag Sources (Uses)	-	-	35,000	18,311	-	300,000	-	-	-	-	-	353,311
Excess (Deficiency) o fRevenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	6,080	5,141	1,778	4,686	(3,203)	15,185	10,273	(4,177)	11,929	-	-	47,692
Fund Balance, Beginning of Year (Restated)	31,187	1,033	(2,978)	5,932	8,046	3,938	10,097	(2,211)	24,742	12,011	-	91,797
Fund Balance, End of Year	$ 37,267	$ 6,174	$ (1,200)	$ 10,618	$ 4,843	$ 19,123	$ 20,370	$ (6,388)	$ 36,671	$ 12,011	$ -	$ 139,489

Brooks County, Georgia
Law Library Fund
Comparative Balance Sheet
June 30, 2015 and 2014

	2015	2014
Assets		
Cash and Equivalents	$ 37,266	$ 31,187
Total Assets	$ 37,266	$ 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		
Nonspendable		
Reserved	37,266	31,187
Committed		
Assigned		
Unassigned		
Total Fund Balance	37,266	31,187
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 37,266	$ 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, 2015
(Compared with Prior Year Actual Amounts)

	2015				2014
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	2,000	2,000	6,539	4,539	5,868
Investment			31	31	28
				-	
Total Revenues	2,000	2,000	6,570	4,570	5,896
Expenditures					
Judicial					
Current	2,000	2,000	490	1,510	212
Capital				-	
				-	
Total Expenditures	2,000	2,000	490	1,510	212
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	6,080	6,080	5,684
Other Financing Sources					
Transfers				-	
Net Change in Fund Balance	-	-	6,080	6,080	5,684
Fund Balance, Beginning of Year	31,187	31,187	31,187	-	25,503
Fund Balance, End of Year	$ 31,187	$ 31,187	$ 37,267	$ 6,080	$ 31,187

Brooks County, Georgia
Seizure and Confiscated Property Fund
Comparative Balance Sheet
June 30, 2015 and 2014

	2015	2014
Assets		
Cash and Equivalents	$ 6,436	$ 1,249
Total Assets	$ 6,436	$ 1,249
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Payables		
Interfund	262	216
Total Liabilities	262	216
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	6,174	1,033
Committed		
Assigned		
Unassigned		
Total Fund Balance	6,174	1,033
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 6,436	$ 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, 2015
(Compared with Prior Year Actual Amounts)

	2015				2014
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	8,000	8,000	10,520	2,520	11,623
Investment			6	6	6
			4,414	4,414	1,800
Total Revenues	8,000	8,000	14,940	6,940	13,429
Expenditures					
Public Safety					
Current	8,000	8,000	9,799	(1,799)	10,634
Capital				-	25,000
				-	
Total Expenditures	8,000	8,000	9,799	(1,799)	35,634
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	5,141	5,141	(22,205)
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	5,141	5,141	(22,205)
Fund Balance, Beginning of Year	1,033	1,033	1,033	-	23,238
Fund Balance, End of Year	$ 1,033	$ 1,033	$ 6,174	$ 5,141	$ 1,033

Brooks County, Georgia
Drug Abuse, Treatment and Education Fund
Comparative Balance Sheet
June 30, 2015 and 2014

	2015	2014
Assets		
Cash and Equivalents	$ 616	$ 98
Receivables	20,513	
Intergovernmental	714	7,174
Interfund		
Total Assets	$ 21,843	$ 7,272
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	9,464	9,315
Payables		
Interfund	13,579	935
Total Liabilities	23,043	10,250
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved		
Committed		
Assigned		
Unassigned	(1,200)	(2,978)
Total Fund Balance	(1,200)	(2,978)
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 21,843	$ 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, 2015
(Compared with Prior Year Actual Amounts)

	2015				2014
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 51,252	$ 51,252	$ 52,136	$ 884	$ 45,889
Fines and Forfeitures	3,000	3,000	7,186	4,186	3,970
Investment			7	7	1
				-	
Total Revenues	54,252	54,252	59,329	5,077	49,860
Expenditures					
Public Safety					
Current	100,405	100,405	92,551	7,854	96,104
Capital				-	
				-	
Total Expenditures	100,405	100,405	92,551	7,854	96,104
Excess (Deficiency) of Revenues Over (Under) Expenditures	(46,153)	(46,153)	(33,222)	12,931	(46,244)
Other Financing Sources					
Transfers	46,153	46,153	35,000	(11,153)	43,000
				-	
Net Change in Fund Balance	-	-	1,778	1,778	(3,244)
Fund Balance, Beginning of Year	(2,978)	(2,978)	(2,978)	-	266
Fund Balance, End of Year	$ (2,978)	$ (2,978)	$ (1,200)	$ 1,778	$ (2,978)

Brooks County, Georgia
Victim Witness Assistance Fund
Comparative Balance Sheet
June 30, 2015 and 2014

	2015	2014
Assets		
Cash and Equivalents	$ 2,909	$ 190
Receivables		
Intergovernmental	18,396	9,613
Total Assets	$ 21,305	$ 9,803
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	5,543	5,394
Payables		
Interfund Payable	5,144	(1,523)
Total Liabilities	10,687	3,871
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	10,618	5,932
Committed		
Assigned		
Unassigned		
	10,618	5,932
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 21,305	$ 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, 2015
(Compared with Prior Year Actual Amounts)

	2015				2014
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 31,574	$ 31,574	$ 32,362	$ 788	$ 33,201
Fines and Forfeitures	14,800	14,800	18,519	3,719	16,406
Investment			2	2	1
				-	
Total Revenues	46,374	46,374	50,883	4,509	49,608
Expenditures					
Public Safety					
Current	64,685	64,685	64,509	176	63,666
Capital				-	
				-	
Total Expenditures	64,685	64,685	64,509	176	63,666
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,311)	(18,311)	(13,626)	4,685	(14,058)
Other Financing Sources					
Transfers	18,311	18,311	18,311	-	19,000
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	4,685	4,685	4,942
Fund Balance, Beginning of Year	5,932	5,932	5,932	-	990
Fund Balance, End of Year	$ 5,932	$ 5,932	$ 10,617	$ 4,685	$ 5,932

Brooks County, Georgia
Federal Seizure and Confiscated Property Fund
ComparativeBalance Sheet
June 30, 2015 and 2014

	2015	2014
Assets		
Cash and Equivalents	$ -	$ -
Restricted Assets		
Cash	4,843	8,046
Total Assets	$ 4,843	$ 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		
Nonspendable		
Reserved	4,843	8,046
Committed		
Assigned		
Unassigned		
Total Fund Balance	4,843	8,046
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 4,843	$ 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, 2015
(Compared with Prior Year Actual Amounts)

	2015				2014
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 4,000	$ 4,000	$ -	$ (4,000)	$ 7,208
Fines and Forfeitures				-	
Investment			5	5	6
				-	
Total Revenues	4,000	4,000	5	(3,995)	7,214
Expenditures					
Public Safety					
Current	4,000	4,000	3,208	792	2,191
Capital				-	
				-	
Total Expenditures	4,000	4,000	3,208	792	2,191
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(3,203)	(3,203)	5,023
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	(3,203)	(3,203)	5,023
Fund Balance, Beginning of Year	8,046	8,046	8,046	-	3,023
Fund Balance, End of Year	$ 8,046	$ 8,046	$ 4,843	$ (3,203)	$ 8,046

Brooks County, Georgia
Emergency 911 Telephone Fund
Comparative Balance Sheet
June 30, 2015 and 2014

	2015	2014
Assets		
Cash and Equivalents	$ 473	$ 50
Receivables		
Other	53,428	55,046
Total Assets	$ 53,901	$ 55,096
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	33,002	30,787
Payables		
Interfund	1,776	20,371
Total Liabilities	34,778	51,158
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	19,123	3,938
Committed		
Assigned		
Unassigned		
Total Fund Balance	19,123	3,938
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 53,901	$ 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, 2015
(Compared with Prior Year Actual Amounts)

	2015				2014
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	185,000	185,000	201,961	16,961	234,169
Investment			16	16	16
				-	
Total Revenues	185,000	185,000	201,977	16,977	234,185
Expenditures					
Public Safety					
Current	505,389	505,389	486,792	18,597	479,693
Capital				-	
				-	
Total Expenditures	505,389	505,389	486,792	18,597	479,693
Excess (Deficiency) of Revenues Over (Under) Expenditures	(320,389)	(320,389)	(284,815)	35,574	(245,508)
Other Financing Sources					
Transfers	320,389	320,389	300,000	(20,389)	247,000
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	15,185	15,185	1,492
Fund Balance, Beginning of Year	3,938	3,938	3,938	-	2,446
Fund Balance, End of Year	$ 3,938	$ 3,938	$ 19,123	$ 15,185	$ 3,938

Brooks County, Georgia
Jail Consstruction and Staffing Fund
Comparative Balance Sheet
June 30, 2015 and 2014

	2015	2014
Assets		
Cash and Equivalents	$ 22,972	$ 12,699
Total Assets	$ 22,972	$ 12,699
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Payables		
Interfund	2,602	2,602
Total Liabilities	2,602	2,602
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	20,370	10,097
Committed		
Assigned		
Unassigned		
Total Fund Balance	20,370	10,097
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 22,972	$ 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, 2015
(Compared with Prior Year Actual Amounts)

	2015				2014
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services				-	
Fines and Forfeitures	28,000	28,000	37,119	9,119	35,141
Investment			8	8	18
Other				-	100
Total Revenues	28,000	28,000	37,127	9,127	35,259
Expenditures					
Public Safety					
Current	28,000	28,000	26,854	1,146	36,092
Capital				-	
				-	
Total Expenditures	28,000	28,000	26,854	1,146	36,092
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	10,273	10,273	(833)
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	10,273	10,273	(833)
Fund Balance, Beginning of Year	10,097	10,097	10,097	-	10,930
Fund Balance, End of Year	$ 10,097	$ 10,097	$ 20,370	$ 10,273	$ 10,097

Brooks County, Georgia
Fire Department Grant
Comparative Balance Sheet
June 30, 2015 and 2014

	2015	2014
Assets		
Cash and Equivalents	$ -	$ -
Receivables		
Intergovernmental	19,975	14,895
Total Assets	$ 19,975	$ 14,895
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	2,497	1,071
Payables		
Interfund	17,186	16,035
Unearned Revenue	6,680	
Total Liabilities	26,363	17,106
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved		
Committed		
Assigned		
Unassigned	(6,388)	(2,211)
Total Fund Balance	(6,388)	(2,211)
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 19,975	$ 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, 2015
(Compared with Prior Year Actual Amounts)

	2015				2014
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 68,000	$ 68,000	$ 65,022	$ (2,978)	$ 14,895
Investment				-	
Other				-	99,500
Total Revenues	68,000	68,000	65,022	(2,978)	114,395
Expenditures					
Public Safety					
Current	76,790	76,790	69,200	7,590	17,106
Capital				-	99,500
				-	
Total Expenditures	76,790	76,790	69,200	7,590	116,606
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,790)	(8,790)	(4,178)	4,612	(2,211)
Other Financing Sources					
Transfers	8,790	8,790		(8,790)	
				-	
Net Change in Fund Balance	-	-	(4,178)	(4,178)	(2,211)
Fund Balance, Beginning of Year	(2,211)	(2,211)	(2,211)	-	-
Fund Balance, End of Year	$ (2,211)	$ (2,211)	$ (6,389)	$ (4,178)	$ (2,211)

Brooks County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
June 30, 2015 and 2014

	2015	2014
Assets		
Cash and Equivalents	$ 37,731	$ 25,759
Total Assets	$ 37,731	$ 25,759
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses		
Payables		
Interfund	1,060	1,017
Total Liabilities	1,060	1,017
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	36,671	24,742
Committed		
Assigned		
Unassigned		
Total Fund Balance	36,671	24,742
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 37,731	$ 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, 2015
(Compared with Prio Year Actual Amounts)

	2015				2014
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	22,000	22,000	22,945	945	24,562
Investment				-	
Other	500	500		(500)	
Total Revenues	22,500	22,500	22,945	445	24,562
Expenditures					
Public Safety					
Current	20,000	20,000	11,016	8,984	6,612
Capital	2,500	2,500	-	2,500	1,800
				-	
Total Expenditures	22,500	22,500	11,016	11,484	8,412
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	11,929	11,929	16,150
Other Financing Sources					
Transfers				-	
Net Change in Fund Balance	-	-	11,929	11,929	16,150
Fund Balance, Beginning of Year	24,742	24,742	24,742	-	8,592
Fund Balance, End of Year	$ 24,742	$ 24,742	$ 36,671	$ 11,929	$ 24,742

Brooks County, Georgia
Family Connection Grant Fund
Comparative Balance Sheet
June 30, 201 and 2014

	2015	2014
Assets		
Cash and Equivalents	$ 108	$ -
Receivables		
Intergovernmental	12,091	17,282
Total Assets	$ 12,199	$ 17,282
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses		
Payables		
Interfund	12,199	17,282
Total Liabilities	12,199	17,282
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	-	-
Committed		
Assigned		
Unassigned		
Total Fund Balance	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 12,199	$ 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, 2015
(Compared with Prior Year Actual Amounts)

	2015				2014
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 45,000	$ 45,000	$ 45,000	$ -	$ 45,000
Other			108	108	
Total Revenues	45,000	45,000	45,108	108	45,000
Expenditures					
Health and Welfare					
Current	45,000	45,000	45,108	(108)	45,000
Capital				-	
Total Expenditures	45,000	45,000	45,108	(108)	45,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	216	-
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 - 2008 Issue
Comparative Balance Sheet
June 30, 2015 and 2014

	2015	2014
Assets		
Cash and Cash Equivalents	$ 1,652,759	$ 1,266,296
Receivables		
Intergovernmental		86,969
Interfund		
Total Assets	$ 1,652,759	$ 1,353,265
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental		33,398
Interfund	489	1,942
Total Liabilities	489	35,340
Fund Blanace		
Nonspendable		
Restricted	1,652,270	1,317,925
Committed		
Assigned		
Unassigned		
Total Fund Balance	1,652,270	1,317,925
Total Liabilities and Fund Balance	$ 1,652,759	$ 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, 2015

	Budget										Variance
	Original	Revised	2009	2010	2011	2012	2013	2014	2015	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	565,936	6,551,768	(2,019,605)
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	565,936	6,551,768	(2,019,605)
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	27,865	346,233	2,566,956
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	203,726	2,450,726	867,274
Debt Service											
Principal										-	-
Interest										-	-
Total Expenditures	8,640,000	8,571,373	175,674	1,391,212	854,647	764,655	768,314	713,405	231,591	4,899,498	3,671,875
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	334,345	1,652,270	$ 1,652,270
Fund Balance, Beginning of Year			-	281,489	7,573	233,535	604,529	964,089	1,317,925	-	
Fund Balance, End of Year			$ 281,489	$ 7,573	$ 233,535	$ 604,529	$ 964,089	$ 1,317,925	$ 1,652,270	$ 1,652,270	

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2014 Issue
Comparative Balance Sheet
June 30, 2015 and 2014

	2015	2014
Assets		
Cash and Cash Equivalents	$ 154,507	$ -
Receivables		
Intergovernmental	91,584	-
Interfund		
Total Assets	$ 246,091	$ -
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental	32,953	
Interfund	2,137	
Total Liabilities	35,090	-
Fund Blanace		
Nonspendable		
Restricted	211,001	
Committed		
Assigned		
Unassigned		
Total Fund Balance	211,001	-
Total Liabilities and Fund Balance	$ 246,091	$ -

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sales Tax - 2014 Issue
Project Schedule - Revenues, Expenditures and Changes in Fund Balance
For the Project Period Ended June 30, 2015

	Budget					Variance
	Original	Revised	2014	2015	Cumulative Total	With Project Budget
Revenues						
Taxes	$ -	$ -		$ -	$ -	$ -
Intergovernmental	5,360,000	5,360,000	-	301,417	301,417	(5,058,583)
Investment Income					-	-
					-	-
Total Revenues	5,360,000	5,360,000	-	301,417	301,417	(5,058,583)
Expenditures						
General Government						
Capital	750,000	750,000			-	750,000
Public Safety						-
Capital	682,000	682,000			-	682,000
Public Works						-
Capital	2,000,000	1,769,081		80,689	80,689	1,688,392
Intergovernmental	1,928,000	1,928,000		88,279	88,279	1,839,721
Debt Service						
Principal		215,709		1,495	1,495	214,214
Interest		15,210		642	642	14,568
Total Expenditures	5,360,000	5,360,000	-	171,105	171,105	5,188,895
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	-	130,312	130,312	$ 130,312
Other Financing Sources (Uses)						
Proceeds from Long-Term Debt				80,689	80,689	
Change in Fund Balance			-	211,001	211,001	
Fund Balance, Beginning of Year			-	-	-	
Fund Balance, End of Year			$ -	$ 211,001	$ 211,001	

Brooks County, Georgia
Community Development Block Grant
Project 12p-y-014-1-5490
Comparative Balance Sheet
June 30, 2015 and 2014

	2015	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, 2015

	Budget	2012	2013	2014	2015	Project Total	Variance With Project Budget
Revenues							
Intergovernmental	$ 482,312	$ -	$ -	$ 70,556	$ 411,756	$ 482,312	$ -
Total Revenues	482,312	-	-	70,556	411,756	482,312	-
Expenditures							
Public Works							
Capital	482,312			76,880	405,432	482,312	-
Total Expenditures	482,312	-	-	76,880	405,432	482,312	-
Excess (Deficiency) of Revenues Over (Under) Expenditures		-	-	(6,324)	6,324	-	-
Fund Balance, Beginning of Year		-	-	-	(6,324)	-	
Fund Balance, End of Year		$ -	$ -	$ (6,324)	$ -	$ -	

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Net Position
June 30, 2015 and 2014

	2015	2014
Assets		
Current Assets		
Cash and Cash Equivalents	$ 405,597	$ 353,555
Receivables		
Solid Waste Assessments	85,145	105,018
Intergovernmental	53,951	52,119
Total Current Assets	544,693	510,692
Capital Assets		
Equipment	33,541	33,541
Accumulated Depreciation	27,755	24,547
Net Capital Assets	5,786	8,994
Non-Current Assets		
Intergovernmental Receivable	318,500	397,533
Total Assets	$ 868,979	$ 917,219
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 752	$ 661
Interfund	71,259	69,219
Accrued Closure & Post-Closure Care Cost	70,000	76,449
Total Current Liabilities	142,011	146,329
Long-Term Liabilities		
Accrued Closure & Post-Closure Care Cost	490,000	611,589
Total Long-Term Liabilities	490,000	611,589
Total Liabilities	632,011	757,918
Net Position		
Invested in Capital Assets	5,786	8,994
Restricted		
Unrestricted	231,182	150,307
Total Net Position	236,968	159,301
Total Liabilities and Net Position	$ 868,979	$ 917,219

Brooks County, Georgia
Solid WasteFund
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2015 and 2014

	2015	2014
Operating Revenues		
Solid Waste Asssments	$ 862,948	$ 865,856
Intergovernmental	35,121	38,071
Operating Grants		
Total Operating Revenues	898,069	903,927
Operating Expenses		
Salary and Wages	21,527	21,912
Benefits	2,828	3,347
	24,355	25,259
Disposal	800,840	795,941
Closure and Post Closure Care	(10,979)	27,430
Supplies	1,495	-
Other	2,636	1,913
Depreciation	3,209	3,354
Intergovernmental Payments	-	-
Total Operating Expeses	821,556	853,897
Operating Income (Loss)	76,513	50,030
Non-Operating Revenue (Expense)		
Investment Income	1,154	911
Total Non-Operating Revenue (Expense)	1,154	911
Income (Loss) Before Transfers	77,667	50,941
Transfers In (Out)		
Change in Net Position	77,667	50,941
Net Position, Beginning	159,301	108,360
Net Position, Ending	$ 236,968	$ 159,301

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended June 30, 2015 and 2014

	2015	2014
Cash Flow from Operating Activities		
Solid Waste Assessments Received	$ 882,822	$ 858,042
Intergovernmental	29,096	43,288
Payment of Employee Compensation and Benefits	(24,264)	(24,859)
Payment of Professional and Technical Services	(33,834)	(34,479)
Payment of Purchase Property Services	(798,800)	(799,208)
Payment for Other Goods and Services	(4,131)	(5,188)
Cash flow from Operating Activities	50,889	37,596
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	1,153	911
Cash Flow from Investing Activities	1,153	911
Net Increase (Decrease) in Cash and Cash Equivalents	52,042	38,507
Cash and Cash Equivalents, Beginning	353,555	315,048
Cash and Cash Equivalents, Ending	$ 405,597	$ 353,555
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ 76,513	$ 50,031
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	3,209	3,354
Change in Assets and Liabilities:		
(Decrease) Increase in Solid Waste Assessments Receivable	19,874	(7,814)
Decrease in Intergovernmental Receivables	77,201	27,942
Increase (Decrease) in Internal Balances	2,040	(1,354)
Increase (Decrease) in Obligation for Closure and Post-Closure Ca	(128,038)	(34,962)
Increase in Accounts Payable and Accrued Expenses	90	399
Net Cash Provided (Used) By Operating Activities	$ 50,889	$ 37,596

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Net Position
June 30, 2015 and 2014

	2015	2014
Assets		
Current Assets		
Cash and Cash Equivalents	$ 402,501	$ -
Receivables		
Fire Protection Assessments	29,887	
Intergovernmental		
Total Current Assets	432,388	-
Capital Assets		
Sites and Improvements	4,078	
Buildings and Improvements	72,342	
Equipment and Vehicles	288,792	-
	365,212	
Accumulated Depreciation	25,066	-
Net Capital Assets	340,146	-
Total Assets	$ 772,534	$ -
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ -	$ -
Interfund	354,140	-
Total Current Liabilities	354,140	-
Long-Term Liabilities		
		-
Total Long-Term Liabilities	-	-
Total Liabilities	354,140	-
Net Position		
Invested in Capital Assets	340,146	-
Restricted		
Unrestricted	78,248	-
Total Net Position	418,394	-
Total Liabilities and Net Position	$ 772,534	$ -

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2015 and 2014

	2015	2014
Operating Revenues		
Fire Protection Assessments	$ 431,389	$ -
Intergovernmental		
Other	1,000	
Total Operating Revenues	432,389	-
Operating Expenses		
Salary and Wages		
Benefits		
	-	-
Purchased Professional and Technical Services	2,214	
Purchased Property Services	14,612	-
Other Purchased Services	-	
Supplies	23,106	
Depreciations	25,066	-
Total Operating Expeses	64,998	-
Operating Income (Loss)	367,391	-
Non-Operating Revenue (Expense)		
Investment Income		
Contributions	51,000	
Total Non-Operating Revenue (Expense)	51,000	-
Income (Loss) Before Transfers	418,391	-
Transfers In (Out)	-	
Change in Net Position	418,391	-
Net Position, Beginning	-	
Net Position, Ending	$ 418,391	$ -

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Cash Flows
For the Years Ended June 30, 2015 and 2014

	2015	2014
Cash Flow from Operating Activities		
Fire Protection Assessment Received	$ 401,501	$ -
Intergovernmental		
Other	1,000	
Payment of Employee Compensation and Benefits		
Payment for Professional and Technical Services	(2,214)	
Payment for Purchased Property Services	(14,612)	
Payment for Other Purchased Services		
Payment for Other Goods and Services	(23,106)	
Cash flow from Operating Activities	362,569	-
Cash Flow from Non-Capital Financing Activities		
Internal Advances from GeneralFund	354,144	-
Cash Flow from Non-Capital Financing Activities	354,144	-
Cash Flow from Capital and Related Financing		
Purchase of Equipment	(314,212)	-
Cash Flow from Capital and Related Financing	(314,212)	-
Cash flow from Investing Activities		
Investment Inome	-	
Cash Flow from Investing Activities	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	402,501	-
Cash and Cash Equivalents, Beginning		
Cash and Cash Equivalents, Ending	$ 402,501	$ -
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ 367,391	$ -
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	25,066	
Change in Assets and Liabilities:		
Decrease (Increase) in Assessments Receivable	(29,888)	
Decrease (Increase) in Intergovernmental Receivables		
Increase (Decrease) in Internal Balances		
(Decrease) in Obligation for Closure and Post-Closure Care Cost		
Increase (Decrease) in Accounts Payable and Accrued Expenses		
Net Cash Provided (Used) By Operating Activities	$ 362,569	$ -
Supplemental Cash Flow Information		
Contribution of Capital Assets	$ 51,000	$ -
Capital Assets Acquired by Advances from the General Fund	$ 314,212	$ -

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2015

	Beginning Balance	Additions	Deductions	Ending Balance
Tax Commissioner				
Assets				
Cash and Equivalents	$ 177,111	$ 19,415,381	$ 19,422,021	$ 170,471
Tax and Fees Receivable	1,028,238	11,719,378	11,793,439	954,177
Other	538	1,129		1,667
Total Assets	$ 1,205,887	$ 31,135,888	$ 31,215,460	$ 1,126,315
Liabilities				
Accounts Payable	$ 168,910	$ 1,888,862	$ 1,894,020	$ 163,752
Uncollected Taxes	1,028,238	15,585,061	15,659,122	954,177
Interfund		8,478,788	8,478,788	-
Other	8,739	1,630	1,983	8,386
Total Liabilities	$ 1,205,887	$ 25,954,341	$ 26,033,913	$ 1,126,315
Probate Court				
Assets				
Cash and Equivalents	$ -	$ 45,139	$ 45,139	$ -
Other				-
Total Assets	$ -	$ 45,139	$ 45,139	$ -
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		38,778	38,778	-
Other		6,361	6,361	-
Total Liabilities	$ -	$ 45,139	$ 45,139	$ -
Clerk of Superior Court				
Assets				
Cash and Equivalents	$ 254,104	$ 380,842	$ 509,490	$ 125,456
Other				-
Total Assets	$ 254,104	$ 380,842	$ 509,490	$ 125,456
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		194,697	194,697	-
Other	254,104	186,145	314,793	125,456
Total Liabilities	$ 254,104	$ 380,842	$ 509,490	$ 125,456
Clerk of State Court				
Assets				
Cash and Equivalents	$ 84,512	$ 435,384	$ 431,268	$ 88,628
Other				-
Total Assets	$ 84,512	$ 435,384	$ 431,268	$ 88,628
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		337,185	337,185	-
Other	84,512	98,199	94,083	88,628
Total Liabilities	$ 84,512	$ 435,384	$ 431,268	$ 88,628

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2015

	Beginning Balance	Additions	Deductions	Ending Balance
Magistrate Court				
Assets				
Cash and Equivalents	$ -	$ 44,877	$ 44,877	$ -
Other				-
Total Assets	$ -	$ 44,877	$ 44,877	$ -
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		32,889	32,889	-
Other		11,988	11,988	-
Total Liabilities	$ -	$ 44,877	$ 44,877	$ -
Sheriff's Department				
Assets				
Cash and Equivalents	$ 44,174	$ 160,046	$ 159,116	$ 45,104
Other				
Total Assets	$ 44,174	$ 160,046	$ 159,116	$ 45,104
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		95,719	95,719	-
Other	44,174	64,327	63,397	45,104
Total Liabilities	$ 44,174	$ 160,046	$ 159,116	$ 45,104
Combined Totals				
Assets				
Cash and Equivalents	$ 559,901	$ 20,481,669	$ 20,611,911	$ 429,659
Taxes Receivable	1,028,238	11,719,378	11,793,439	954,177
Other	538	1,129	-	1,667
Total Assets	$ 1,588,677	$ 32,202,176	$ 32,405,350	$ 1,385,503
Liabilities				
Accounts Payable	$ 168,910	$ 1,888,862	$ 1,894,020	$ 163,752
Uncollected Taxes	1,028,238	15,585,061	15,659,122	954,177
Interfund	-	9,178,056	9,178,056	-
Other	391,529	368,650	492,605	267,574
Total Liabilities	$ 1,588,677	$ 27,020,629	$ 27,223,803	$ 1,385,503

Brooks County, Georgia
Schedule of State Financial Assistance
For the Year Ended June 30, 2015

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 2014	S014299	$ 484,873	$ 484,873	$ 165,123
LMIG 2015	SO14337	483,509	483,509	2,375
Total Department of Transportation		968,382	968,382	167,498
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
Total State of Georgia		$ 1,038,807	$ 1,038,807	$ 238,587

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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, 2015, and the related notes to the financial statements, and have issued our report thereon dated December 30, 2015. Our report includes a reference to other auditors. Other auditors audited the component unit financial statements of the Brooks County Board of Health as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors.

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 2015.01 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 2015.03, to be a significant deficiency.

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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 2015.02.

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 reporf 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

December 30, 2015

GARY R. ZEIGLER, P.C.

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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, 2015. 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, 2015.

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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

December 30, 2015

Brooks County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

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	GA-18-4031	$ 127,935	$ 106,426
Formula Grants for Rural Areas - **ARRA**	20.509	GA-18-X033	122,559	121,035
Formula Grants for Rural Areas - **ARRA**	20.509	GA-18-X033	39,388	-
Total for U.S. Department of Transportation			289,882	227,461
U. S. Department of Homeland Security				
Federal Emergency Management Agency **ARRA**				
Staffing for Adequate Fire and Emergency Response	97.083	EMW-2013-FH-00384	207,248	17,106
Pass-through Georgia Emergency Management Agency				
Emergency Management Performance Grant	97.042	14-014S01	5,500	5,500
State Homeland Security Grant Program	97.067	EMW-2013-SS-00054-S01	6,000	6,000
Total for U.S. Department of Homeland Security			218,748	28,606
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	42,809
Total for U.S. Department of Health & Human Services			27,400	42,809
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	405,432
Total for U.S. Department of Housing and Urban Development			482,312	405,432
U. S. Department of Justice				
Pass-through Criminal Justice Coordinating Council				
Victims of Crime Act Assistance Grant Program	16.575	2013-VA-GX-0035	32,362	39,130
Total for U.S. Department of Justice			32,362	39,130
Total Federal Assistance			$ 1,050,704	$ 743,438

Notes to Schedule of Expenditure of Federal Awards
For the Year Ended June 30, 2015

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, 2015

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
20.509	Formula Grants for Rural Areas
14.228	Street Paving, Flood and Drainage Improvements

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

2015.01 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 and 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 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.

2015.02 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 fourteen General Fund departments and two special revenue funds. (Note 2B, Page 24) Two special revenue funds have deficit fund balances - Drug Abuse treatment and Education Fund and the Fire Department Grant Fund. (Note 2C, Page 24)

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 deficit in the Fire Department Grant Fund is attributable to expenses incurred (accruals for employee benefits) as of June 30th which were not currently available to be reimbursed from grant requests. This amounts was 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 if revenues are not sufficient to cover expenditures and the deficit.

2015.03 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

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.

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

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.

Current Status: Although the County continues to have departments with expenditures exceeding appropriations management is more closely monitoring and controlling expenditures. General Fund departments with expenditures in excess of appropriations have generally decreased during the current year.

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.

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.

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 - 2008 Issue
For the Twelve Months Ended June 30, 2015

	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	40,234	27,865	68,099	100.8%
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 Road		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	288,459	-	288,459	100.0%
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	17,815	-	17,815	100.0%
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	2,140,000	1,962,566	177,938	2,140,504	100.0%
City of Barwick	140,000	103,000	94,812	8,596	103,408	100.0%
City of Morven	140,000	103,000	94,812	8,596	103,408	100.0%
City of Pavo	140,000	103,000	94,812	8,596	103,408	100.0%
Totals	$ 8,640,000	$ 7,702,373	$ 4,667,907	$ 231,591	$ 4,899,498	

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2014 Issue
For the Year Ending June 30, 2015

	Estimated Cost		Prior	Current Period		Cumulative	Percent
	Original	Current	Periods	Acquisitions	Financing	Cost	Complete
Road, Street and Bridge Projects	$ 1,500,000	$ 1,500,000	$ -	$ -	$ -	$ -	0.0%
Construction, Repair and Renovation of Buildings	750,000	750,000	-	-		-	0.0%
Courthouse							
Agricultural Building							
Administration Office							
Road Department Office							
E-911 Center							
Health Department							
CDBG Projects							
Equipment							
Road Department	500,000		-	-			
Current Expenditures		269,081	-			-	0.0%
Financed Acquisitions				80,689	80,689	-	
Fire Coalition	50,000	50,000	-	-		-	
Sheriff's Department Vehicles	572,000	572,000	-	-		-	
Technology Infrastructure/Software	60,000	60,000	-	-		-	
Repayment of Caitalized Lease Obligations							
Principal		215,709	-	1,495		1,495	0.7%
Interest		15,210	-	642		642	4.2%
County Total	3,432,000	3,432,000	-	82,826	80,689	2,137	
Intergovernmental Shared Revenues							
City of Quitman	1,608,000	1,608,000		73,605	-	73,605	4.6%
City of Morven	184,000	184,000		8,412	-	8,412	4.6%
City of Pavo	85,000	85,000		3,331	-	3,331	3.9%
City of Barwick	51,000	51,000		2,931	-	2,931	5.7%
Total Current Year Project Cost	5,360,000	5,360,000	-	171,105	80,689	90,416	
Less Amounts Financed by Capitalized Lease Obligations to be Repaid from Subsequent Year Collections of Proceeds from Special Purpose Local Option Sales Tax				80,689	80,689	-	
Total Exenditures, net	$ 5,360,000	$ 5,360,000	$ -	$ 90,416	$ -	$ 90,416	
Current Year Expenditures are Reported in:							
Governmental Funds				$ 80,689			
Enterprise Funds				-			
Total				$ 80,689			

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, 2015

Total Program Year 2012 Funds Allocated	$ 482,312
Less: Total Program 2012 Funds Drawn	482,312
Funds Available from Program Year 2012	$ -
Total Program Year 2012 Funds Drawn and Received	$ 482,312
Less: Funds Applied and Expended to Program Year 2012 Costs	482,312
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, 2015

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