Brooks County, Georgia

Quitman, Georgia

Financial Statements

For the Year Ended June 30, 2016

Brooks County, Georgia

Table of Contents

	Page
Financial Information	
Independent Auditor's Report	1 - 3
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements	
Governmental Funds	
Balance Sheet	6
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position	7
Statement of Revenues, Expenditures, and Changes in Fund Balance	8
Reconciliation of the Governmental Funds Statement of Revenue, Expenditures, and Changes in Fund Balance to the Government-Wide Statement of Activities	9
Proprietary Fund	
Statement of Net Position	10
Statement of Revenues, Expenses, and Changes in Net Position	11
Statement of Cash Flows	12
Fiduciary Funds	
Combined Statement of Fiduciary Assets and Liabilities	13
Component Units	
Combining Statement of Net Position	14
Combining Statement of Activities	15
Notes to Basic Financial Statements	16 - 45
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	46
Notes to Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	47
Schedule of Funding Progress and the Schedule of Employer Contributions	48
Board of Health	
Schedule of Proportionate Share of Net Pension Liability	49
Schedule of Contributions	49
Notes to Schedule of Proportionate Share of the Net Pension Liability	49

Brooks County, Georgia

Table of Contents

	Page
Supplementary Information	
Combining and Individual Fund Statements and Schedules	
Governmental Funds:	
General Fund	
Comparative Balance Sheet	50
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	51
Schedule of Revenues and Other Financing Sources – Budget and Actual	55 – 53
Schedule of Expenditures and Other Financing Uses – Budget and Actual	54 - 62
Non-Major Governmental Funds	
Combining Balance Sheet	63
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – By Fund Type	64
Non-Major Special Revenue Funds	
Combining Balance Sheet	65
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	66
Law Library Fund	
Comparative Balance Sheet	67
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	68
Seizure and Confiscated Property Fund	
Comparative Balance Sheet	69
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	70
Drug Abuse, Treatment and Education Fund	
Comparative Balance Sheet	71
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	72
Victim Witness Assistance Fund	
Comparative Balance Sheet	73
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	74
Federal Seizure and Forfeiture Fund	
Comparative Balance Sheet	75
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	76
Emergency 911 Telephone Fund	
Comparative Balance Sheet	77
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	78
Jail Construction and Staffing	
Comparative Balance Sheet	79
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	80
Fire Department Grant	
Comparative Balance Sheet	81
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	82

Brooks County, Georgia

Table of Contents

	Page
Inmate Commissary Fund	
Comparative Balance Sheet	83
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	84
Family Connection Grant Fund	
Comparative Balance Sheet	85
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	86
Major Capital Project Funds	
Special Purpose Local Option Sales Tax – 2008 Issue	
Comparative Balance Sheet	87
Project Schedule – Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	88
Special Purpose Local Option Sales Tax – 2014 Issue	
Comparative Balance Sheet	89
Project Schedule – Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	90
Non-Major Capital Project Funds	
Community Development Block Grant Fund – 15p-y-014-1-5788	
Comparative Balance Sheet	91
Schedule of Revenues, Expenditures and Change in Fund Balance – Budget and Actual	92
Proprietary Fund	
Major Enterprise Fund	
Solid Waste Fund	
Comparative Statement of Net Position	93
Comparative Statement of Revenues, Expenses and Changes in Net Position	94
Comparative Statement of Cash Flows	95
Fire Protection Services	
Statement of Net Position	96
Statement of Revenues, Expenses and Changes in Net Position	97
Statement of Cash Flows	98
Fiduciary Funds	
Combining Statement of Changes in Assets and Liabilities	99 – 101
Schedule of State Financial Assistance	102

Brooks County, Georgia

Table of Contents

Additional Supplementary Information

Compliance Section

Reports Required by Governmental Auditing Standards

	Page
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	103 - 104
Schedule of Expenditures of Federal Awards	105
Notes to Schedule of Expenditures of Federal Awards	105
Schedule of Findings and Responses	106 – 111
Reports Required by State Statute or Regulations	
Project Cost Schedules	
One Percent Special Purpose Local Option Sales Tax – 2008 Issue	112
One Percent Special Purpose Local Option Sales Tax – 2014 Issue	113
Community Development Block Grant 15p-y-014-1-5788	
Schedule of Source and Application of Funds	114
Project Cost Schedule	115

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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, 2016, 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 2.6% of the assets, 0.0% of the net position, and 44.7% of the revenues of Brooks County, Georgia's discretely presented component units. 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.

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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, 2016, 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 46 through 49, 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 one percent special purpose local option sales tax proceeds, as required by O.C.G.A. Section 48-8-121, and the community development block grant schedules of source and application of funds and project cost schedule are presented for purposes of additional analysis 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 January 5, 2017, 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

January 5, 2017

Brooks County, Georgia
Statement of Net Position
June 30, 2016

Assets and Deferred Outflows of Resources	Primary Government			Component Units
	Governmental Activities	Business Type Activities	Total	
Assets				
Cash and Cash Equivalents	$ 1,985,960	$ 739,247	$ 2,725,207	$ 323,107
Investments	3,376,482		3,376,482	249,740
Receivables, net	1,383,145	469,853	1,852,998	2,330,755
Interfund	194,639	(194,639)	-	
Inventories	52,664		52,664	
Prepaid Items	140,616		140,616	
Restricted Assets				
Cash and Cash Equivalents	1,006,146		1,006,146	384,129
Other Investments				5,002,502
Assets Held for Resale	1,363,307		1,363,307	
Capital Assets				
Land and Other Nondepreciable Assets	594,434	4,075	598,509	
Other Capital Assets, Net of Depreciation	15,179,410	476,814	15,656,224	3,674,951
Total Capital Assets	15,773,844	480,889	16,254,733	3,674,951
Total Assets	25,276,803	1,495,350	26,772,153	11,965,184
Deferred Outflows of Resources				
Pensions	324,533		324,533	53,144
	324,533	-	324,533	53,144
Total Assets and Deferred Outflows of Resources	$ 25,601,336	$ 1,495,350	$ 27,096,686	$ 12,018,328
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Note Payable	$ 57,689	$ -	$ 57,689	$ -
Accounts Payable	555,103		555,103	71,892
Accrued Liabilities	358,150	951	359,101	
Intergovernmental	58,909	-	58,909	
Compensated Absences	78,185		78,185	
Other	2,402		2,402	-
Pension	909,813		909,813	307,299
Long-term Liabilities			-	
Current Portion of Long-Term Debt	43,843	74,139	117,982	109,309
Non-Current Portion of Long-Term Debt	130,281	444,832	575,113	2,123,374
Total Liabilities	2,194,375	519,922	2,714,297	2,611,874
Deferred Inflows of Resources				
Pensions	61,366		61,366	24,627
	61,366	-	61,366	24,627
Net Position				
Net Investment in Capital Assets	15,542,031	480,889	16,022,920	3,654,730
Restricted for:				
Capital Projects	1,566,657		1,566,657	
Economic Development				5,261,609
Public Health				131,639
Unrestricted	6,236,907	494,539	6,731,446	333,849
Total Net Position	23,345,595	975,428	24,321,023	9,381,827
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 25,601,336	$ 1,495,350	$ 27,096,686	$ 12,018,328

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, 2016

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	$ 1,876,374	$ 309,508	$ -	$ -	$ (1,566,866)		$ (1,566,866)	$ -
Judicial	1,036,361	203,627	25,425		(807,309)		(807,309)	
Public Safety	4,221,491	657,749	163,246		(3,400,496)		(3,400,496)	
Public Works	1,927,467	16,804	478,779	293,090	(1,138,794)		(1,138,794)	
Health and Welfare	331,381		195,575	35,449	(100,357)		(100,357)	
Culture and Recreation	192,025		81,250		(110,775)		(110,775)	
Housing and Development	323,063				(323,063)		(323,063)	
Intergovernmental Payment of Sales Tax	346,597				(346,597)		(346,597)	
Interest	6,394				(6,394)		(6,394)	
Total Governmental Activities	10,261,153	1,187,688	944,275	328,539	(7,800,651)	-	(7,800,651)	-
Business Type Activities:								
Solid Waste	878,366	905,928				27,562	27,562	
Fire Protection	179,856	440,943	-			261,087	261,087	
Total Business Type Activities	1,058,222	1,346,871	-	-		288,649	288,649	-
Total Primary Government	$ 11,319,375	$ 2,534,559	$ 944,275	$ 328,539	$ (7,800,651)	$ 288,649	$ (7,512,002)	$ -
Component Units:								
Development Authority	$ 284,781	$ 150,751	$ 150,000	$ -				$ 15,970
Airport Authority	117,304	8,910	$ 20,000	17,290				(71,104)
Public Health	365,997	131,639	316,728	-				82,370
Total Component Units	$ 768,082	$ 291,300	$ 486,728	$ 17,290				27,236
General Revenues								
Taxes								
Property Taxes					5,966,215		5,966,215	187,969
Sales Tax					1,753,372		1,753,372	
Insurance Premium Tax					600,308		600,308	
Franchise					30,019		30,019	
Alcoholic Beverage					52,824		52,824	
Other Taxes					331,937		331,937	
Investment					15,935	2,219	18,154	2,425
Miscellaneous					106,200		106,200	16,613
Sale of Surplus Assets							-	-
Contributions						29,200	29,200	-
							-	-
Total General Revenues					8,856,810	31,419	8,888,229	207,007
Changes in Net Position					1,056,159	320,069	1,376,228	234,243
Net Position, Beginning of Period					22,289,436	655,359	22,944,795	9,147,584
Net Position, End of Period					$ 23,345,595	$ 975,428	$ 24,321,023	$ 9,381,827

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

Brooks County, Georgia
Balance Sheet
Governmental Funds
June 30, 2016

	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	$ 333,721	$ 1,097,157	$ 439,126	$ 115,956	$ 1,985,960
Investments	3,376,482	-		-	3,376,482
Receivables					
Taxes	1,076,717	-	-	-	1,076,717
Intergovernmental	99,147	-	87,771	50,324	237,242
Interfund	219,408	9,125	-	-	228,533
Other	12,968	-	-	56,218	69,186
Inventories	52,664	-	-	-	52,664
Prepaid Items	140,616	-	-		140,616
Resticted Assets					
Cash and Investments	986,963	-	-	19,183	1,006,146
Other	1,363,307	-	-	-	1,363,307
Total Assets	$ 7,661,993	$ 1,106,282	$ 526,897	$ 241,681	$ 9,536,853
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
Note Payable	$ -	$ -	$ -	$ -	$ -
Accounts Payable	555,103	-	-	-	555,103
Accrued Expenses	307,553	-	-	50,597	358,150
Intergovernemntal	-	-	58,909	-	58,909
Interfund Payables	-	-	7,613	26,281	33,894
Other Payables				2,402	2,402
Unearned Revenues	-	-	-	-	-
Total Liabilities	862,656	-	66,522	79,280	1,008,458
Deferred Inflows of Resources					
Unavailable Revenues - Property Taxes	252,601				252,601
Total Deferred Inflows of Resources	252,601	-	-	-	252,601
Fund Balance					
Nonspendable	193,280		-		193,280
Restricted	730,456	1,106,282	460,375	162,401	2,459,514
Committed	1,363,307				1,363,307
Assigned	-				-
Unassigned	4,259,693			-	4,259,693
					-
Total Fund Balance	6,546,736	1,106,282	460,375	162,401	8,275,794
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 7,661,993	$ 1,106,282	$ 526,897	$ 241,681	$ 9,536,853

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, 2016

Total Fund Balance - Governmental Funds (Page 6)		$ 8,275,794
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	$12,019,818	
Site and site improvements, including buildings	6,761,178	
Machinery and Equipment	6,090,654	
Furniture and Fixtures	901,256	
	25,772,906	
Accumulated Depreciation	10,280,175	
	15,492,731	
Construction in Progress	281,113	15,773,844
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.		252,601

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	
Notes Payable	$ 25,241	$ 32,448	$ 57,689	
Capitalized Lease Obligations	43,843	130,281	174,124	
Totals	$ 69,084	$ 162,729	$ 231,813	(231,813)

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.		(909,813)
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.		263,167
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.		(78,185)
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	$ 194,639	
Interfund Payables	(194,639)	-
Net Position of Governmental Activities (Page 4)		$ 23,345,595

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, 2016

	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	$ 5,999,908	$ -	$ -	$ -	$ 5,999,908
Sales Tax	726,873	-	1,026,499	-	1,753,372
Insurance Premium Tax	600,308	-	-	-	600,308
Other Taxes	434,962	-	-	-	434,962
Licenses and Permits	76,509	-	-	-	76,509
Intergovernmental	788,258	-	-	191,466	979,724
Charges for Services	452,785	-	-	237,912	690,697
Fines and Forfeitures	322,860	-	-	77,440	400,300
Investment	15,859		-	76	15,935
Contributions	293,090				293,090
Other	104,700	-	-	1,500	106,200
Total Revenues	9,816,112	-	1,026,499	508,394	11,351,005
Expenditures					
Current					
General Government	1,595,404	-	-	-	1,595,404
Judicial	1,037,514	-	-	2,081	1,039,595
Public Safety	3,089,515	-	-	770,347	3,859,862
Public Works	2,542,889	-		-	2,542,889
Health and Welfare	283,694	-	-	48,194	331,888
Culture and Recreation	176,368	-	-	-	176,368
Housing and Development	319,883	-	-	-	319,883
Intergovernmental	-	-	346,597	-	346,597
Debt Service					
Principal	24,528	-	40,089	-	64,617
Interest and Fees	1,983	-	4,411	-	6,394
Capital	-	545,988	521,048	27,059	1,094,095
Total Expenditures	9,071,778	545,988	912,145	847,681	11,377,592
Excess (Deficit) of Revenues Over (Under) Expenditures	744,334	(545,988)	114,354	(339,287)	(26,587)
Other Financing Sources (Uses)					
Proceeds - Long-Term Debt Financing			135,020		135,020
Transfers, net	(362,200)		-	362,200	-
Net Other Financing Sources (Uses)	(362,200)	-	135,020	362,200	135,020
Change in Fund Balance	382,134	(545,988)	249,374	22,913	108,433
Fund Balance, Beginning	6,164,602	1,652,270	211,001	139,488	8,167,361
Fund Balance, Ending	$ 6,546,736	$ 1,106,282	$ 460,375	$ 162,401	$ 8,275,794

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, 2016

Net Change in Fund Balance - Total Governmental Funds (Page 8)			$ 108,433
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.			2,247,513
Governmental Funds do report depreciation as an expense. In the Statement of Activities depreciation is recognized as an expense.			(980,008)
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	$ 252,601		
Property Taxes - Beginning of Year	286,294		(33,693)
Compensated absences are reported in the Statement of Activities but are not reported as expenses in Governmental Funds.			
Accrued Liability - End of Year	$ 78,185		
Accrued Liability - Beginning of Year	73,085		(5,100)
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	$ 909,813		
Net Pension Liability - Beginning of Year	641,408		(268,405)
Deferred outflows/inflows of resources are reported in the Statement of Activities but are not reported as expense in Governmental Funds			
Deferred Outflows/Inflows - End of Year	263,167		
Deferred Outflows/Inflows - Beginning of Year	205,345		57,822
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.			(135,020)
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.			64,617
Transfers between Governmental Funds are reported in the Governmental Funds operating statements but are eliminated on the government-wide statement of activities.			
Transfers in	$ 362,200		
Transfers out	(362,200)		-
Change in Net Position of Governmental Activities (Page 5)			$ 1,056,159

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, 2016

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Assets			
Current Assets			
Cash and Cash Equivalents	$ 423,971	$ 315,276	$ 739,247
Receivables			
Accounts	87,336	33,026	120,362
Intergovernmental	60,351	-	60,351
Total Current Assets	571,658	348,302	919,960
Capital Assets			
Land and Other Nondepreciable Assets		4,075	4,075
Other Capital Assets	33,541	553,033	586,574
	33,541	557,108	590,649
Accumulated Depreciation	31,264	78,496	109,760
Net Capital Assets	2,277	478,612	480,889
Non-Current Assets			
Intergovernmental Receivable	289,140	-	289,140
Total Assets	$ 863,075	$ 826,914	$ 1,689,989
Liabilities and Net Position			
Current Liabilities			
Accounts Payable and Accrued Expenses	$ 951	$ -	$ 951
Interfund	76,403	118,236	194,639
Accrued Closure & Post-Closure Care Cost	74,139	-	74,139
Total Current Liabilities	151,493	118,236	269,729
Long-Term Liabilities			
Accrued Closure & Post-Closure Care Cost	444,832	-	444,832
Total Long-Term Liabilities	444,832	-	444,832
Total Liabilities	596,325	118,236	714,561
Net Position			
Invested in Capital Assets	2,277	478,612	480,889
Restricted			
Unrestricted	264,473	230,066	494,539
Total Net Position	266,750	708,678	975,428
Total Liabilities and Net Position	$ 863,075	$ 826,914	$ 1,689,989

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, 2016

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Operating Revenues			
Solid Waste Asssments	$ 862,502	$ 440,943	$ 1,303,445
Intergovernmental	43,426	-	43,426
Operating Grants	-	-	-
Other	-	-	-
Total Operating Revenues	905,928	440,943	1,346,871
Operating Expenses			
Salary and Wages	22,400	9,439	31,839
Benefits	4,385	3,623	8,008
	26,785	13,062	39,847
Purchase Professional and Technical Services	-	1,385	1,385
Purchased Property Services	-	46,520	46,520
Other Purchased Services	816,478	12,575	829,053
Closure and Post Closure Care	27,017	-	27,017
Supplies and Other	4,577	52,885	57,462
Depreciation	3,509	53,429	56,938
Intergovernmental Payments	-	-	-
Total Operating Expeses	878,366	179,856	1,058,222
Operating Income (Loss)	27,562	261,087	288,649
Non-Operating Revenue (Expense)			
Investment Income	2,219	-	2,219
Total Non-Operating Revenue (Expense)	2,219	-	2,219
Income (Loss) Before Other Revenues (Expenses and Transfers	29,782	261,087	290,869
Other Revenue (Expenses) and Transfers			
Capital Contributions (Capital Project Fund)		9,200	9,200
Capital Contributions		20,000	20,000
Change in Net Position	29,782	290,287	320,069
Net Position, Beginning	236,968	418,391	655,359
Net Position, Ending	$ 266,750	$ 708,678	$ 975,428

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, 2016

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Cash Flow from Operating Activities			
Assessments Received	$ 860,312	$ 437,805	$ 1,298,117
Intergovernmental	39,716		39,716
Other		-	-
Payment of Employee Compensation and Benefits	(26,586)	(13,062)	(39,648)
Payment for Professional and Technical Services	(41,377)	(47,905)	(89,282)
Payment for Purchased Property Service	(811,334)	(12,575)	(823,909)
Payment for Other Goods and Services	(4,576)	(52,886)	(57,462)
Cash flow from Operating Activities	16,155	311,377	327,532
Cash Flow from Non-Capital Financing Activities			
Transfers (Out)	-	(235,904)	(235,904)
Cash Flow from Non-Capital Financing Activities	-	(235,904)	(235,904)
Cash Flow from Capital and Related Financing			
Purchase of Equipment	-	(162,698)	(162,698)
Contributions	-	-	-
Cash Flow from Capital and Related Financing	-	(162,698)	(162,698)
Cash flow from Investing Activities			
Investment Inome	2,219	-	2,219
Cash Flow from Investing Activities	2,219	-	2,219
Net Increase (Decrease) in Cash and Cash Equivalents	18,374	(87,225)	(68,851)
Cash and Cash Equivalents, Beginning	405,597	402,501	808,098
Cash and Cash Equivalents, Ending	$ 423,971	$ 315,276	$ 739,247
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities			
Operating Income (Loss)	$ 27,562	$ 261,087	$ 288,649
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:			
Depreciation Expense	3,509	53,429	56,938
Change in Assets and Liabilities:			
Decrease (Increase) in Assessments Receivable	(2,191)	(3,139)	(5,330)
Decrease in Intergovernmental Receivables	22,960		22,960
Increase (Decrease) in Internal Balances	5,144	-	5,144
(Decrease) in Obligation for Closure and Post-Closure Care Cost	(41,030)	-	(41,030)
Increase in Accounts Payable and Accrued Expenses	201	-	201
Net Cash Provided (Used) By Operating Activities	$ 16,155	$ 311,377	$ 327,532
Supplemental Cash Flow Infomration			
Contribution of Capital Assets	$ -	$ 20,000	$ 20,000
Contribution of Capital Assets (Capital Project Fund	$ -	$ 9,200	$ 9,200
Capital Assets Financed by Advances from the General Fund	$ -	$ 162,698	$ 162,698

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, 2016

	Tax Commissioner	Courts				Sheriff	Brooks County Development Authority	Briggs Fire District	Total
		Probate	Superior	State	Magistrate				
Assets									
Cash	$ 184,446	$ 4,355	$ 290,734	89,886	$ 2	$ 41,543	$ 46,566	$ 11,163	$ 668,695
Taxes	2,569,674								2,569,674
Other	-								-
	$ 2,754,120	$ 4,355	$ 290,734	$ 89,886	$ 2	$ 41,543	$ 46,566	$ 11,163	$ 3,238,369
Liabilities									
Accounts Payable	$ 177,310	$ -	$ -		$ -	$ -	$ -	$ -	$ 177,310
Uncollected Taxes	2,569,674								2,569,674
Other	7,136	4,355	290,734	89,886	2	41,543	46,566	11,163	491,385
	$ 2,754,120	$ 4,355	$ 290,734	$ 89,886	$ 2	$ 41,543	$ 46,566	$ 11,163	$ 3,238,369

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, 2016 and December 31, 2015

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	$ 68,486	$ 17,707	$ 236,914	$ 323,107
Investments	249,740			249,740
Receivables, net	161,053	17,290	22,788	201,131
Other	6,250	-		6,250
Total Current Assets	485,529	34,997	259,702	780,228
Non-Current Assets				
Cash and Cash Equivalents	384,129			384,129
Other Investments	5,002,502			5,002,502
Receivables	2,123,374			2,123,374
Other				-
Total Non-Current Assets	7,510,005	-	-	7,510,005
Capital Assets				
Other Capital Assets, net of Depreciation	4,983	3,669,968	-	3,674,951
Deferred Outflows of Resources				
Pensions			53,144	53,144
Total Assets and Deferred Outflows of Resources	$ 8,000,517	$ 3,704,965	$ 312,846	$ 12,018,328
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts Payable and Accrued Expenses	$ 19,115	$ 29,723	$ 23,054	$ 71,892
Mortgages Payable	109,309			109,309
Total Current Liabilities	128,424	29,723	23,054	181,201
Long-Term Liabilities				
Pension Obligation			307,299	307,299
Mortgages Payable	2,123,374			2,123,374
Total Liabilities	2,251,798	29,723	330,353	2,611,874
Deferred Inflows of Resources				
Pensions			24,627	24,627
Net Position				
Invested in Capital Assets	4,983	3,649,747	-	3,654,730
Restricted				-
Economic Development	5,261,609			5,261,609
Health and Welfare			131,639	131,639
Unrestricted	482,127	25,495	(173,773)	333,849
Total Net Position	5,748,719	3,675,242	(42,134)	9,381,827
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 8,000,517	$ 3,704,965	$ 312,846	$ 12,018,328

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, 2016 and December 31, 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: 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	$ 284,781	$ 150,751	$ 150,000	$ -	$ 15,970	$ -	$ -	$ 15,970
Quitman-Brooks County Airport Authority								
Operations	117,304	8,910	20,000	17,290		(71,104)		$ (71,104)
Brooks County Board of Health								
Health and Welfare	365,997	131,639	316,728	-			82,370	82,370
Total Component Units	$ 768,082	$ 291,300	$ 486,728	$ 17,290	15,970	(71,104)	82,370	27,236
General Revenues								
Taxes								
Property Taxes					187,969			187,969
Intergovernmental							-	-
Investment					2,378	47	-	2,425
Proceeds from Sale of Assets					-			-
Miscellaneous					16,613		-	16,613
Contribution from Industries					-			-
Transfer of Industrial Development Properties					-			-
Total General Revenues and Transfers					206,960	47	-	207,007
Changes in Net Position					222,930	(71,057)	82,370	234,243
Net Position, Beginning of Period (Restated)					5,525,789	3,746,299	(124,504)	9,147,584
Net Position, End of Period					$ 5,748,719	$ 3,675,242	$ (42,134)	$ 9,381,827

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, 2016. 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, 2015. 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, 2015. 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
Brooks County Development Authority
Briggs Fire District

After expiration of the September 10, 2004 intergovernmental agreement with the Brooks County Development Authority the County began withholding tax collections levied for industrial development by the Brooks County Development Authority. The Governing Authority intends to release the funds to the Authority once a new intergovernmental agreement is approved for projects that benefit growth of economic development in the County.

The Governing Authority determined that the non-profit organization, the East Brooks Volunteer Fire Department, receiving property taxes on behalf of the Briggs Fire District was not eligible to receive direct payment of property taxes and reduced the Briggs Fire District millage rate to zero. The Governing Authority authorized the County to retain and hold for the benefit of the property owners of the Briggs Fire District the collection of prior year assessments. The County will release funds to the East Brooks Volunteer Fire Department after pre-approval of expenditures by the Governing Authority and determination that the organization does not have available funds.

(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, 2016. 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, 2016 was adopted July 6, 2015. The final budget amended was approved April 4, 2016.

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, 2016 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			
Law Library	$ 2,000	$ 2,081	$ (81)
Victim-Witness Assistance	65,007	75,486	(10,479)
Jail Construction and Staffing	25,000	54,798	(29,798)

Departmental expenditures exceeded final budget appropriations in the following departments:

	Budget	Actual	Excess
General Fund			
General Government			
Governing Body	$ 249,390	$ 264,058	$ (14,668)
Tax Collecting	236,758	237,950	(1,192)
General Government Buildings	426,608	462,495	(35,887)
Judicial			
State Court	84,550	93,908	(9,358)
Magistrate Court	139,667	141,385	(1,718)
Probate Court	130,334	132,207	(1,873)
Juvenile Court	39,589	50,995	(11,405)
Public Safety			
Vice Control	201,386	216,130	(14,744)
Department of Justice Grants	-	10,729	(10,729)
Fire Protection	75,446	80,481	(5,035)
Emergency Management	11,000	11,358	(358)
Public Works			
Administration	114,729	114,819	(90)
Health and Welfare			
Transportation Services	156,449	159,540	(3,091)

	Budget	Actual	Excess
Culture and Recreation			
Recreation	130,000	133,390	(3,390)
Housing and Development			
Agricultural Resources	134,665	136,762	(2,097)
Planning and Zoning	5,750	9,843	(4,093)

(C) – Deficit Fund Balances

No governmental fund had a deficit fund balance as of June 30, 2016.

(D) – Special Purpose Local Option Sales Tax (Capital Projects Fund) receivable from the General Fund

The General Fund payable to Capital Projects Fund (Special Purpose Local Option Sales Tax Referendum – 2008 Issue) in the amount of $9,125 was the result of incorrectly classifying an expenditures as a qualifying capital expenditures in the Capital Projects Fund. The misclassification was corrected by the General Fund reimbursing the Capital Projects Fund in December 2016.

Note 3 – Cash and Cash Equivalents

As of June 30, 2016, the primary government's deposits, including certificates of deposits, were $7,776,530 and the account balances per the financial institutions were $7,995,773. Of the total account balances per the financial institutions, $2,357,201 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	$ 49,435
Cash and demand deposits	4,350,613
Investments (time deposits)	3,376,482
Total	$ 7,776,530

Restricted cash is summarized as follows:

Board of Education - Escrow from property tax sales	$ 15,458
Grants	
Local Maintenance and Improvement Grant	971,505
Federal Seizure and Confiscated Property	7,172
Juvenile Delinquency and Crime Prevention	12,011
Total	$ 1,006,146

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 19
Digest Approved by State Revenue Commissioner	September 1
Tax Commissioner mails annual tax bills	September 14
Due date of taxes, other than motor vehicles	November 14
Execution (lien) date for unpaid taxes	November 15

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	$ 1,047,939
Prior year levies	38,778
Total	$ 1,076,717

Note 5 – Receivables

Receivables as of June 30, 2016 for the County's major and non-major governmental activities, and proprietary fund types are summarized as follows:

	Governmental Type Activities				
	General Fund	Special Revenue Funds	Capital Projects Funds	Proprietary Funds Types	Totals
Receivables					
Property Taxes	$ 1,076,717	$	$	$	$ 1,076,717
Charges for Services	$	$ 56,218	$	$ 120,362	$ 176,580
Other Accounts	$ 12,968	$	$	$	$ 12,968
Intergovernmental					
Federal Government					
Grants	$ 17,454	$ 28,130	$	$	$ 45,584
State of Georgia					
Local Option Sales Tax	66,239		87,771		154,010
Grants	6,356	13,774			20,130
City of Quitman					
Shared Expenses					
Fuel	9,097				9,097
Solid Waste Operations				12,161	12,161
Post Closure Care				337,330	337,330
Board of Education					
Shared Expenses					
School Resource Officers		8,420			8,420
Total Intergovernmental	$ 99,146	$ 50,324	$ 87,771	$ 349,491	$ 586,732

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		$ (9,125)
Splost VI		7,613
Total Major Governmental		(1,512)
Non-Major Governmental Funds		
Drug Seizure and Confiscated Property	$ 216	
Drug Abuse Treatment and Education	(225)	
Victim-Witness Assistance	257	
E-911 Telephone	1,197	
Jail Construction and Staffing	2,602	
Fire Department	8,460	
Inmate Commissary	-	
Family Connection Grant	13,774	26,281
Total Governmental Fund Balances, net		29,669
Business-Type (Enterprise Fund)		
Solid Waste Enterprise	76,403	
Fire Protection Services	118,236	194,639
Total Internal Balance, net		$ 219,408

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. Internal balances are liquidated within one year from the date of the financial statements.

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	$ 39,000
Victim-Witness Assistance	3,200
E-911 Telephone	292,000
Fire Grant	28,000
Total Governmental Fund Balances	$ 362,200

Note 7 – Changes in Capital Assets

Capital asset activity for the year ended June 30, 2016 was as follows:

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Ending Balance
Governmental Activities:					
Capital Assets not being Depreciated					
Land and Improvements	$ 313,321	$ -	$	$	$ 313,321
Construction in Progress	-	1,604,343		(1,323,230)	281,113
Total Assets not being Depreciated	313,321	1,604,343	-	(1,323,230)	594,434
Other Capital Assets					
Infrastructure	10,696,588			1,323,230	12,019,818
Building and Improvements	6,447,857				6,447,857
Machinery and Equipment	3,469,975	285,816			3,755,791
Transportation Equipment	2,029,777	305,086			2,334,863
Office and Technology Equipment	848,987	52,269			901,256
Total Other Capital Assets	23,493,185	643,170	-	1,323,230	25,459,585
Less Accumulated Depreciation					
Infrastructure	2,091,157	345,528			2,436,685
Building and Improvements	2,172,662	202,386			2,375,048
Machinery and Equipment	2,730,715	224,650			2,955,365
Transportation Equipment	1,634,758	132,219			1,766,977
Office and Technology Equipment	670,875	75,225			746,100
Total Depreciation	9,300,167	980,008			10,280,175
Net Other Capital Assets	14,193,018	(336,838)	-	1,323,230	15,179,410
Total Capital Assets, net	$ 14,506,339	$ 1,267,705	$ -	$ -	$ 15,773,844

	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	27,755	3,509			31,264
Total Depreciation	27,755	3,509			31,264
Total Capital Assets, net	$ 5,786	$ (3,509)	$ -	$ -	$ 2,277
Fire Protection Services					
Other Capital Assets					
Land and Improvements	$ 4,075	$ -	$ -	$ -	$ 4,075
Buildings and Improvements	72,342	-			72,342
Equipment	288,792	191,898			480,690
Total Capital Assets	365,209	191,898			557,107
Less Accumulated Depreciation					
Buildings and Improvements	2,503	3,627			6,130
Equipment	22,563	49,802			72,365
Total Depreciation	25,066	53,429			78,495
Total Capital Assets, net	$ 340,143	$ 138,469	$ -	$ -	$ 478,612

Depreciation expense (including amortization of financed lease assets in the amount of $20,298) was charged to functions as follows:

Governmental Activities:	
General Government	$ 98,934
Judicial	453
Public Safety	382,026
Public Works	440,877
Health and Welfare	38,881
Culture and Recreation	15,657
Housing and Development	3,180
Total Depreciation Expense – Governmental Activities	$ 980,008
Business-type Activities:	
Solid Waste	$ 3,509
Fire Protection Services	53,429
Total Depreciation Expense – Business-type Activities	$ 56,938

Note 8 – Assets Held for Resale

Investment in real estate held for resale as of June 30, 2016 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 for 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 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.

Note 9 – General Long-Term Debt

Governmental fund long-term indebtedness consists of the following:

Note Payable – Colony Bank, NA

Line of credit 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 to supplement working capital and used in the General Fund for expenditures to purchase equipment and vehicles. The note is not collateralized.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2017	$ 25,241	$ 1,270	$ 26,511
2018	25,943	567	26,510
2019	6,505	30	6,535
Total	$ 57,689	$ 1,867	$ 59,556

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 3.2 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
2017	$ 6,300	$ 2,247	$ 8,547
2018	6,505	2,042	8,547
2019	6,716	1,831	8,547
2020	53,570	1,360	54,930
Total	$ 73,091	$ 7,480	$ 80,571

Capitalized Lease Obligation – John Deere Credit, Inc.

Financing lease agreement dated August 6, 2015 in the amount of $135,020 payable $3,268 per month including interest at 2.0 percent per annum through September 6, 2018 with a balloon payment of $22,001. Secured by John Deere 6510M Tractor with twenty-two foot sidearm mower.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2017	$ 37,543	$ 1,677	$ 39,220
2018	38,300	920	39,220
2019	25,191	79	25,270
Total	$ 101,034	$ 2,677	$ 103,710

Aggregate maturities of governmental fund financing as of June 30, 2016 are as follows:

Year	Principal	Interest	Total
2017	$ 69,084	$ 5,194	$ 74,278
2018	70,748	3,529	74,277
2019	38,412	1,940	40,352
2020	53,570	1,360	54,930
Total	$ 231,814	$ 12,023	$ 243,837

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 $518,970 during the remaining seven 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
2017	$ 74,138
2018	74,138
2019	74,138
2020	74,138
2021	74,138
2022 – 2023	148,280
	$ 518,970

Changes in long-term debt obligations for the year ended June 30, 2016 are summarized as follows:

	Balance Beginning of Period	Additions	Repayments	Balance End of Period	Amount Due In One Year
Governmental Activities					
Capitalized Lease John Deere Credit	$ -	$ 135,020	$ 33,986	$ 101,034	$ 37,543
Capitalized Lease Caterpillar Financial Services	79,194	-	6,103	73,091	6,300
Note Payable, Colony Bank Unsecured Line of Credit	82,217	-	24,527	57,690	25,241
Compensated Absences	73,085	70,742	65,642	78,185	78,185
Total Governmental Activities	234,496	205,762	130,258	310,000	147,269

	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	560,000		41,030	518,970	74,138
Total Business Type Activities	560,000		41,030	518,970	74,138
Total	$ 794,496	$ 205,762	$ 171,288	$ 828,970	$ 221,407

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 $337,330 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	$ 52,664	$ -	$ -	$ -	$ 52,664
Prepaid Items	140,616				140,616
Restricted for:					
General Fund:					
State Grant - Local Maintenance Improvement Program	730,456				730,456
Special Revenue Funds:					
Law Library Fund				43,522	43,522
Seizure and Confiscated Property Fund				5,123	5,123
Confiscated Asset Fund				7,172	7,172
Drug Abuse Treatment and Education				1,444	1,444
Victim Witness Assistance				12,667	12,667
Grant Funds				12,011	12,011
Jail Construction and Staffing				5,418	5,418
Inmate Commissary Fund				51,560	51,560
E-911 Telephone Service				22,588	22,588
Fire Department Grant				896	896
Capital Project Funds:					
Special Purpose Local Option Sales and Use Tax Fund		1,106,282	460,375		1,566,657
Committed to:					
Real Estate Held for Industrial Development	1,363,307				1,363,307
Assigned to:					
Unassigned:	4,259,693				4,259,693
Total	$ 6,546,736	$ 1,106,282	$ 460,375	$ 162,401	$ 8,275,794

Note 11 – Retirement Benefits

(A) Plan Description

The County contributes to 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 for benefits upon retirement, death, disablement, and termination of employment, if eligibility conditions are met, to plan participants and their beneficiaries. The Trustees of the ACCG, as the plan sponsor, oversees the administration, investment and funding for member employers and 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 meeting the provisions as set out in the adoption agreement 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 benefits:

Normal retirement - age sixty-five with five years of service.
Early retirement - age sixty after ten years of services and three years of plan participation.
Late retirement - any date subsequent to normal retirement
Disability retirement - after ten years of service and deemed to be totally disabled by the Federal Social Security Administration. Disability payments are not payable prior to attaining fifty years of age.

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 Georgia Constitution 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 annual contribution amount is determined using actuarial methods and assumptions described in the annual valuation report. The annual County contribution meets or exceeds the minimum funding requirement of Georgia Statute 47-20.

Participant counts as of January 1, 2016 (the most recent actuarial valuation date) and covered compensation (based on covered earnings for the preceding year) are shown below:

Plan Membership

Retirees, beneficiaries and disables receiving benefits	42
Terminated plan participants entitled to future benefits	45
Active employees participating in the Plan	65
Total Number of Plan Participants	152
Covered Compensation for Active Participants	$ 1,870,571
Employer Contribution as a Percent of Covered Payroll	10.4%

County employees are not permitted to contribute to the Plan.

(C) Summary of Significant 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.

The Trustee's guidelines for asset allocation are as follows:

	Target	Range
Fixed Income	30%	25% - 35%
Equities		
Large Cap	30%	25% - 35%
Mid Cap	5%	2.5% - 10%
Small Cap	5%	2.5% - 10%
REIT	5%	2.5% - 10%
International	15%	10% - 20%
Multi Cap	5%	2.5% - 10%
Global Allocation	5%	2.5% - 10%
	100%	

Discount Rate: The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as the forward-looking market assumptions for a moderate assets allocation (50%), as determined by UBS.

Building block expected return based on 20-year benchmarks		7.44%
Building block expected return based on 30-year benchmarks		9.49%
UBS capital market assumption for a moderate asset allocation		6.30%
20-year building blocks return (7.44% x .25)	1.86%	
30-year building blocks return (9.49% x .25)	2.37%	
UBS capital market assumption for a moderate asset allocation (6.30% x .50)	3.15%	
Discount Rate (rounded to the nearest .25%)		7.38%

The expected long-term rate of return used to discount all projected benefit payments 7.50%

Projected assets are sufficient to pay all projected benefits promised to current plan participants.

In projecting plan assets, the assumed contribution was based on average contributions made to the plan over the prior five years.

(D) Financial Schedules and Funding Status

The County's Fiduciary Net Position as of December 31, 2015 is summarized as follows:

Assets		
Cash and Equivalents		$ 134,493
Marketable Securities, at market value		3,163,839
Fixed Interest Insurance Account		30,553
		3,328,885
Receivables		
Employer contributions	$ -	
Accrued Interest Income	3,948	3,948
Total Assets		3,332,833
Liabilities		
Administrative Expenses	12,288	
Accrued Investment Fee	3,513	
Accrued Auditing Fees	145	15,946
Fiduciary Net Position		$ 3,316,887

The County's annual recommended contribution for the year ended December 31, 2015 in the amount of $195,459 was funded November 25, 2015 and is included in the County's Fiduciary Net Position as of December 31, 2015.

The County's Statement of Changes in Fiduciary Net Position for the year ended December 31, 2015 is as follows:

Additions:		
Employer Contributions		$ 195,459
Net Investment Income		20,490
Total Additions		215,949
Deductions		
Investment Expenses	$ 15,069	
Administrative Expenses	12,761	
Benefit Payments	179,262	
Post-Retirement Death Benefits	8,543	
Pre-Retirement Death Benefits	7,187	222,822
Net Increase (Decrease) in Fiduciary Net Position		$ (6,873)

The County's total pension liability, fiduciary net position, and net pension liability for the measurement period ended December 31, 2015 is as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance, January 1, 2015	$ 3,965,168	$ 3,323,760	$ 641,408
Changes during the Period			
Service Cost	81,838		81,838
Interest on Total Pension Liability	290,666		290,666
Liability Experience (Gain)/Loss	(77,515)		(77,515)
Assumption Change	145,805		145,805
Employer Contributions		195,459	(195,459)
Net Investment Income		20,490	(20,490)
Payment of Benefits	(179,262)	(179,262)	-
Other			
Administration Expense		(12,761)	12,761
Investment Expenses		(15,069)	15,069
Post-Retirement Death Benefits		(8,543)	8,543
Pre-Retirement Death Benefits		(7,187)	7,187
Net Change	261,532	(6,873)	268,405
Balance, December 31, 2015	$ 4,226,700	$ 3,316,887	$ 909,813
Money Weighted Rates of Return		0.853%	

Pension expense for the December 31, 2015 measurement date is comprised of:

Service Cost		$ 81,838
Interest on Total Pension Liability		290,666
Amortization of:		
Liability Experience (Gain) or Loss	$ (16,149)	
Change in Assumption	30,376	
Asset (Gain)/Loss	53,475	67,702
Projected Earnings on Plan Investments		(248,822)
Administration Expense		12,761
Other Changes in Fiduciary Net Position		15,730
Total Pension Expense		$ 219,875

The actuarial present value of accumulated plan benefits as of December 31, 2015 is as follows:

Vested:	
Retirees (and other in pay status)	$ 1,285,355
Deferred vested (former employees)	534,729
Current employees (vested active participant	1,519,014
Total	3,339,098
Non-vested	111,748
Total	$ 3,450,846
Effect of service attribution and future salary increases	$ 775,854
Total Pension Liability	$ 4,226,700
Fiduciary Net Position	$ 3,316,887
Net Pension Liability	$ 909,813
Fiduciary Net Position expressed as a % of Total Pension Liability	78.5%

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

	One Percent Lower Rate to 6.5%	Current Discount Rate of 7.5%	One Percent Greater Rate to 8.5%
Total Pension Liability	$ 4,766,592	$ 4,226,700	$ 3,772,238
Fiduciary Net Position	3,316,887	3,316,887	3,316,887
Net Pension Liability	$ 1,449,705	$ 909,813	$ 455,351

The County's Net Position Restricted for Pensions as of December 31, 2015 is as follows:

Fiduciary Net Position	$ 3,316,887
Deferred Outflow of Resources	324,533
Deferred Inflow of Resources	(61,366)
Net Position Restricted for Pensions	$ 3,053,720

The County's Net Deferred Outflows and Inflows of resources for the measurement period ended December 31, 2015 is summarized as follows:

	Net Deferred	
	Outflows	Inflows
Asset (Gain)/Loss	$ 209,104	$ -
Liability (Gain)/Loss		(61,366)
(Gain)/Loss due to Assumption Change	115,429	
Total	$ 324,533	$ (61,366)

Asset (Gain)/Loss for the December 31, 2015 measurement period is summarized as follows:

Projected Earnings on Investments	$ 248,822
Net Investment Earnings for the Year	5,421
Asset (Gain)/Loss	$ 243,401

Year	Asset (Gain)/Loss	Recognition Period	Amortized Amount
2015	$ 243,401	5.0	$ 48,680
2014	$ 23,973	5.0	$ 4,795

The Deferral of Resource Outflows/Inflows for Asset (Gain)/Loss are summarized as follows:

Year	Deferred Outflows Prior to Recognition of Amortization Pmt (a)	Deferred Inflows Prior to Recognition of Amortization Pmt (b)	Amount Recognized in Pension through 12/31/2015 (c)	Deferred Outflows of Resources at 12/31/2015 (a) – (c)	Deferred Inflows of Resources at 12/31/2015 (b) – (c)
2015	$ 243,401	$ -	$ 48,680	$ 194,721	$ -
2014	$ 23,973	$ 4,795	$ 4,795	$ 14,383	$ -
Total	$ 262,579	$ 4,795	$ 53,475	$ 209,104	$ -

Liability (Gain)/Loss for the December 31, 2015 measurement period is summarized as follows:

Total Pension Liability as of December 31, 2014	$ 3,965,168
Service Cost	81,838
Interest on total pension liability	297,388
Benefit Payment Adjusted with Interest	(185,984)
Expected Total Pension Liability as of December 31, 2015	$ 4,158,410
Total Pension Liability as of December 31, 2015	4,080,895
Liability (Gain)/Loss for the Year Ended December 31, 2015	$ (77,515)

Year	Liability (Gain)/Loss	Recognition Period	Amortized Amount
2015	$ (77,515)	4.8	$ (16,149)

The Deferral of Resource Outflows/Inflows for Liability (Gain)/Loss are summarized as follows:

Year	Deferred Outflows Prior to Recognition of Amortization Pmt (a)	Deferred Inflows Prior to Recognition of Amortization Pmt (b)	Amount Recognized in Pension through 12/31/2015 (c)	Deferred Outflows of Resources at 12/31/2015 (a) – (c)	Deferred Inflows of Resources at 12/31/2015 (b) – (c)
2015	$	$ (77,515)	$ (16,149)	$	$ (61,366)

Assumption Change for the December 31, 2015 measurement period is summarized as follows:

Total Pension Liability Prior to Change in Mortality Table	$ 4,080,895
Total Pension Liability after Change in Mortality Table	4,226,700
(Gain)/Loss due to Change in Assumption	$ 145,805

Year	Assumption (Gain)/Loss	Recognition Period	Amortized Amount
2015	$ 243,401	5.0	$ 48,680

The Deferral of Resource Outflows/Inflows for the Assumption Change is summarized as follows:

Year	Deferred Outflows Prior to Recognition of Amortization Pmt (a)	Deferred Inflows Prior to Recognition of Amortization Pmt (b)	Amount Recognized in Pension through 12/31/2015 (c)	Deferred Outflows of Resources at 12/31/2015 (a) – (c)	Deferred Inflows of Resources at 12/31/2015 (b) – (c)
2015	$ 145,805	$ -	$ 30,376	$ 115,429	$ -

Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in the employer's pension expense as follows:

For the Year Ended June 30th	Amount
2017	$ 67,702
2018	67,702
2019	67,702
2020	62,061
2021	-

(E) Actuarial Methods and Assumptions

Significant actuarial methods and assumptions used in the valuation for the December 31, 2015 measurement date include:

Actuarial Valuation Date:	January 1, 2016
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 projected with Scale AA to 2016
Investment Return	7.5%
Salary Increases	4.5% per year with age based scale as follows:

Age	Salary Increase
Under 30	4.5% rate plus 1.5%
30 – 39	4.5% rate plus 1.0%
40 – 49	4.5% rate less 0.5%
50+	4.5% rate less 1.0%

Based on results of the February 2014 experience study.

Payroll Growth (For level percentage compensation amortization)	5.5% per year
Increase in Social Security Wage Base	5.5% per year
Cost-of-Living Adjustment	2.5% per year

The mortality table used for the January 1, 2016 valuation date was the RP-2000, Combined.

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 48)

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.

GASB Statement 68 valuation reports and schedules are available on their respective websites.

Brooks County Board of Health Pension Plan

General Information about the Employees Retirement System (ERS) of Georgia

Plan Description: ERS is a cost-sharing multiple-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by a Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov/formspubs/formspubs.

Benefits Provided: The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan (GSEPS). Employees under the old plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are new plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the old plan, the new plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, postretirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through ERS.

Contributions: Member contributions under the old plan are 4% of annual contribution, up to $4,200, plus 6% of annual compensation in excess of $4,200. Under the old plan, the state pays member contribution in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes are used in the computation of the members' earnable compensation for the purposes of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Board of Health's contractually required contribution rate, actuarially determined annually, for the year ended June 30, 2016 was 24.72% of annual covered payroll for the old and new plan members and 21.69% for GSEPS members. The Board of Health contributions to ERS totaled $47,719 for the year ended June 30, 2016. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the Board of Health reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2014. An expected total pension liability as of June 30, 2015 was determined using standard roll-forward techniques. The Board of Health's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2015. At June 30, 2015 the Employer's proportion was 0.007585%, which was an increase of .000010% from its portions measured as of June 30, 2014.

For the year ended June 30, 2016, the Board of Health recognized pension expense of $47,719. At June 30, 2016 the Board of Health reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 2,455
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	22,172
Changes in proportion and differences between Employers contributions and proportion share of contributions	8,152	-
Employer contributions subsequent to the measurement date	47,719	-
Total	$ 55,871	$ 24,627

Board of Health contributions subsequent to the measurement date of $47,719 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Amount
2017	$ (3,460)
2018	(10,608)
2019	(9,883)
2020	7,476
2021	-
Thereafter	-

Actuarial Assumptions: The total pension liability as of June 30, 2016 was determined by an actuarial valuation as of June 30, 2014 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	5.45% - 9.25%
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 Combined Mortality Table for the periods after service retirement, for dependent beneficiaries, and for deaths in active service, and the RP-2000 Disabled Mortality Table set back eleven years for males for the period after disability retirement.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2004 – June 30, 2009.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return*
Fixed income	30.00%	3.00%
Domestic large equities	39.70%	6.50%
Domestic mid equities	3.70%	10.00%
Domestic small equities	1.60%	13.00%
International developed market equities	18.90%	6.50%
International emerging market equities	6.10%	11.00%
Total	100.00%	

* Rates shown are net of the 3.00% assumed rate of inflation

Discount Rate: The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Board of Health's proportionate share of the net pension liability to changes in the discount rate: The following presents the Board of Health's proportionate share of the net pension liability calculated using the discount rate of 7.50% as well as the Board of Health's proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.5%)	Current discount rate (7.5%)	1% Increase (8.5%)
Employer's proportionate share of the Net pension liability	$ 435,607	$ 307,299	$ 197,911

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 $16,992,785 for property damage claims. Deductible limits range from $1,000 to $10,000 per occurrence. Worker's compensation coverage provides up to a maximum of $1,000,000 for each worker's compensation accident.

Claims paid during the year subject to the County's deductible and in excess of insurer liability limits totaled $13,937.

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, 2016 the County incurred closure, post-closure care and remediation expenses in the amount of $41,030.

The County estimates post-closure care cost to approximately $518,970 over the remaining seven years. These costs are based on what it would cost to perform all post-closure care in 2016, 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 two threatened legal actions. Management does not believe any of the 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 and that the County's exposure will be limited to attorney fees.

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, 2016 were $12,508. 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 a period of ten 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. Although the agreement expired December 31, 2014, the County has continued to assess and collect taxes for 2015 and 2016.

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 – Subsequent Events

Subsequent events were evaluated through January 12, 2017, the date the financial statements were available.

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

The June 30, 2015 fund balance for the General Fund has been restated to remove notes payable from the governmental fund balance sheet and report the repayment of notes payable as expenditures in the statement of revenues, expenditures and changes in fund balance.

Beginning of Year Fund Balance, as originally reported	$	6,082,385
Increase to remove the balance of long-term debt financing as a liability on the governmental fund balance sheet and include the repayment of the note as an expenditures in the statement of revenues, expenditures and changes in fund balance		82,217
Beginning of Year Fund Balance, as restated	$	6,164,602

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, 2016

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	$ 5,965,395	$ 5,965,395	$ 5,999,908	$ 34,513
Local Option Sales Tax	760,000	760,000	726,873	(33,127)
Insurance Premium Tax	560,400	560,400	600,308	39,908
Other Taxes	391,800	391,800	434,962	43,162
Licenses and Permits	63,500	63,500	76,509	13,009
Intergovernmental	718,609	754,058	788,258	34,200
Charges for Services	479,500	479,500	452,785	(26,715)
Fines and Forfeitures	302,500	302,500	322,860	20,360
Investment	7,500	7,500	15,859	8,359
Other and Miscellaneous	71,000	364,000	397,788	33,788
Total Revenues	9,320,204	9,648,653	9,816,110	167,457
Expenditures				
General Government	1,600,936	1,561,623	1,595,404	(33,781)
Judicial	1,023,560	1,032,124	1,037,514	(5,390)
Public Safety	3,306,777	3,311,627	3,089,514	222,113
Public Works	2,171,850	2,796,737	2,542,888	253,849
Health and Welfare	257,458	293,057	283,694	9,363
Culture and Recreation	172,978	172,978	176,368	(3,390)
Housing and Development	315,895	316,095	319,883	(3,788)
Debt Service	52,720	52,720	26,511	26,209
Total Expenditures	8,902,174	9,536,961	9,071,776	465,185
Excess (Deficit) of Revenues Over (Under) Expenditures	418,030	111,692	744,334	632,642
Other Financing Sources (Uses)				
Proceeds - Long-Term Debt Financing	-	-	-	-
Transfers	(418,030)	(431,442)	(362,200)	69,242
Appropriation of Surplus	-	319,750	-	(319,750)
Net Other Financing Sources (Uses)	(418,030)	(111,692)	(362,200)	(250,508)
Change in Fund Balance	-	-	382,134	382,134
Fund Balance, Beginning (Restated)	6,164,602	6,164,602	6,164,602	-
Fund Balance, Ending	$ 6,164,602	$ 6,164,602	$ 6,546,736	$ 382,134

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
Schedule of Funding Progress and Schedule of Employer Contributions
ACCG Pension Plan
For the Year Ended June 30, 2016

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, 2013	$ 3,789,142	$ 3,135,272	$ 653,870	82.7%	$ 2,106,704	31.0%
December 31, 2014	$ 3,965,168	$ 3,323,760	$ 641,408	83.8%	$ 1,904,975	33.7%
December 31, 2015	$ 4,226,700	$ 3,316,887	$ 909,813	78.5%	$ 1,870,571	48.6%

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%
December 31, 2015	$ 195,459	100.0%

See notes to basic financial statements for explanation of actuarial assumptions applied in determining the above calculations. (Note 11, Page 34)

Brooks County, Georgia
Required Supplementary Information
For the Year Ended June 30, 2016

Brooks County Board of Health

Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2016

Employer's proportion of the net pension liability	0.007585%
Employer's proportion share of the net pension liability	$ 307,299
Employer's coovered-employee payroll during the measurement period	$ 162,912
Employer's proportionate share of the net pension liability as a percentage of its covered employee payroll	188.63%
Plan fiduciary net position as a percentage of the total pension liability	76.20%

Schedule of Contributions
Employees' Retirement System

	2016	2015
Contractually Required Contribution	$ 38,056	$ 31,429
Contribution in Relation to the Contractually Required Contribution	$ 38,084	$ 31,486
Contribution Deficiency (Excess)	$ (28)	$ (57)
Employer's Covered Payroll	$ 162,912	$ 162,111
Contriburtions as a Percentage of Covered Employer Payroll	-0.02%	-0.04%

Changes in Assumptions: There were no changes in assumptions or benefits that effect the measurement of the total pension liability since the prior measurement date.

Method and assuptions used in calculations of actuarially determined contributions: The actuarially determined contribution rates in the schedule of contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The following actuarial methods and assumptions were used to determine the contractually required contributions for the year ended June 20, 2016 reported in that schedule:

Valuation Date	June 30, 2014
Actuarial cost method	Entry Age
Amortization method	Level dollar, closed
Remaining amortization period	22.6 years
Asset valuation method	5-year smoothed market
Inflation rate	3.00%
Salary increases	5.45% - 9.25%
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

Brooks County, Georgia
General Fund
Comparative Balance Sheet
June 30, 2016 and 2015

	2016	2015
Assets		
Cash and Cash Equivalents	$ 333,721	$ 274,996
Investments	3,376,482	3,157,564
Receivables		
Taxes	1,076,717	343,541
Intergovernmental	99,147	239,459
Interfund	219,408	481,118
Other	12,968	23,267
Inventories	52,664	58,365
Prepaid Items	140,616	144,936
Resticted Assets		
Cash and Investments	986,963	996,588
Other	1,363,307	1,363,307
Total Assets	$ 7,661,993	$ 7,083,141
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ 555,103	$ 360,524
Accrued Expenses	307,553	271,721
Total Liabilities	862,656	632,245
Deferred Inflows of Resources		
Unavailable Revenues - Property Taxes	252,601	286,294
Total Deferred Inflows of Resources	252,601	286,294
Fund Balance		
Nonspendable	193,280	203,301
Restricted	730,456	803,258
Committed	1,363,307	1,363,307
Assigned	-	
Unassigned	4,259,693	3,794,736
Total Fund Balance (Restated)	6,546,736	6,164,602
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 7,661,993	$ 7,083,141

Brooks County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended June 30, 2016 and 2015

	2016	2015
Revenues		
Property Taxes	$ 5,999,908	$ 5,501,037
Local Option Sales Tax	726,873	768,294
Insurance Premium Tax	600,308	560,397
Other Taxes	434,962	461,582
Licenses and Permits	76,509	79,796
Intergovernmental	788,258	822,930
Charges for Services	452,785	537,778
Fines and Forfeitures	322,860	354,684
Investment	15,859	12,782
Other and Miscellaneous	397,790	84,018
Total Revenues	9,816,112	9,183,298
Expenditures		
General Government	1,595,404	1,421,656
Judicial	1,037,514	1,014,443
Public Safety	3,089,515	3,058,625
Public Works	2,542,889	1,798,837
Health and Welfare	283,694	351,632
Culture and Recreation	176,368	185,235
Housing and Development	319,883	300,727
Debt Service	26,511	68,630
Total Expenditures	9,071,778	8,199,785
Excess (Deficit) of Revenues Over (Under) Expenditures	744,334	983,513
Other Financing Sources (Uses)		
Proceeds from Long-Term Debt	-	110,118
Transfers Out	(362,200)	(353,311)
Net Other Financing Sources (Uses)	(362,200)	(243,193)
Change in Fund Balance	382,134	740,320
Fund Balance, Beginning (Restated)	6,164,602	5,424,282
Fund Balance, Ending	$ 6,546,736	$ 6,164,602

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Revenues					
Taxes					
Property Taxes	$ 5,965,395	$ 5,965,395	$ 5,999,908	$ 34,513	$ 5,501,037
Local Option Sales Tax	760,000	760,000	726,873	(33,127)	768,294
Insurance Premium Tax	560,400	560,400	600,308	39,908	560,397
Real Estate Transfer Tax	66,000	66,000	74,182	8,182	75,636
Franchise Tax	22,000	22,000	30,019	8,019	17,863
Alcoholic Beverage Tax	45,000	45,000	52,824	7,824	50,939
Business and Occupation Tax	18,800	18,800	20,182	1,382	20,178
FiFa's	70,000	70,000	75,494	5,494	80,751
Interest and Penalties	170,000	170,000	182,261	12,261	216,215
Total Taxes	7,677,595	7,677,595	7,762,051	84,456	7,291,310
Licenses and Permits					
Alcoholic Beverage License	1,500	1,500	150	(1,350)	700
Business Licenses	14,000	14,000	16,200	2,200	14,705
Building Permits and Inspection Fee	48,000	48,000	60,159	12,159	64,391
Total Licenses and Permits	63,500	63,500	76,509	13,009	79,796
Intergovernmental					
Federal	145,100	180,549	202,804	22,255	254,257
State	508,509	508,509	504,204	(4,305)	508,933
Local	65,000	65,000	81,250	16,250	59,740
Total Intergovernmental	718,609	754,058	788,258	34,200	822,930
Charges for Services					
Court Cost, Fees and Charges	174,000	174,000	203,627	29,627	198,907
Motor Vehicle Tag Fees	50,000	50,000	25,216	(24,784)	25,065
Commissions and Fees on Tax Collections	220,000	220,000	187,432	(32,568)	256,418
Public Safety Fees	20,000	20,000	19,537	(463)	40,557
Culverts and Driveways	15,000	15,000	16,804	1,804	15,724
Other	500	500	169	(331)	1,108
Total Charges for Services	479,500	479,500	452,785	(26,715)	537,779
Fines and Forfeitures	302,500	302,500	322,860	20,360	354,684
Investment	7,500	7,500	15,859	8,359	12,782

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Miscellaneous					
Rent	61,000	61,000	63,605	2,605	53,063
Sale of Surplus Property		-	-	-	-
Insurance Reimbursements	-	-	4,631	4,631	3,541
Contributions		293,000	293,090	90	8,725
Other Miscellaneous	10,000	10,000	36,464	26,464	18,689
Total Miscellaneous	71,000	364,000	397,790	33,790	84,018
Total Revenues	$ 9,320,204	$ 9,648,653	$ 9,816,112	$ 167,459	$ 9,183,299

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budget		Actual Amounts (Budgetary	Variance With	
Expenditures	Original	Final	Basis)	Final Budget	Actual
General Government					
Governing Body					
Personal Services	$ 73,508	$ 73,508	$ 79,338	$ (5,830)	$ 73,573
Purchased/Contracted Services	131,795	131,795	157,904	(26,109)	117,919
Supplies	140,400	44,087	26,816	17,271	49,804
Capital	-	-	-	-	5,000
Total Governing Body	345,703	249,390	264,058	(14,668)	246,296
Administration					
Personal Services	213,645	214,395	214,574	(179)	207,035
Purchased/Contracted Services	16,000	16,000	15,704	296	14,213
Supplies	21,050	21,050	23,543	(2,493)	22,709
Capital	12,500	12,500	-	12,500	3,003
Total Administration	263,195	263,945	253,821	10,124	246,960
Elections					
Personal Services	134,826	135,126	126,256	8,870	120,636
Purchased/Contracted Services	19,600	19,600	2,640	16,960	4,941
Supplies	30,295	30,295	33,942	(3,647)	31,075
Capital	2,500	2,500	17,180	(14,680)	-
Total Elections	187,221	187,521	180,018	7,503	156,652
Tax Collecting					
Personal Services	179,574	180,124	178,867	1,257	177,810
Purchased/Contracted Services	26,900	26,600	26,152	448	23,966
Supplies	29,734	30,034	32,931	(2,897)	27,397
Capital	-	-	-	-	-
Total Tax Collecting	236,208	236,758	237,950	(1,192)	229,173
Tax Assessing					
Personal Services	162,280	162,980	160,504	2,476	150,930
Purchased/Contracted Services	9,700	9,700	1,963	7,737	1,350
Supplies	24,720	24,720	28,096	(3,376)	27,256
Capital			6,500	(6,500)	
Total Tax Assessing	196,700	197,400	197,063	337	179,536
General Government Buildings					
Personal Services	102,388	102,688	106,348	(3,660)	109,460
Purchased/Contracted Services	81,000	130,732	161,792	(31,060)	58,262
Supplies	187,771	187,771	185,588	2,183	195,317
Capital	750	5,417	8,766	(3,349)	-
Total General Government Buildings	371,909	426,608	462,494	(35,886)	363,039
Total General Government	$ 1,600,936	$ 1,561,622	$ 1,595,404	$ (33,782)	$ 1,421,656

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Judicial					
Superior Court					
Personal Services	$ 24,098	$ 24,098	$ 20,369	$ 3,729	$ 26,646
Purchased/Contracted Services	59,500	59,500	51,638	7,862	50,233
Supplies				-	-
Capital				-	
Total Superior Court	83,598	83,598	72,007	11,591	76,879
Clerk of Superior Court					
Personal Services	201,564	202,164	184,833	17,331	197,686
Purchased/Contracted Services	17,098	17,098	24,413	(7,315)	9,070
Supplies	27,720	27,720	30,359	(2,639)	35,346
Capital				-	
Total Clerk of Superior Court	246,382	246,982	239,605	7,377	242,102
District Attorney					
Purchased/Contracted Services	152,939	152,939	152,939	-	152,939
Total District Attorney	152,939	152,939	152,939	-	152,939
State Court					
Personal Services	60,350	60,550	58,757	1,793	58,219
Purchased/Contracted Services	22,400	22,400	33,747	(11,347)	26,991
Supplies	1,600	1,600	1,404	196	1,755
Capital				-	
Total State Court	84,350	84,550	93,908	(9,358)	86,965
Magistrate Court					
Personal Services	119,637	119,837	117,967	1,870	121,153
Purchased/Contracted Services	7,900	7,900	12,825	(4,925)	10,682
Supplies	11,930	11,930	10,594	1,336	11,736
Capital				-	
Total Magistrate Court	139,467	139,667	141,386	(1,719)	143,571
Probate Court					
Personal Services	100,645	100,745	98,443	2,302	93,725
Purchased/Contracted Services	9,500	9,500	15,336	(5,836)	6,111
Supplies	12,625	12,375	15,643	(3,268)	14,457
Capital	-	7,714	2,787	4,927	
Total Probate Court	122,770	130,334	132,209	(1,875)	114,293

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Juvenile Court					
Personal Services	35,389	35,389	34,753	636	34,267
Purchased/Contracted Services	4,200	4,200	16,212	(12,012)	8,628
Supplies			30	(30)	
Capital				-	
Total Juvenile Court	39,589	39,589	50,995	(11,406)	42,895
Public Defender					
Purchased/Contracted Services	154,465	154,465	154,465	-	154,798
Total Public Defender	154,465	154,465	154,465	-	154,798
Total Judicial	$ 1,023,560	$ 1,032,124	$ 1,037,514	$ (5,390)	$ 1,014,442

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Public Safety					
Administration					
Personal Services	$ 159,647	$ 159,847	$ 156,224	$ 3,623	$ 116,425
Purchased/Contracted Services	45,932	45,932	47,218	(1,286)	46,403
Supplies	23,800	23,800	21,977	1,823	19,692
Capital	-	-	-	-	7,000
Total Administration	229,379	229,579	225,419	4,160	189,520
Criminal Investigation					
Personal Services	201,075	201,525	189,617	11,908	213,484
Purchased/Contracted Services	22,620	22,870	19,461	3,409	25,669
Supplies	37,350	37,100	29,392	7,708	30,606
Capital	2,500	2,500	-	2,500	-
Total Criminal Investigation	263,545	263,995	238,470	25,525	269,759
Patrol					
Personal Services	582,755	584,005	510,062	73,943	424,255
Purchased/Contracted Services	54,560	54,560	88,571	(34,011)	67,224
Supplies	102,300	102,300	110,597	(8,297)	84,783
Capital	12,000	12,000	2,500	9,500	73,719
Total Patrol	751,615	752,865	711,730	41,135	649,981
Detention Facility					
Personal Services	894,081	896,581	769,334	127,247	767,400
Purchased/Contracted Services	173,600	173,600	171,899	1,701	58,117
Supplies	179,300	179,300	209,589	(30,289)	322,952
Capital	-	-	12,520	(12,520)	-
Total Detention Facility	1,246,981	1,249,481	1,163,342	86,139	1,148,469
Vice Control					
Personal Services	176,786	177,236	188,287	(11,051)	160,329
Purchased/Contracted Services	4,000	4,000	5,516	(1,516)	10,757
Supplies	17,650	17,650	19,828	(2,178)	16,696
Capital	2,500	2,500	2,500	-	
Total Vice Control	200,936	201,386	216,131	(14,745)	187,782

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Department of Justice Grants					
Personal Services	-	-	10,729	(10,729)	-
Purchased/Contracted Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital	-	-	-	-	-
Total Department of Justice Grants	-	-	10,729	(10,729)	-
Court Services					
Personal Services	42,500	42,500	30,226	12,274	-
Purchased/Contracted Services	750	750	-	750	-
Supplies	4,200	4,200	155	4,045	50,403
Capital	15,000	15,000	-	15,000	3,543
Total Court Services	62,450	62,450	30,381	32,069	53,946
Fire Protection					
Personal Services	-	-	-	-	-
Purchased/Contracted Services	43,596	43,596	42,382	1,214	80,270
Supplies	31,850	31,850	26,262	5,588	50,403
Capital	-	-	11,836	(11,836)	3,543
Total Fire Protection	75,446	75,446	80,480	(5,034)	134,216
Emergency Medical Services					
Purchased/Contracted Services	440,000	440,000	380,417	59,583	440,000
Total Emergency Medical Services	440,000	440,000	380,417	59,583	440,000
Coroner - Medical Examiner					
Personal Services	10,600	10,600	10,099	501	9,954
Purchased/Contracted Services	2,600	2,600	2,744	(144)	3,268
Supplies	12,225	12,225	8,215	4,010	13,684
Capital				-	
Total Coroner - Medical Examiner	25,425	25,425	21,058	4,367	26,906
Emergency Management					
Personal Services	5,000	5,000	5,380	(380)	5,377
Purchased/Contracted Services			-	-	1,133
Supplies	2,500	2,500	4,435	(1,935)	4,160
Capital	3,500	3,500	1,543	1,957	1,322
Total Emergency Management	11,000	11,000	11,358	(358)	11,992
Total Public Safety	$ 3,306,777	$ 3,311,627	$ 3,089,515	$ 222,112	$ 3,112,571

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Public Works					
Administration					
Personal Services	$ 100,669	$ 101,069	$ 103,832	$ (2,763)	$ 99,577
Purchased/Contracted Services	2,300	2,300	1,550	750	1,797
Supplies	11,360	11,360	9,438	1,922	11,109
Capital				-	
Total Administration	114,329	114,729	114,820	(91)	112,483
Road and Bridge Maintenance					
Personal Services	789,456	792,056	652,832	139,224	646,624
Purchased/Contracted Services	194,464	205,414	388,072	(182,658)	451,933
Supplies	401,550	400,800	332,124	68,676	359,494
Capital	484,872	1,096,259	887,120	209,139	82,725
Total Road Maintenance	1,870,342	2,494,529	2,260,148	234,381	1,540,776
Shop					
Personal Services	161,149	161,449	125,560	35,889	120,665
Purchased/Contracted Services	3,500	3,500	6,059	(2,559)	15,976
Supplies	20,530	20,530	33,299	(12,769)	8,936
Capital	2,000	2,000	3,003	(1,003)	
Total Shop	187,179	187,479	167,921	19,558	145,577
Total Public Works	$ 2,171,850	$ 2,796,737	$ 2,542,889	$ 253,848	$ 1,798,836

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	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	30,378	24,797	5,581	18,172
Purchased/Contracted Services	16,750	16,750	13,792	2,958	10,876
Supplies	8,180	8,180	4,265	3,915	8,761
Capital		-	-	-	5,000
Total Nutrition Program	55,158	55,308	42,854	12,454	42,809
Transportation Services					
Purchased/Contracted Services	118,000	118,000	119,871	(1,871)	106,426
Supplies	-	-	281	(281)	63
Capital	3,000	38,449	39,388	(939)	121,035
Total Transportation Services	121,000	156,449	159,540	(3,091)	227,524
Total Health and Welfare	$ 257,458	$ 293,057	$ 283,694	$ 9,363	$ 351,633
Culture and Recreation					
Library					
Support Payments	$ 42,978	$ 42,978	$ 42,978	$ -	$ 42,134
Purchased/Contracted Services	-	-	-	-	122
Total Library	42,978	42,978	42,978	-	42,256
Recreation					
Personal Services	-	-	330	(330)	12,662
Purchased/Contracted Services	130,000	130,000	130,000	-	128,065
Supplies	-	-	3,060	(3,060)	2,253
Capital				-	
Total Recreation	130,000	130,000	133,390	(3,390)	142,980
Total Culture and Recreation	$ 172,978	$ 172,978	$ 176,368	$ (3,390)	$ 185,236

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Housing and Development					
Agricultural Resources					
Personal Services	$ 86,305	$ 86,305	$ 88,160	$ (1,855)	$ 81,018
Purchased/Contracted Services	29,160	29,160	30,476	(1,316)	29,506
Supplies	19,200	19,200	18,127	1,073	16,119
Capital	-	-	-	-	13,928
Total Agricultural Resources	134,665	134,665	136,763	(2,098)	140,571
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	54,355	54,555	53,800	755	53,698
Purchased/Contracted Services	1,150	1,150	19	1,131	236
Supplies	6,220	6,220	5,703	517	6,648
Capital				-	
Total Building Inspection	61,725	61,925	59,522	2,403	60,582
Planning and Zoning					
Personal Services	-	-	1,620	(1,620)	-
Purchased/Contracted Services			-	-	4,623
Supplies	5,750	5,750	8,223	(2,473)	1,196
Capital				-	
Total Planning and Zoning	5,750	5,750	9,843	(4,093)	5,819
Economic Development					
Support Payments					
Brooks County Development Authority	75,000	75,000	75,000	-	75,000
Quitman-Brooks County Airport Authority	20,000	20,000	20,000	-	-
Total Economic Development	95,000	95,000	95,000	-	75,000
Total Housing and Development	$ 315,895	$ 316,095	$ 319,883	$ (3,788)	$ 300,727

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2016
(With Comparative Actual Amounts for the Year Ended June 30, 2015)

	2016				2015
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Debt Service					
Notes	$ 50,586	$ 50,586	$ 24,528	$ 26,058	$ 65,995
Interest	2,135	2,135	1,983	152	2,517
Fees			-	-	118
Total Debt Service	$ 52,721	$ 52,721	$ 26,511	$ 26,210	$ 68,630
Total Expenditures	$ 8,902,175	$ 9,536,961	$ 9,071,778	$ 465,183	$ 8,253,731
Other Financing Uses					
Transfers Out					
Victim Witness Assistance Fund	$ 15,056	$ 15,306	$ 3,200	$ 12,106	$ 18,311
Drug Abuse Treatment and Education Fund	47,559	58,471	39,000	19,471	35,000
Emergency 911 Telephone Fund	355,415	357,115	292,000	65,115	300,000
Solid Waste Enterprise Fund		400		400	
Fire Administration Grant		100	28,000	(27,900)	
Fire Protection Services		50		50	
Total Other Financing Uses	$ 418,030	$ 431,442	$ 362,200	$ 69,242	$ 353,311

Brooks County, Georgia
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2016

Assets	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
Cash and Cash Equivalents	$ 43,522	$ 5,339	$ 1,815	$ 2,602	$ -	$ 696	$ 8,020	$ -	$ 53,962	$ -	$ -	$ -	$ 115,956
Receivables													
Intergovernmental			8,420	16,083				12,047	-		13,774		50,324
Other						56,218	-						56,218
Interfund			-										-
Restricted Assets													
Cash and Cash Equivalents					7,172					12,011			19,183
Total Assets	$ 43,522	$ 5,339	$ 10,235	$ 18,685	$ 7,172	$ 56,914	$ 8,020	$ 12,047	$ 53,962	$ 12,011	$ 13,774	$ -	$ 241,681
Liabilities, Deferred Inflows of Resources and Fund Balance													
Liabilites													
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
Accrued Expenses			9,016	5,761		33,129		2,691					50,597
Payables													
Interfund	-	216	(225)	257	-	1,197	2,602	8,460		-	13,774		26,281
Other									2,402				2,402
Unearned Revenue													-
Total Liabilities	-	216	8,791	6,018	-	34,326	2,602	11,151	2,402	-	13,774	-	79,280
Deferred Inflows of Resources													
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Blanace													
Fund Balance													
Nonspendable													-
Restricted	43,522	5,123	1,444	12,667	7,172	22,588	5,418	896	51,560	12,011	-	-	162,401
Committed													-
Assigned													-
Unassigned													-
Total Fund Balance	43,522	5,123	1,444	12,667	7,172	22,588	5,418	896	51,560	12,011	-	-	162,401
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 43,522	$ 5,339	$ 10,235	$ 18,685	$ 7,172	$ 56,914	$ 8,020	$ 12,047	$ 53,962	$ 12,011	$ 13,774	$ -	$ 241,681

Brooks County, Georgia
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Twelve Months Ended June 30, 2016

	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 Blcok Grant	Total
Revenues													
Intergovernmental	$ -	$ -	$ 50,233	$ 53,119	$ 2,325	$ -	$ -	$ 37,595	$ -	$ -	$ 48,194	$ -	$ 191,466
Charges for Services						207,210			25,017				232,227
Fines and Forfeitures	8,316	5,685	8,076	21,213	-		39,835						83,125
Investment Income	20	3	10	3	4	25	11						76
Other Income		1,500			-					-		-	1,500
Total Revenues	8,336	7,188	58,319	74,335	2,329	207,235	39,846	37,595	25,017	-	48,194	-	508,394
Expenditures													
Judicial													
Current	2,081												2,081
Capital													-
Public Safety													-
Current		8,239	94,675	72,837		495,770	30,388	58,310	10,128				770,347
Capital				2,649			24,410						27,059
Public Works													
Capital												-	-
Health and Welfare													
Current									-		48,194	-	48,194
Total Expenditures	2,081	8,239	94,675	75,486	-	495,770	54,798	58,310	10,128	-	48,194	-	847,681
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,255	(1,051)	(36,356)	(1,151)	2,329	(288,535)	(14,952)	(20,715)	14,889	-	-	-	(339,287)
Other Financing Sources (Uses)													
Transfers In	-	-	39,000	3,200		292,000	-	28,000		-			362,200
Total Other Financiag Sources (Uses)	-	-	39,000	3,200	-	292,000	-	28,000	-	-	-	-	362,200
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	6,255	(1,051)	2,644	2,049	2,329	3,465	(14,952)	7,285	14,889	-	-	-	22,913
Fund Balance, Beginning of Year	37,267	6,174	(1,200)	10,618	4,843	19,123	20,370	(6,389)	36,671	12,011	-	-	139,488
Fund Balance, End of Year	$ 43,522	$ 5,123	$ 1,444	$ 12,667	$ 7,172	$ 22,588	$ 5,418	$ 896	$ 51,560	$ 12,011	$ -	$ -	$ 162,401

Brooks County, Georgia
Special Revenue Funds
Combining Balance Sheet
June 30, 2016

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	$ 43,522	$ 5,339	$ 1,815	$ 2,602	$ -	$ 696	$ 8,020	$ -	$ 53,962	$ -	$ -	$ 115,956
Receivables												
Intergovernmental			8,420	16,083				12,047	-		13,774	50,324
Interfund							-					-
Other						56,218						56,218
Restricted Assets												
Cash and Cash Equivalents					7,172					12,011		19,183
Total Assets	$ 43,522	$ 5,339	$ 10,235	$ 18,685	$ 7,172	$ 56,914	$ 8,020	$ 12,047	$ 53,962	$ 12,011	$ 13,774	$ 241,681
Liabilities, Deferred Inflows of Resources and Fund Balance												
Liabilites												
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Expenses			9,016	5,761		33,129		2,691				50,597
Payables												
Interfund		216	(225)	257		1,197	2,602	8,460			13,774	26,281
Other									2,402			2,402
Unearned Revenue												-
Total Liabilities	-	216	8,791	6,018	-	34,326	2,602	11,151	2,402	-	13,774	79,280
Deferred Inflows of Resources												
Total Deferred Inflows of Resources												
Fund Blanace												
Fund Balance												
Nonspendable												-
Restricted	43,522	5,123	1,444	12,667	7,172	22,588	5,418	896	51,560	12,011	-	162,401
Committed												-
Assigned												-
Unassigned												-
Total Fund Balance	43,522	5,123	1,444	12,667	7,172	22,588	5,418	896	51,560	12,011	-	162,401
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 43,522	$ 5,339	$ 10,235	$ 18,685	$ 7,172	$ 56,914	$ 8,020	$ 12,047	$ 53,962	$ 12,011	$ 13,774	$ 241,681

Brooks County, Georgia
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Twelve Months Ended June 30, 2016

	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	$ -	$ -	$ 50,233	$ 53,119	$ 2,325	$ -	$ -	$ 37,595	$ -	$ -	$ 48,194	$ 191,466
Charges for Services		5,685				207,210			25,017			237,912
Fines and Forfeitures	8,316		8,076	21,213	-		39,835					77,440
Investment Income	20	3	10	3	4	25	11					76
Other Income		1,500			-					-		1,500
Total Revenues	8,336	7,188	58,319	74,335	2,329	207,235	39,846	37,595	25,017	-	48,194	508,394
Expenditures												
Judicial												
Current	2,081											2,081
Capital												-
Public Safety												-
Current		8,239	94,675	72,837		495,770	30,388	58,310	10,128			770,347
Capital				2,649			24,410					27,059
Public Works												
Health and Welfare												
Current									-		48,194	48,194
Total Expenditures	2,081	8,239	94,675	75,486	-	495,770	54,798	58,310	10,128	-	48,194	847,681
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,255	(1,051)	(36,356)	(1,151)	2,329	(288,535)	(14,952)	(20,715)	14,889	-	-	(339,287)
Other Financing Sources (Uses)												
Transfers	-	-	39,000	3,200		292,000	-	28,000		-		362,200
Total Other Financiag Sources (Uses)	-	-	39,000	3,200	-	292,000	-	28,000	-	-	-	362,200
Excess (Deficiency) o fRevenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	6,255	(1,051)	2,644	2,049	2,329	3,465	(14,952)	7,285	14,889	-	-	22,913
Fund Balance, Beginning of Year (Restated)	37,267	6,174	(1,200)	10,618	4,843	19,123	20,370	(6,389)	36,671	12,011	-	139,488
Fund Balance, End of Year	$ 43,522	$ 5,123	$ 1,444	$ 12,667	$ 7,172	$ 22,588	$ 5,418	$ 896	$ 51,560	$ 12,011	$ -	$ 162,401

Brooks County, Georgia
Law Library Fund
Comparative Balance Sheet
June 30, 2016 and 2015

	2016	2015
Assets		
Cash and Equivalents	$ 43,522	$ 37,266
Total Assets	$ 43,522	$ 37,266
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	43,522	37,266
Committed		
Assigned		
Unassigned		
Total Fund Balance	43,522	37,266
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 43,522	$ 37,266

Brooks County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2016
(Compared with Prior Year Actual Amounts)

	2015				2015
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	2,000	2,000	8,316	6,316	6,539
Investment			20	20	31
				-	
Total Revenues	2,000	2,000	8,336	6,336	6,570
Expenditures					
Judicial					
Current	2,000	2,000	2,081	(81)	490
Capital				-	
				-	
Total Expenditures	2,000	2,000	2,081	(81)	490
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	6,255	6,255	6,080
Other Financing Sources					
Transfers				-	
Net Change in Fund Balance	-	-	6,255	6,255	6,080
Fund Balance, Beginning of Year	37,267	37,267	37,267	-	31,187
Fund Balance, End of Year	$ 37,267	$ 37,267	$ 43,522	$ 6,255	$ 37,267

Brooks County, Georgia
Seizure and Confiscated Property Fund
Comparative Balance Sheet
June 30, 2016 and 2015

	2016	2015
Assets		
Cash and Equivalents	$ 5,339	$ 6,436
Total Assets	$ 5,339	$ 6,436
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Payables		
Interfund	216	262
Total Liabilities	216	262
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	5,123	6,174
Committed		
Assigned		
Unassigned		
Total Fund Balance	5,123	6,174
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 5,339	$ 6,436

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, 2016
(Compared with Prior Year Actual Amounts)

	2016				2015
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	12,000	12,000	5,685	(6,315)	10,520
Investment			3	3	6
Other			1,500	1,500	4,414
Total Revenues	12,000	12,000	7,188	(4,812)	14,940
Expenditures					
Public Safety					
Current	12,000	12,000	8,239	3,761	9,799
Capital				-	-
				-	
Total Expenditures	12,000	12,000	8,239	3,761	9,799
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(1,051)	(1,051)	5,141
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	(1,051)	(1,051)	5,141
Fund Balance, Beginning of Year	6,174	6,174	6,174	-	1,033
Fund Balance, End of Year	$ 6,174	$ 6,174	$ 5,123	$ (1,051)	$ 6,174

Brooks County, Georgia
Drug Abuse, Treatment and Education Fund
Comparative Balance Sheet
June 30, 2016 and 2015

	2016	2015
Assets		
Cash and Equivalents	$ 1,815	$ 616
Receivables		
Intergovernmental	8,420	20,513
Interfund	714	714
Total Assets	$ 10,949	$ 21,843
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	9,016	9,464
Payables		
Interfund	489	13,579
Total Liabilities	9,505	23,043
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	1,444	
Committed		
Assigned		
Unassigned		(1,200)
Total Fund Balance	1,444	(1,200)
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 10,949	$ 21,843

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, 2016
(Compared with Prior Year Actual Amounts)

	2016				2016
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 51,358	$ 51,358	$ 50,233	$ (1,125)	$ 52,136
Fines and Forfeitures	5,000	5,000	8,076	3,076	7,186
Investment			10	10	7
				-	
Total Revenues	56,358	56,358	58,319	1,961	59,329
Expenditures					
Public Safety					
Current	114,829	114,829	94,675	20,154	92,551
Capital				-	
				-	
Total Expenditures	114,829	114,829	94,675	20,154	92,551
Excess (Deficiency) of Revenues Over (Under) Expenditures	(58,471)	(58,471)	(36,356)	22,115	(33,222)
Other Financing Sources					
Transfers	58,471	39,000	39,000	-	35,000
				-	
Net Change in Fund Balance	-	(19,471)	2,644	22,115	1,778
Fund Balance, Beginning of Year	(1,200)	(1,200)	(1,200)	-	(2,978)
Fund Balance, End of Year	$ (1,200)	$ (20,671)	$ 1,444	$ 22,115	$ (1,200)

Brooks County, Georgia
Victim Witness Assistance Fund
Comparative Balance Sheet
June 30, 2016 and 2015

	2016	2015
Assets		
Cash and Equivalents	$ 2,602	$ 2,909
Receivables		
Intergovernmental	16,083	18,396
Total Assets	$ 18,685	$ 21,305
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	5,761	5,543
Payables		
Interfund Payable	257	5,144
Total Liabilities	6,018	10,687
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	12,667	10,618
Committed		
Assigned		
Unassigned		
	12,667	10,618
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 18,685	$ 21,305

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, 2016
(Compared with Prior Year Actual Amounts)

	2016				2015
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 33,201	$ 33,201	$ 53,119	$ 19,918	$32,362
Fines and Forfeitures	16,500	16,500	21,213	4,713	18,519
Investment			3	3	2
				-	
Total Revenues	49,701	49,701	74,335	24,634	50,883
Expenditures					
Public Safety					
Current	65,007	65,007	72,837	(7,830)	64,509
Capital			2,649	(2,649)	
				-	
Total Expenditures	65,007	65,007	75,486	(10,479)	64,509
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,306)	(15,306)	(1,151)	14,155	(13,626)
Other Financing Sources					
Transfers	15,306	15,306	3,200	(12,106)	18,311
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	2,049	2,049	4,685
Fund Balance, Beginning of Year	10,618	10,618	10,618	-	5,932
Fund Balance, End of Year	$ 10,618	$ 10,618	$ 12,667	$ 2,049	$10,617

Brooks County, Georgia
Federal Seizure and Confiscated Property Fund
ComparativeBalance Sheet
June 30, 2016 and 2015

	2016	2015
Assets		
Cash and Equivalents	$ -	$ -
Restricted Assets		
Cash	7,172	4,843
Total Assets	$ 7,172	$ 4,843
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	7,172	4,843
Committed		
Assigned		
Unassigned		
Total Fund Balance	7,172	4,843
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 7,172	$ 4,843

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, 2016
(Compared with Prior Year Actual Amounts)

	2016				2015
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 6,000	$ 6,000	$ 2,325	$ (3,675)	$ -
Fines and Forfeitures				-	
Investment			4	4	5
				-	
Total Revenues	6,000	6,000	2,329	(3,671)	5
Expenditures					
Public Safety					
Current	4,000	4,000	-	4,000	3,208
Capital				-	
				-	
Total Expenditures	4,000	4,000	-	4,000	3,208
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,000	2,000	2,329	329	(3,203)
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	2,000	2,000	2,329	329	(3,203)
Fund Balance, Beginning of Year	4,843	4,843	4,843	-	8,046
Fund Balance, End of Year	$ 6,843	$ 6,843	$ 7,172	$ 329	$ 4,843

Brooks County, Georgia
Emergency 911 Telephone Fund
Comparative Balance Sheet
June 30, 2016 and 2015

	2016	2015
Assets		
Cash and Equivalents	$ 696	$ 473
Receivables		
Other	56,218	53,428
Total Assets	$ 56,914	$ 53,901
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	33,129	33,002
Payables		
Interfund	1,197	1,776
Total Liabilities	34,326	34,778
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	22,588	19,123
Committed		
Assigned		
Unassigned		
Total Fund Balance	22,588	19,123
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 56,914	$ 53,901

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, 2016
(Compared with Prior Year Actual Amounts)

	2016				2015
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	230,000	230,000	207,210	(22,790)	201,961
Investment			25	25	16
				-	
Total Revenues	230,000	230,000	207,235	(22,765)	201,977
Expenditures					
Public Safety					
Current	577,115	577,115	495,770	81,345	486,792
Capital	10,000			-	
				-	
Total Expenditures	587,115	577,115	495,770	81,345	486,792
Excess (Deficiency) of Revenues Over (Under) Expenditures	(357,115)	(347,115)	(288,535)	58,580	(284,815)
Other Financing Sources					
Transfers	320,389	320,389	292,000	(28,389)	300,000
Appropriation of Surplus				-	
Net Change in Fund Balance	(36,726)	(26,726)	3,465	30,191	15,185
Fund Balance, Beginning of Year	19,123	19,123	19,123	-	3,938
Fund Balance, End of Year	$ (17,603)	$ (7,603)	$ 22,588	$ 30,191	$ 19,123

Brooks County, Georgia
Jail Construction and Staffing Fund
Comparative Balance Sheet
June 30, 2016 and 2015

	2016	2015
Assets		
Cash and Equivalents	$ 8,020	$ 22,972
Total Assets	$ 8,020	$ 22,972
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	5,418	20,370
Committed		
Assigned		
Unassigned		
Total Fund Balance	5,418	20,370
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 8,020	$ 22,972

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, 2016
(Compared with Prior Year Actual Amounts)

	2016				2015
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services				-	
Fines and Forfeitures	25,000	25,000	39,835	14,835	37,119
Investment			11	11	8
Other				-	
Total Revenues	25,000	25,000	39,846	14,846	37,127
Expenditures					
Public Safety					
Current	25,000	25,000	30,388	(5,388)	26,854
Capital			24,410	(24,410)	
				-	
Total Expenditures	25,000	25,000	54,798	(29,798)	26,854
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(14,952)	(14,952)	10,273
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	(14,952)	(14,952)	10,273
Fund Balance, Beginning of Year	20,370	20,370	20,370	-	10,097
Fund Balance, End of Year	$ 20,370	$ 20,370	$ 5,418	$ (14,952)	$ 20,370

Brooks County, Georgia
Fire Department Grant
Comparative Balance Sheet
June 30, 2016 and 2015

	2016	2015
Assets		
Cash and Equivalents	$ -	$ -
Receivables		
Intergovernmental	12,047	19,975
Total Assets	$ 12,047	$ 19,975
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	2,691	2,497
Payables		
Interfund	8,460	17,186
Unearned Revenue	-	6,680
Total Liabilities	11,151	26,363
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	896	
Committed		
Assigned		
Unassigned		(6,388)
Total Fund Balance	896	(6,388)
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 12,047	$ 19,975

Brooks County, Georgia
Fire Department Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2016
(Compared with Prior Year Actual Amounts)

	2016				2015
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 75,537	$ 75,537	$ 37,595	$ (37,942)	$ 65,022
Investment				-	
Other				-	
Total Revenues	75,537	75,537	37,595	(37,942)	65,022
Expenditures					
Public Safety					
Current	75,638	75,638	58,310	17,328	69,200
Capital				-	
				-	
Total Expenditures	75,638	75,638	58,310	17,328	69,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	(101)	(101)	(20,715)	(20,614)	(4,178)
Other Financing Sources					
Transfers	100	100	28,000	27,900	
				-	
Net Change in Fund Balance	(1)	(1)	7,285	7,286	(4,178)
Fund Balance, Beginning of Year	(6,389)	(6,389)	(6,389)	-	(2,211)
Fund Balance, End of Year	$ (6,390)	$ (6,390)	$ 896	$ 7,286	$ (6,389)

Brooks County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
June 30, 2016 and 2015

	2016	2015
Assets		
Cash and Equivalents	$ 53,962	$ 37,731
Total Assets	$ 53,962	$ 37,731
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses		
Payables		
Interfund		1,060
Other	2,402	
Total Liabilities	2,402	1,060
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	51,560	36,671
Committed		
Assigned		
Unassigned		
Total Fund Balance	51,560	36,671
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 53,962	$ 37,731

Brooks County, Georgia
Inmate Commissary Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year ended June 30, 2016
(Compared with Prio Year Actual Amounts)

	2016				2015
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	19,000	19,000	25,017	6,017	22,945
Investment				-	
Other				-	
Total Revenues	19,000	19,000	25,017	6,017	22,945
Expenditures					
Public Safety					
Current	19,000	19,000	10,128	8,872	11,016
Capital			-	-	-
				-	
Total Expenditures	19,000	19,000	10,128	8,872	11,016
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	14,889	14,889	11,929
Other Financing Sources					
Transfers				-	
Net Change in Fund Balance	-	-	14,889	14,889	11,929
Fund Balance, Beginning of Year	36,671	36,671	36,671	-	24,742
Fund Balance, End of Year	$ 36,671	$ 36,671	$ 51,560	$ 14,889	$ 36,671

Brooks County, Georgia
Family Connection Grant Fund
Comparative Balance Sheet
June 30, 2016 and 2015

	2016	2015
Assets		
Cash and Equivalents	$ -	$ 108
Receivables		
Intergovernmental	13,774	12,091
Total Assets	$ 13,774	$ 12,199
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses		
Payables		
Interfund	13,774	12,199
Total Liabilities	13,774	12,199
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	$ 13,774	$ 12,199

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, 2016
(Compared with Prior Year Actual Amounts)

	2016				2015
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 56,000	$ 48,194	$ 48,194	$ -	$ 45,000
Other				-	108
Total Revenues	56,000	48,194	48,194	-	45,108
Expenditures					
Health and Welfare					
Current	56,000	48,194	48,194	-	45,108
Capital				-	
Total Expenditures	56,000	48,194	48,194	-	45,108
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources					
Transfers				-	
Net Change in Fund Balance	-				
Fund Balance, Beginning of Year				-	
Fund Balance, End of Year	$ -	$ -	$ -	$ -	$ -

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2008 Issue
Comparative Balance Sheet
June 30, 2016 and 2015

	2016	2015
Assets		
Cash and Cash Equivalents	$ 1,097,157	$ 1,652,759
Receivables		
Intergovernmental		
Interfund	9,125	
Total Assets	$ 1,106,282	$ 1,652,759
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental		
Interfund		489
Total Liabilities	-	489
Fund Blanace		
Nonspendable		
Restricted	1,106,282	1,652,270
Committed		
Assigned		
Unassigned		
Total Fund Balance	1,106,282	1,652,270
Total Liabilities and Fund Balance	$ 1,106,282	$ 1,652,759

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, 2016

	Budget											Variance
	Original	Revised	2009	2010	2011	2012	2013	2014	2015	2016	Cumulative Total	With Project Budget
Revenues												
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -	$ -
Intergovernmental	8,640,000	6,551,768	457,163	1,117,296	1,080,609	1,135,649	1,127,874	1,067,241	565,936	-	6,551,768	-
Investment Income							-				-	-
											-	-
Total Revenues	8,640,000	6,551,768	457,163	1,117,296	1,080,609	1,135,649	1,127,874	1,067,241	565,936		6,551,768	-
Expenditures												
General Government												
Capital	240,000	207,815			43,326	2,300	162,475	3,040			211,141	(3,326)
Public Safety												-
Capital	950,000	738,459		130,407	77,881	326,235	161,427	45,264			741,214	(2,755)
Public Works												-
Capital	2,926,309	2,005,230	110				23,270	294,988	27,865	545,988	892,221	1,113,009
Housing and Development												-
Economic Development	1,205,691	1,150,264		831,731	318,453						1,150,184	80
Intergovernmental	3,318,000	2,450,000	175,564	429,074	414,987	436,120	421,142	370,113	203,726		2,450,726	(726)
Debt Service												
Principal											-	-
Interest											-	-
Total Expenditures	8,640,000	6,551,768	175,674	1,391,212	854,647	764,655	768,314	713,405	231,591	545,988	5,445,486	1,106,282
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	(545,988)	1,106,282	$ 1,106,282
Fund Balance, Beginning of Year			-	281,489	7,573	233,535	604,529	964,089	1,317,925	1,652,270	-	
Fund Balance, End of Year			$ 281,489	$ 7,573	$ 233,535	$ 604,529	$ 964,089	$ 1,317,925	$ 1,652,270	$ 1,106,282	$ 1,106,282	

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2014 Issue
Comparative Balance Sheet
June 30, 2016 and 2015

	2016	2015
Assets		
Cash and Cash Equivalents	$ 439,126	$ 154,507
Receivables		
Intergovernmental	87,771	91,584
Interfund		
Total Assets	$ 526,897	$ 246,091
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental	58,909	32,953
Interfund	7,613	2,137
Total Liabilities	66,522	35,090
Fund Blanace		
Nonspendable		
Restricted	460,375	211,001
Committed		
Assigned		
Unassigned		
Total Fund Balance	460,375	211,001
Total Liabilities and Fund Balance	$ 526,897	$ 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, 2016

	Budget						Variance With Project
	Original	Revised	2014	2015	2016	Cumulative Total	Budget
Revenues							
Taxes	$ -	$ -		$ -		$ -	$ -
Intergovernmental	5,360,000	5,360,000	-	301,417	1,026,499	1,327,916	(4,032,084)
Investment Income						-	-
						-	-
Total Revenues	5,360,000	5,360,000	-	301,417	1,026,499	1,327,916	(4,032,084)
Expenditures							
General Government							
Capital	750,000	604,291				-	604,291
Public Safety							-
Capital	682,000	682,000			256,898	256,898	425,102
Public Works							-
Capital	2,000,000	1,769,081		80,689	236,890	317,579	1,451,502
Culture and Recreation							
Capital		145,709			27,260	27,260	118,449
Intergovernmental	1,928,000	1,928,000		88,279	346,597	434,876	1,493,124
Debt Service							
Principal		215,709		1,495	40,089	41,584	174,125
Interest		15,210		642	4,411	5,053	10,157
Total Expenditures	5,360,000	5,360,000	-	171,105	912,145	1,083,250	4,276,750
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	-	130,312	114,354	244,666	$ 244,666
Other Financing Sources (Uses)							
Proceeds from Long-Term Debt				80,689	135,020	215,709	
Change in Fund Balance			-	211,001	249,374	460,375	
Fund Balance, Beginning of Year			-	-	211,001	-	
Fund Balance, End of Year			$ -	$ 211,001	$ 460,375	$ 460,375	

Brooks County, Georgia
Community Development Block Grant
Project 15p-y-014-1-5788
Comparative Balance Sheet
June 30, 2016 and 2015

	2016	2015
Assets		
Cash and Cash Equivalents	$ -	$ -
Receivables		
Intergovernmental		-
Total Assets	$ -	$ -
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Total Liabilities	-	-
Fund Blanace		
Nonspendable		
Restricted		
Committed		
Assigned		
Unassigned		-
Total Fund Balance	-	-
Total Liabilities and Fund Balance	$ -	$ -

Brooks County, Georgia
Community Development Block Grant
Project 15p-y-014-1-5788
Project Schedule - Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Project Period Ended June 30, 2016

	Budget	2015	2016	Project Total	Variance With Project Budget
Revenues					
Intergovernmental	$ 500,000	$ -	$ -	$ -	$ (500,000)
Total Revenues	500,000	-	-	-	(500,000)
Expenditures					
Culture and Recreation Capital	500,000	-	-	-	500,000
Total Expenditures	500,000	-	-	-	500,000
Excess (Deficiency) of Revenues Over (Under) Expenditures		-	-	-	-
Fund Balance, Beginning of Year		-	-	-	
Fund Balance, End of Year		$ -	$ -	$ -	

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Net Position
June 30, 2016 and 2015

	2016	2015
Assets		
Current Assets		
Cash and Cash Equivalents	$ 423,971	$ 405,597
Receivables		
Solid Waste Assessments	87,336	85,145
Intergovernmental	60,351	53,951
Total Current Assets	571,658	544,693
Capital Assets		
Equipment	33,541	33,541
Accumulated Depreciation	31,264	27,755
Net Capital Assets	2,277	5,786
Non-Current Assets		
Intergovernmental Receivable	289,140	318,500
Total Assets	$ 863,075	$ 868,979
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 951	$ 752
Interfund	76,403	71,259
Accrued Closure & Post-Closure Care Cost	74,139	70,000
Total Current Liabilities	151,493	142,011
Long-Term Liabilities		
Accrued Closure & Post-Closure Care Cost	444,832	490,000
Total Long-Term Liabilities	444,832	490,000
Total Liabilities	596,325	632,011
Net Position		
Invested in Capital Assets	2,277	5,786
Restricted		
Unrestricted	264,473	231,182
Total Net Position	266,750	236,968
Total Liabilities and Net Position	$ 863,075	$ 868,979

Brooks County, Georgia
Solid WasteFund
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2016 and 2015

	2016	2015
Operating Revenues		
Solid Waste Asssments	$ 862,502	$ 862,948
Intergovernmental	43,426	35,121
Operating Grants		
Total Operating Revenues	905,928	898,069
Operating Expenses		
Salary and Wages	22,400	21,527
Benefits	4,385	2,828
	26,785	24,355
Disposal	816,478	800,840
Closure and Post Closure Care	27,017	(10,979)
Supplies	408	1,495
Other	4,169	2,636
Depreciation	3,509	3,209
Intergovernmental Payments	-	-
Total Operating Expeses	878,366	821,556
Operating Income (Loss)	27,562	76,513
Non-Operating Revenue (Expense)		
Investment Income	2,219	1,154
Total Non-Operating Revenue (Expense)	2,219	1,154
Income (Loss) Before Transfers	29,782	77,667
Transfers In (Out)		
Change in Net Position	29,782	77,667
Net Position, Beginning	236,968	159,301
Net Position, Ending	$ 266,750	$ 236,968

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended June 30, 2016 and 2015

	2016	2015
Cash Flow from Operating Activities		
Solid Waste Assessments Received	$ 860,312	$ 882,822
Intergovernmental	39,716	29,096
Payment of Employee Compensation and Benefits	(26,586)	(24,264)
Payment of Professional and Technical Services	(41,377)	(33,834)
Payment of Purchase Property Services	(811,334)	(798,800)
Payment for Other Goods and Services	(4,576)	(4,131)
Cash flow from Operating Activities	16,155	50,889
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	2,219	1,153
Cash Flow from Investing Activities	2,219	1,153
Net Increase (Decrease) in Cash and Cash Equivalents	18,374	52,042
Cash and Cash Equivalents, Beginning	405,597	353,555
Cash and Cash Equivalents, Ending	$ 423,971	$ 405,597
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ 27,562	$ 76,513
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	3,509	3,209
Change in Assets and Liabilities:		
(Decrease) Increase in Solid Waste Assessments Receivable	(2,191)	19,874
Decrease in Intergovernmental Receivables	22,960	77,201
Increase (Decrease) in Internal Balances	5,144	2,040
Increase (Decrease) in Obligation for Closure and Post-Closure Ca	(41,030)	(128,038)
Increase in Accounts Payable and Accrued Expenses	201	90
Net Cash Provided (Used) By Operating Activities	$ 16,155	$ 50,889

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Net Position
June 30, 2016 and 2015

	2016	2015
Assets		
Current Assets		
Cash and Cash Equivalents	$ 315,276	$ 402,501
Receivables		
Fire Protection Assessments	33,026	29,887
Intergovernmental		
Total Current Assets	348,302	432,388
Capital Assets		
Sites and Improvements	4,075	4,078
Buildings and Improvements	72,342	72,342
Equipment and Vehicles	480,691	288,792
	557,108	365,212
Accumulated Depreciation	78,496	25,066
Net Capital Assets	478,612	340,146
Total Assets	$ 826,914	$ 772,534
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ -	$ -
Interfund	118,236	354,140
Total Current Liabilities	118,236	354,140
Long-Term Liabilities		
		-
Total Long-Term Liabilities	-	-
Total Liabilities	118,236	354,140
Net Position		
Invested in Capital Assets	478,612	340,146
Restricted		
Unrestricted	230,066	78,248
Total Net Position	708,678	418,394
Total Liabilities and Net Position	$ 826,914	$ 772,534

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2016 and 2015

	2016	2015
Operating Revenues		
Fire Protection Assessments	$ 440,943	$ 431,389
Intergovernmental		
Other		1,000
Total Operating Revenues	440,943	432,389
Operating Expenses		
Salary and Wages	9,439	
Benefits	3,623	
	13,062	-
Purchased Professional and Technical Services	1,385	2,214
Purchased Property Services	46,520	14,612
Other Purchased Services	12,575	
Supplies	52,886	23,106
Depreciation	53,429	25,066
Total Operating Expeses	179,856	64,998
Operating Income (Loss)	261,087	367,391
Non-Operating Revenue (Expense)		
Investment Income		
Total Non-Operating Revenue (Expense)	-	-
Income (Loss) Before Other Revenues (Expenses) and Transfers	261,087	367,391
Other Revenues (Expenses) and Transfers		
Capital Contributions	20,000	51,000
Capital Contributions (Capital Project Fund)	9,200	
Transfers	-	
Change in Net Position	290,287	418,391
Net Position, Beginning	418,391	-
Net Position, Ending	$ 708,678	$ 418,391

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Cash Flows
For the Years Ended June 30, 2016 and 2015

	2016	2015
Cash Flow from Operating Activities		
Fire Protection Assessment Received	$ 437,805	$ 401,501
Intergovernmental		
Other	-	1,000
Payment of Employee Compensation and Benefits	(13,062)	
Payment for Professional and Technical Services	(1,385)	(2,214)
Payment for Purchased Property Services	(46,520)	(14,612)
Payment for Other Purchased Services	(12,575)	
Payment for Other Goods and Services	(52,886)	(23,106)
Cash flow from Operating Activities	311,377	362,569
Cash Flow from Non-Capital Financing Activities		
Internal Advances from GeneralFund	(235,904)	354,144
Cash Flow from Non-Capital Financing Activities	(235,904)	354,144
Cash Flow from Capital and Related Financing		
Purchase of Equipment	(162,698)	(314,212)
Cash Flow from Capital and Related Financing	(162,698)	(314,212)
Cash flow from Investing Activities		
Investment Inome	-	
Cash Flow from Investing Activities	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	(87,225)	402,501
Cash and Cash Equivalents, Beginning	402,501	
Cash and Cash Equivalents, Ending	$ 315,276	$ 402,501
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ 261,087	$ 367,391
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	53,429	25,066
Change in Assets and Liabilities:		
Decrease (Increase) in Assessments Receivable	(3,139)	(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	$ 311,377	$ 362,569
Supplemental Cash Flow Information		
Contribution of Capital Assets	$ 20,000	$ 51,000
Contribution of Capital Assets (Capital Project Fund)	$ 9,200	$ -
Capital Assets Acquired by Advances from the General Fund	$ 162,698	$ 314,212

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2016

	Beginning Balance	Additions	Deductions	Ending Balance
Tax Commissioner				
Assets				
Cash and Equivalents	$ 170,471	$ 15,287,902	$ 15,273,927	$ 184,446
Tax, Fees and Assessments Receivable	954,177	15,813,630	14,198,133	2,569,674
Other	1,667		1,667	-
Total Assets	$ 1,126,315	$ 31,101,532	$ 29,473,727	$ 2,754,120
Liabilities				
Accounts Payable	$ 163,752	$ 2,108,164	$ 2,094,606	$ 177,310
Uncollected Taxes, Fees and Assessments	954,177	15,839,081	14,223,584	2,569,674
Interfund		7,024,377	7,024,377	-
Other	8,386	1,085	2,335	7,136
Total Liabilities	$ 1,126,315	$ 24,972,707	$ 23,344,902	$ 2,754,120
Probate Court				
Assets				
Cash and Equivalents	$ -	$ 40,370	$ 36,015	$ 4,355
Other				-
Total Assets	$ -	$ 40,370	$ 36,015	$ 4,355
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		32,184	32,184	-
Other		8,186	3,831	4,355
Total Liabilities	$ -	$ 40,370	$ 36,015	$ 4,355
Clerk of Superior Court				
Assets				
Cash and Equivalents	$ 125,456	$ 525,977	$ 360,699	$ 290,734
Other				-
Total Assets	$ 125,456	$ 525,977	$ 360,699	$ 290,734
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		192,857	192,857	-
Other	125,456	333,120	167,842	290,734
Total Liabilities	$ 125,456	$ 525,977	$ 360,699	$ 290,734
Clerk of State Court				
Assets				
Cash and Equivalents	$ 88,628	$ 414,911	$ 413,653	$ 89,886
Other				-
Total Assets	$ 88,628	$ 414,911	$ 413,653	$ 89,886
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		323,273	323,273	-
Other	88,628	91,638	90,380	89,886
Total Liabilities	$ 88,628	$ 414,911	$ 413,653	$ 89,886

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2016

	Beginning Balance	Additions	Deductions	Ending Balance
Magistrate Court				
Assets				
Cash and Equivalents	$ -	$ 50,110	$ 50,108	$ 2
Other				-
Total Assets	$ -	$ 50,110	$ 50,108	$ 2
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		36,516	36,516	-
Other		13,594	13,592	2
Total Liabilities	$ -	$ 50,110	$ 50,108	$ 2
Sheriff's Department				
Assets				
Cash and Equivalents	$ 45,104	$ 147,208	$ 150,769	$ 41,543
Other				
Total Assets	$ 45,104	$ 147,208	$ 150,769	$ 41,543
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		75,182	75,182	-
Other	45,104	72,026	75,587	41,543
Total Liabilities	$ 45,104	$ 147,208	$ 150,769	$ 41,543
Brooks County Development Authority				
Assets				
Cash and Equivalents	$ -	$ 46,566	$ -	$ 46,566
Other				
Total Assets	$ -	$ 46,566	$ -	$ 46,566
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable				-
Other		46,566		46,566
Total Liabilities	$ -	$ 46,566	$ -	$ 46,566
Briggs Fire District				
Assets				
Cash and Equivalents	$ -	$ 11,163	$ -	$ 11,163
Other				
Total Assets	$ -	$ 11,163	$ -	$ 11,163
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable				-
Other		11,163		11,163
Total Liabilities	$ -	$ 11,163	$ -	$ 11,163

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2016

	Beginning Balance	Additions	Deductions	Ending Balance
Combined Totals				
Assets				
Cash and Equivalents	$ 429,659	$ 16,524,207	$ 16,285,171	$ 668,695
Taxes, Fees and Assessments Receivable	954,177	15,813,630	14,198,133	2,569,674
Other	1,667	-	1,667	-
Total Assets	$ 1,385,503	$ 32,337,837	$ 30,484,971	$ 3,238,369
Liabilities				
Accounts Payable	$ 163,752	$ 2,108,164	$ 2,094,606	$ 177,310
Uncollected Taxes, Fees and Assessments	954,177	15,839,081	14,223,584	2,569,674
Interfund	-	7,684,389	7,684,389	-
Other	267,574	577,378	353,567	491,385
Total Liabilities	$ 1,385,503	$ 26,209,012	$ 24,356,146	$ 3,238,369

Brooks County, Georgia
Schedule of State Financial Assistance
For the Year Ended June 30, 2016

Program	Grant Number	Award Amount	Current Year Revenue or Receipts Recognized	Current Year Expenses or Expenditures
State of Georgia				
Georgia Department of Transportation				
Transportation Investment Act of 2010				
LMIG 2014	S014299	$ 484,873	$ -	$ 317,897
Combined Projects				
LMIG 2015	S014443	483,509	-	
LMIG 2016	S014504	478,779	478,779	
Total Combined Projects		962,288		256,228
Total Department of Transportation		1,447,161	478,779	574,125
Criminal Justice Coordinating Council				
Judicial Council of Georgia				
Juvenile Judge Grant	O.C.G.A. 15-11-18	25,425	25,425	25,425
Total Criminal Justice Coordinating Council		25,425	25,425	25,425
Georgia Department of Human Services				
Family Connection Grant	427-93-161600012	46,000	46,000	46,000
Total Department of Human Resources		46,000	46,000	46,000
Total State of Georgia		$ 1,518,586	$ 550,204	$ 645,550

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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, 2016, and the related notes to the financial statements, and have issued our report thereon dated January 5, 2017. Our report includes a reference to other auditors who 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 Schedule of *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 *Schedule of Findings and Responses,* item 2016.01 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 *Schedule of Findings and Responses*, item 2016.04 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 *Schedule of Finds and Responses* as items 2016.02 and 2016.03.

County's Responses to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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

January 5, 2017

Brooks County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

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-X033	$ 119,871	$ 120,152
Formula Grants for Rural Areas - **ARRA**	20.509	GA-18-X033	35,449	39,388
Total for U.S. Department of Transportation			155,320	159,540
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	37,595
Pass-through Georgia Emergency Management Agency				
Emergency Management Performance Grant	97.042	15-014S01	5,500	5,500
Total for U.S. Department of Homeland Security			212,748	43,095
U. S. Department of Health & Human Services				
Pass-through Georgia Department of Health & Human Services				
Special Program for the Aging - Nutrition	93.045	AAA-2016-20	27,400	42,854
Total for U.S. Department of Health & Human Services			27,400	42,854
U. S. Department of Education				
Pass-through Georgia Department of Education				
Discretionary/Competitive Grants Program	84.412	469-G17BCBOCFEC001	10,000	2,194
Total for U.S. Department of Housing and Urban Development			10,000	2,194
U. S. Department of Housing and Urban Development				
Pass-through Georgia Department of Community Affairs				
Community Development Block Grants/States Programs	14.228	15p-y-014-1-5788	500,000	-
Total for U.S. Department of Housing and Urban Development			500,000	-
U. S. Department of Justice				
Pass-through Criminal Justice Coordinating Council				
Victims of Crime Act Assistance Grant Program	16.575	2015-VA-GX-0057	53,119	53,119
Total for U.S. Department of Justice			53,119	53,119
Total Federal Assistance			$ 958,587	$ 300,802

Notes to Schedule of Expenditure of Federal Awards
For the Year Ended June 30, 2016

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, 2016

Section I - Summary of Audit Results

Financial Statements

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 material weaknesses?	Yes
C	Noncompliance material to the financial statements noted:	Yes

Federal Awards

There was not an audit of major federal award programs as of June 30, 2016 due to the total amount expended begin less than $750,000.

Section II - Findings – Financial Statement

Current Year Findings

2016.01 Absence of Optimum Level of Appropriate Segregation of Duties

(This is a modified repeat finding)

Criteria: A properly designed 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's Administration/Finance Office, the Superior, State, Probate and Magistrate's Courts, Sheriff's Department and Tax Commissioner do not have sufficient personnel to provide an optimum level of appropriate segregation of duties and responsibilities. Except for the Administration/Finance Office each constitutional officer and one clerk typically perform all of the above referenced duties and responsibilities.

Effect: Errors and fraud, including misappropriation of assets, could occur, intentional or otherwise, and not be timely identified and corrected during the normal course of processing transactions and preparing financial statements.

Recommendation: Staffing should include a sufficient number of properly trained personnel 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 for their respective offices.

County Response: The County concurs with this internal control weakness and understands the adverse consequences which could occur. The finance 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 and responsibilities among staff 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 partially mitigate this weakness in the County's administrative office the duties and responsibilities related to the processing of purchase orders, payables, and the payment of invoices, payroll data entry and check processing, and the collection and depositing of receipts are separated. Staff picking-up and opening mail are rotated. 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, which include historical comparison with budgeted appropriations, are reviewed by the County Administrator and presented to the Board of Commissioners for the review and approval.

The County's administrative personnel maintain the accounting records and prepare annual financial statements for all court offices and monthly and annual financial statements for the Sheriff's Department. The Tax Commissioner's Office maintains their accounting records and prepares monthly and annual financial statements.

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.

2016.02 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 sixteen General Fund departments and three special revenue funds. (Note 2B, Page 24). The excess of expenditures in the Special Revenue Fund – Jail Construction and Staffing was primarily the result of the Board of Commissioner's approval to purchase $24,410 of equipment without amending the budget for the authorization. Professional and consulting services for the governing body, repairs and maintenance for general governmental buildings, fees for attorneys in the state and juvenile courts and salary and benefits in vice control were accounts with the more significant expenditures in excess of appropriations.

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

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

County Response: The 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.

2016.03 Unauthorized Use of Special Purpose Local Option Sales Tax Proceeds

Criteria: In accordance with the Official Code of Georgia, O.C.G.A. 48-8-121, proceeds of Special Purpose Local Option Sales Tax must be used exclusively for the purposes specified in the resolution or ordinance calling for imposition of the tax. Proceeds shall be kept in a separate account and not comingled with other County funds.

Condition: As of June 30, 2016 the Capital Projects Fund for the 2008 Issue had a receivable from the General Fund in the amount of $9,125. (Note 2D, Page 25).

Cause: This balance was the result of a non-qualifying, non-capital expenditures in the amount of $11,151 being paid from special purpose local option sales tax proceeds.

Effect: The County is not in compliance with O.C.G.A. Section 48-8-121 by having made an advance to the general fund in the amount of $11,151 and a receivable due from the General Fund of $9,125.

Recommendation: Only qualifying expenditures should be expended from the proceeds of special purpose local option sales tax.

County Response: The County concurs. The amount due by the General Fund to Capital Projects Fund – 2008 Issue has been repaid. The Board and management will more closely monitor expenditure authorizations to eliminate the accidental approval of non-qualifying expenditures.

2016.04 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 continues 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

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.

Current Status: There is no change in this condition.

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.

Current Status: There is no significant change in this condition. Fund deficits have been eliminated.

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 continues 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: There is no change in this condition.

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2008 Issue
For the Twelve Months Ended June 30, 2016

	Estimated Cost		Prior	Current	Cumulative	Percent
	Original	Current	Periods	Period	Cost	Complete
Road, Street and Bridge Projects						
Undesignated	$ 2,926,309	$ 1,073,396	$ -	$ -	$ -	0.0%
Few Lane & Hassell Road		67,588	68,099	-	68,099	100.8%
CR 275 Grooverville Road		136,334	67,858	67,816	135,674	100.0%
CR 325 Cedar Hill Drive		29,131	8,309	20,550	28,859	100.0%
CR 14 Studstill Road		30,359	30,359	-	30,359	100.0%
CR 269 Dry Lake Road		88,479	22,370	65,247	87,617	100.0%
CR 270 Magnolia Church Road		144,737	56,244	87,339	143,583	100.0%
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	-	41,614	41,614	100.0%
CR 91 Ferris Road		48,800	-	48,807	48,807	100.0%
CR 89 Giddens Road		77,405	-	40,587	40,587	52.4%
CR 1 Jackson Road		45,288	-	44,697	44,697	100.0%
CR 92 Barrett Road		8,849	-	8,735	8,735	100.0%
Guardrail Projects		120,596		120,596	120,596	100.0%
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	288,459	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	17,815	17,815	-	17,815	100.0%
Economic Development						
Brooks County Industrial Authority	1,040,080	1,040,080	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	2,140,504	-	2,140,504	100.0%
City of Barwick	140,000	103,000	103,408	-	103,408	100.0%
City of Morven	140,000	103,000	103,408	-	103,408	100.0%
City of Pavo	140,000	103,000	103,408	-	103,408	100.0%
Totals	$ 8,640,000	$ 6,551,658	$ 4,899,498	$ 545,988	$ 5,445,486	

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2014 Issue
For the Year Ending June 30, 2016

	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	604,291	-	-		-	0.0%
Courthouse						-	
Agricultural Building							
Administration Office							
Road Department Office							
E-911 Center							
Health Department							
CDBG Projects		145,709		27,260		27,260	18.7%
Equipment							
Road Department	500,000		-	-			
Current Expenditures		269,081	-	101,870		101,870	37.9%
Financed Acquisitions				135,020	135,020	-	
Fire Coalition	50,000	50,000	-	9,200		9,200	18.4%
Sheriff's Department Vehicles	572,000	572,000	-	247,698		247,698	43.3%
Technology Infrastructure/Software	60,000	60,000	-	-		-	0.0%
Repayment of Caitalized Lease Obligations							
Principal		215,709	1,495	40,088		41,583	19.3%
Interest		15,210	642	4,411		5,053	33.2%
County Total	3,432,000	3,432,000	2,137	565,547	135,020	432,664	
Intergovernmental Shared Revenues							
City of Quitman	1,608,000	1,608,000	73,605	288,984	-	362,589	22.5%
City of Morven	184,000	184,000	8,412	33,028	-	41,440	22.5%
City of Pavo	85,000	85,000	3,331	15,397	-	18,728	22.0%
City of Barwick	51,000	51,000	2,931	9,189	-	12,120	23.8%
Total Current Year Project Cost	5,360,000	5,360,000	90,416	912,145	135,020	777,125	
Less Amounts Financed by Capitalized Lease Obligations to be Repaid from Subsequent Year Collections of Proceeds from Special Purpose Local Option Sales Tax				135,020	135,020	-	
Total Exenditures, net	$ 5,360,000	$ 5,360,000	$ 90,416	$ 777,125	$ -	$ 777,125	
Current Year Expenditures are Reported in:							
Governmental Funds				$ 511,848			
Enterprise Funds				9,200			
Total				$ 521,048			

Brooks County, Georgia
Community Development Block Grant
15p-y-014-1-5788
Schedule of Source and Application of Funds
For the Year Ended June 30, 2016

Total Program Year 2015 Funds Allocated	$ 500,000
Less: Total Program 2015 Funds Drawn	-
Funds Available from Program Year 2015	$ 500,000
Total Program Year 2015 Funds Drawn and Received	$ -
Less: Funds Applied and Expended to Program Year 2015 Costs	-
Total Program Year 2015 Funds Held	$ -

Brooks County, Georgia
Community Development Block Grant
15p-y-014-1-5788
Project Cost Schedule
For the Year Ended June 30, 2016

Activity	Number	Budget	To Date	Costs
Boys and Girls Club or other At Risk Facility	P-03D-01	$ 443,262	$ -	$ -
Contingency	C-022-00	26,738	-	-
Administration	A-21A-00	30,000	-	-
Totals		$ 500,000	$ -	$ -