Brooks County, Georgia

Quitman, Georgia

Financial Statements

For the Year Ended June 30, 2017

Brooks County, Georgia

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Independent Auditor's Report

To the Board of Commissioners
Brooks County, Georgia

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business type activity, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Brooks County, Georgia as of and for the year ended June 30, 2017, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Brooks County Board of Health which represent 5.1% of the assets, 0.0% of the net position, and 40.9% 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.

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 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 other auditors, 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, 2017, 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 48 through 50, 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, 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U. S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. The schedules of expenditures of one percent special purpose local option sales tax proceeds is required by O.C.G.A. Section 48-8-121 and is not a required part of the basic financial statements.

The combining, individual major and non-major fund financial statements and schedules listed in the table of contents, the schedules 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, individual major and non-major fund financial statements and schedules listed in the table of contents, and the schedules 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 18, 2018, 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 18, 2018

Brooks County, Georgia
Statement of Net Position
June 30, 2017

Assets and Deferred Outflows of Resources	Primary Government: Governmental Activities	Primary Government: Business Type Activities	Primary Government: Total	Component Units
Assets				
Cash and Cash Equivalents	$ 1,839,757	$ 1,054,683	$ 2,894,440	$ 551,780
Investments	3,548,812		3,548,812	311,093
Receivables, net	1,832,313	641,301	2,473,614	132,084
Interfund	101,373	(101,373)	-	
Inventories	54,780		54,780	
Prepaid Items	146,621		146,621	
Restricted Assets				
Cash and Cash Equivalents	659,651		659,651	499,983
Other Investments				1,674,802
Assets Held for Resale	1,363,307		1,363,307	
Capital Assets				
Land and Other Nondepreciable Assets	995,484	4,075	999,559	
Other Capital Assets, Net of Depreciation	17,075,036	457,819	17,532,855	3,617,641
Total Capital Assets	18,070,520	461,894	18,532,414	3,617,641
Total Assets	27,617,134	2,056,505	29,673,639	6,787,383
Deferred Outflows of Resources				
Pensions	387,696		387,696	69,388
	387,696	-	387,696	69,388
Total Assets and Deferred Outflows of Resources	$ 28,004,830	$ 2,056,505	$ 30,061,335	$ 6,856,771
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Accounts Payable	$ 331,827	$ 376	$ 332,203	$ 49,256
Accrued Liabilities	247,940	-	247,940	
Intergovernmental	26,299	-	26,299	
Compensated Absences	67,363		67,363	
Other	3,414		3,414	-
Pension	1,102,363		1,102,363	356,532
Long-term Liabilities			-	
Current Portion of Long-Term Debt	397,622	129,817	527,439	-
Non-Current Portion of Long-Term Debt	695,489	649,089	1,344,578	-
Total Liabilities	2,872,317	779,282	3,651,599	405,788
Deferred Inflows of Resources				
Pensions	45,217		45,217	2,010
	45,217	-	45,217	2,010
Net Position				
Net Investment in Capital Assets	16,977,409	461,894	17,439,303	3,611,466
Restricted for:				
Capital Projects	1,866,557		1,866,557	
Economic Development				2,163,504
Public Health				258,102
Unrestricted	6,243,330	815,329	7,058,659	415,901
Total Net Position	25,087,296	1,277,223	26,364,519	6,448,973
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 28,004,830	$ 2,056,505	$ 30,061,335	$ 6,856,771

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, 2017

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	$ 1,737,093	$ 327,902	$ -	$ -	$ (1,409,191)		$ (1,409,191)	$ -
Judicial	1,054,525	182,482	26,256		(845,787)		(845,787)	
Public Safety	4,257,317	628,307	182,666		(3,446,344)		(3,446,344)	
Public Works	2,209,532	12,256	163,727	624,995	(1,408,554)		(1,408,554)	
Health and Welfare	346,614		205,185	2,671	(138,758)		(138,758)	
Culture and Recreation	181,353		75,000	482,185	375,832		375,832	
Housing and Development	322,561				(322,561)		(322,561)	
Intergovernmental Payment of Sales Tax	363,117				(363,117)		(363,117)	
Interest and Fees	9,430				(9,430)		(9,430)	
Total Governmental Activities	10,481,542	1,150,947	652,834	1,109,851	(7,567,910)	-	(7,567,910)	-
Business Type Activities:								
Solid Waste	756,001	898,221				142,220	142,220	
Fire Protection	282,790	436,690	-			153,900	153,900	
Total Business Type Activities	1,038,791	1,334,911	-	-		296,120	296,120	-
Total Primary Government	$ 11,520,333	$ 2,485,858	$ 652,834	$ 1,109,851	$ (7,567,910)	$ 296,120	$ (7,271,790)	$ -
Component Units:								
Development Authority	$ 157,845	$ 180,000	$ 150,000	$ -				$ 172,155
Airport Authority	112,827	8,910	$ 30,000	35,506				(38,411)
Public Health	420,061	120,152	291,850	-				(8,059)
Total Component Units	$ 690,733	$ 309,062	$ 471,850	$ 35,506				125,685
General Revenues								
Taxes								
Property Taxes					6,463,151		6,463,151	187,057
Sales Tax					1,843,751		1,843,751	
Insurance Premium Tax					638,824		638,824	
Franchise					62,552		62,552	
Alcoholic Beverage					24,388		24,388	
Other Taxes					238,867		238,867	
Investment					27,653	5,675	33,328	4,078
Miscellaneous					113,555		113,555	-
Sale of Surplus Assets					(103,130)		(103,130)	-
Contributions							-	-
							-	-
Total General Revenues					9,309,611	5,675	9,315,286	191,135
Changes in Net Position					1,741,701	301,796	2,043,497	316,820
Net Position, Beginning of Period					23,345,595	975,427	24,321,022	6,132,153
Net Position, End of Period					$ 25,087,296	$ 1,277,223	$ 26,364,519	$ 6,448,973

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

Brooks County, Georgia
Balance Sheet
Governmental Funds
June 30, 2017

	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	Major Capital Project Funds: Community Dev Block Grant	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and Cash Equivalents	$ 617,673	$ 49,959	$ 1,013,417	$ -	$ 158,708	$ 1,839,757
Investments	3,548,812	-			-	3,548,812
Receivables						
Taxes	1,249,749	-	-	-	-	1,249,749
Intergovernmental	274,176	-	86,986	94,260	67,487	522,909
Interfund	165,604	4,125	-	-	-	169,729
Other	10,415	-	-	-	49,240	59,655
Inventories	54,780	-	-	-	-	54,780
Prepaid Items	139,481	-	-	-	7,140	146,621
Resticted Assets						
Cash and Investments	640,465	-	-	-	19,186	659,651
Other	1,363,307	-	-	-	-	1,363,307
Total Assets	$ 8,064,462	$ 54,084	$ 1,100,403	$ 94,260	$ 301,761	$ 9,614,970
Liabilities, Deferred Inflows of Resources, and Fund Balance						
Liabilities						
Note Payable	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Payable	158,945	-	78,622	94,260	-	331,827
Accrued Expenses	209,945	-	-	-	37,995	247,940
Intergovernemntal	-	-	26,299	-	-	26,299
Interfund Payables	-	-	21,725	-	46,631	68,356
Other Payables					3,414	3,414
Unearned Revenues	-	-	-	-	-	-
Total Liabilities	368,890	-	126,646	94,260	88,040	677,836
Deferred Inflows of Resources						
Unavailable Revenues - Property Taxes	256,652					256,652
Total Deferred Inflows of Resources	256,652	-	-	-	-	256,652
Fund Balance						
Nonspendable	194,261		-	-		194,261
Restricted	624,995	54,084	973,757	-	213,721	1,866,557
Committed	1,363,307					1,363,307
Assigned	-					-
Unassigned	5,256,357				-	5,256,357
Total Fund Balance	7,438,920	54,084	973,757	-	213,721	8,680,482
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 8,064,462	$ 54,084	$ 1,100,403	$ 94,260	$ 301,761	$ 9,614,970

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, 2017

Total Fund Balance - Governmental Funds (Page 6)		$ 8,680,482
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	$ 14,039,291	
Site and site improvements, including buildings	6,785,178	
Machinery and Equipment	5,656,505	
Furniture and Fixtures	605,108	
	27,086,082	
Accumulated Depreciation	9,682,725	
	17,403,357	
Construction in Progress	667,163	18,070,520
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.		256,652

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	$ 280,988	$ 6,522	$ 287,510	
Capitalized Lease Obligations	116,634	688,967	805,601	
Totals	$ 397,622	$ 695,489	$ 1,093,111	(1,093,111)

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.		(1,102,363)
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.		342,479
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.		(67,363)
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	$ 101,373	
Interfund Payables	(101,373)	-
Net Position of Governmental Activities (Page 4)		$ 25,087,296

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, 2017

	General	Capital Project Funds: Special Purpose Local Option Sale Tax 2008 Issue	Capital Project Funds: Special Purpose Local Option Sale Tax 2014 Issue	Capital Project Funds: Community Dev Block Grant	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	$ 6,459,100	$ -	$ -	$- -	$ -	$ 6,459,100
Sales Tax	761,456	-	1,082,295		-	1,843,751
Insurance Premium Tax	638,824	-	-		-	638,824
Other Taxes	348,231	-	-		-	348,231
Licenses and Permits	72,121	-	-		-	72,121
Intergovernmental	1,048,528	-	-	459,185	231,972	1,739,685
Charges for Services	439,840	-	-		223,184	663,024
Fines and Forfeitures	306,486	-	-		86,892	393,378
Investment	27,588		-		68	27,656
Contributions	-		23,000		-	23,000
Other	165,555	-	-	-	-	165,555
Total Revenues	10,267,729	-	1,105,295	459,185	542,116	12,374,325
Expenditures						
Current						
General Government	1,535,843	-	-		-	1,535,843
Judicial	1,068,076	-	-		895	1,068,971
Public Safety	3,144,347	-	-		804,671	3,949,018
Public Works	3,367,417	-			-	3,367,417
Health and Welfare	253,950	-	-		54,806	308,756
Culture and Recreation	183,168	-	-		-	183,168
Housing and Development	325,344	-	-		-	325,344
Intergovernmental	-	-	363,117		-	363,117
Debt Service						
Principal	94,626	-	47,005		-	141,631
Interest and Fees	5,399	-	4,031		-	9,430
Capital	-	1,052,198	177,760	459,185	30,725	1,719,868
Total Expenditures	9,978,170	1,052,198	591,913	459,185	891,097	12,972,563
Excess (Deficit) of Revenues Over (Under) Expenditures	289,559	(1,052,198)	513,382	-	(348,981)	(598,238)
Other Financing Sources (Uses)						
Proceeds - Long-Term Debt Financing	1,002,926		-	-		1,002,926
Transfers, net	(400,301)		-	-	400,301	-
Net Other Financing Sources (Uses)	602,625	-	-	-	400,301	1,002,926
Change in Fund Balance	892,184	(1,052,198)	513,382	-	51,320	404,688
Fund Balance, Beginning	6,546,736	1,106,282	460,375	-	162,401	8,275,794
Fund Balance, Ending	$ 7,438,920	$ 54,084	$ 973,757	$ -	$ 213,721	$ 8,680,482

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, 2017

Net Change in Fund Balance - Total Governmental Funds (Page 8)		$ 404,688
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.		3,585,244
Governmental Funds do report depreciation as an expense. In the Statement of Activities depreciation is recognized as an expense.		(1,133,438)
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.		(155,130)
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	$ 256,652	
Property Taxes - Beginning of Year	252,601	4,051
Compensated absences are reported in the Statement of Activities but are not reported as expenses in Governmental Funds.		
Accrued Liability - End of Year	$ 67,363	
Accrued Liability - Beginning of Year	78,185	10,822
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	$ 1,102,363	
Net Pension Liability - Beginning of Year	909,813	(192,550)
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	342,479	
Deferred Outflows/Inflows - Beginning of Year	263,167	79,312
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.		(1,002,926)
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.		141,631
Transfers between Governmental Funds are reported in the Governmental Funds operating statements but are eliminated on the government-wide statement of activities.		
Transfers in	$ 400,301	
Transfers out	(400,301)	-
Change in Net Position of Governmental Activities (Page 5)		$ 1,741,704

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, 2017

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Assets			
Current Assets			
Cash and Cash Equivalents	$ 586,169	$ 468,514	$ 1,054,683
Receivables			
Accounts	94,305	30,416	124,721
Intergovernmental	94,672	-	94,672
Total Current Assets	775,146	498,930	1,274,076
Capital Assets			
Land and Other Nondepreciable Assets		4,075	4,075
Other Capital Assets	33,541	598,307	631,848
	33,541	602,382	635,923
Accumulated Depreciation	33,541	140,488	174,029
Net Capital Assets	-	461,894	461,894
Non-Current Assets			
Intergovernmental Receivable	421,908	-	421,908
Total Assets	$ 1,197,054	$ 960,824	$ 2,157,878
Liabilities and Net Position			
Current Liabilities			
Accounts Payable and Accrued Expenses	$ 376	$ -	$ 376
Interfund	3,126	98,247	101,373
Accrued Closure & Post-Closure Care Cost	129,817	-	129,817
Total Current Liabilities	133,319	98,247	231,566
Long-Term Liabilities			
Accrued Closure & Post-Closure Care Cost	649,089	-	649,089
Total Long-Term Liabilities	649,089	-	649,089
Total Liabilities	782,408	98,247	880,655
Net Position			
Invested in Capital Assets	-	461,894	461,894
Restricted			
Unrestricted	414,646	400,683	815,329
Total Net Position	414,646	862,577	1,277,223
Total Liabilities and Net Position	$ 1,197,054	$ 960,824	$ 2,157,878

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, 2017

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Operating Revenues			
Solid Waste Asssments	$ 851,588	$ 436,690	$ 1,288,278
Intergovernmental	51,193	-	51,193
Operating Grants	-	-	-
Other	-	-	-
Total Operating Revenues	902,781	436,690	1,339,471
Operating Expenses			
Salary and Wages	33,529	3,930	37,459
Benefits	5,730	2,867	8,597
	39,259	6,797	46,056
Purchase Professional and Technical Services	-	-	-
Purchased Property Services	-	44,787	44,787
Other Purchased Services	584,799	88,169	672,968
Closure and Post Closure Care	120,244	-	120,244
Supplies and Other	9,423	81,045	90,468
Depreciation	2,276	61,992	64,268
Intergovernmental Payments	-	-	-
Total Operating Expeses	756,001	282,790	1,038,791
Operating Income (Loss)	146,780	153,900	300,680
Non-Operating Revenue (Expense)			
Investment Income	1,115	-	1,115
Total Non-Operating Revenue (Expense)	1,115	-	1,115
Income (Loss) Before Other Revenues (Expenses and Transfers	147,896	153,900	301,796
Other Revenue (Expenses) and Transfers			
Capital Contributions (Capital Project Fund)		-	-
Capital Contributions		-	-
Change in Net Position	147,896	153,900	301,796
Net Position, Beginning	266,750	708,677	975,427
Net Position, Ending	$ 414,646	$ 862,577	$ 1,277,223

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, 2017

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Cash Flow from Operating Activities			
Assessments Received	$ 844,619	$ 439,300	$ 1,283,919
Intergovernmental	53,063		53,063
Other		-	-
Payment of Employee Compensation and Benefits	(39,260)	(6,797)	(46,057)
Payment for Professional and Technical Services	(37,953)	-	(37,953)
Payment for Purchased Property Service	(655,920)	(132,956)	(788,876)
Payment for Other Goods and Services	(3,407)	(81,045)	(84,512)
Cash flow from Operating Activities	161,082	218,502	379,584
Cash Flow from Non-Capital Financing Activities			
Advances from Other Funds	-	(19,989)	(19,989)
Cash Flow from Non-Capital Financing Activities	-	(19,989)	(19,989)
Cash Flow from Capital and Related Financing			
Purchase of Equipment	-	(45,274)	(45,274)
Contributions	-	-	-
Cash Flow from Capital and Related Financing	-	(45,274)	(45,274)
Cash flow from Investing Activities			
Investment Inome	1,116	-	1,116
Cash Flow from Investing Activities	1,116	-	1,116
Net Increase (Decrease) in Cash and Cash Equivalents	162,198	153,239	315,437
Cash and Cash Equivalents, Beginning	423,971	315,276	739,247
Cash and Cash Equivalents, Ending	$ 586,169	$ 468,515	$ 1,054,684
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities			
Operating Income (Loss)	$ 146,780	$ 153,900	$ 300,680
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:			
Depreciation Expense	2,277	61,992	64,269
Change in Assets and Liabilities:			
(Increase) Decrease in Receivable	(6,969)	2,610	(4,359)
(Increase) Decrease in Intergovernmental Receivables	(167,089)		(167,089)
Increase (Decrease) in Internal Balances	(73,277)	-	(73,277)
(Decrease) in Obligation for Closure and Post-Closure Care Cost	259,935	-	259,935
Increase in Accounts Payable and Accrued Expenses	(575)	-	(575)
Net Cash Provided (Used) By Operating Activities	$ 161,082	$ 218,502	$ 379,584
Supplemental Cash Flow Infomration			
Contribution of Capital Assets	$ -	$ -	$ -
Contribution of Capital Assets (Capital Project Fund	$ -	$ -	$ -
Capital Assets Financed by Advances from the General Fund	$ -	$ -	$ -

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, 2017

	Tax Commissioner	Courts				Sheriff	Brooks County Development Authority	Briggs Fire District	Total
		Probate	Superior	State	Magistrate				
Assets									
Cash	$ 4,801	$ 13	$ 108,385	94,051	$ 1,090	$ 45,062	$ 184,986	$ 18,811	$ 457,199
Taxes	2,856,679								2,856,679
Other	-								-
	$ 2,861,480	$ 13	$ 108,385	$ 94,051	$ 1,090	$ 45,062	$ 184,986	$ 18,811	$ 3,313,878
Liabilities									
Accounts Payable	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -
Uncollected Taxes	2,856,679								2,856,679
Other	4,801	13	108,385	94,051	1,090	45,062	184,986	18,811	457,199
	$ 2,861,480	$ 13	$ 108,385	$ 94,051	$ 1,090	$ 45,062	$ 184,986	$ 18,811	$ 3,313,878

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, 2017 and December 31, 2016

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	$ 305,132	$ 20,684	$ 225,964	$ 551,780
Investments	311,093			311,093
Receivables, net	50,485	10,660	52,189	113,334
Other	18,750	-		18,750
Total Current Assets	685,460	31,344	278,153	994,957
Non-Current Assets				
Cash and Cash Equivalents	499,983			499,983
Other Investments	1,674,802			1,674,802
Receivables				-
Other				-
Total Non-Current Assets	2,174,785	-	-	2,174,785
Capital Assets				
Other Capital Assets, net of Depreciation	5,858	3,611,783	-	3,617,641
Deferred Outflows of Resources				
Pensions			69,388	69,388
Total Assets and Deferred Outflows of Resources	$ 2,866,103	$ 3,643,127	$ 347,541	$ 6,856,771
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts Payable and Accrued Expenses	$ 3,889	$ 6,175	$ 39,192	$ 49,256
Mortgages Payable				-
Total Current Liabilities	3,889	6,175	39,192	49,256
Long-Term Liabilities				
Pension Obligation			356,532	356,532
Mortgages Payable				-
Total Liabilities	3,889	6,175	395,724	405,788
Deferred Inflows of Resources				
Pensions			2,010	2,010
Net Position				
Invested in Capital Assets	5,858	3,605,608	-	3,611,466
Restricted				-
Economic Development	2,163,504			2,163,504
Health and Welfare			258,102	258,102
Unrestricted	692,852	31,344	(308,295)	415,901
Total Net Position	2,862,214	3,636,952	(50,193)	6,448,973
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 2,866,103	$ 3,643,127	$ 347,541	$ 6,856,771

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, 2017 and December 31, 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: 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	$ 157,845	$ 180,000	$ 150,000	$ -	$ 172,155	$ -	$ -	$ 172,155
Quitman-Brooks County Airport Authority								
Operations	112,827	8,910	30,000	35,506		(38,411)		$ (38,411)
Brooks County Board of Health								
Health and Welfare	420,061	120,152	291,850	-			(8,059)	(8,059)
Total Component Units	$ 690,733	$ 309,062	$ 471,850	$ 35,506	172,155	(38,411)	(8,059)	125,685
General Revenues								
Taxes								
Property Taxes					187,057			187,057
Intergovernmental							-	-
Investment					3,957	121	-	4,078
Proceeds from Sale of Assets					-			-
Miscellaneous					-		-	-
Contribution from Industries					-			-
Transfer of Industrial Development Properties					-			-
Total General Revenues and Transfers					191,014	121	-	191,135
Changes in Net Position					363,169	(38,290)	(8,059)	316,820
Net Position, Beginning of Period (Restated)					2,499,045	3,675,242	(42,134)	6,132,153
Net Position, End of Period					$ 2,862,214	$ 3,636,952	$ (50,193)	$ 6,448,973

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, 2017. 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, 2016. 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, 2016. 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 Capital Project Fund for the Community Development Block Grant.

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.

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 include 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	20 to 40 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, 2017. 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's pension obligation is reported as a deferred inflow 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, 2017 was adopted June 30, 2016. The final budget amended was approved May 1, 2017.

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, 2017 by the Board of Commissioners. Supplemental appropriations, which result primarily from receipt of unanticipated revenues from federal and state grants, are included in budgeted amounts.

(B) – Excess of Expenditures over Appropriations

Expenditures exceeded appropriations in the following governmental funds:

	Budget	Actual	Excess
Special Revenue Funds			
Drug Abuse Treatment and Education	$ 101,217	$ 109,355	$ (8,138)

Departmental expenditures exceeded final budget appropriations in the following departments:

	Budget	Actual	Excess
General Fund			
General Government			
Tax Assessing	$ 193,630	$ 202,811	$ (9,181)
Judicial			
Magistrate Court	153,950	159,966	(6,016)
Juvenile Court	52,389	62,899	(10,510)
Public Safety			
Vice Control	225,129	251,666	(26,537)
Housing and Development			
Planning and Zoning	7,500	11,891	(4,391)

(C) – Deficit Fund Balances

No governmental fund had a deficit fund balance as of June 30, 2017.

(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 $4,125 was the result of incorrectly classifying an expenditures as a qualifying capital expenditures in the Capital Projects Fund.

Note 3 – Cash and Cash Equivalents

As of June 30, 2017, the primary government's deposits, including certificates of deposits, were $7,402,343 and the account balances per the financial institutions were $8,156,797. Of the total account balances per the financial institutions, $2,513,232 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	$ 157,759
Cash and demand deposits	3,853,441
Investments (time deposits)	3,548,812
Total	$ 7,560,102

Restricted cash is summarized as follows:

Board of Education - Escrow from property tax sales	$ 15,470
Grants	
Local Maintenance and Improvement Grant	624,995
Federal Seizure and Confiscated Property	7,175
Juvenile Delinquency and Crime Prevention	12,011
Total	$ 659,651

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 24
Digest Approved by State Revenue Commissioner	August 31
Tax Commissioner mails annual tax bills	September 8
Due date of taxes, other than motor vehicles	November 15
Execution (lien) date for unpaid taxes	November 16

Tax revenues are recognized during the period for which they are levied. An allowance is established for delinquent taxes to the extent that their collectability 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	$ 1,195,603
Prior year levies	54,146
Total	$ 1,249,749

Note 5 – Receivables

Receivables as of June 30, 2017 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	$ 1,249,749	$	$	$	$ 1,249,749
Charges for Services	$	$ 49,240	$	$ 124,721	$ 173,961
Other Accounts	$ 10,415	$	$	$	$ 10,415
Intergovernmental					
Federal Government					
Grants	$ 193,046	$ 10,658	$ 94,260	$	$ 297,964
State of Georgia					
Local Option Sales Tax	65,641		86,986		152,627
Grants	7,187	50,932			58,119
City of Quitman					
Shared Expenses					
Fuel	8,302				8,302
Solid Waste Operations				10,291	10,291
Post Closure Care				506,289	506,289
Board of Education					
Shared Expenses					
School Resource Officers		5,897			5,897
Total Intergovernmental	$ 274,176	$ 67,487	$ 181,246	$ 516,580	$ 1,039,489

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		$ (4,125)
Splost VI		21,725
Total Major Governmental		17,600
Non-Major Governmental Funds		
Drug Seizure and Confiscated Property	$ 216	
Drug Abuse Treatment and Education	(714)	
Victim-Witness Assistance	0	
E-911 Telephone	714	
Jail Construction and Staffing	(1,187)	
Fire Department	9,476	
Inmate Commissary	777	
Family Connection Grant	37,349	47,465
Total Governmental Fund Balances, net		65,065
Business-Type (Enterprise Fund)		
Solid Waste Enterprise	3,126	
Fire Protection Services	98,247	101,373
Total Internal Balance, net		$ 166,438

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	$ 41,313
Victim-Witness Assistance	10,813
E-911 Telephone	348,175
Total Governmental Fund Balances	$ 400,301

Note 7 – Changes in Capital Assets

Capital asset activity for the year ended June 30, 2017 was as follows:

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Ending Balance
Governmental Activities:					
Capital Assets not being Depreciated					
Land and Improvements	$ 313,321	$ 15,000	$	$	$ 328,321
Construction in Progress	281,113	2,405,523		(2,019,473)	667,163
Total Assets not being Depreciated	594,434	2,420,523	-	(2,019,473)	995,484
Other Capital Assets					
Infrastructure	12,019,818			2,019,473	14,039,291
Building and Improvements	6,447,857	9,000			6,456,857
Machinery and Equipment	3,755,791	1,053,409	1,191,458		3,617,742
Transportation Equipment	2,334,863	51,417	347,517		2,038,763
Office and Technology Equipment	901,256	50,895	347,043		605,108
Total Other Capital Assets	25,459,585	1,164,721	1,886,018	2,019,473	26,757,761
Less Accumulated Depreciation					
Infrastructure	2,436,685	391,557			2,828,242
Building and Improvements	2,375,048	200,926	120		2,575,854
Machinery and Equipment	2,955,365	290,994	780,816		2,465,543
Transportation Equipment	1,766,977	180,390	611,887		1,335,480
Office and Technology Equipment	746,100	69,571	338,065		477,606
Total Depreciation	10,280,175	1,133,438	1,730,888		9,682,725
Net Other Capital Assets	15,179,410	31,283	(155,130)	2,019,473	17,075,036
Total Capital Assets, net	$ 15,773,844	$ 2,451,806	$ (155,130)	$ -	$ 18,070,520

	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	31,264	2,277			33,541
Total Depreciation	31,264	2,277			33,541
Total Capital Assets, net	$ 2,277	$ (2,277)	$ -	$ -	$ -
Fire Protection Services					
Other Capital Assets					
Land and Improvements	$ 4,075	$ -	$ -	$ -	$ 4,075
Buildings and Improvements	72,342	9,000			81,342
Equipment	480,690	36,275			516,965
Total Capital Assets	557,107	45,275			602,382
Less Accumulated Depreciation					
Buildings and Improvements	6,130	3,878			10,008
Equipment	72,365	58,113			130,478
Total Depreciation	78,495	61,991			140,486
Total Capital Assets, net	$ 478,612	$ (16,716)	$ -	$ -	$ 461,896

Depreciation expense (including amortization of financed lease assets in the amount of $121,390) was charged to functions as follows:

Governmental Activities:	
General Government	$ 94,325
Judicial	1,334
Public Safety	406,240
Public Works	572,761
Health and Welfare	40,826
Culture and Recreation	13,185
Housing and Development	4,767
Total Depreciation Expense – Governmental Activities	$ 1,133,438
Business-type Activities:	
Solid Waste	$ 2,277
Fire Protection Services	61,991
Total Depreciation Expense – Business-type Activities	$ 64,268

Note 8 – Assets Held for Resale

Investment in real estate held for resale as of June 30, 2017 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 amount of $110,118 is 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 collateralized by equipment and vehicles.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2018	$ 25,944	$ 567	$ 26,511
2019	6,521	30	6,551
Total	$ 32,465	$ 597	$ 33,062

Note Payable – Colony Bank, NA

Equipment financing dated January 18, 2017 in the amount of $267,893 is payable $3,087 per month including interest at 2.5 percent per annum with a balloon payment of $240,498 due January 25, 2018. The note was made to finance the purchase of two Mack dump trucks.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2018	$ 255,044	3,681	258,725
2019	-	-	-
Total	$ 255,044	$ 3,681	$ 258,725

Capitalized Lease Obligations – 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
2018	$ 6,505	$ 2,042	$ 8,547
2019	6,716	1,831	8,547
2020	53,503	1,360	54,863
Total	$ 66,724	$ 5,233	$ 71,957

Financing lease agreement dated September 23, 2016 in the amount of $245,586 is payable in annual installments of $28,120 including interest at 2.35 percent per annum plus a balloon payment of $125,000 October 1, 2021. Secured by Caterpillar 12M3 motor grader and Rome Sloper.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2018	$ 23,010	$ 5,110	$ 28,120
2019	23,551	4,570	28,121
2020	24,104	4,016	28,120
2021	24,671	3,450	28,121
2022	122,130	2,870	125,000
Total	$ 217,466	$ 20,016	$ 237,482

Financing lease agreement dated September 26, 2016 in the amount of $245,586 is payable in annual installments of $27,674 including interest at 2.35 percent per annum plus a balloon payment of $152,674 due November 1, 2020. Secured by Caterpillar 12M3 motor grader and Rome Sloper.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2018	$ 22,541	$ 5,132	$ 27,673
2019	23,071	4,603	27,674
2020	23,613	4,061	27,674
2021	149,168	3,505	152,673
Total	$ 218,393	$ 17,301	$ 235,694

Financing lease agreement dated August 1, 2016 in the amount of $177,115 is payable in annual installments of $21,823 including interest at 3.2 percent per annum plus a balloon payment of $112,823 due August 1, 2021. Secured by Caterpillar 320FL Excavator.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2018	$ 16,155	$ 5,668	$ 21,823
2019	16,672	5,151	21,823
2020	17,206	4,617	21,823
2021	17,757	4,067	21,824
2022	109,325	3,498	112,823
Total	$ 177,115	$ 23,001	$ 200,116

Capitalized Lease Obligations – John Deere Credit, Inc.

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

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2018	$ 35,205	$ 920	$ 36,125
2019	25,191	79	25,270
Total	$ 60,396	$ 999	$ 61,395

Financing lease agreement dated May 31, 2017 in the amount of $66,746 payable $1,240 per month including interest at 4.5 percent per annum through May 31, 2022. Secured by John Deere 5100CLV Tractor and 2815 Bush Hog rotary mower.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2018	$ 13,217	$ 1,659	$ 14,876
2019	12,784	2,091	14,875
2020	13,372	1,504	14,876
2021	13,986	890	14,876
2022	12,147	251	12,398
Total	$ 65,506	$ 6,395	$ 71,901

Aggregate maturities of governmental fund financing as of June 30, 2017 are as follows:

Year	Principal	Interest	Total
2018	$ 397,621	$ 24,779	$ 422,400
2019	114,506	18,355	132,861
2020	131,798	15,558	147,356
2021	205,582	11,912	217,494
2022	243,602	6,619	250,221
Total	$ 1,093,109	$ 77,223	$ 1,170,332

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 $778,906 during the remaining six 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
2018	$ 129,817
2019	129,817
2020	129,817
2021	129,817
2022	129,817
2023	129,821
	$ 778,906

The liability for post-closure cost increased by $291,000 from $487,906 to $778,906 due increased annual cost for salary and benefits of a full-time supervisor and estimated cost to install water lines to connect the landfill to the City Quitman's water system.

Changes in long-term debt obligations for the year ended June 30, 2017 are summarized as follows:

	Balance Beginning of Period	Additions	Repayments	Balance End of Period	Amount Due In One Year
Governmental Activities					
Capitalized Leases John Deere Credit	$ 101,034	$ 66,746	$ 41,877	$ 125,903	$ 48,422
Capitalized Leases Caterpillar Financial Services	73,091	668,287	61,680	679,698	68,212
Note Payable, Colony Bank Secured Line of Credit	57,690	-	25,224	32,466	25,944
Note Payable, Colony Bank Equipment Financing		267,893	12,849	255,044	255,044
Compensated Absences	78,185	63,670	74,492	67,363	67,363
Total Governmental Activities	310,000	1,066,596	216,122	1,160,474	464,985

	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	518,970	291,000	31,064	778,906	129,817
Total Business Type Activities	518,970	291,000	31,064	778,906	129,817
Total	$ 828,970	$ 1,357,596	$ 247,186	$ 1,939,380	$ 594,802

Compensated absences are liquidated 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 $506,290 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	$ 54,780	$ -	$ -	$ -	$ 54,780
Prepaid Items	139,481				139,481
Restricted for:					
General Fund:					
State Grant - Local Maintenance Improvement Program	624,995				624,995
Special Revenue Funds:					
Law Library Fund				51,426	51,426
Seizure and Confiscated Property Fund				5,201	5,201
Confiscated Asset Fund				7,175	7,175
Drug Abuse Treatment and Education				445	445
Victim Witness Assistance				10,124	10,124
Grant Funds				12,011	12,011
Jail Construction and Staffing				27,106	27,106
Inmate Commissary Fund				67,706	67,706
E-911 Telephone Service				31,631	31,631
Fire Department Grant				896	896
Capital Project Funds:					
Special Purpose Local Option Sales and Use Tax Fund		54,084	973,757		1,027,841
Committed to:					
Real Estate Held for Industrial Development	1,363,307				1,363,307
Assigned to:					
Unassigned:	5,256,357				5,256,357
Total	$ 7,438,920	$ 54,084	$ 973,757	$ 213,721	$ 8,680,482

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., Suite 700
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, 2017 (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	46
Terminated plan participants entitled to future benefits	52
Active employees participating in the Plan	59
Total Number of Plan Participants	157
Covered Compensation for Active Participants	$ 1,739,001
Employer Contribution as a Percent of Covered Payroll	12.0%

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% in 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 (33.33%) and 30-year benchmarks (33.33%), as well as the forward-looking market assumptions for a moderate assets allocation (33.34%), as determined by UBS.

Building block expected return based on 20-year benchmarks		6.82%
Building block expected return based on 30-year benchmarks		8.28%
UBS capital market assumption for a moderate asset allocation		6.40%
20-year building blocks return (6.82% x .3333)	2.27%	
30-year building blocks return (8.28% x .3333)	2.76%	
UBS capital market assumption for a moderate asset allocation (6.40% x .3334)	2.13%	
Discount Rate (rounded to the nearest .25%)		7.16%

The expected long-term rate of return used to discount all projected benefit payments 7.25%

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, 2016 is summarized as follows:

Assets		
Cash and Equivalents		$ 190,039
Marketable Securities, at market value		3,263,267
Fixed Interest Insurance Account		29,184
		3,482,490
Receivables		
Employer contributions	$ -	
Accrued Interest Income	4,436	4,436
Total Assets		3,486,926
Liabilities		
Administrative Expenses	15,065	
Accrued Investment Fee	3,318	
Accrued Auditing Fees	-	18,383
Fiduciary Net Position		$ 3,468,543

The County's annual recommended contribution for the year ended December 31, 2016 in the amount of $208,966 was funded September 2, 2016 and is included in the County's Fiduciary Net Position as of December 31, 2016.

The County's Statement of Changes in Fiduciary Net Position for the year ended December 31, 2016 is as follows:

Additions:		
Employer Contributions		$ 208,966
Net Investment Income		232,059
Total Additions		441,025
Deductions		
Investment Expenses	$ 16,708	
Administrative Expenses	15,296	
Benefit Payments	216,531	
Post-Retirement Death Benefits	35,211	
Pre-Retirement Death Benefits	5,623	289,369
Net Increase (Decrease) in Fiduciary Net Position		$ 161,656
Net Position Held in Trust for Pension Benefits		
Beginning of Year		$ 3,316,887
End of Year		$ 3,468,543
Money Weighted Rates of Return		7.12%

The County's Net Position Restricted for Pensions as of December 31, 2016 is as follows:

Fiduciary Net Position	$ 3,468,543
Deferred Outflow of Resources	387,696
Deferred Inflow of Resources	(45,217)
Net Position Restricted for Pensions	$ 3,126,064

The County's total pension liability, fiduciary net position, and net pension liability for the measurement period ended December 31, 2016 is as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance, January 1, 2016	$ 4,226,700	$ 3,316,887	$ 909,813
Changes during the Period			
Service Cost	88,474		88,474
Interest on Total Pension Liability	317,003		317,003
Liability Experience (Gain)/Loss	35,761		35,761
Assumption Change	127,619		127,619
Employer Contributions		208,966	(208,966)
Net Investment Income		232,059	(232,059)
Payment of Benefits	(224,651)	(216,531)	(8,120)
Other			
Administration Expense		(15,296)	15,296
Investment Expenses		(16,708)	16,708
Post-Retirement Death Benefits		(35,211)	35,211
Pre-Retirement Death Benefits		(5,623)	5,623
Net Change	344,206	151,656	192,550
Balance, December 31, 2016	$ 4,570,906	$ 3,468,543	$ 1,102,363

The County's Net Pension Liability applying discount rates that are one percent lower and one percent greater than the current discount rate of 7.25% is as follows:

	One Percent Lower Rate to 6.25%	Current Discount Rate of 7.25%	One Percent Greater Rate to 8.25%
Total Pension Liability	$ 5,140,461	$ 4,570,906	$ 4,091,368
Fiduciary Net Position	3,468,543	3,468,543	3,468,543
Net Pension Liability	$ 1,671,918	$ 1,102,363	$ 622,825

Pension expense for the December 31, 2016 measurement date is comprised of:

Service Cost		$ 88,474
Interest on Total Pension Liability		308,883
Amortization of:		
Liability Experience (Gain) or Loss	$ (7,634)	
Change in Assumption	60,762	
Asset (Gain)/Loss	59,109	112,237
Projected Earnings on Plan Investments		(243,519)
Administration Expense		15,296
Other Changes in Fiduciary Net Position		40,834
Total Pension Expense		$ 322,205

The actuarial present value of accumulated plan benefits as of December 31, 2016 is as follows:

Vested:	
Retirees (and other in pay status)	$ 1,544,600
Deferred vested (former employees)	595,349
Current employees (vested active participant	1,547,996
Total	3,687,945
Non-vested	133,516
Total	$ 3,821,461
Effect of service attribution and future salary increases	$ 749,446
Total Pension Liability	$ 4,570,907
Fiduciary Net Position	$ 3,468,543
Net Pension Liability	$ 1,102,364
Fiduciary Net Position expressed as a % of Total Pension Liability	75.9%

The County's Net Deferred Outflows and Inflows of Resources for the measurement period ended December 31, 2016 is summarized as follows:

	Net Deferred	
	Outflows	Inflows
Asset (Gain)/Loss	$ 178,163	$ -
Liability (Gain)/Loss	27,246	(45,217)
(Gain)/Loss due to Assumption Change	182,287	
Total	$ 387,696	$ (45,217)

Asset (Gain)/Loss for the December 31, 2016 measurement period is summarized as follows:

Projected Earnings on Investments	$ 243,519
Net Investment Earnings for the Year	215,351
Asset (Gain)/Loss	$ 28,168

Year	Asset (Gain)/Loss	Recognition Period	Amortized Amount
2016	$ 28,168	5.0	$ 5,634
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 12/31/2016 (c)	Deferred Outflows of Resources at 12/31/2016 (a) – (c)	Deferred Inflows of Resources at 12/31/2016 (b) – (c)
2016	$ 28,168	$ -	$ 5,634	$ 22,534	
2015	$ 194,721	$ -	$ 48,680	$ 146,041	$ -
2014	$ 14,383	$ -	$ 4,795	$ 9,588	$ -
Total	$ 237,272	$ -	$ 59,109	$ 178,163	$ -

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

Total Pension Liability as of December 31, 2015	$ 4,226,700
Service Cost	88,474
Interest on total pension liability	317,003
Benefit Payment Adjusted with Interest	(224,651)
Expected Total Pension Liability as of December 31, 2016	$ 4,407,526
Total Pension Liability as of December 31, 2016	4,443,287
Liability (Gain)/Loss for the Year Ended December 31, 2016	$ 35,761

Year	Liability (Gain)/Loss	Recognition Period	Amortized Amount
2016	$ 35,761	4.2	$ 8,515
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 12/31/2016 (c)	Deferred Outflows of Resources at 12/31/2016 (a) – (c)	Deferred Inflows of Resources at 12/31/2016 (b) – (c)
2016	$ 35,761	$	$ 8,515	$ 27,246	
2015	$	$ (61,366)	$ (16,149)	$	$ (45,217)
	$ 35,761	$ (61,366)	$ (7,634)	$ 27,246	$ (45,217)

Assumption Change for the December 31, 2016 measurement period is summarized as follows:

Total Pension Liability Prior to Change in Mortality Table	$ 4,443,287
Total Pension Liability after Change in Mortality Table	4,570,907
(Gain)/Loss due to Change in Assumption	$ 127,620

		Recognition Period		
Year	Assumption (Gain)/Loss	Initial	Remaining	Amortized Amount
2016	$ 127,620	4.2	4.2	$ 30,386
2015	$ 145,805	4.8	3.8	$ 30,376

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 12/31/2016 (c)	Deferred Outflows of Resources at 12/31/2016 (a) – (c)	Deferred Inflows of Resources at 12/31/2016 (b) – (c)
2016	$ 127,620	$	$ 30,386	$ 97,234	$
2015	$ 115,429	$	30,376	$ 85,053	$ -
	$ 243,049	$	$ 60,762	$ 182,287	$

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
2018	$ 112,237
2019	112,237
2020	104,597
2021	13,408
2022	-

(E) Actuarial Methods and Assumptions

Significant actuarial methods and assumptions used in the valuation for the December 31, 2016 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
Investment Return	7.5% Revised to 7.25% as of December 31, 2016
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, 2017 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 50)

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, 2017 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 $55,055 for the year ended June 30, 2017. 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, 2017, 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, 2016. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2016. An expected total pension liability as of June 30, 2016 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, 2016. At June 30, 2017 the Employer's proportion was 0.007537%, which was an decrease of 000048% from its portions measured as of June 30, 2016.

For the year ended June 30, 2017, the Board of Health recognized pension expense of $39,683. At June 30, 2017 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	$ -	$ 823
Changes of assumptions	3,020	-
Net difference between projected and actual earnings on pension plan investments	36,249	-
Changes in proportion and differences between Employers contributions and proportion share of contributions	93	1,187
Employer contributions subsequent to the measurement date	39,683	-
Total	$ 79,045	$ 2,010

Board of Health contributions subsequent to the measurement date of $39,683 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
2018	$ 2,977
2019	2,716
2020	19,544
2021	12,115
2022	-
Thereafter	-

Actuarial Assumptions: The total pension liability as of June 30, 2017 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	2.75%
Salary increases	3.25% - 7.00%
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, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014.

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%	-0.50%
Domestic large equities	37.20%	9.00%
Domestic mid equities	3.40%	12.00%
Domestic small equities	1.40%	13.50%
International developed market equities	17.80%	8.00%
International emerging market equities	5.20%	12.00%
Alternatives	5.00%	10.50%
Total	100.00%	

* Rates shown are net 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	$ 483,167	$ 356,532	$ 248,614

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 $16,993,085 for property damage claims. Deductible limits range from $1,000 to $25,000 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 $19,888.

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, 2017 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 2017, 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 five pending and one 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 fee and policy deductibles.

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, 2017 were $12,703. 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. 2016 and 2017.

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. According to terms of the original agreement 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 18, 2018, the date the financial statements were available.

Note 19 - Property Tax Abatements

The County has adopted GASB Statement Number 77, *Tax Abatement Disclosures*, which require local governmental entities to disclose information about property tax abatements and the effect on revenue. With approval of the Brooks County Board of Tax Assessors, the Brooks County Development Authority offers real and personal property tax abatements to encourage new industry and businesses to locate in Brooks County and existing industry and businesses to expand investment and employment opportunities. Advalorem tax on real and personal property may be partially to fully abated over a period of years to accomplish this objective. The length of agreements and percentages of tax abatements vary based on the amount of investment and number of jobs created or maintained.

As of June 30, 2017, the County had tax abatement agreements with three entities abating real and/or personal property taxes up to one-hundred percent of the taxable value (forty percent of current year assessed value) for periods not exceeding ten years.

Assessed value of property	$ 7,477,352
Taxable value (40% of assessed value) of property	$ 2,990,941
Gross amount of County property tax prior to abatement	$ 41,982
Amount of County taxes abated during the fiscal year	$ 29,846
Percentage of County taxes abated during the fiscal year	71.09%

In April 2017 the County Board of Tax Assessors approved personal property tax abatements for a solar panel project projected to cost $233,000,000 with a completion date in 2020. Abatements approved are seventy-five percent of assessed value for the first ten years and fifty percent abatement of assessed value for the second ten years.

Brooks County, Georgia
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2017

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	$ 6,458,970	$ 6,458,970	$ 6,459,100	$ 130
Local Option Sales Tax	741,736	741,736	761,456	19,720
Insurance Premium Tax	600,000	600,000	638,824	38,824
Other Taxes	307,550	307,550	348,231	40,681
Licenses and Permits	63,650	63,650	72,121	8,471
Intergovernmental	892,144	892,144	1,048,528	156,384
Charges for Services	394,550	394,550	439,840	45,290
Fines and Forfeitures	275,000	275,000	306,486	31,486
Investment	5,000	5,000	27,588	22,588
Other and Miscellaneous	90,500	90,500	165,555	75,055
Total Revenues	9,829,100	9,829,100	10,267,729	438,629
Expenditures				
General Government	1,799,814	1,718,442	1,535,842	182,600
Judicial	1,078,314	1,093,314	1,068,075	25,239
Public Safety	3,298,097	3,307,097	3,144,346	162,751
Public Works	2,358,292	3,391,424	3,367,417	24,007
Health and Welfare	277,438	279,928	253,951	25,977
Culture and Recreation	177,625	177,625	183,170	(5,545)
Housing and Development	322,775	330,325	325,344	4,981
Debt Service	106,200	121,637	98,982	22,655
Total Expenditures	9,418,555	10,419,792	9,977,127	442,665
Excess (Deficit) of Revenues Over (Under) Expenditures	410,545	(590,692)	290,602	881,294
Other Financing Sources (Uses)				
Proceeds - Long-Term Debt Financing	-	1,001,237	1,001,883	646
Transfers	(410,545)	(410,545)	(400,301)	10,244
Appropriation of Surplus	-	-	-	-
Net Other Financing Sources (Uses)	(410,545)	590,692	601,582	10,890
Change in Fund Balance	-	-	892,184	892,184
Fund Balance, Beginning (Restated)	6,546,736	6,546,736	6,546,736	-
Fund Balance, Ending	$ 6,546,736	$ 6,546,736	$ 7,438,920	$ 892,184

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, 2017

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%
December 31, 2016	$ 4,570,907	$ 3,468,543	$ 1,102,364	75.9%	$ 1,739,001	63.4%

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%
December 31, 2016	$ 208,320	100.3%

See notes to basic financial statements for explanation of actuarial assumptions applied in determining the above calculations. (Note 11, Page 35)

Brooks County, Georgia
Required Supplementary Information
For the Year Ended June 30, 2017

Brooks County Board of Health

Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2017

	2017	2016	2015
Employer's proportion of the net pension liability	0.007537%	0.007585%	0.007575%
Employer's proportion share of the net pension liability	$ 356,532	$ 356,532	$ 284,109
Employer's coovered-employee payroll during the measurement period	$ 163,253	$ 163,253	$ 162,111
Employer's proportionate share of the net pension liability as a percentage of its covered employee payroll	218.39%	218.39%	175.26%
Plan fiduciary net position as a percentage of the total pension liability	72.34%	72.34%	77.99%

Schedule of Contributions
Employees' Retirement System

	2017	2016	2015
Contractually Required Contribution	$ 43,320	$ 38,056	$ 31,429
Contribution in Relation to the Contractually Required Contribution	$ 50,055	$ 38,084	$ 31,486
Contribution Deficiency (Excess)	$ (6,735)	$ (28)	$ (57)
Employer's Covered Payroll	$ 163,253	$ 162,912	$ 162,111
Contriburtions as a Percentage of Covered Employer Payroll	-4.13%	-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, 2017 reported in that schedule:

Valuation Date	June 30, 2017
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, 2017 and 2016

	2017	2016
Assets		
Cash and Cash Equivalents	$ 617,673	$ 333,721
Investments	3,548,812	3,376,482
Receivables		
Taxes	1,249,749	1,076,717
Intergovernmental	274,177	99,147
Interfund	165,604	219,408
Other	10,414	12,968
Inventories	54,780	52,664
Prepaid Items	139,481	140,616
Resticted Assets		
Cash and Investments	640,465	986,963
Other	1,363,307	1,363,307
Total Assets	$ 8,064,462	$ 7,661,993
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ 158,945	$ 555,103
Accrued Expenses	209,945	307,553
Total Liabilities	368,890	862,656
Deferred Inflows of Resources		
Unavailable Revenues - Property Taxes	256,652	252,601
Total Deferred Inflows of Resources	256,652	252,601
Fund Balance		
Nonspendable	194,261	193,280
Restricted	624,995	730,456
Committed	1,363,307	1,363,307
Assigned	-	
Unassigned	5,256,357	4,259,693
Total Fund Balance	7,438,920	6,546,736
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 8,064,462	$ 7,661,993

Brooks County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended June 30, 2017 and 2016

	2017	2016
Revenues		
Property Taxes	$ 6,459,100	$ 5,999,908
Local Option Sales Tax	761,456	726,873
Insurance Premium Tax	638,824	600,308
Other Taxes	348,231	434,962
Licenses and Permits	72,121	76,509
Intergovernmental	1,048,528	788,258
Charges for Services	439,840	452,785
Fines and Forfeitures	306,486	322,860
Investment	27,588	15,859
Other and Miscellaneous	165,555	397,790
Total Revenues	10,267,729	9,816,112
Expenditures		
General Government	1,535,843	1,595,404
Judicial	1,068,076	1,037,514
Public Safety	3,144,347	3,089,515
Public Works	3,367,417	2,542,889
Health and Welfare	253,950	283,694
Culture and Recreation	183,168	176,368
Housing and Development	325,344	319,883
Debt Service	100,025	26,511
Total Expenditures	9,978,170	9,071,778
Excess (Deficit) of Revenues Over (Under) Expenditures	289,559	744,334
Other Financing Sources (Uses)		
Proceeds from Long-Term Debt	1,002,926	-
Transfers Out	(400,301)	(362,200)
Net Other Financing Sources (Uses)	602,625	(362,200)
Change in Fund Balance	892,184	382,134
Fund Balance, Beginning	6,546,736	6,164,602
Fund Balance, Ending	$ 7,438,920	$ 6,546,736

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	2017				2016
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Revenues					
Taxes					
Property Taxes	$ 6,458,970	$ 6,458,970	$ 6,459,100	$ 130	$ 5,999,908
Local Option Sales Tax	741,736	741,736	761,456	19,720	726,873
Insurance Premium Tax	600,000	600,000	638,824	38,824	600,308
Real Estate Transfer Tax	70,000	70,000	62,552	(7,448)	74,182
Franchise Tax	17,550	17,550	24,388	6,838	30,019
Alcoholic Beverage Tax	40,000	40,000	47,592	7,592	52,824
Business and Occupation Tax	20,000	20,000	22,424	2,424	20,182
FiFa's	60,000	60,000	67,240	7,240	75,494
Interest and Penalties	100,000	100,000	124,035	24,035	182,261
Total Taxes	8,108,256	8,108,256	8,207,611	99,355	7,762,051
Licenses and Permits					
Alcoholic Beverage License	150	150	2,600	2,450	150
Business Licenses	15,000	15,000	13,807	(1,193)	16,200
Building Permits and Inspection Fee	48,500	48,500	55,714	7,214	60,159
Total Licenses and Permits	63,650	63,650	72,121	8,471	76,509
Intergovernmental					
Federal	177,144	177,144	322,277	145,133	202,804
State	650,000	650,000	651,251	1,251	504,204
Local	65,000	65,000	75,000	10,000	81,250
Total Intergovernmental	892,144	892,144	1,048,528	156,384	788,258
Charges for Services					
Court Cost, Fees and Charges	168,050	168,050	182,572	14,522	203,627
Motor Vehicle Tag Fees	25,000	25,000	26,347	1,347	25,216
Commissions and Fees on Tax Collections	165,000	165,000	206,870	41,870	187,432
Public Safety Fees	20,000	20,000	11,745	(8,255)	19,537
Culverts and Driveways	15,000	15,000	12,256	(2,744)	16,804
Other	1,500	1,500	50	(1,450)	169
Total Charges for Services	394,550	394,550	439,840	45,290	452,785
Fines and Forfeitures	275,000	275,000	306,486	31,486	322,860
Investment	5,000	5,000	27,588	22,588	15,859

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	2017				2016
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Miscellaneous					
Rent	75,500	75,500	63,738	(11,762)	63,605
Sale of Surplus Property		-	52,000	52,000	-
Insurance Reimbursements	-	-	3,065	3,065	4,631
Contributions		-	-	-	293,090
Other Miscellaneous	15,000	15,000	46,752	31,752	36,464
Total Miscellaneous	90,500	90,500	165,555	75,055	397,790
Total Revenues	$ 9,829,100	$ 9,829,100	$ 10,267,729	$ 438,629	$ 9,816,112

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

Expenditures	2017 Budget Original	2017 Budget Final	2017 Actual Amounts (Budgetary Basis)	2017 Variance With Final Budget	2016 Actual
General Government					
Governing Body					
Personal Services	$ 81,629	$ 81,629	$ 95,893	$ (14,264)	$ 79,338
Purchased/Contracted Services	159,260	159,260	164,903	(5,643)	157,904
Supplies	263,443	182,071	42,241	139,830	26,816
Capital	-	-	-	-	-
Total Governing Body	504,332	422,960	303,037	119,923	264,058
Administration					
Personal Services	226,645	226,645	232,019	(5,374)	214,574
Purchased/Contracted Services	16,100	16,100	20,081	(3,981)	15,704
Supplies	19,800	19,800	18,896	904	23,543
Capital	12,500	12,500	2,165	10,335	-
Total Administration	275,045	275,045	273,161	1,884	253,821
Elections					
Personal Services	138,884	138,884	126,654	12,230	126,256
Purchased/Contracted Services	14,100	14,700	11,214	3,486	2,640
Supplies	27,620	27,020	15,191	11,829	33,942
Capital	2,500	2,500	-	2,500	17,180
Total Elections	183,104	183,104	153,059	30,045	180,018
Tax Collecting					
Personal Services	188,945	188,945	180,406	8,539	178,867
Purchased/Contracted Services	27,100	27,100	28,118	(1,018)	26,152
Supplies	33,820	33,820	32,091	1,729	32,931
Capital	-	-	-	-	-
Total Tax Collecting	249,865	249,865	240,615	9,250	237,950
Tax Assessing					
Personal Services	158,530	158,530	169,959	(11,429)	160,504
Purchased/Contracted Services	3,000	3,000	8,996	(5,996)	1,963
Supplies	32,100	32,100	23,856	8,244	28,096
Capital			-	-	6,500
Total Tax Assessing	193,630	193,630	202,811	(9,181)	197,063
General Government Buildings					
Personal Services	108,388	108,388	86,509	21,879	106,348
Purchased/Contracted Services	92,100	92,100	90,939	1,161	161,792
Supplies	192,600	192,600	185,711	6,889	185,588
Capital	750	750	-	750	8,766
Total General Government Buildings	393,838	393,838	363,159	30,679	462,494
Total General Government	$ 1,799,814	$ 1,718,442	$ 1,535,842	$ 182,600	$ 1,595,404

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	2017				2016
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Judicial					
Superior Court					
Personal Services	$ 27,452	$ 24,752	$ 20,742	$ 4,010	$ 20,369
Purchased/Contracted Services	54,100	56,800	49,358	7,442	51,638
Supplies				-	-
Capital				-	
Total Superior Court	81,552	81,552	70,100	11,452	72,007
Clerk of Superior Court					
Personal Services	209,380	209,380	204,804	4,576	184,833
Purchased/Contracted Services	16,400	18,600	18,120	480	24,413
Supplies	29,500	27,300	24,414	2,886	30,359
Capital				-	
Total Clerk of Superior Court	255,280	255,280	247,338	7,942	239,605
District Attorney					
Purchased/Contracted Services	159,102	159,102	159,102	-	152,939
Total District Attorney	159,102	159,102	159,102	-	152,939
State Court					
Personal Services	64,187	64,187	57,251	6,936	58,757
Purchased/Contracted Services	32,400	32,400	29,363	3,037	33,747
Supplies	2,050	2,050	2,870	(820)	1,404
Capital				-	
Total State Court	98,637	98,637	89,484	9,153	93,908
Magistrate Court					
Personal Services	114,570	114,570	111,231	3,339	117,967
Purchased/Contracted Services	10,200	10,700	13,163	(2,463)	12,825
Supplies	14,180	28,680	35,572	(6,892)	10,594
Capital				-	
Total Magistrate Court	138,950	153,950	159,966	(6,016)	141,386
Probate Court					
Personal Services	110,032	110,032	105,490	4,542	98,443
Purchased/Contracted Services	7,500	7,500	3,958	3,542	15,336
Supplies	15,830	15,830	12,985	2,845	15,643
Capital	-	-	-	-	2,787
Total Probate Court	133,362	133,362	122,433	10,929	132,209

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	2017				2016
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Juvenile Court					
Personal Services	37,389	37,389	36,780	609	34,753
Purchased/Contracted Services	15,000	15,000	26,119	(11,119)	16,212
Supplies			-	-	30
Capital				-	
Total Juvenile Court	52,389	52,389	62,899	(10,510)	50,995
Public Defender					
Purchased/Contracted Services	159,042	159,042	156,753	2,289	154,465
Total Public Defender	159,042	159,042	156,753	2,289	154,465
Total Judicial	$ 1,078,314	$ 1,093,314	$ 1,068,075	$ 25,239	$ 1,037,514

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	2017				2016
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Public Safety					
Administration					
Personal Services	$ 163,646	$ 163,646	$ 159,813	$ 3,833	$ 156,224
Purchased/Contracted Services	12,732	12,732	54,689	(41,957)	47,218
Supplies	56,350	56,350	23,389	32,961	21,977
Capital	35,000	35,000	29,666	5,334	-
Total Administration	267,728	267,728	267,557	171	225,419
Criminal Investigation					
Personal Services	209,075	209,075	184,195	24,880	189,617
Purchased/Contracted Services	15,320	15,320	40,242	(24,922)	19,461
Supplies	33,975	33,975	27,623	6,352	29,392
Capital	2,500	2,500	3,116	(616)	-
Total Criminal Investigation	260,870	260,870	255,176	5,694	238,470
Patrol					
Personal Services	595,255	595,255	565,119	30,136	510,062
Purchased/Contracted Services	59,560	59,560	77,186	(17,626)	88,571
Supplies	98,300	98,300	76,798	21,502	110,597
Capital	2,800	2,800	4,249	(1,449)	2,500
Total Patrol	755,915	755,915	723,352	32,563	711,730
Detention Facility					
Personal Services	938,678	938,678	791,324	147,354	769,334
Purchased/Contracted Services	164,280	164,280	175,087	(10,807)	171,899
Supplies	208,350	208,350	221,383	(13,033)	209,589
Capital	10,000	10,000	9,939	61	12,520
Total Detention Facility	1,321,308	1,321,308	1,197,733	123,575	1,163,342
Vice Control					
Personal Services	188,679	188,679	194,325	(5,646)	188,287
Purchased/Contracted Services	6,000	6,000	17,947	(11,947)	5,516
Supplies	18,950	19,450	27,278	(7,828)	19,828
Capital	2,500	11,000	12,116	(1,116)	2,500
Total Vice Control	216,129	225,129	251,666	(26,537)	216,131

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	2017				2016
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Department of Justice Grants					
Personal Services	11,000	11,000	-	11,000	10,729
Purchased/Contracted Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital	-	-	-	-	-
Total Department of Justice Grants	11,000	11,000	-	11,000	10,729
Court Services					
Personal Services	50,822	50,822	41,321	9,501	30,226
Purchased/Contracted Services	-	-	-	-	-
Supplies	2,200	2,200	1,593	607	155
Capital	-	-	-	-	-
Total Court Services	53,022	53,022	42,914	10,108	30,381
Fire Protection					
Personal Services	-	-	-	-	-
Purchased/Contracted Services	-	-	-	-	42,382
Supplies	-	-	-	-	26,262
Capital	-	-	-	-	11,836
Total Fire Protection	-	-	-	-	80,480
Emergency Medical Services					
Purchased/Contracted Services	375,000	375,000	375,000	-	380,417
Total Emergency Medical Services	375,000	375,000	375,000	-	380,417
Coroner - Medical Examiner					
Personal Services	10,700	10,700	9,942	758	10,099
Purchased/Contracted Services	2,400	2,400	3,579	(1,179)	2,744
Supplies	13,025	13,025	6,191	6,834	8,215
Capital				-	
Total Coroner - Medical Examiner	26,125	26,125	19,712	6,413	21,058
Emergency Management					
Personal Services	5,380	5,380	5,383	(3)	5,380
Purchased/Contracted Services			-	-	-
Supplies	5,620	5,620	5,853	(233)	4,435
Capital	-	-	-	-	1,543
Total Emergency Management	11,000	11,000	11,236	(236)	11,358
Total Public Safety	$ 3,298,097	$ 3,307,097	$ 3,144,346	$ 162,751	$ 3,089,515

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	2017				2016
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Public Works					
Administration					
Personal Services	$ 106,433	$ 106,433	$ 110,959	$ (4,526)	$ 103,832
Purchased/Contracted Services	2,000	2,000	1,789	211	1,550
Supplies	12,110	12,110	11,208	902	9,438
Capital				-	
Total Administration	120,543	120,543	123,956	(3,413)	114,820
Road and Bridge Maintenance					
Personal Services	820,620	820,620	638,881	181,739	652,832
Purchased/Contracted Services	213,764	214,464	338,804	(124,340)	388,072
Supplies	380,050	389,620	326,148	63,472	332,124
Capital	625,000	1,647,862	1,748,809	(100,947)	887,120
Total Road Maintenance	2,039,434	3,072,566	3,052,642	19,924	2,260,148
Shop					
Personal Services	173,335	173,335	136,313	37,022	125,560
Purchased/Contracted Services	4,000	4,000	11,663	(7,663)	6,059
Supplies	18,480	18,480	29,662	(11,182)	33,299
Capital	2,500	2,500	13,181	(10,681)	3,003
Total Shop	198,315	198,315	190,819	7,496	167,921
Total Public Works	$ 2,358,292	$ 3,391,424	$ 3,367,417	$ 24,007	$ 2,542,889

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	2017				2016
	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	30,228	24,585	5,643	24,797
Purchased/Contracted Services	16,750	1,500	517	983	13,792
Supplies	4,566	22,306	18,963	3,343	4,265
Capital		-	-	-	-
Total Nutrition Program	51,544	54,034	44,065	9,969	42,854
Transportation Services					
Purchased/Contracted Services	142,444	142,444	123,699	18,745	119,871
Supplies	350	350	1,919	(1,569)	281
Capital	1,800	1,800	2,968	(1,168)	39,388
Total Transportation Services	144,594	144,594	128,586	16,008	159,540
Total Health and Welfare	$ 277,438	$ 279,928	$ 253,951	$ 25,977	$ 283,694
Culture and Recreation					
Library					
Support Payments	$ 43,825	$ 43,825	$ 43,825	$ -	$ 42,978
Purchased/Contracted Services	-	-	2,013	(2,013)	-
Total Library	43,825	43,825	45,838	(2,013)	42,978
Recreation					
Personal Services	-	-	-	-	330
Purchased/Contracted Services	130,000	130,000	130,000	-	130,000
Supplies	3,800	3,800	7,332	(3,532)	3,060
Capital				-	
Total Recreation	133,800	133,800	137,332	(3,532)	133,390
Total Culture and Recreation	$ 177,625	$ 177,625	$ 183,170	$ (5,545)	$ 176,368

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	2017				2016
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Housing and Development					
Agricultural Resources					
Personal Services	$ 86,705	$ 86,705	$ 74,672	$ 12,033	$ 88,160
Purchased/Contracted Services	31,160	31,160	35,464	(4,304)	30,476
Supplies	19,718	19,718	18,798	920	18,127
Capital	-	-	-	-	-
Total Agricultural Resources	137,583	137,583	128,934	8,649	136,763
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	56,692	56,692	57,710	(1,018)	53,800
Purchased/Contracted Services	850	850	234	616	19
Supplies	6,395	6,395	5,270	1,125	5,703
Capital		7,550	7,550	-	
Total Building Inspection	63,937	71,487	70,764	723	59,522
Planning and Zoning					
Personal Services	-	-	-	-	1,620
Purchased/Contracted Services	6,000	6,000	7,500	(1,500)	-
Supplies	1,500	1,500	4,391	(2,891)	8,223
Capital				-	
Total Planning and Zoning	7,500	7,500	11,891	(4,391)	9,843
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	-	20,000
Total Economic Development	95,000	95,000	95,000	-	95,000
Total Housing and Development	$ 322,775	$ 330,325	$ 325,344	$ 4,981	$ 319,883

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	2017				2016
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Debt Service					
Notes	$ 104,000	$ 116,849	$ 94,626	$ 22,223	$ 24,528
Interest	2,200	4,788	4,356	432	1,983
Fees			1,043	(1,043)	-
Total Debt Service	$ 106,200	$ 121,637	$ 100,025	$ 21,612	$ 26,511
Total Expenditures	$ 9,418,555	$ 10,419,792	$ 9,978,170	$ 441,622	$ 9,071,778
Other Financing Uses					
Transfers Out					
Victim Witness Assistance Fund	$ 15,314	$ 15,314	$ 10,813	$ 4,501	$ 3,200
Drug Abuse Treatment and Education Fund	45,109	45,109	41,314	3,795	39,000
Emergency 911 Telephone Fund	350,122	350,122	348,175	1,947	292,000
Solid Waste Enterprise Fund		-		-	
Fire Administration Grant		-	-	-	28,000
Fire Protection Services		-		-	
Total Other Financing Uses	$ 410,545	$ 410,545	$ 400,302	$ 10,243	$ 362,200

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2008 Issue
Comparative Balance Sheet
June 30, 2017 and 2016

	2017	2016
Assets		
Cash and Cash Equivalents	$ 49,959	$ 1,097,157
Receivables		
Intergovernmental		
Interfund	4,125	9,125
Total Assets	$ 54,084	$ 1,106,282
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental		
Interfund		
Total Liabilities	-	-
Fund Blanace		
Nonspendable		
Restricted	54,084	1,106,282
Committed		
Assigned		
Unassigned		
Total Fund Balance	54,084	1,106,282
Total Liabilities and Fund Balance	$ 54,084	$ 1,106,282

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, 2017

	Budget												Variance
	Original	Revised	2009	2010	2011	2012	2013	2014	2015	2016	2017	Cumulative Total	With Project Budget
Revenues													
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	8,640,000	6,436,873	457,163	1,117,296	1,080,609	1,135,649	1,127,874	1,067,241	565,936	-	-	6,551,768	114,895
Investment Income							-					-	-
												-	-
Total Revenues	8,640,000	6,436,873	457,163	1,117,296	1,080,609	1,135,649	1,127,874	1,067,241	565,936	-	-	6,551,768	114,895
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	1,890,335	110				23,270	294,988	27,865	545,988	1,052,198	1,944,419	(54,084)
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	6,436,873	175,674	1,391,212	854,647	764,655	768,314	713,405	231,591	545,988	1,052,198	6,497,684	(60,811)
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)	(1,052,198)	54,084	$ 54,084
Fund Balance, Beginning of Year			-	281,489	7,573	233,535	604,529	964,089	1,317,925	1,652,270	1,106,282	-	
Fund Balance, End of Year			$ 281,489	$ 7,573	$ 233,535	$ 604,529	$ 964,089	$ 1,317,925	$ 1,652,270	$ 1,106,282	$ 54,084	$ 54,084	

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2014 Issue
Comparative Balance Sheet
June 30, 2017 and 2016

	2017	2016
Assets		
Cash and Cash Equivalents	$ 1,013,417	$ 439,126
Receivables		
Intergovernmental	86,986	87,771
Interfund		
Total Assets	$ 1,100,403	$ 526,897
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ 78,622	$ -
Payables		
Intergovernmental	26,299	58,909
Interfund	21,725	7,613
Total Liabilities	126,646	66,522
Fund Bianace		
Nonspendable		
Restricted	973,757	460,375
Committed		
Assigned		
Unassigned		
Total Fund Balance	973,757	460,375
Total Liabilities and Fund Balance	$ 1,100,403	$ 526,897

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, 2017

	Budget							Variance
	Original	Revised	2014	2015	2016	2017	Cumulative Total	With Project Budget
Revenues								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	5,360,000	5,360,000	-	301,417	1,026,499	1,082,295	2,410,211	(2,949,789)
Investment Income							-	-
							-	-
Total Revenues	5,360,000	5,360,000	-	301,417	1,026,499	1,082,295	2,410,211	(2,949,789)
Expenditures								
General Government								
Capital	750,000	581,000				23,808	23,808	557,192
Public Safety								-
Capital	682,000	682,000			256,898	3,480	260,378	421,622
Public Works								-
Capital	2,000,000	1,769,081		80,689	236,890	-	317,579	1,451,502
Culture and Recreation								
Capital		169,000			27,260	150,472	177,732	(8,732)
Intergovernmental	1,928,000	1,928,000		88,279	346,597	363,117	797,993	1,130,007
Debt Service								
Principal		215,709		1,495	40,089	47,005	88,589	127,120
Interest		15,210		642	4,411	4,031	9,084	6,126
Total Expenditures	5,360,000	5,360,000	-	171,105	912,145	591,913	1,675,163	3,684,837
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	-	130,312	114,354	490,382	735,048	$ 735,048
Other Financing Sources (Uses)								
Contributions						23,000	23,000	
Proceeds from Long-Term Debt				80,689	135,020	-	215,709	
Change in Fund Balance			-	211,001	249,374	513,382	950,757	
Fund Balance, Beginning of Year			-	-	211,001	460,375	-	
Fund Balance, End of Year			$ -	$ 211,001	$ 460,375	$ 973,757	$ 950,757	

Brooks County, Georgia
Community Development Block Grant
Project 15p-y-014-1-5788
Comparative Balance Sheet
June 30, 2017 and 2016

	2017	2016
Assets		
Cash and Cash Equivalents	$ -	$ -
Receivables		
Intergovernmental	94,260	-
Total Assets	$ 94,260	$ -
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ 94,260	$ -
Total Liabilities	94,260	-
Fund Blanace		
Nonspendable		
Restricted		
Committed		
Assigned		
Unassigned		-
Total Fund Balance	-	-
Total Liabilities and Fund Balance	$ 94,260	$ -

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, 2017

	Budget	2015	2016	2017	Project Total	Variance With Project Budget
Revenues						
Intergovernmental	$ 500,000	$ -	$ -	$ 459,185	$ 459,185	$ (40,815)
Total Revenues	500,000	-	-	459,185	459,185	(40,815)
Expenditures						
Culture and Recreation						
Capital	500,000	-	-	459,185	459,185	40,815
Total Expenditures	500,000	-	-	459,185	459,185	40,815
Excess (Deficiency) of Revenues Over (Under) Expenditures		-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	
Fund Balance, End of Year		$ -	$ -	$ -	$ -	

Brooks County, Georgia
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2017

	Special Revenue Funds					Special Revenue Funds						
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	$ 51,426	$ 5,417	$ 1,845	$ 1,720	$ -	$ 466	$ 25,919	$ -	$ 71,897	$ -	$ 18	$ 158,708
Receivables												
Intergovernmental			5,897	13,601				10,658	-		37,331	67,487
Other						49,240	-					49,240
Interfund			714				1,187					1,901
Other Assets						7,140						7,140
Restricted Assets												
Cash and Cash Equivalents					7,175					12,011		19,186
Total Assets	$ 51,426	$ 5,417	$ 8,456	$ 15,321	$ 7,175	$ 56,846	$ 27,106	$ 10,658	$ 71,897	$ 12,011	$ 37,349	$ 303,662
Liabilities, Deferred Inflows of Resources and Fund Balance												
Liabilites												
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Expenses			8,011	5,197		24,501		286				37,995
Payables												
Interfund	-	216	-	-	-	714		9,476	777	-	37,349	48,532
Other									3,414			3,414
Unearned Revenue												-
Total Liabilities	-	216	8,011	5,197	-	25,215	-	9,762	4,191	-	37,349	89,941
Deferred Inflows of Resources												
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-	-	-
Fund Blanace												
Fund Balance												
Nonspendable												-
Restricted	51,426	5,201	445	10,124	7,175	31,631	27,106	896	67,706	12,011	-	213,721
Committed												-
Assigned												-
Unassigned												-
Total Fund Balance	51,426	5,201	445	10,124	7,175	31,631	27,106	896	67,706	12,011	-	213,721
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 51,426	$ 5,417	$ 8,456	$ 15,321	$ 7,175	$ 56,846	$ 27,106	$ 10,658	$ 71,897	$ 12,011	$ 37,349	$ 303,662

Brooks County, Georgia
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Twelve Months Ended June 30, 2017

	Special Revenue Funds					Special Revenue Funds						
	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	$ -	$ -	$ 55,901	$ 50,031	$ -	$ -	$ -	$ 71,234	$ -	$ -	$ 54,806	$ 231,972
Charges for Services						200,637			22,547			223,184
Fines and Forfeitures	8,774	5,029	11,131	20,274	-		41,684					86,892
Investment Income	25	2	11	2	3	21	4					68
Other Income					-					-		-
Total Revenues	8,799	5,031	67,043	70,307	3	200,658	41,688	71,234	22,547	-	54,806	542,116
Expenditures												
Judicial												
Current	895											895
Capital												-
Public Safety												-
Current		4,952	109,355	77,164		515,564	20,000	71,234	6,402			804,671
Capital				6,500		24,225	-					30,725
Public Works												
Capital												-
Health and Welfare												
Current									-		54,806	54,806
Total Expenditures	895	4,952	109,355	83,664	-	539,789	20,000	71,234	6,402	-	54,806	891,097
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,904	79	(42,312)	(13,357)	3	(339,131)	21,688	-	16,145	-	-	(348,981)
Other Financing Sources (Uses)												
Transfers In	-	-	41,313	10,813		348,174	-	-		-		400,300
Total Other Financiag Sources (Uses)	-	-	41,313	10,813	-	348,174	-	-	-	-	-	400,300
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7,904	79	(999)	(2,544)	3	9,043	21,688	-	16,145	-	-	51,319
Fund Balance, Beginning of Year	43,522	5,123	1,444	12,667	7,172	22,588	5,418	896	51,560	12,011	-	162,401
Fund Balance, End of Year	$ 51,426	$ 5,202	$ 445	$ 10,123	$ 7,175	$ 31,631	$ 27,106	$ 896	$ 67,705	$ 12,011	$ -	$ 213,720

Brooks County, Georgia
Law Library Fund
Comparative Balance Sheet
June 30, 2017 and 2016

	2017	2015
Assets		
Cash and Equivalents	$ 51,426	$ 43,522
Total Assets	$ 51,426	$ 43,522
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	51,426	43,522
Committed		
Assigned		
Unassigned		
Total Fund Balance	51,426	43,522
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 51,426	$ 43,522

Brooks County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2017
(Compared with Prior Year Actual Amounts)

	2017				2016
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	5,500	5,500	8,774	3,274	8,316
Investment			25	25	20
				-	
Total Revenues	5,500	5,500	8,799	3,299	8,336
Expenditures					
Judicial					
Current	5,500	5,500	895	4,605	2,081
Capital				-	
				-	
Total Expenditures	5,500	5,500	895	4,605	2,081
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	7,904	7,904	6,255
Other Financing Sources					
Transfers				-	
Net Change in Fund Balance	-	-	7,904	7,904	6,255
Fund Balance, Beginning of Year	43,522	43,522	43,522	-	37,267
Fund Balance, End of Year	$ 43,522	$ 43,522	$ 51,426	$ 7,904	$ 43,522

Brooks County, Georgia
Seizure and Confiscated Property Fund
Comparative Balance Sheet
June 30, 2017 and 2016

	2017	2015
Assets		
Cash and Equivalents	$ 5,417	$ 5,339
Total Assets	$ 5,417	$ 5,339
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Payables		
Interfund	216	216
Total Liabilities	216	216
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	5,201	5,123
Committed		
Assigned		
Unassigned		
Total Fund Balance	5,201	5,123
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 5,417	$ 5,339

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, 2017
(Compared with Prior Year Actual Amounts)

	2017				2016
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	12,000	12,000	5,029	(6,971)	5,685
Investment			2	2	3
Other				-	1,500
Total Revenues	12,000	12,000	5,031	(6,969)	7,188
Expenditures					
Public Safety					
Current	12,000	12,000	4,952	7,048	8,239
Capital				-	-
				-	
Total Expenditures	12,000	12,000	4,952	7,048	8,239
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	79	79	(1,051)
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	79	79	(1,051)
Fund Balance, Beginning of Year	5,123	5,123	5,123	-	6,174
Fund Balance, End of Year	$ 5,123	$ 5,123	$ 5,202	$ 79	$ 5,123

Brooks County, Georgia
Drug Abuse, Treatment and Education Fund
Comparative Balance Sheet
June 30, 2017 and 2016

	2017	2015
Assets		
Cash and Equivalents	$ 1,845	$ 1,815
Receivables		
Intergovernmental	5,897	8,420
Interfund	714	714
Total Assets	$ 8,456	$ 10,949
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	8,011	9,016
Payables		
Interfund	-	489
Total Liabilities	8,011	9,505
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	445	1,444
Committed		
Assigned		
Unassigned		
Total Fund Balance	445	1,444
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 8,456	$ 10,949

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, 2017
(Compared with Prior Year Actual Amounts)

	2017				2016
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 56,108	$ 56,108	$ 55,901	$ (207)	$ 50,233
Fines and Forfeitures	-		11,131	11,131	8,076
Investment			11	11	10
				-	
Total Revenues	56,108	56,108	67,043	10,935	58,319
Expenditures					
Public Safety					
Current	101,217	101,217	109,355	(8,138)	94,675
Capital				-	
				-	
Total Expenditures	101,217	101,217	109,355	(8,138)	94,675
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,109)	(45,109)	(42,312)	2,797	(36,356)
Other Financing Sources					
Transfers	45,109	45,109	41,313	(3,796)	39,000
				-	
Net Change in Fund Balance	-	-	(999)	(999)	2,644
Fund Balance, Beginning of Year	1,444	1,444	1,444	-	1,444
Fund Balance, End of Year	$ 1,444	$ 1,444	$ 445	$ (999)	$ 4,088

Brooks County, Georgia
Victim Witness Assistance Fund
Comparative Balance Sheet
June 30, 2017 and 2016

	2017	2015
Assets		
Cash and Equivalents	$ 1,720	$ 2,602
Receivables		
Intergovernmental	13,601	16,083
Total Assets	$ 15,321	$ 18,685
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	5,197	5,761
Payables		
Interfund Payable	-	257
Total Liabilities	5,197	6,018
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	10,124	12,667
Committed		
Assigned		
Unassigned		
	10,124	12,667
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 15,321	$ 18,685

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, 2017
(Compared with Prior Year Actual Amounts)

	2017				2016
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 57,594	$ 57,594	$ 50,031	$ (7,563)	$53,119
Fines and Forfeitures	16,500	16,500	20,274	3,774	21,213
Investment			2	2	3
				-	
Total Revenues	74,094	74,094	70,307	(3,787)	74,335
Expenditures					
Public Safety					
Current	89,408	89,408	77,164	12,244	72,837
Capital			6,500	(6,500)	2,649
				-	
Total Expenditures	89,408	89,408	83,664	5,744	75,486
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,314)	(15,314)	(13,357)	1,957	(1,151)
Other Financing Sources					
Transfers	15,314	15,314	10,813	(4,501)	3,200
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	(2,544)	(2,544)	2,049
Fund Balance, Beginning of Year	12,667	12,667	12,667	-	10,618
Fund Balance, End of Year	$ 12,667	$ 12,667	$ 10,123	$ (2,544)	$12,667

Brooks County, Georgia
Federal Seizure and Confiscated Property Fund
ComparativeBalance Sheet
June 30, 2017 and 2016

	2017	2016
Assets		
Cash and Equivalents	$ -	$ -
Restricted Assets		
Cash	7,175	7,172
Total Assets	$ 7,175	$ 7,172
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	7,175	7,172
Committed		
Assigned		
Unassigned		
Total Fund Balance	7,175	7,172
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 7,175	$ 7,172

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, 2017
(Compared with Prior Year Actual Amounts)

	2017				2016
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 5,000	$ 5,000	$ -	$ (5,000)	$ 2,325
Fines and Forfeitures				-	
Investment			3	3	4
				-	
Total Revenues	5,000	5,000	3	(4,997)	2,329
Expenditures					
Public Safety					
Current	4,000	5,000	-	5,000	-
Capital				-	
				-	
Total Expenditures	4,000	5,000	-	5,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,000	-	3	3	2,329
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	1,000	-	3	3	2,329
Fund Balance, Beginning of Year	7,172	7,172	7,172	-	4,843
Fund Balance, End of Year	$ 8,172	$ 7,172	$ 7,175	$ 3	$ 7,172

Brooks County, Georgia
Emergency 911 Telephone Fund
Comparative Balance Sheet
June 30, 2017 and 2016

	2017	2016
Assets		
Cash and Equivalents	$ 466	$ 696
Receivables		
Other	49,240	56,218
Prepaid Items	7,140	
Total Assets	$ 56,846	$ 56,914
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	24,501	33,129
Payables		
Interfund	714	1,197
Total Liabilities	25,215	34,326
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	31,631	22,588
Committed		
Assigned		
Unassigned		
Total Fund Balance	31,631	22,588
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 56,846	$ 56,914

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, 2017
(Compared with Prior Year Actual Amounts)

	2017				2016
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	230,000	230,000	200,637	(29,363)	207,210
Investment		-	21	21	25
				-	
Total Revenues	230,000	230,000	200,658	(29,342)	207,235
Expenditures					
Public Safety					
Current	569,122	569,122	515,564	53,558	495,770
Capital	11,000	11,000	24,225	(13,225)	
				-	
Total Expenditures	580,122	580,122	539,789	40,333	495,770
Excess (Deficiency) of Revenues Over (Under) Expenditures	(350,122)	(350,122)	(339,131)	10,991	(288,535)
Other Financing Sources					
Transfers	350,122	350,122	348,174	(1,948)	292,000
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	9,043	9,043	3,465
Fund Balance, Beginning of Year	22,588	22,588	22,588	-	19,123
Fund Balance, End of Year	$ 22,588	$ 22,588	$ 31,631	$ 9,043	$ 22,588

Brooks County, Georgia
Jail Construction and Staffing Fund
Comparative Balance Sheet
June 30, 2017 and 2016

	2017	2016
Assets		
Cash and Equivalents	$ 25,919	$ 8,020
Receivables		
Interfund	1,187	
Total Assets	$ 27,106	$ 8,020
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Payables		
Interfund	-	2,602
Total Liabilities	-	2,602
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	27,106	5,418
Committed		
Assigned		
Unassigned		
Total Fund Balance	27,106	5,418
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 27,106	$ 8,020

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, 2017
(Compared with Prior Year Actual Amounts)

	2017				2016
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services				-	
Fines and Forfeitures	29,000	29,000	41,684	12,684	39,835
Investment			4	4	11
Other				-	
Total Revenues	29,000	29,000	41,688	12,688	39,846
Expenditures					
Public Safety					
Current	20,000	20,000	20,000	-	30,388
Capital				-	24,410
				-	
Total Expenditures	20,000	20,000	20,000	-	54,798
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,000	9,000	21,688	12,688	(14,952)
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	9,000	9,000	21,688	12,688	(14,952)
Fund Balance, Beginning of Year	5,418	5,418	5,418	-	20,370
Fund Balance, End of Year	$ 14,418	$ 14,418	$ 27,106	$ 12,688	$ 5,418

Brooks County, Georgia
Fire Department Grant
Comparative Balance Sheet
June 30, 2017 and 2016

	2017	2016
Assets		
Cash and Equivalents	$ -	$ -
Receivables		
Intergovernmental	10,658	12,047
Total Assets	$ 10,658	$ 12,047
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	286	2,691
Payables		
Interfund	9,476	8,460
	-	
Total Liabilities	9,762	11,151
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	896	896
Committed		
Assigned		
Unassigned		
Total Fund Balance	896	896
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 10,658	$ 12,047

Brooks County, Georgia
Fire Department Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2017
(Compared with Prior Year Actual Amounts)

	2017				2016
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 73,253	$ 73,253	$ 71,234	$ (2,019)	$ 37,595
Investment				-	
Other				-	
Total Revenues	73,253	73,253	71,234	(2,019)	37,595
Expenditures					
Public Safety					
Current	73,253	73,253	71,234	2,019	58,310
Capital				-	
				-	
Total Expenditures	73,253	73,253	71,234	2,019	58,310
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	(20,715)
Other Financing Sources					
Transfers	-	-	-	-	28,000
				-	
Net Change in Fund Balance	-	-	-	-	7,285
Fund Balance, Beginning of Year	896	896	896	-	(6,389)
Fund Balance, End of Year	$ 896	$ 896	$ 896	$ -	$ 896

Brooks County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
June 30, 2017 and 2016

	2017	2016
Assets		
Cash and Equivalents	$ 71,897	$ 53,962
Total Assets	$ 71,897	$ 53,962
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses		
Payables		
Interfund	777	
Other	3,414	2,402
Total Liabilities	4,191	2,402
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	67,706	51,560
Committed		
Assigned		
Unassigned		
Total Fund Balance	67,706	51,560
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 71,897	$ 53,962

Brooks County, Georgia
Inmate Commissary Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2017
(Compared with Prior Year Actual Amounts)

	2017				2016
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	22,500	22,500	22,547	47	25,017
Investment				-	
Other	500	500		(500)	
Total Revenues	23,000	23,000	22,547	(453)	25,017
Expenditures					
Public Safety					
Current	19,000	19,000	6,402	12,598	10,128
Capital	4,000	4,000	-	4,000	-
				-	
Total Expenditures	23,000	23,000	6,402	16,598	10,128
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	16,145	16,145	14,889
Other Financing Sources					
Transfers				-	
Net Change in Fund Balance	-	-	16,145	16,145	14,889
Fund Balance, Beginning of Year	51,560	51,560	51,560	-	36,671
Fund Balance, End of Year	$ 51,560	$ 51,560	$ 67,705	$ 16,145	$ 51,560

Brooks County, Georgia
Family Connection Grant Fund
Comparative Balance Sheet
June 30, 2017 and 2016

	2017	2016
Assets		
Cash and Equivalents	$ 18	$ -
Receivables		
Intergovernmental	37,331	13,774
Total Assets	$ 37,349	$ 13,774
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses		
Payables		
Interfund	37,349	13,774
Total Liabilities	37,349	13,774
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	$ 37,349	$ 13,774

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, 2017
(Compared with Prior Year Actual Amounts)

	2017				2016
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 54,806	$ 54,806	$ 54,806	$ -	$ 48,194
Other				-	
Total Revenues	54,806	54,806	54,806	-	48,194
Expenditures					
Health and Welfare					
Current	54,806	54,806	54,806	-	48,194
Capital				-	
Total Expenditures	54,806	54,806	54,806	-	48,194
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
Solid Waste Fund
Comparative Statement of Net Position
June 30, 2017 and 2016

	2017	2016
Assets		
Current Assets		
Cash and Cash Equivalents	$ 586,169	$ 423,971
Receivables		
Solid Waste Assessments	94,305	87,336
Intergovernmental	94,672	60,351
Total Current Assets	775,146	571,658
Capital Assets		
Equipment	33,541	33,541
Accumulated Depreciation	33,541	31,264
Net Capital Assets	-	2,277
Non-Current Assets		
Intergovernmental Receivable	421,908	289,140
Total Assets	$ 1,197,054	$ 863,075
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 376	$ 951
Interfund	3,126	76,403
Accrued Closure & Post-Closure Care Cost	129,817	74,139
Total Current Liabilities	133,319	151,493
Long-Term Liabilities		
Accrued Closure & Post-Closure Care Cost	649,089	444,832
Total Long-Term Liabilities	649,089	444,832
Total Liabilities	782,408	596,325
Net Position		
Invested in Capital Assets	-	2,277
Restricted		
Unrestricted	414,646	264,473
Total Net Position	414,646	266,750
Total Liabilities and Net Position	$ 1,197,054	$ 863,075

Brooks County, Georgia
Solid WasteFund
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2017 and 2016

	2017	2016
Operating Revenues		
Solid Waste Asssments	$ 851,588	$ 862,502
Intergovernmental	51,193	43,426
Operating Grants		
Total Operating Revenues	902,781	905,928
Operating Expenses		
Salary and Wages	33,530	22,400
Benefits	5,730	4,385
	39,260	26,785
Disposal	584,920	816,478
Closure and Post Closure Care	128,929	27,017
Supplies	1,924	408
Other	968	4,169
Depreciation	-	3,509
Intergovernmental Payments	-	-
Total Operating Expeses	756,001	878,366
Operating Income (Loss)	146,780	27,562
Non-Operating Revenue (Expense)		
Investment Income	1,116	2,219
Total Non-Operating Revenue (Expense)	1,116	2,219
Income (Loss) Before Transfers	147,896	29,781
Transfers In (Out)		
Change in Net Position	147,896	29,781
Net Position, Beginning	266,750	236,968
Net Position, Ending	$ 414,646	$ 266,749

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended June 30, 2017 and 2016

	2017	2016
Cash Flow from Operating Activities		
Solid Waste Assessments Received	$ 844,619	$ 860,312
Intergovernmental	53,063	39,716
Payment of Employee Compensation and Benefits	(39,260)	(26,586)
Payment of Professional and Technical Services	(37,853)	(41,377)
Payment of Purchase Property Services	(655,920)	(811,334)
Payment for Other Goods and Services	(3,467)	(4,576)
Cash flow from Operating Activities	161,082	16,155
Cash Flow from Non-Capital Financing Activities		
Transfers (Out)	-	-
Cash Flow from Non-Capital Financing Activities	-	-
Cash Flow from Capital and Related Financing		
Purchase of Equipment	-	-
Cash Flow from Capital and Related Financing	-	-
Cash flow from Investing Activities		
Investment Inome	1,116	2,219
Cash Flow from Investing Activities	1,116	2,219
Net Increase (Decrease) in Cash and Cash Equivalents	162,198	18,374
Cash and Cash Equivalents, Beginning	423,971	405,597
Cash and Cash Equivalents, Ending	$ 586,169	$ 423,971
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ 146,780	$ 27,562
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	2,277	3,509
Change in Assets and Liabilities:		
(Increase) Decrease in Solid Waste Assessments Receivable	(6,969)	(2,191)
(Increase) Decrease in Intergovernmental Receivables	(167,089)	22,960
Increase (Decrease) in Internal Balances	(73,277)	5,144
Increase (Decrease) in Obligation for Closure and Post-Closure Ca	259,935	(41,030)
Increase (Decrease) in Accounts Payable and Accrued Expenses	(575)	201
Net Cash Provided (Used) By Operating Activities	$ 161,082	$ 16,155

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Net Position
June 30, 2017 and 2016

	2017	2016
Assets		
Current Assets		
Cash and Cash Equivalents	$ 468,514	$ 315,276
Receivables		
Fire Protection Assessments	30,416	33,026
Intergovernmental		
Total Current Assets	498,930	348,302
Capital Assets		
Sites and Improvements	4,075	4,075
Buildings and Improvements	81,342	72,342
Equipment and Vehicles	516,965	480,691
	602,382	557,108
Accumulated Depreciation	140,488	78,496
Net Capital Assets	461,894	478,612
Total Assets	$ 960,824	$ 826,914
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ -	$ -
Interfund	98,247	118,236
Total Current Liabilities	98,247	118,236
Long-Term Liabilities		
		-
Total Long-Term Liabilities	-	-
Total Liabilities	98,247	118,236
Net Position		
Invested in Capital Assets	461,894	478,612
Restricted		
Unrestricted	400,683	230,066
Total Net Position	862,577	708,678
Total Liabilities and Net Position	$ 960,824	$ 826,914

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2017 and 2016

	2017	2016
Operating Revenues		
Fire Protection Assessments	$ 436,690	$ 440,943
Intergovernmental		
Other		
Total Operating Revenues	436,690	440,943
Operating Expenses		
Salary and Wages	3,930	9,439
Benefits	2,867	3,623
	6,797	13,062
Purchased Professional and Technical Services	-	1,385
Purchased Property Services	44,787	46,520
Other Purchased Services	88,169	12,575
Supplies	81,045	52,886
Depreciation	61,992	53,429
Total Operating Expeses	282,790	179,857
Operating Income (Loss)	153,900	261,086
Non-Operating Revenue (Expense)		
Investment Income		
Total Non-Operating Revenue (Expense)	-	-
Income (Loss) Before Other Revenues (Expenses) and Transfers	153,900	261,086
Other Revenues (Expenses) and Transfers		
Capital Contributions		20,000
Capital Contributions (Capital Project Fund)		9,200
Transfers	-	
Change in Net Position	153,900	290,286
Net Position, Beginning	708,677	418,391
Net Position, Ending	$ 862,577	$ 708,677

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Cash Flows
For the Years Ended June 30, 2017 and 2016

	2017	2016
Cash Flow from Operating Activities		
Fire Protection Assessment Received	$ 439,300	$ 437,805
Intergovernmental		
Other	-	-
Payment of Employee Compensation and Benefits	(6,797)	(13,062)
Payment for Professional and Technical Services	-	(1,385)
Payment for Purchased Property Services	(44,787)	(46,520)
Payment for Other Purchased Services	(88,169)	(12,575)
Payment for Other Goods and Services	(81,045)	(52,886)
Cash flow from Operating Activities	218,502	311,377
Cash Flow from Non-Capital Financing Activities		
Internal Advances from GeneralFund	(19,989)	(235,904)
Cash Flow from Non-Capital Financing Activities	(19,989)	(235,904)
Cash Flow from Capital and Related Financing		
Purchase of Equipment	(45,274)	(162,698)
Cash Flow from Capital and Related Financing	(45,274)	(162,698)
Cash flow from Investing Activities		
Investment Inome	-	
Cash Flow from Investing Activities	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	153,239	(87,225)
Cash and Cash Equivalents, Beginning	315,276	402,501
Cash and Cash Equivalents, Ending	$ 468,515	$ 315,276
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ 153,900	$ 261,087
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	61,992	53,429
Change in Assets and Liabilities:		
Decrease (Increase) in Assessments Receivable	2,610	(3,139)
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	$ 218,502	$ 311,377
Supplemental Cash Flow Information		
Contribution of Capital Assets	$ -	$ 20,000
Contribution of Capital Assets (Capital Project Fund)	$ -	$ 9,200
Capital Assets Acquired by Advances from the General Fund	$ -	$ 162,698

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2017

	Beginning Balance	Additions	Deductions	Ending Balance
Tax Commissioner				
Assets				
Cash and Equivalents	$ 184,446	$ 17,310,300	$ 17,489,945	$ 4,801
Tax, Fees and Assessments Receivable	2,569,674	16,618,288	16,331,283	2,856,679
Other				-
Total Assets	$ 2,754,120	$ 33,928,588	$ 33,821,228	$ 2,861,480
Liabilities				
Accounts Payable	$ 177,310	$ 1,672,387	$ 1,849,697	$ -
Uncollected Taxes, Fees and Assessments	2,569,674	16,618,288	16,331,283	2,856,679
Interfund		8,053,791	8,053,791	-
Other	7,136		2,335	4,801
Total Liabilities	$ 2,754,120	$ 26,344,466	$ 26,237,106	$ 2,861,480
Probate Court				
Assets				
Cash and Equivalents	$ -	$ 40,387	$ 40,374	$ 13
Other				-
Total Assets	$ -	$ 40,387	$ 40,374	$ 13
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		31,501	31,501	-
Other		8,886	8,873	13
Total Liabilities	$ -	$ 40,387	$ 40,374	$ 13
Clerk of Superior Court				
Assets				
Cash and Equivalents	$ 290,734	$ 523,692	$ 706,041	$ 108,385
Other				-
Total Assets	$ 290,734	$ 523,692	$ 706,041	$ 108,385
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		183,145	183,145	-
Other	290,734	340,547	522,896	108,385
Total Liabilities	$ 290,734	$ 523,692	$ 706,041	$ 108,385
Clerk of State Court				
Assets				
Cash and Equivalents	$ 89,886	$ 443,772	$ 439,607	$ 94,051
Other				-
Total Assets	$ 89,886	$ 443,772	$ 439,607	$ 94,051
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		307,640	307,640	-
Other	89,886	136,132	131,967	94,051
Total Liabilities	$ 89,886	$ 443,772	$ 439,607	$ 94,051

Brooks County, Georgia
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2017

	Beginning Balance	Additions	Deductions	Ending Balance
Magistrate Court				
Assets				
Cash and Equivalents	$ -	$ 152,575	$ 151,485	$ 1,090
Other				-
Total Assets	$ -	$ 152,575	$ 151,485	$ 1,090
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		35,334	35,334	-
Other		117,241	116,151	1,090
Total Liabilities	$ -	$ 152,575	$ 151,485	$ 1,090
Sheriff's Department				
Assets				
Cash and Equivalents	$ 41,543	$ 102,735	$ 99,216	$ 45,062
Other				
Total Assets	$ 41,543	$ 102,735	$ 99,216	$ 45,062
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		66,362	66,362	-
Other	41,543	36,373	32,854	45,062
Total Liabilities	$ 41,543	$ 102,735	$ 99,216	$ 45,062
Brooks County Development Authority				
Assets				
Cash and Equivalents	$ 46,566	$ 178,412	$ 39,992	$ 184,986
Other				
Total Assets	$ 46,566	$ 178,412	$ 39,992	$ 184,986
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable				-
Other	46,566	178,412	39,992	184,986
Total Liabilities	$ 46,566	$ 178,412	$ 39,992	$ 184,986
Briggs Fire District				
Assets				
Cash and Equivalents	$ 11,163	$ 7,648	$ -	$ 18,811
Other				
Total Assets	$ 11,163	$ 7,648	$ -	$ 18,811
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable				-
Other	11,163	7,648		18,811
Total Liabilities	$ 11,163	$ 7,648	$ -	$ 18,811

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2017

	Beginning Balance	Additions	Deductions	Ending Balance
Combined Totals				
Assets				
Cash and Equivalents	$ 664,338	$ 18,759,521	$ 18,966,660	$ 457,199
Taxes, Fees and Assessments Receivable	2,569,674	16,618,288	16,331,283	2,856,679
Other	-	-	-	-
Total Assets	$ 3,234,012	$ 35,377,809	$ 35,297,943	$ 3,313,878
Liabilities				
Accounts Payable	$ 177,310	$ 1,672,387	$ 1,849,697	$ -
Uncollected Taxes, Fees and Assessments	2,569,674	16,618,288	16,331,283	2,856,679
Interfund	-	8,677,773	8,677,773	-
Other	487,028	825,239	855,068	457,199
Total Liabilities	$ 3,234,012	$ 27,793,687	$ 27,713,821	$ 3,313,878

Brooks County, Georgia
Schedule of State Financial Assistance
For the Year Ended June 30, 2017

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				
Combined Projects				
LMIG 2015	S014443	$ 483,509		
LMIG 2016	S014504	478,779		
Total Combined Projects		962,288		$ 962,288
LMIG 2017		624,995	$ 624,995	
Total Department of Transportation		1,587,283	624,995	962,288
Criminal Justice Coordinating Council				
Judicial Council of Georgia				
Juvenile Judge Grant	O.C.G.A. 15-11-18	26,256	26,256	26,256
Total Criminal Justice Coordinating Council		26,256	26,256	26,256
Georgia Department of Human Services				
Family Connection Grant	427-93-171700014	47,000	47,000	47,000
Total Department of Human Resources		47,000	47,000	47,000
Total State of Georgia		$ 1,660,539	$ 698,251	$ 1,035,544

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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, 2017, and the related notes to the financial statements, which collectively comprise Brooks County, Georgia's basic financial statements and have issued our report thereon dated January 18, 2018.

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 of the financial statements, 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 2017.001 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 2017.004 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Brooks County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying *Schedule of Finds and Responses* as items 2017.002 and 2017.003.

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 18, 2018

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

To the Board of Commissioners
Brooks County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Brooks County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Brooks County, Georgia's major federal programs for the year ended June 30, 2017. Brooks County, Georgia's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Brooks County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

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Report on Internal Control over Compliance

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

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

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

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



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

January 18, 2018

Brooks County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identification Number	Total Federal Expenditures	Passed Through to Subrecipients
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	$ 459,185	
Total for U.S. Department of Housing and Urban Development			459,185	
U. S. Department of Justice				
Pass-through Criminal Justice Coordinating Council				
Victims of Crime Act Assistance Grant Program	16.575	2015-VA-GX-0057	50,031	
Total for U.S. Department of Justice			50,031	
U.S. Department of Transportation				
Pass-through Georgia Department of Transportation				
Formula Grants for Rural Areas	20.509	Ga-2016-006-00	$ 122,743	
Formula Grants for Rural Areas	20.509	GA-18-X034	1,600	
Total for U.S. Department of Transportation			124,343	
U. S. Department of Education				
Pass-through Georgia Department of Early Care & Learning				
Bright from the Start - Early Learning Challenge	84.412	469-G17BCBOCFEC001	7,806	$ 7,806
Total for U.S. Department of Education			7,806	7,806
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	27,636	
Total for U.S. Department of Health & Human Services			27,636	
U. S. Department of Homeland Security				
Pass-through Georgia Emergency Management Agency				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4297-DR-GA	163,757	
Emergency Management Performance Grant	97.042	GA-2016-006-00	5,500	
Federal Emergency Management Agency				
Staffing for Adequate Fire and Emergency Response	97.083	EMW-2013-FH-00384	71,234	
Total for U.S. Department of Homeland Security			240,491	
Total Federal Assistance			$ 909,492	$ 7,806

Notes to Schedule of Expenditure of Federal Awards

Note 1 - Basis of Presentation

The schedule of expenditures of federal awards includes the federal award activity of Brooks County, Georgia under programs of the Federal government for the year ended June 30, 2017. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Brooks County, Georgia, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Brooks County, Georgia. Amounts reported in this schedule may differ from amounts reported in the basic financial statements.

Note 2 - Summary of Significant Accounting Policies

Expenditures are reported on the accrual basis of accounting. Such expenditures are recognized applying the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - De Minimis Indirect Cost Rate

The County has not elected to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

Brooks County, Georgia
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

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 a material weakness?	Yes
C	Noncompliance material to the financial statements noted:	Yes

Federal Awards

D	Internal control over major programs:	
	Material weaknesses identified:	No
	Significant deficiencies identified that are not considered to be a material weakness?	None Reported
E	Type of auditor's report issued on compliance for major programs?	Unmodified
F	Audit findings required to be reported in accordance with the Uniform Guidance:	None
G	Major Programs:	

CFDA No.	Program
14.228	Community Development Block Grants/States Programs

H	Threshold used to distinguish between Type A and Type B Programs	$750,000.
I	Auditee qualified as a low-risk auditee?	No

Current Year Findings

2017.001 Absence of Optimum Level of Appropriate Segregation of Duties

(This is a 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.

2017.002 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 – Drug Abuse Treatment and Education was primarily the result of the Board of Commissioner's approval to compensation and benefits without amending the budget for the authorization. Compensation and benefits professional and technical services for tax assessing, technology and related services for the magistrate court, fees for attorneys in the juvenile court, and consulting fees 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.

2017.003 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, 2017 the Capital Projects Fund for the 2008 Issue had a receivable from the General Fund in the amount of $4,125. (Note 2D, Page 25).

Cause: This balance was the result of a non-qualifying, non-capital expenditures in the amount of $4,125 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 $4,125 and a receivable due from the General Fund of $4,125.

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.

2017.004 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, including the schedule of expenditures of federal awards.

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 the preparation of the financial statements and schedules. The Board of Commissioners continues to consider alternatives for the preparation of the audited statements, but believe having the auditor prepare the statements and schedules 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

2016.001 Absence of Optimum Level of Appropriate Segregation of Duties

(This is a 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.

2016.002 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.

2016.003 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.

2016.004 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.

Section III – Federal Awards Findings and Questioned Costs

None Noted.

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2008 Issue
For the Twelve Months Ended June 30, 2017

	Estimated Cost		Prior	Current	Cumulative
	Original	Current	Periods	Period	Cost
Road, Street and Bridge Projects					
Undesignated	$ 2,926,309	$ 54,000	$ -	$ -	$ -
Few Lane & Hassell Road		68,000	68,099	-	68,099
CR 275 Grooverville Road		337,000	135,674	201,385	337,059
CR 325 Cedar Hill Drive		29,000	28,859	-	28,859
CR 14 Studstill Road		30,000	30,359	-	30,359
CR 269 Dry Lake Road		88,000	87,617	-	87,617
CR 270 Magnolia Church Road		144,000	143,583	-	143,583
CR 177 Old Coffee Road		123,000	22,689	100,490	123,179
CR 274 Tallokas Road		70,000	70,305	-	70,305
CR 278 Coffee Road		149,000	41,614	107,189	148,803
CR 91 Ferris Road		49,000	48,807	-	48,807
CR 89 Giddens Road		41,000	40,587	-	40,587
CR 1 Jackson Road		45,288	44,697	-	44,697
CR 92 Barrett Road		8,849	8,735	-	8,735
CR 279 Dry Lake Road		94,000		93,790	93,790
CR 167 Beatty Road		181,000		180,882	180,882
CR 14 Studstill Road		114,000		113,888	113,888
CR 181 Moody Road		6,700		6,699	6,699
CR 124 Dunn Road		74,000		73,692	73,692
CR 200 Pidcock Road		40,000		40,196	40,196
CR 10 Pauline Church Road		134,000		133,986	133,986
Guardrail Projects		120,596	120,596	-	120,596
Other Projects					
Courthouse Renovations	150,000	150,000	150,000	-	150,000
Emergency E-911 Services	450,000	450,000	452,753	-	452,753
Public Safety Equipment for Coalition Fire Departments	500,000	288,459	288,459	-	288,459
Parking Lot Resurfacing for County Administration Building	40,000	40,000	43,326	-	43,326
New Fields and Walking Tract for Recreation Department	50,000	17,815	17,815	-	17,815
Economic Development					
Brooks County Industrial Authority	1,040,080	1,040,080	1,040,000	-	1,040,000
Quitman-Brooks County Airport Authority	165,611	110,184	110,184	-	110,184
Intergovernmental Shared Revenues					
City of Quitman	2,898,000	2,140,000	2,140,504	-	2,140,504
City of Barwick	140,000	103,000	103,408	-	103,408
City of Morven	140,000	103,000	103,408	-	103,408
City of Pavo	140,000	103,000	103,408	-	103,408
Totals	$ 8,640,000	$ 6,545,971	$ 5,445,486	$ 1,052,197	$ 6,497,683

Brooks County had LMIG income of $483,508 and $478,779 for 2015 and 2016. Current year LMIG expenditures in the amount of $962,288 is not included in the above schedule.

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2014 Issue
For the Year Ending June 30, 2017

	Estimated Cost		Prior	Current Period		Cumulative
	Original	Current	Periods	Acquisitions	Financing	Cost
Road, Street and Bridge Projects	$ 1,500,000	$ 1,500,000	$ -	$ -	$ -	$ -
Construction, Repair and Renovation of Buildings	750,000	397,416	-	-		-
Courthouse						-
Agricultural Building						
Administration Office		174,852		23,808		23,808
Road Department Office						
E-911 Center						
Health Department						
CDBG Projects		177,732	27,260	150,472		177,732
Equipment						
Road Department	500,000		-	-		
Current Expenditures		269,081	101,870	-		101,870
Financed Acquisitions			-	-		-
Fire Coalition	50,000	50,000	9,200	-		9,200
Vehicles						
Public Safety	572,000	572,000	247,698	3,480		251,178
Technology Infrastructure/Software	60,000	60,000	-	-		-
Repayment of Capitalized Lease Obligations						
Principal		215,709	41,583	47,005		88,588
Interest		15,210	5,053	4,031		9,084
County Total	3,432,000	3,432,000	432,664	228,796	-	661,460
Intergovernmental Shared Revenues						
City of Quitman	1,608,000	1,608,000	362,589	302,754	-	665,343
City of Morven	184,000	184,000	41,440	34,602	-	76,042
City of Pavo	85,000	85,000	18,728	16,137	-	34,865
City of Barwick	51,000	51,000	12,120	9,624	-	21,744
Total Current Year Project Cost	5,360,000	5,360,000	867,541	591,913	-	1,459,454
Less Amounts Financed by Capitalized Lease Obligations to be Repaid from Subsequent Year Collections of Proceeds from Special Purpose Local Option Sales Tax				-	-	-
Total Exenditures, net	$ 5,360,000	$ 5,360,000	$ 867,541	$ 591,913	$ -	$ 1,459,454
Current Year Expenditures are Reported in:						
Governmental Funds				$ 177,760		
Enterprise Funds				-		
Total				$ 177,760		

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, 2017

Total Program Year 2015 Funds Allocated	$ 500,000
Less: Total Program 2015 Funds Drawn	418,936
Funds Available from Program Year 2015	$ 81,064
Total Program Year 2015 Funds Drawn and Received	$ 418,936
Less: Funds Applied and Expended to Program Year 2015 Costs	418,936
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, 2017

Activity	Number	Budget	To Date	Costs
Boys and Girls Club or other At Risk Facility	P-03D-01	$ 443,262	$ 398,936	$ 398,936
Contingency	C-022-00	26,738	-	-
Administration	A-21A-00	30,000	20,000	20,000
Totals		$ 500,000	$ 418,936	$ 418,936