Brooks County, Georgia

Quitman, Georgia

Financial Statements

For the Year Ended June 30, 2018

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, 2018, 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..09% of the assets, 0.4% of the net position, and 31.2% 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, 2018, 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 51 through 54, 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 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 29, 2019, 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 29, 2019

Brooks County, Georgia
Statement of Net Position
June 30, 2018

Assets and Deferred Outflows of Resources	Primary Government			Component Units
	Governmental Activities	Business Type Activities	Total	
Assets				
Cash and Cash Equivalents	$ 3,558,932	$ 822,650	$ 4,381,582	$ 596,604
Investments	5,516,950	251,051	5,768,001	535,099
Receivables, net	1,099,456	693,235	1,792,691	80,956
Interfund	301,551	(301,551)	-	
Inventories	45,004		45,004	
Prepaid Items	129,164	52,518	181,682	18,032
Restricted Assets				
Cash and Cash Equivalents	707,141		707,141	443,435
Other Investments				1,775,764
Assets Held for Resale	948,110		948,110	
Capital Assets				
Land and Other Nondepreciable Assets	332,240	4,075	336,315	
Other Capital Assets, Net of Depreciation	18,153,202	456,825	18,610,027	3,548,925
Total Capital Assets	18,485,442	460,900	18,946,342	3,548,925
Total Assets	30,791,750	1,978,803	32,770,553	6,998,815
Deferred Outflows of Resources				
Pensions	265,556		265,556	45,884
	265,556	-	265,556	45,884
Total Assets and Deferred Outflows of Resources	$ 31,057,306	$ 1,978,803	$ 33,036,109	$ 7,044,699
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Accounts Payable	$ 233,541	$ 638	$ 234,179	$ 64,490
Accrued Liabilities	261,213	-	261,213	
Intergovernmental	40,922	-	40,922	
Compensated Absences	79,243		79,243	
Other	3,414		3,414	-
Pension	677,516		677,516	259,397
Long-term Liabilities			-	
Current Portion of Long-Term Debt	399,579	138,879	538,458	-
Non-Current Portion of Long-Term Debt	583,534	555,519	1,139,053	-
Total Liabilities	2,278,962	695,036	2,973,998	323,887
Deferred Inflows of Resources				
Pensions	366,273		366,273	33,543
	366,273	-	366,273	33,543
Net Position				
Net Investment in Capital Assets	17,502,329	460,900	17,963,229	3,544,799
Restricted for:				
Capital Projects	1,880,807		1,880,807	
Economic Development				3,068,718
Public Health				273,368
Unrestricted	9,028,935	822,867	9,851,802	(199,616)
Total Net Position	28,412,071	1,283,767	29,695,838	6,687,269
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 31,057,306	$ 1,978,803	$ 33,036,109	$ 7,044,699

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, 2018

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	$ 1,620,655	$ 429,678	$ -	$ -	$ (1,190,977)		$ (1,190,977)	$ -
Judicial	1,014,773	178,277	27,919		(808,577)		(808,577)	
Public Safety	4,396,645	593,442	168,719		(3,634,484)		(3,634,484)	
Public Works	2,503,307	15,560	197,402	672,469	(1,617,876)		(1,617,876)	
Health and Welfare	341,251		194,740	14,101	(132,410)		(132,410)	
Culture and Recreation	187,670		75,000	40,815	(71,855)		(71,855)	
Housing and Development	298,651				(298,651)		(298,651)	
Intergovernmental Payment of Sales Tax	358,408				(358,408)		(358,408)	
Interest and Fees	27,659				(27,659)		(27,659)	
Total Governmental Activities	10,749,019	1,216,957	663,780	727,385	(8,140,897)	-	(8,140,897)	-
Business Type Activities:								
Solid Waste	746,066	737,486				(8,580)	(8,580)	
Fire Protection	425,994	437,116	-			11,122	11,122	
Total Business Type Activities	1,172,060	1,174,602	-	-		2,542	2,542	-
Total Primary Government	$ 11,921,079	$ 2,391,559	$ 663,780	$ 727,385	$ (8,140,897)	$ 2,542	$ (8,138,355)	$ -
Component Units:								
Development Authority	$ 240,924	$ 125,000	$ 150,000	$ -				$ 34,076
Airport Authority	113,127	8,910	$ 20,000	6,111				(78,106)
Public Health	380,667	137,924	290,876	-				48,133
Total Component Units	$ 734,718	$ 271,834	$ 460,876	$ 6,111				4,103
General Revenues								
Taxes								
Property Taxes					6,932,381		6,932,381	199,720
Sales Tax					1,831,712		1,831,712	
Insurance Premium Tax					684,038		684,038	
Franchise					77,614		77,614	
Alcoholic Beverage					25,236		25,236	
Other Taxes					260,001		260,001	
Investment					49,575	4,002	53,577	4,263
Miscellaneous					93,114		93,114	1,200
Sale of Surplus Assets					1,511,981		1,511,981	-
Contributions					20		20	-
							-	-
Total General Revenues					11,465,672	4,002	11,469,674	205,183
Changes in Net Position					3,324,775	6,544	3,331,320	209,286
Net Position, Beginning of Period					25,087,296	1,277,223	26,364,519	6,477,983
Net Position, End of Period					$ 28,412,071	$ 1,283,767	$ 29,695,839	$ 6,687,269

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

Brooks County, Georgia
Balance Sheet
Governmental Funds
June 30, 2018

	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	$ 2,619,056	$ -	$ 790,070	$ -	$ 149,806	$ 3,558,932
Investments	5,516,950	-			-	5,516,950
Receivables						
Taxes	349,203	-	-	-	-	349,203
Intergovernmental	405,582	-	113,784	-	121,229	640,595
Interfund	310,172	-	83,823	-	-	393,995
Other	49,989	-	-	-	59,669	109,658
Inventories	45,004	-	-	-	-	45,004
Prepaid Items	101,606	-	-	-	27,558	129,164
Resticted Assets						
Cash and Investments	15,482	-	672,469	-	19,190	707,141
Other	948,110	-	-	-	-	948,110
Total Assets	$ 10,361,154	$ -	$ 1,660,146	$ -	$ 377,452	$ 12,398,752
Liabilities, Deferred Inflows of Resources, and Fund Balance						
Liabilities						
Accounts Payable	$ 233,541	$ -	$ -	$ -	$ -	$ 233,541
Accrued Expenses	225,720	-	-	-	35,493	261,213
Intergovernemntal	-	-	40,922	-	-	40,922
Interfund Payables	-	-	-	-	92,444	92,444
Other Payables					3,414	3,414
Unearned Revenues	-	-	-	-	-	-
Total Liabilities	459,261	-	40,922	-	131,351	631,534
Deferred Inflows of Resources						
Unavailable Revenues - Property Taxes	297,332					297,332
Total Deferred Inflows of Resources	297,332	-	-	-	-	297,332
Fund Balance						
Nonspendable	146,610		-	-		146,610
Restricted	15,482	-	1,619,224	-	246,101	1,880,807
Committed	948,110					948,110
Assigned	-					-
Unassigned	8,494,359				-	8,494,359
						-
Total Fund Balance	9,604,561	-	1,619,224	-	246,101	11,469,886
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 10,361,154	$ -	$ 1,660,146	$ -	$ 377,452	$ 12,398,752

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, 2018

Total Fund Balance - Governmental Funds (Page 6)		$ 11,469,886
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	$ 15,217,690	
Site and site improvements, including buildings	7,680,358	
Machinery and Equipment	5,843,116	
Furniture and Fixtures	663,934	
	29,405,098	
Accumulated Depreciation	10,923,575	
	18,481,523	
Construction in Progress	3,919	18,485,442
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.		297,332

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	$ 294,653	$ -	$ 294,653	
Capitalized Lease Obligations	104,926	583,534	688,460	
Totals	$ 399,579	$ 583,534	$ 983,113	(983,113)

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.		(677,516)
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.		(100,717)
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.		(79,243)
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	$ 301,590	
Interfund Payables	(301,590)	-
Net Position of Governmental Activities (Page 4)		$ 28,412,071

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, 2018

		Capital Project Funds			Other	Total
		Special Purpose Local Option Sale Tax		Community Dev	Governmental	Governmental
	General	2008 Issue	2014 Issue	Block Grant	Funds	Funds
Revenues						
Property Taxes	$ 6,102,602	$ -	$ -	$ -	$ -	$ 6,102,602
Sales Tax	751,736	-	1,079,976		-	1,831,712
Insurance Premium Tax	684,038	-	-		-	684,038
Other Taxes	174,131	-	-		-	174,131
Licenses and Permits	129,363	-	-		-	129,363
Intergovernmental	1,467,919	-	672,469	40,815	209,500	2,390,703
Charges for Services	480,481	-	-		222,186	702,667
Fines and Forfeitures	291,508	-	-		71,698	363,206
Investment	49,502		-		73	49,575
Contributions	20		-		-	20
Other	93,116	-	-	-	-	93,116
Total Revenues	10,224,416	-	1,752,445	40,815	503,457	12,521,133
Expenditures						
Current						
General Government	1,510,949	-	-		-	1,510,949
Judicial	1,010,912	-	-		-	1,010,912
Public Safety	3,248,458	-	-		877,669	4,126,127
Public Works	1,852,687	-			-	1,852,687
Health and Welfare	258,932	-	-		48,500	307,432
Culture and Recreation	184,423	-	-		-	184,423
Housing and Development	298,651	-	-		-	298,651
Intergovernmental	-	-	358,408		-	358,408
Debt Service						
Principal	132,136	-	44,805		-	176,941
Interest and Fees	24,697	-	2,962		-	27,659
Capital	-	54,084	1,323,486	40,815	37,305	1,455,690
Total Expenditures	8,521,845	54,084	1,729,661	40,815	963,474	11,309,879
Excess (Deficit) of Revenues Over (Under) Expenditures	1,702,571	(54,084)	22,784	-	(460,017)	1,211,254
Other Financing Sources (Uses)						
Gain on Sale of Other Assets	1,511,981					1,511,981
Proceeds - Long-Term Debt Financing	66,169		-	-		66,169
Transfers, net	(1,115,080)		622,683	-	492,397	-
Net Other Financing Sources (Uses)	463,070	-	622,683	-	492,397	1,578,150
Change in Fund Balance	2,165,641	(54,084)	645,467	-	32,380	2,789,404
Fund Balance, Beginning	7,438,920	54,084	973,757	-	213,721	8,680,482
Fund Balance, Ending	$ 9,604,561	$ -	$ 1,619,224	$ -	$ 246,101	$ 11,469,886

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, 2018

Net Change in Fund Balance - Total Governmental Funds (Page 8)		$ 2,789,404
Amounts Reported for *Governmental Activities* in the Statement of Activities are Different Because		
Governmental Funds report capital outlays as expenditures. In the Statement of Activities the cost of capital assets are capitalized.		1,655,772
Governmental Funds do report depreciation as an expense. In the Statement of Activities depreciation is recognized as an expense.		(1,240,850)
Governmental Funds only recognize proceeds from the disposition of capital assets. In the Statement of Activities the undepreciated basis of assets is recognized in determining the 'gain or loss' from the disposition of assets.		-
Revenues reported in the Statement of Activities that do not provide current financial resources are not recognized as revenues in governmental funds.		
Deferred Inflows of Resources		
Property Taxes - End of Year	$ 297,332	
Property Taxes - Beginning of Year	256,652	40,680
Compensated absences are reported in the Statement of Activities but are not reported as expenses in Governmental Funds.		
Accrued Liability - End of Year	$ 79,243	
Accrued Liability - Beginning of Year	67,363	(11,880)
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	$ 677,516	
Net Pension Liability - Beginning of Year	1,102,363	424,847
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	(100,717)	
Deferred Outflows/Inflows - Beginning of Year	342,476	(443,193)
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.		(66,169)
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.		176,164
Transfers between Governmental Funds are reported in the Governmental Funds operating statements but are eliminated on the government-wide statement of activities.		
Transfers in	$ 1,115,080	
Transfers out	(1,115,080)	-
Change in Net Position of Governmental Activities (Page 5)		$ 3,324,775

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, 2018

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Assets			
Current Assets			
Cash and Cash Equivalents	$ 520,384	$ 302,266	$ 822,650
Investments		251,051	251,051
Receivables			
Accounts	154,472	56,467	210,939
Intergovernmental	121,209	-	121,209
Prepaid Items	2,093	50,425	52,518
Total Current Assets	798,158	660,209	1,458,367
Capital Assets			
Land and Other Nondepreciable Assets		4,075	4,075
Other Capital Assets	33,541	648,307	681,848
	33,541	652,382	685,923
Accumulated Depreciation	33,541	191,482	225,023
Net Capital Assets	-	460,900	460,900
Non-Current Assets			
Intergovernmental Receivable	361,087	-	361,087
Total Assets	$ 1,159,245	$ 1,121,109	$ 2,280,354
Liabilities and Net Position			
Current Liabilities			
Accounts Payable and Accrued Expenses	$ 369	$ 269	$ 638
Interfund	56,729	244,822	301,551
Accrued Closure & Post-Closure Care Cost	138,879	-	138,879
Total Current Liabilities	195,977	245,091	441,068
Long-Term Liabilities			
Accrued Closure & Post-Closure Care Cost	555,519	-	555,519
Total Long-Term Liabilities	555,519	-	555,519
Total Liabilities	751,496	245,091	996,587
Net Position			
Invested in Capital Assets	-	460,900	460,900
Restricted			
Unrestricted	407,749	415,118	822,867
Total Net Position	407,749	876,018	1,283,767
Total Liabilities and Net Position	$ 1,159,245	$ 1,121,109	$ 2,280,354

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, 2018

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Operating Revenues			
Solid Waste Asssments	$ 665,910	$ 437,116	$ 1,103,026
Intergovernmental	71,576	-	71,576
Operating Grants	-	-	-
Other	-	-	-
Total Operating Revenues	737,486	437,116	1,174,602
Operating Expenses			
Salary and Wages	47,786	66,683	114,469
Benefits	21,675	32,415	54,090
	69,461	99,098	168,559
Purchase Professional and Technical Services	-	975	975
Purchased Property Services	-	45,764	45,764
Other Purchased Services	660,905	71,872	732,777
Closure and Post Closure Care	13,883	157,291	171,174
Supplies and Other	1,817	-	1,817
Depreciation		50,994	50,994
Total Operating Expeses	746,066	425,994	1,172,060
Operating Income (Loss)	(8,580)	11,122	2,542
Non-Operating Revenue (Expense)			
Investment Income	1,683	2,319	4,002
Total Non-Operating Revenue (Expense)	1,683	2,319	4,002
Income (Loss) Before Other Revenues (Expenses and Transfers	(6,897)	13,441	6,544
Other Revenue (Expenses) and Transfers			
Capital Contributions (Capital Project Fund)		-	-
Capital Contributions			
Transfers In (Out)	-	-	-
Change in Net Position	(6,897)	13,441	6,544
Net Position, Beginning	414,646	862,577	1,277,223
Net Position, Ending	$ 407,749	$ 876,018	$ 1,283,767

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, 2018

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Cash Flow from Operating Activities			
Assessments Received	$ 605,742	$ 411,065	$ 1,016,807
Intergovernmental	50,929		50,929
Other		-	-
Payment of Employee Compensation and Benefits	(69,468)	(98,829)	(168,297)
Payment for Professional and Technical Services	(29,561)	(975)	(30,536)
Payment for Purchased Property Service	(607,262)	(45,764)	(653,026)
Payment for Other Goods and Services	(17,849)	(133,014)	(150,863)
Cash flow from Operating Activities	(67,469)	132,483	65,014
Cash Flow from Non-Capital Financing Activities			
Advances from Other Funds		-	-
Cash Flow from Non-Capital Financing Activities	-	-	-
Cash Flow from Capital and Related Financing			
Purchase of Equipment	-	(50,000)	(50,000)
Contributions	-	-	-
Cash Flow from Capital and Related Financing	-	(50,000)	(50,000)
Cash flow from Investing Activities			
Increase in Investments		(251,051)	(251,051)
Investment Inome	1,683	2,319	4,002
Cash Flow from Investing Activities	1,683	(248,732)	(247,049)
Net Increase (Decrease) in Cash and Cash Equivalents	(65,786)	(166,249)	(232,035)
Cash and Cash Equivalents, Beginning	586,169	468,515	1,054,684
Cash and Cash Equivalents, Ending	$ 520,383	$ 302,266	$ 822,649
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities			
Operating Income (Loss)	$ (8,580)	$ 11,122	$ 2,542
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:			
Depreciation Expense		50,994	50,994
Change in Assets and Liabilities:			
(Increase) Decrease in Receivable	(60,168)	(26,051)	(86,219)
(Increase) Decrease in Intergovernmental Receivables	34,284		34,284
Increase (Decrease) in Internal Balances	53,603	146,575	200,178
Increase (Decrease) in Prepaids	(2,093)	(50,426)	(52,519)
(Decrease) in Obligation for Closure and Post-Closure Care Cost	(84,508)	-	(84,508)
Increase in Accounts Payable and Accrued Expenses	(7)	269	262
Net Cash Provided (Used) By Operating Activities	$ (67,469)	$ 132,483	$ 65,014
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, 2018

	Tax Commissioner	Courts				Sheriff	Brooks County Development Authority	Briggs Fire District	Total
		Probate	Superior	State	Magistrate				
Assets									
Cash	$ 10,636	$ 112	$ 222,807	97,128	$ -	$ 63,777	$ 347,188	$ 24,850	$ 766,498
Taxes	898,543								898,543
Other	-								-
	$ 909,179	$ 112	$ 222,807	$ 97,128	$ -	$ 63,777	$ 347,188	$ 24,850	$ 1,665,041
Liabilities									
Accounts Payable	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -
Uncollected Taxes	898,543								898,543
Other	10,636	112	222,807	97,128	-	63,777	347,188	24,850	766,498
	$ 909,179	$ 112	$ 222,807	$ 97,128	$ -	$ 63,777	$ 347,188	$ 24,850	$ 1,665,041

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, 2018 and December 31, 2017

	Brooks County			
	Development Authority December 31	Airport Authority December 31	Board of Health June 30	Combined
Assets and Deferred Outflows of Resources				
Current Assets				
Cash and Cash Equivalnets	$ 268,011	$ 53,579	$ 275,014	$ 596,604
Investments	535,099			535,099
Receivables, net	60,799		20,157	80,956
Other				-
Total Current Assets	863,909	53,579	295,171	1,212,659
Non-Current Assets				
Cash and Cash Equivalents	443,435			443,435
Other Investments	1,775,764			1,775,764
Receivables				-
Other			18,032	18,032
Total Non-Current Assets	2,219,199	-	18,032	2,237,231
Capital Assets				
Other Capital Assets, net of Depreciation	32,472	3,516,453	-	3,548,925
Deferred Outflows of Resources				
Pensions			45,884	45,884
Total Assets and Deferred Outflows of Resources	$ 3,115,580	$ 3,570,032	$ 359,087	$ 7,044,699
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts Payable and Accrued Expenses	$ 14,389	$ 10,903	$ 39,198	$ 64,490
Mortgages Payable				-
Total Current Liabilities	14,389	10,903	39,198	64,490
Long-Term Liabilities				
Pension Obligation			259,397	259,397
Mortgages Payable				-
Total Liabilities	14,389	10,903	298,595	323,887
Deferred Inflows of Resources				
Pensions			33,543	33,543
Net Position				
Invested in Capital Assets	32,473	3,512,326	-	3,544,799
Restricted				-
Economic Development	3,068,718			3,068,718
Health and Welfare			273,368	273,368
Unrestricted		46,803	(246,419)	(199,616)
Total Net Position	3,101,191	3,559,129	26,949	6,687,269
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 3,115,580	$ 3,570,032	$ 359,087	$ 7,044,699

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, 2018 and December 31, 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: Development Authority	Net (Expense) Revenue and Changes in Net Position: Airport Authority	Net (Expense) Revenue and Changes in Net Position: Board of Health	Net (Expense) Revenue and Changes in Net Position: Total
Brooks County Development Authority Operations	$ 240,924	$ 125,000	$ 150,000	$ -	$ 34,076	$ -	$ -	$ 34,076
Quitman-Brooks County Airport Authority Operations	113,127	8,910	20,000	6,111		(78,106)		$ (78,106)
Brooks County Board of Health Health and Welfare	380,667	137,924	290,876	-			48,133	48,133
Total Component Units	$ 734,718	$ 271,834	$ 460,876	$ 6,111	34,076	(78,106)	48,133	4,103
General Revenues								
Taxes								
Property Taxes					199,720			199,720
Intergovernmental							-	-
Investment					3,980	283	-	4,263
Proceeds from Sale of Assets					-			-
Miscellaneous					1,200		-	1,200
Contribution from Industries					-			-
Transfer of Industrial Development Properties					-			-
Total General Revenues and Transfers					204,900	283	-	205,183
Changes in Net Position					238,976	(77,823)	48,133	209,286
Net Position, Beginning of Period (Restated)					2,862,215	3,636,952	(21,184)	6,477,983
Net Position, End of Period					$ 3,101,191	$ 3,559,129	$ 26,949	$ 6,687,269

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, 2018. 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, 2017. 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, 2017. 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 receiving property taxes on behalf of the Briggs Fire District was not eligible to receive direct payment of property taxes. Tax collections are held in escrow for the benefit of the property owners of the Briggs Fire District and released to the East Brooks Volunteer Fire Department after pre-approval of expenditures.

(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 period beginning in April 2015.

The Capital Project Fund for the Community Development Block Grant.

The County's two proprietary funds are the Solid Waste Collection, Recycling, and Disposal Fund and 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 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 30th. 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 Proprietary Funds consider 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, 2018 was adopted June 29, 2017. The final budget amended was approved April 2, 2018.

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, 2018 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	$ 109,411	$ (8,194)

Departmental expenditures exceeded final budget appropriations in the following departments:

	Budget	Actual	Excess
General Fund			
Public Safety			
Administration	$ 264,187	$ 301,049	$ (36,852)
Vice Control	265,400	322,155	(56,755)
Public Works			
Road and Bridge Maintenance	1,507,684	1,637,752	(130,068)

(C) – Deficit Fund Balances

No governmental fund had a deficit fund balance as of June 30, 2018.

(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 – 2014 Issue) in the amount of $83,823 was the result of overpaying or reimbursing the general fund for capital project expenditures in the amount of $89,188 in September, 2017. The General Fund corrected this overpayment in August, 2018.

Note 3 – Cash and Cash Equivalents

As of June 30, 2018, the primary government's deposits, including certificates of deposits, were $11,468,963 and the account balances per the financial institutions were $12,348,635. Of the total account balances per the financial institutions, $5,099,052 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	$ 154,259
Cash and demand deposits	5,700,963
Investments (time deposits)	5,768,000
Total	$ 11,623,222

Restricted cash is summarized as follows:

Board of Education - Escrow from property tax sales	$ 15,482
Grants	
Local Maintenance and Improvement Grant	672,469
Federal Seizure and Confiscated Property	7,179
Juvenile Delinquency and Crime Prevention	12,011
Total	$ 707,141

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	September 7
Tax Commissioner mails annual tax bills	September 10
Due date of taxes, other than motor vehicles	November 15
Execution (lien) date for unpaid taxes	November 16

Tax revenues are recognized during the period for which they are levied. An allowance is established for delinquent taxes to the extent that their 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	$ 292,221
Prior	56,982
Total	$ 349,203

Note 5 – Receivables

Receivables as of June 30, 2018 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	$ 349,203	$	$	$	$ 349,203
Charges for Services	$	$ 59,669	$	$ 210,939	$ 270,608
Other Accounts	$ 49,989	$	$	$	$ 49,989
Intergovernmental					
Federal Government					
Grants	$ 236,572	$ 83,520	$	$	$ 320,092
State of Georgia					
Local Option Sales Tax	85,845		113,784		199,629
Grants		27,401			27,401
Other	36,750				36,750
City of Quitman					
Shared Expenses					
Fuel	15,165				15,165
Solid Waste Operations				30,938	30,938
Post Closure Care				451,358	451,358
Recreation	31,250				31,250
Board of Education					
Shared Expenses					
School Resource Officers		10,308			10,308
Total Intergovernmental	$ 405,582	$ 121,229	$ 113,784	$ 482,296	$ 1,122,891

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 VI		$ (83,823)
Total Major Governmental		(83,823)
Non-Major Governmental Funds		
Drug Seizure and Confiscated Property	$ 216	
Drug Abuse Treatment and Education	10,625	
Victim-Witness Assistance	3,502	
E-911 Telephone	6,523	
Jail Construction and Staffing	(12,001)	
Family Connection Grant	83,540	92,405
Total Governmental Fund Balances, net		8,582
Business-Type (Enterprise Fund)		
Solid Waste Enterprise	56,729	
Fire Protection Services	244,822	301,551
Total Internal Balance		$ 310,133

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. The transfer to the capital project fund was a transfer LMIG project cost.

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

Major Governmental Funds	
Capital Projects Fund - Special Purpose Local Option Sales and Use Tax	$ 622,683
Non-Major Governmental Funds	
Drug Abuse Treatment and Education	46,936
Victim-Witness Assistance	15,314
E-911 Telephone	430,147
Total Governmental Fund Balances	$ 1,115,080

Note 7 – Changes in Capital Assets

Capital asset activity for the year ended June 30, 2018 was as follows:

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Ending Balance
Governmental Activities:					
Capital Assets not being Depreciated					
Land and Improvements	$ 321,321	$	$	$	$ 328,321
Construction in Progress	667,162	1,410,335		(2,073,578)	3,919
Total Assets not being Depreciated	667,483	1,410,336	-	(2,073,578)	332,240
Other Capital Assets					
Infrastructure	14,039,291			1,178,398	15,217,689
Building and Improvements	6,456,857			895,180	7,352,037
Machinery and Equipment	3,617,742				3,617,742
Transportation Equipment	2,038,763	186,612			2,225,375
Office and Technology Equipment	605,108	58,825			663,933
Total Other Capital Assets	26,757,761	245,437		2,073,578	29,076,776
Less Accumulated Depreciation					
Infrastructure	2,828,242	469,739			3,297,981
Building and Improvements	2,575,854	206,027			2,781,881
Machinery and Equipment	2,465,543	290,290			2,755,833
Transportation Equipment	1,335,480	226,870			1,562,350
Office and Technology Equipment	477,606	47,924			525,530
Total Depreciation	9,682,725	1,240,850			10,923,575
Net Other Capital Assets	17,075,036	(995,413)		2,073,578	18,153,201
Total Capital Assets, net	$ 18,070,520	$ 414,923	$	$ -	$ 18,485,442

	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	33,541				33,541
Total Depreciation	33,541				33,541
Total Capital Assets, net	$ -	$	$ -	$ -	$ -
Fire Protection Services					
Other Capital Assets					
Land and Improvements	$ 4,075	$ -	$ -	$ -	$ 4,075
Buildings and Improvements	81,342				81,342
Equipment	516,965	50,000			566,965
Total Capital Assets	602,382	50,000			652,382
Less Accumulated Depreciation					
Buildings and Improvements	10,008	4,517			14,525
Equipment	130,478	46,477			176,955
Total Depreciation	140,486	50,994			191,480
Total Capital Assets, net	$ 461,896	$ (994)	$ -	$ -	$ 460,902

Depreciation expense (including amortization of financed lease assets in the amount of $168,377) was charged to functions as follows:

Governmental Activities:	
General Government	$ 99,229
Judicial	3,861
Public Safety	364,041
Public Works	721,069
Health and Welfare	47,785
Culture and Recreation	4,865
Housing and Development	-
Total Depreciation Expense – Governmental Activities	$ 1,240,850
Business-type Activities:	
Solid Waste	$ -
Fire Protection Services	50,994
Total Depreciation Expense – Business-type Activities	$ 50,994

Note 8 – Assets Held for Resale

Investment in real estate held for resale as of June 30, 2018 is summarized as follows:

Two hundred twenty-one and sixty six one hundredths acres acquired November 23, 2004 located in land lots 347 and 348 in the 12th land district of Brooks County	$ 943,213
Three parcels held primarily to be used for wetlands mitigation	4,897
Total	$ 948,110

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 remaining seventy-five acres is also designated for future industrial development.

Note 9 – General Long-Term Debt

Governmental fund long-term indebtedness consists of the following:

Note Payable – Colony Bank

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
2019	$ 6,510	$ 118	$ 6,628
	-	-	-
Total	$ 6,510	$ 118	$ 6,628

Note Payable – Colony Bank

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
2019	$ 227,424	$ 3,623	$ 231,047
	-	-	-
Total	$ 227,424	$ 3,623	$ 231,047

Note Payable – Ameris

Vehicle financing dated May 21, 2018 in the amount of $66,169 is payable $5,568 per month including interest at 2.44%per annum through May 21, 2019. The note was made to finance the purchase of two Ford trucks for the road department.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2019	$ 60,719	$ 755	$ 61,474
	-	-	-
Total	$ 60,719	$ 755	$ 61,474

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
2019	$ 6,716	$ 1,831	$ 8,547
2020	53,503	1,360	54,863
-	-	-	-
Total	$ 60,219	$ 3,191	$ 63,410

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
2019	$ 23,551	$ 5,570	$ 28,120
2020	24,104	4,016	28,120
2021	24,671	3,450	28,121
2022	122,130	2,870	125,000
-	-	-	-
Total	$ 194,456	$ 14,906	$ 209,361

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
2019	$ 23,071	$ 4,603	$ 27,674
2020	23,613	4,060	27,673
2021	149,168	3,505	162,673
-	-	-	-
Total	$ 195,852	$ 12,168	$ 208,020

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
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	$ 160,960	$ 17,333	$ 178,293

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
2019	$ 22,131	$ 79	$ 22,210
-	-	-	-
Total	$ 22,131	$ 79	$ 22,210

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
2019	$ 12,785	$ 2,091	$ 14,876
2020	13,372	1,504	14,876
2021	13,986	890	14,876
2022	14,699	177	14,876
-	-	-	-
Total	$ 54,842	$ 4,662	$ 59,504

Aggregate maturities of governmental fund financing as of June 30, 2018 are as follows:

Year	Principal	Interest	Total
2019	$ 399,580	$ 22,820	$ 422,400
2020	131,798	15,558	147,356
2021	205,582	11,911	217,493
2022	246,154	6,545	252,699
-	-	-	-
Total	$ 983,114	$ 56,834	$ 1,039,948

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 $694,398 during the remaining five 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
2019	$ 138,879
2020	138,879
2021	138,879
2022	138,879
2023	138,882
	$ 694,398

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 $451,359 is reported as an intergovernmental receivable on the proprietary fund statement of net position.

Changes in long-term debt obligations for the year ended June 30, 2018 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	$ 125,903	$ -	$ 48,929	$ 76,974	$ 34,916
Capitalized Leases Caterpillar Financial Services	679,698	-	68,212	611,486	70,010
Note Payable, Colony Bank Secured Line of Credit	32,466	-	25,956	6,510	6,510
Note Payable, Colony Bank Equipment Financing	255,044	-	27,620	227,424	227,424
Note Payable, Ameris Bank Vehicle Financing		66,169	5,450	60,719	60,719
Compensated Absences	67,363	76,041	64,161	79,243	79,243
Total Governmental Activities	1,160,474	142,210	240,328	1,062,356	478,822

	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	778,906	-	84,508	694,398	138,879
Total Business Type Activities	778,906	-	84,508	694,398	138,879
Total	$ 1,939,380	$ 142,210	$ 324,836	$ 1,756,754	$ 617,701

Compensated absences are liquidated primarily from governmental fund activities.

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	$ 45,004	$ -	$ -	$ -	$ 45,004
Prepaid Items	101,606				101,606
Restricted for:					
General Fund:					
State Grant - Local Maintenance Improvement Program			672,469		672,469
Property Taxes Escrow	15,482				15,482
Special Revenue Funds:					
Law Library Fund				57,951	57,951
Seizure and Confiscated Property Fund				3,930	3,930
Confiscated Asset Fund				7,179	7,179
Drug Abuse Treatment and Education				3,770	3,770
Victim Witness Assistance				20,045	20,045
Grant Funds				12,011	12,011
Jail Construction and Staffing				35,387	35,387
Inmate Commissary Fund				41,583	41,583
E-911 Telephone Service				64,245	64,245
Capital Project Funds:					
Special Purpose Local Option Sales and Use Tax Fund			946,755		946,755
Committed to:					
Real Estate Held for Industrial Development	948,110				948,110
Assigned to:					
Unassigned:	8,494,359				8,494,359
Total	$ 9,604,561	$ -	$ 1,619,224	$ 246,140	$11,469,886

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. Average annual compensation is the highest average of the participant's compensation over five consecutive plan years during the ten plan years preceding the participant's 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, 2018 (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	47
Terminated plan participants entitled to future benefits	52
Active employees participating in the Plan	55
Total Number of Plan Participants	154
Covered Compensation for Active Participants	$ 1,685,374
Employer Contribution as a Percent of Covered Payroll	11.2%

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, 2017 is summarized as follows:

Assets		
Cash and Equivalents		$ 256,518
Marketable Securities, at market value		3,636,319
Fixed Interest Insurance Account		27,575
		3,920,412
Receivables		
Employer contributions	$ -	
Accrued Interest Income	4,506	4,506
Total Assets		3,924,918
Liabilities		
Administrative Expenses	11,270	
Accrued Investment Fee	4,030	
Accrued Auditing Fees	-	15,300
Fiduciary Net Position		$ 3,909,618

The County's annual recommended contribution for the year ended December 31, 2017 in the amount of $188,762 was funded November 22, 2017 and is included in the County's Fiduciary Net Position as of December 31, 2017.

The County's Statement of Changes in Fiduciary Net Position for the year ended December 31, 2017 is as follows:

Additions:		
Employer Contributions		$ 188,762
Net Investment Income		542,978
Total Additions		731,740
Deductions		
Investment Expenses	$ 17,275	
Administrative Expenses	11,451	
Benefit Payments	241,232	
Post-Retirement Death Benefits	15,211	
Pre-Retirement Death Benefits	5,496	290,665
Net Increase (Decrease) in Fiduciary Net Position		$ 441,075
Net Position Held in Trust for Pension Benefits		
Beginning of Year		$ 3,468,543
End of Year		$ 3,909,618
Money Weighted Rates of Return		16.67%

The County's Net Position Restricted for Pensions as of December 31, 2017 is as follows:

Fiduciary Net Position	$ 3,909,618
Deferred Outflow of Resources	265,556
Deferred Inflow of Resources	(366,273)
Net Position Restricted for Pensions	$ 4,010,335

The County's total pension liability, fiduciary net position, and net pension liability for the measurement period ended December 31, 2017 is as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance, January 1, 2017	$ 4,570,906	$ 3,468,543	$ 1,102,363
Changes during the Period			
Service Cost	88,652		88,652
Interest on Total Pension Liability	322,646		322,646
Liability Experience (Gain)/Loss	(163,058)		(163,058)
Assumption Change	9,220		9,220
Employer Contributions		188,762	(188,762)
Net Investment Income		542,978	(542,978)
Payment of Benefits	(241,232)	(241,232)	0
Other			
Administration Expense		(11,451)	11,451
Investment Expenses		(17,275)	17,275
Post-Retirement Death Benefits		(15,211)	15,211
Pre-Retirement Death Benefits		(5,496)	5,496
Net Change	16,228	441,075	(424,847)
Balance, December 31, 2017	$ 4,587,134	$ 3,909,618	$ 677,516

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	$ 5,104,919	$ 4,587,134	$ 4,149,266
Fiduciary Net Position	3,909,618	3,909,618	3,909,618
Net Pension Liability	$ 1,195,301	$ 677,516	$ 239,648

Pension expense for the December 31, 2017 measurement date is comprised of:

Service Cost		$ 88,652
Interest on Total Pension Liability		322,646
Amortization of:		
Liability Experience (Gain) or Loss	$ (60,233)	
Change in Assumption	63,736	
Asset (Gain)/Loss	2,422	5,925
Projected Earnings on Plan Investments		(242,270)
Administration Expense		11,451
Other Changes in Fiduciary Net Position		20,707
Total Pension Expense		$ 207,111

The actuarial present value of accumulated plan benefits as of December 31, 2017 is as follows:

Vested:	
Retirees (and other in pay status)	$ 1,803,591
Deferred vested (former employees)	631,819
Vested Active Participants (current employees)	1,599,764
Total	4,035,174
Non-vested	84,113
Total	$ 4,119,287
Effect of service attribution and future salary increases	$ 467,847
Total Pension Liability	$ 4,587,134
Fiduciary Net Position	$ 3,909,618
Net Pension Liability	$ 677,516
Fiduciary Net Position expressed as a % of Total Pension Liability	85.2%

The County's Net Deferred Outflows and Inflows of Resources for the measurement period ended December 31, 2017 is summarized as follows:

	Net Deferred	
	Outflows	Inflows
Asset (Gain)/Loss	$ 119,054	$ (226,746)
Liability (Gain)/Loss	18,731	(139,527)
(Gain)/Loss due to Assumption Change	127,771	
Total	$ 265,556	$ (366,273)

Asset (Gain)/Loss for the December 31, 2017 measurement period is summarized as follows:

Projected Earnings on Investments	$ 242,270
Net Investment Earnings for the Year	525,703
Asset (Gain)/Loss	$ (283,433

Year	Asset (Gain)/Loss	Recognition Period Initial	Recognition Period Remaining	Amortized Amount
2017	$ (283,433)	5.0	4	$ (56,687)
2016	$ 28,168	5.0	3	$ 5,634
2015	$ 243,401	5.0	2	$ 46,680
2014	$ 23,973	5.0	1	$ 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 12/31/2017 (c)	Deferred Outflows of Resources at 12/31/2017 (a) – (c)	Deferred Inflows of Resources at 12/31/2017 (b) – (c)
2017	$ -	$ (283,433)	$ (56,687)	$ -	$ (226,746)
2016	$ 22,534	$ -	$ 5,634	$ 16,900	
2015	$ 146,041	$ -	$ 48,680	$ 97,361	$ -
2014	$ 9,588	$ -	$ 4,795	$ 4,793	$ -
Total	$ 178,163	$ (283,433)	$ 2,422	$ 119,054	$ (226,746)

Liability (Gain)/Loss for the December 31, 2017 measurement period is summarized as follows:

Total Pension Liability as of December 31, 2016	$ 4,570,906
Service Cost	88,652
Interest on total pension liability	331,391
Benefit Payment Adjusted with Interest	(249,977)
Expected Total Pension Liability as of December 31, 2017	$ 4,740,972
Total Pension Liability as of December 31, 2017	4,577,914
Liability (Gain)/Loss for the Year Ended December 31, 2017	$ (163,058)

Year	Liability (Gain)/Loss	Recognition Period Initial	Recognition Period Remaining	Amortized Amount
2017	$ (163,058)	3.1	3.1	$ (52,599)
2016	$ 35,761	4.2	3.2	$ 8,515
2015	$ (77,515)	4.8	2.8	$ (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 12/31/2017 (c)	Deferred Outflows of Resources at 12/31/2017 (a) – (c)	Deferred Inflows of Resources at 12/31/2017 (b) – (c)
2017	$	$ (163,058)	$ (52,599)	$	$ (110,459)
2016	$ 27,246	$	$ 8,515	$ 18,731	$
2015	$	$ (45,217)	$ (16,149)	$	$ (29,068)
Total	$ 27,246	$ (208,275)	$ (60,233)	$ 18,731	$ (139,527)

Assumption Change for the December 31, 2017 measurement period is summarized as follows:

Total Pension Liability Prior to Change in Mortality Table	$ 4,577,914
Total Pension Liability after Change in Mortality Table	4,587,134
(Gain)/Loss due to Change in Assumption	$ 9,220

Year	Assumption (Gain)/Loss	Recognition Period Initial	Recognition Period Remaining	Amortized Amount
2017	$ 9,220	3.1	3.1	$ 2,974
2016	$ 127,620	4.2	3.2	$ 30,386
2015	$ 145,805	4.8	2.8	$ 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 12/31/2017 (c)	Deferred Outflows of Resources at 12/31/2017 (a) – (c)	Deferred Inflows of Resources at 12/31/2017 (b) – (c)
2017	$ 9,220	$	$ 2,974	$ 6,246	$
2016	$ 97,234	$	$ 30,386	$ 66,848	$
2015	$ 85,053	$	30,376	$ 54,677	$ -
	$ 191,507	$	$ 63,736	$ 127,771	$ -

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
2019	$ 5,923
2020	(1,714)
2021	(48,241)
2022	(56,685)
2023	-

(E) Actuarial Methods and Assumptions

Significant actuarial methods and assumptions used in the valuation for the December 31, 2017 measurement date include:

Actuarial Valuation Date:	January 1, 2017
Actuarial Funding Method:	Entry Age Normal
Actuarial Value of Asset	Smoothed market value with a 5-year smoothing period
Actuarial Assumption:	
Mortality Table	RP-2000 projected with Scale AA to 2017
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 52)

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, 2018 was 20.06% of annual covered payroll for the old plan, 24.81% for new plan members and 21.78% for GSEPS members. The Board of Health contributions to ERS totaled $38,868 during the measurement period. 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, 2018, 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, 2017. 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, 2017 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, 2017. At June 30, 2016 the Employer's proportion was 0.006387%, which was a decrease of (.001150%) from its portions measured as of June 30, 2016.

For the year ended June 30, 2017, the Board of Health recognized pension expense of $6,440. At June 30, 2018 the Board of Health reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,842	$ 2
Changes of assumptions	591	-
Net difference between projected and actual earnings on pension plan investments	-	646
Changes in proportion and differences between Employers contributions and proportion share of contributions	-	30,140
Employer contributions subsequent to the measurement date	38,079	-
Total	$ 41,512	$ 30,788

Board of Health contributions subsequent to the measurement date of $38,078 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, 2018. 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	$ (21,986)
2019	(926)
2020	2,912
2021	(7,355)
2022	-
Thereafter	-

Actuarial Assumptions: The total pension liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2017 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

Postretirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward two years for both males and females for service retirements and dependent beneficiaries. The RP-2000 Disabled Mortality Table with future mortality improvement projected to 2025 with Society of Actuaries' projection scale BB and set back seven years for males and set forward three years for females was used for death after disability retirement. Rates of mortality in active service were based pm the RP-2000 Employee Mortality Table projected to 2025 with projection scale BB. There is a margin for future mortality improvement in the tables used by the plan.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 2, 1009 – June 30, 2014, with the exception of the investment rate of return. Subsequent to the June 30, 2018 measurement date, the ERS Board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.5% to 7.4% for the June 30, 2018 actuarial valuation. In addition, based on the ERS Board's new funding policy, the assumed investment rate of return was further reduced by 0.10% from 7.40% to 7.30% as of the June 2018 measurement date. Therefore, an assumption change from 7.50% to 7.30% is reflected in the calculation of the total pension liability.

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 7.30% 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 (6.30%) or 1-percentage-point higher (8.30%) than the current rate:

	1% Decrease (6.3%)	Current discount rate (7.3%)	1% Increase (8.5%)
Employer's proportionate share of the Net pension liability	$ 366,127	$ 259,397	$ 168,354

Actuarial valuation date: The total pension liability is based on the June 30, 2018 actuarial valuation date.

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 – Other Postemployment Benefits (OPEB)

Brooks County Board of Health

General Information about the State Employees' Assurance Department (SEAD) OPEB

Plan Description: SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of ERS, LRS, and GJRS. The plan is a cost-sharing multiple-employer defined benefit other postemployment benefit plan as defined in GASB Statement 74, *Financial Reporting for Postemployment Benefit Plans Other Than OPEB Plans.* The SEAD-OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investments of such payments.

Benefits provided: The amount of insurance for a retiree with creditable service prior to April 1, 1964 is the full amount of insurance in effect on the date of retirement. The amount of insurance for a service retiree with no creditable service prior to April 1, 1964 is 70% of the amount of insurance in effect at age 60 or at termination, if earlier. Life insurance proceeds are paid in a lump sum to the beneficiary upon death of the retiree.

Contributions: Georgia law provides that employee contributions to the plan shall be in an amount established by the SEAD Board not to exceed one-half of 1% of the member's earnable compensation. There were no employer contributions required for the fiscal year ended June 30, 2018.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2018, the Board of Health reported a liability for its proportionate share of the net OPEB liability. The net pension liability was measured as of June 30, 2018. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2016. An expected total OPEB liability as of June 30, 2018 was determined using standard roll-forward techniques. The Board of Health's proportion of the net OPEB liability was based on contributions to ERS during the fiscal year ended June 30, 2018. At June 30, 2018 the Employer's proportion was 0.006938%, which was a decrease of (.003343%) from its portions measured as of June 30, 2016.

For the year ended June 30, 2018, the Board of Health recognized OPEB expense of ($519). At June 30, 2018 the Board of Health reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	-	2,755
Changes in proportion and differences between employer contributions and proportion share of contributions	4,372	-
Employer contributions subsequent to the measurement date	-	-
Total	$ 1,581	$ 2,675

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – Continued

Board of Health contributions subsequent to the measurement date of $0 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, 2018. 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		
2019	$	1,497
2020		1,497
2021		(689)
2022		(688)
2023		-
Thereafter		-

Actuarial assumptions: The total OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2016 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 OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

Postretirement mortality rates were based on the RP-2000 Combined Mortality Table with future mortality improvement projected to 2025 with the Society of Actuaries' projection scale BB and set forward 2 years for both males and females for service retirements and dependent beneficiaries. There is a margin for future mortality improvement in the tables used by the plan.

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 OPEB 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 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 asset 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 OPEB liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at current contribution rate and that employers and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, OPEB 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Board of health's proportionate share of the net SEAD-OPEB liability to changes in the discount rate: The following presents the Board of Health's proportionate share of the net OPEB 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	(9,870)	(18,032)	(24,722)

OPEB plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the separately issued ERS comprehensive annual financial report which is available at www.ers.ga.gov/financials.

Note 14 – 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 real and personal 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 $28,845.

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 15 – 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, 2018 the County incurred closure, post-closure care and remediation expenses in the amount of $84,508.

The County estimates post-closure care cost to approximately $694,398 over the remaining seven years. These costs are based on what it would cost to perform all post-closure care in 2018, 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 16 – 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 17 – Litigation

The County is a party to one pending legal action and four worker's compensation claims. Management does not believe any of these claims will have an adverse material financial impact. Management believes that insurance is adequate and that the County's exposure will be limited to attorney fees and policy deductibles.

Note 18 – 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, 2018 were $12,703. Separate financial statements may be obtained from: South Georgia Regional Commission, 3395 Harris Road, Waycross, GA 31503.

Note 19 – 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 through 2018.

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.

Note 20 – Subsequent Events

Subsequent events were evaluated through January 29, 2019, the date the financial statements were available.

Note 21 - 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, 2018, 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	$ 7,228,212
Taxable value (40% of assessed value) of property	$ 2,891,285
Gross amount of County property tax prior to abatement	$ 41,152
Amount of County taxes abated during the fiscal year	$ 27,768
Percentage of County taxes abated during the fiscal year	67.47%

In addition to tax abatements property owners also receive valuation reductions for qualifying property accepted into conservation easements, agricultural preference and forest land timber covenants.

The conservation, agricultural and forest land covenants of the County are summarized as follows:

	Conservation	Agricultural	Forest Land	Total
Acreage in Covenant	182,105	3,052	83,038	268,195
Number of Parcels/Covenants	1,879	17	143	
Fair Market Value of Property	$496,229,991	$ 8,596,600	$169,637,800	$674,464,391
Assessed Value	$198,491,996	$ 3,438,640	$ 67,855,120	$269,785,756
Taxed Value	$ 52,078,451	$ 2,578,980	$ 15,965,706	$ 70,623,137
Decrease in Taxable Value	$146,413,545	$ 859,660	$ 51,889,414	$199,162,619
Reduction in County Taxes	$ 2,012,161	$ 11,814	$ 713,116	$ 2,737,091

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, 2018

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	$ 5,729,402	$ 5,729,402	$ 6,102,602	$ 373,200
Local Option Sales Tax	736,960	736,960	751,736	14,776
Insurance Premium Tax	638,824	638,824	684,038	45,214
Other Taxes	142,000	142,000	174,131	32,131
Licenses and Permits	59,050	59,050	129,363	70,313
Intergovernmental	1,394,356	1,408,356	1,467,919	59,563
Charges for Services	403,750	403,750	480,481	76,731
Fines and Forfeitures	283,000	283,000	291,508	8,508
Investment	5,500	5,500	49,502	44,002
Contributions			20	20
Other and Miscellaneous	93,000	93,000	93,116	116
Total Revenues	9,485,842	9,499,842	10,224,416	724,574
Expenditures				
General Government	1,844,042	1,680,352	1,510,949	169,403
Judicial	1,083,012	1,083,012	1,010,912	72,100
Public Safety	3,358,011	3,412,501	3,248,458	164,043
Public Works	1,693,909	1,850,471	1,852,687	(2,216)
Health and Welfare	398,139	412,139	258,932	153,207
Culture and Recreation	181,701	181,701	184,423	(2,722)
Housing and Development	307,048	307,548	298,651	8,897
Debt Service	129,500	147,500	156,833	(9,333)
Total Expenditures	8,995,362	9,075,224	8,521,845	553,379
Excess (Deficit) of Revenues Over (Under) Expenditures	490,480	424,618	1,702,571	1,277,953
Other Financing Sources (Uses)				
Gain on Sale of Other Assets			1,511,981	1,511,981
Proceeds - Long-Term Debt Financing	-	65,862	66,169	307
Transfers	(490,480)	(490,480)	(1,115,080)	(624,600)
Net Other Financing Sources (Uses)	(490,480)	(424,618)	463,070	887,688
Change in Fund Balance	-	-	2,165,641	2,165,641
Fund Balance, Beginning	7,438,920	7,438,920	7,438,920	-
Fund Balance, Ending	$ 7,438,920	$ 7,438,920	$ 9,604,561	$ 2,165,641

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, 2018

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%
December 31, 2017	$ 4,587,134	$ 3,909,618	$ 677,516	85.2%	$ 1,685,374	40.2%

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%
December 31, 2017	$ 188,762	100.0%

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, 2018

Brooks County Board of Health

Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2018

	2018	2017	2016	2015
Employer's proportion of the net pension liability	0.006387%	0.007537%	0.007585%	0.007575%
Employer's proportion share of the net pension liability	$ 259,397	$ 356,532	$ 356,532	$ 284,109
Employer's coovered-employee payroll during the measurement period	$ 153,539	$ 163,253	$ 162,912	$ 162,111
Employer's proportionate share of the net pension liability as a percentage of its covered employee payroll	168.95%	218.39%	218.39%	175.26%
Plan fiduciary net position as a percentage of the total pension liability	72.34%	72.34%	72.34%	77.99%

Schedule of Contributions
Employees' Retirement System

	2018	2017	2016	2015
Contractually Required Contribution	$ 38,743	$ 50,002	$ 38,056	$ 31,429
Contribution in Relation to the Contractually Required Contribution	$ 38,868	$ 50,055	$ 38,084	$ 31,486
Contribution Deficiency (Excess)	$ (125)	$ (53)	$ (28)	$ (57)
Employer's Covered Payroll	$ 153,539	$ 163,253	$ 162,912	$ 162,111
Contriburtions as a Percentage of Covered Employer Payroll	-0.08%	-0.03%	-0.02%	-0.04%

Changes in benefit terms: A new beneift tier was added for members joining the System on and after July 1, 2009. A one-time 3% payment was granted to certain retirees and beneficiaries effective July 2016. A one-time 3% payment was granted to certain retirees effective July 2017.

Changes in Assumptions: Subsequent to June 30, 2017 measurement date, the ERS Board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.5% to 7.4% for the June 30, 2017 actuarial valuation. in addition, based on the ERS Board's new funding policy, the assumed investment rate of return was reduced by 0.10% from 7.4% to 7.3% as of June 30, 2018 measurement date. There, an assumption change from 7.5% to 7.3% is reflected in the calculation of the total pension liability.

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	19.4 years
Asset valuation method	5-year smoothed market
Inflation rate	2.75%
Salary increases	3.25% - 7.00% including inflation
Investment rate of return	7.30%, net of pension plan investment expense, including inflation

Brooks County Board of Health

Schedule of Proportionate Share of the OPEB Liability
For the Year Ended June 30, 2018

	2018
Employer's proportion of the net OPEB liability	0.007575%
Employer's proportion share of the net OPEB liability	$ 284,109
Employer's coovered-employee payroll during the measurement period	$ 162,111
Employer's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	175.26%
Plan fiduciary net position as a percentage of the total OPEB liability	77.99%

Schedule of Contributions to the OPEB Plans
For the Year Ended June 30,

	2018
Contractually Required Contribution	$ -
Contribution in Relation to the Contractually Required Contribution	$ -
Contribution Deficiency (Excess)	$ -
Employer's Covered Payroll	$ 153,539
Contriburtions as a Percentage of Covered Employer Payroll	0.00%

Changes in benefit terms: None

Changes in Assumptions: Subsequent to June 30, 2017 measurement date, the SEAD Board adopted a new funding policy. Because of this new funding policy, the assumed investment rate of return was reduced from 7.5% to 7.4% for the June 30, 2017 actuarial valuation. in addition, based on the ERS Board's new funding policy, the assumed investment rate of return was reduced by 0.10% from 7.4% to 7.3% as of June 30, 2018 measurement date. There, an assumption change from 7.5% to 7.3% is reflected in the calculation of the total pension liability.

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	Projected unit credit
Remaining amortization period	Dollar infinite
Asset valuation method	Market value of assets
Inflation rate	2.75%
Salary increases	3.25% - 7.00% including inflation
Investment rate of return	7.50%, net of OPEB plan investment expense, including inflation
Cost of living adjustments	N/A

Brooks County, Georgia
General Fund
Comparative Balance Sheet
June 30, 2018 and 2017

	2018	2017
Assets		
Cash and Cash Equivalents	$ 2,619,056	$ 617,673
Investments	5,516,950	3,548,812
Receivables		
Taxes	349,203	1,249,749
Intergovernmental	405,582	274,177
Interfund	309,432	165,604
Other	49,989	10,414
Inventories	45,004	54,780
Prepaid Items	101,606	139,481
Resticted Assets		
Cash and Investments	15,482	640,465
Other	948,110	1,363,307
Total Assets	$ 10,360,414	$ 8,064,462
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ 233,541	$ 158,945
Accrued Expenses	224,980	209,945
Total Liabilities	458,521	368,890
Deferred Inflows of Resources		
Unavailable Revenues - Property Taxes	297,332	256,652
Total Deferred Inflows of Resources	297,332	256,652
Fund Balance		
Nonspendable	146,610	194,261
Restricted	15,482	624,995
Committed	948,110	1,363,307
Assigned	-	
Unassigned	8,494,359	5,256,357
Total Fund Balance	9,604,561	7,438,920
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 10,360,414	$ 8,064,462

Brooks County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended June 30, 2018 and 2017

	2018	2017
Revenues		
Property Taxes	$ 6,102,602	$ 6,459,100
Local Option Sales Tax	751,736	761,456
Insurance Premium Tax	684,038	638,824
Other Taxes	174,131	348,231
Licenses and Permits	129,363	72,121
Intergovernmental	1,467,919	1,048,528
Charges for Services	480,481	439,840
Fines and Forfeitures	291,508	306,486
Investment	49,502	27,588
Other and Miscellaneous	93,136	165,555
Total Revenues	10,224,416	10,267,729
Expenditures		
General Government	1,510,949	1,535,843
Judicial	1,010,912	1,068,076
Public Safety	3,248,458	3,144,347
Public Works	1,852,687	3,367,417
Health and Welfare	258,932	253,950
Culture and Recreation	184,423	183,168
Housing and Development	298,651	325,344
Debt Service	156,833	100,025
Total Expenditures	8,521,845	9,978,170
Excess (Deficit) of Revenues Over (Under) Expenditures	1,702,571	289,559
Other Financing Sources (Uses)		
Gain on Sale of Other Assets	1,511,981	
Proceeds from Long-Term Debt	66,169	1,002,926
Transfers Out	(1,115,080)	(400,301)
Net Other Financing Sources (Uses)	463,070	602,625
Change in Fund Balance	2,165,641	892,184
Fund Balance, Beginning	7,438,920	6,546,736
Fund Balance, Ending	$ 9,604,561	$ 7,438,920

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	2018				2017
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Revenues					
Taxes					
Property Taxes	$ 5,579,402	$ 5,579,402	$ 5,892,162	$ 312,760	$ 5,545,157
Local Option Sales Tax	736,960	736,960	751,736	14,776	761,456
Insurance Premium Tax	638,824	638,824	684,038	45,214	638,824
Real Estate Transfer Tax	50,000	50,000	77,614	27,614	62,552
Franchise Tax	24,500	24,500	25,236	736	24,388
Alcoholic Beverage Tax	45,000	45,000	49,560	4,560	47,592
Business and Occupation Tax	22,500	22,500	21,721	(779)	22,424
FiFa's	60,000	60,000	59,962	(38)	67,240
Interest and Penalties	90,000	90,000	150,478	60,478	124,035
Total Taxes	7,247,186	7,247,186	7,712,507	465,321	7,293,668
Licenses and Permits					
Alcoholic Beverage License	150	150	100	(50)	2,600
Business Licenses	17,000	17,000	17,779	779	13,807
Building Permits and Inspection Fee	41,900	41,900	111,484	69,584	55,714
Total Licenses and Permits	59,050	59,050	129,363	70,313	72,121
Intergovernmental					
Federal	274,766	296,911	365,462	68,551	322,277
State	1,054,590	1,046,445	1,027,457	(18,988)	1,565,194
Local	65,000	65,000	75,000	10,000	75,000
Total Intergovernmental	1,394,356	1,408,356	1,467,919	59,563	1,962,471
Charges for Services					
Court Cost, Fees and Charges	166,000	166,000	178,277	12,277	182,572
Motor Vehicle Tag Fees	35,000	35,000	26,664	(8,336)	26,347
Commissions and Fees on Tax Collections	180,000	180,000	249,194	69,194	206,870
Public Safety Fees	10,000	10,000	8,050	(1,950)	11,745
Culverts and Driveways	10,000	10,000	15,560	5,560	12,256
Other	2,750	2,750	2,736	(14)	50
Total Charges for Services	403,750	403,750	480,481	76,731	439,840
Fines and Forfeitures	283,000	283,000	291,508	8,508	306,486
Investment	5,500	5,500	49,502	44,002	27,588

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	2018				2017
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Miscellaneous					
Rent	75,500	75,500	45,957	(29,543)	63,738
Sale of Surplus Property		-	-	-	52,000
Insurance Reimbursements	-	-	-	-	3,065
Contributions		-	20	20	-
Other Miscellaneous	17,500	17,500	47,159	29,659	46,752
Total Miscellaneous	93,000	93,000	93,136	136	165,555
Total Revenues	$ 9,485,842	$ 9,499,842	$ 10,224,416	$ 724,574	$ 10,267,729

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

Expenditures	2018 Budget Original	2018 Budget Final	2018 Actual Amounts (Budgetary Basis)	2018 Variance With Final Budget	2017 Actual
General Government					
Governing Body					
Personal Services	$ 105,877	$ 105,786	$ 107,791	$ (2,005)	$ 95,893
Purchased/Contracted Services	162,250	162,250	143,476	18,774	164,903
Supplies	239,623	85,624	21,228	64,396	42,241
Capital	-	-	-	-	-
Total Governing Body	507,750	353,660	272,495	81,165	303,037
Administration					
Personal Services	238,087	238,087	231,095	6,992	232,019
Purchased/Contracted Services	14,602	14,602	16,082	(1,480)	20,081
Supplies	21,960	21,960	23,015	(1,055)	18,896
Capital	12,500	-	-	-	2,165
Total Administration	287,149	274,649	270,192	4,457	273,161
Elections					
Personal Services	136,309	136,309	123,095	13,214	126,654
Purchased/Contracted Services	14,112	14,112	11,327	2,785	11,214
Supplies	28,520	28,520	16,195	12,325	15,191
Capital	30,000	32,900	20,525	12,375	-
Total Elections	208,941	211,841	171,142	40,699	153,059
Tax Collecting					
Personal Services	182,670	182,600	167,100	15,500	180,406
Purchased/Contracted Services	27,100	27,100	36,147	(9,047)	28,118
Supplies	35,370	35,440	27,588	7,852	32,091
Capital	-	-	-	-	-
Total Tax Collecting	245,140	245,140	230,835	14,305	240,615
Tax Assessing					
Personal Services	173,782	173,782	161,440	12,342	169,959
Purchased/Contracted Services	2,250	2,250	1,183	1,067	8,996
Supplies	28,670	28,670	14,184	14,486	23,856
Capital			-	-	-
Total Tax Assessing	204,702	204,702	176,807	27,895	202,811
General Government Buildings					
Personal Services	109,735	109,735	99,618	10,117	86,509
Purchased/Contracted Services	92,750	92,750	98,845	(6,095)	90,939
Supplies	187,875	187,875	191,015	(3,140)	185,711
Capital	-	-	-	-	-
Total General Government Buildings	390,360	390,360	389,478	882	363,159
Total General Government	$ 1,844,042	$ 1,680,352	$ 1,510,949	$ 169,403	$ 1,535,842

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	2018				2017
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Judicial					
Superior Court					
Personal Services	$ 24,722	$ 24,772	$ 19,327	$ 5,445	$ 20,742
Purchased/Contracted Services	52,050	52,000	27,562	24,438	49,358
Supplies			685	(685)	
Capital				-	
Total Superior Court	76,772	76,772	47,574	29,198	70,100
Clerk of Superior Court					
Personal Services	213,299	213,299	211,132	2,167	204,804
Purchased/Contracted Services	23,500	23,500	14,505	8,995	18,120
Supplies	27,840	27,840	29,025	(1,185)	24,414
Capital				-	
Total Clerk of Superior Court	264,639	264,639	254,662	9,977	247,338
District Attorney					
Purchased/Contracted Services	161,490	161,490	161,490	-	159,102
Total District Attorney	161,490	161,490	161,490	-	159,102
State Court					
Personal Services	62,093	62,093	58,283	3,810	57,251
Purchased/Contracted Services	35,050	35,050	19,927	15,123	29,363
Supplies	3,050	3,050	1,650	1,400	2,870
Capital				-	
Total State Court	100,193	100,193	79,860	20,333	89,484
Magistrate Court					
Personal Services	105,856	105,856	106,124	(268)	111,231
Purchased/Contracted Services	8,750	8,750	7,176	1,574	13,163
Supplies	15,420	15,420	16,180	(760)	35,572
Capital				-	
Total Magistrate Court	130,026	130,026	129,480	546	159,966
Probate Court					
Personal Services	112,221	112,221	99,544	12,677	105,490
Purchased/Contracted Services	5,800	5,800	4,372	1,428	3,958
Supplies	14,450	14,450	12,204	2,246	12,985
Capital	-	-	-	-	-
Total Probate Court	132,471	132,471	116,120	16,351	122,433

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	2018				2017
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Juvenile Court					
Personal Services	40,879	40,879	39,520	1,359	36,780
Purchased/Contracted Services	17,500	17,500	22,542	(5,042)	26,119
Supplies			622	(622)	-
Capital				-	
Total Juvenile Court	58,379	58,379	62,684	(4,305)	62,899
Public Defender					
Purchased/Contracted Services	159,042	159,042	159,042	-	156,753
Total Public Defender	159,042	159,042	159,042	-	156,753
Total Judicial	$ 1,083,012	$ 1,083,012	$ 1,010,912	$ 72,100	$ 1,068,075

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	2018				2017
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Public Safety					
Administration					
Personal Services	$ 170,710	$ 170,710	$ 172,242	$ (1,532)	$ 159,813
Purchased/Contracted Services	18,500	18,500	45,103	(26,603)	54,689
Supplies	49,982	49,982	54,341	(4,359)	23,389
Capital		24,995	29,363	(4,368)	29,666
Total Administration	239,192	264,187	301,049	(36,862)	267,557
Criminal Investigation					
Personal Services	214,218	214,218	195,177	19,041	184,195
Purchased/Contracted Services	14,700	14,700	18,748	(4,048)	40,242
Supplies	38,920	41,670	41,315	355	27,623
Capital	-	750		750	3,116
Total Criminal Investigation	267,838	271,338	255,240	16,098	255,176
Patrol					
Personal Services	587,510	587,510	515,612	71,898	565,119
Purchased/Contracted Services	35,000	35,000	62,926	(27,926)	77,186
Supplies	106,860	106,860	102,125	4,735	76,798
Capital	750	18,645	21,027	(2,382)	4,249
Total Patrol	730,120	748,015	701,690	46,325	723,352
Detention Facility					
Personal Services	960,537	960,537	775,794	184,743	791,324
Purchased/Contracted Services	171,500	158,000	172,586	(14,586)	175,087
Supplies	200,060	213,560	217,928	(4,368)	221,383
Capital	-	8,100	8,180	(80)	9,939
Total Detention Facility	1,332,097	1,340,197	1,174,488	165,709	1,197,733
Vice Control					
Personal Services	187,100	187,100	241,753	(54,653)	194,325
Purchased/Contracted Services	12,500	12,500	9,720	2,780	17,947
Supplies	30,300	30,300	34,334	(4,034)	27,278
Capital	35,500	35,500	36,348	(848)	12,116
Total Vice Control	265,400	265,400	322,155	(56,755)	251,666

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	2018				2017
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Department of Justice Grants					
Personal Services	-	-	-	-	-
Purchased/Contracted Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital	-	-	-	-	-
Total Department of Justice Grants	-	-	-	-	-
Court Services					
Personal Services	98,069	98,069	78,055	20,014	41,321
Purchased/Contracted Services	-	-	-	-	-
Supplies	7,750	7,750	1,701	6,049	1,593
Capital	-	-	-	-	-
Total Court Services	105,819	105,819	79,756	26,063	42,914
Fire Protection					
Personal Services	-	-	-	-	-
Purchased/Contracted Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital	-	-	-	-	-
Total Fire Protection	-	-	-	-	-
Emergency Medical Services					
Purchased/Contracted Services	375,000	375,000	375,000	-	375,000
Total Emergency Medical Services	375,000	375,000	375,000	-	375,000
Coroner - Medical Examiner					
Personal Services	10,630	10,630	9,981	649	9,942
Purchased/Contracted Services	2,300	2,300	2,820	(520)	3,579
Supplies	13,325	13,325	10,605	2,720	6,191
Capital				-	
Total Coroner - Medical Examiner	26,255	26,255	23,406	2,849	19,712
Emergency Management					
Personal Services	8,230	8,230	7,719	511	5,383
Purchased/Contracted Services	2,000	2,000	1,956	44	-
Supplies	5,000	5,000	4,593	407	5,853
Capital	1,060	1,060	1,405	(345)	-
Total Emergency Management	16,290	16,290	15,673	617	11,236
Total Public Safety	$ 3,358,011	$ 3,412,501	$ 3,248,457	$ 164,044	$ 3,144,346

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	2018				2017
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Public Works					
Administration					
Personal Services	$ 111,073	$ 111,073	$ 77,745	$ 33,328	$ 110,959
Purchased/Contracted Services	2,500	2,500	5,122	(2,622)	1,789
Supplies	11,760	11,760	15,017	(3,257)	11,208
Capital		1,000	953	47	
Total Administration	125,333	126,333	98,837	27,496	123,956
Road and Bridge Maintenance					
Personal Services	824,708	824,058	669,764	154,294	638,881
Purchased/Contracted Services	181,500	189,200	294,361	(105,161)	338,804
Supplies	345,914	428,564	604,131	(175,567)	326,148
Capital	-	65,862	69,496	(3,634)	1,748,809
Total Road Maintenance	1,352,122	1,507,684	1,637,752	(130,068)	3,052,642
Shop					
Personal Services	161,679	164,829	119,387	45,442	136,313
Purchased/Contracted Services	8,500	8,500	15,578	(7,078)	11,663
Supplies	46,275	43,125	(18,867)	61,992	29,662
Capital	-	-	-	-	13,181
Total Shop	216,454	216,454	116,098	100,356	190,819
Total Public Works	$ 1,693,909	$ 1,850,471	$ 1,852,687	$ (2,216)	$ 3,367,417

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	2018				2017
	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	30,545	30,552	24,900	5,652	24,585
Purchased/Contracted Services	18,750	18,750	14,342	4,408	517
Supplies	4,887	4,880	6,530	(1,650)	18,963
Capital		-	-	-	-
Total Nutrition Program	54,182	54,182	45,772	8,410	44,065
Transportation Services					
Purchased/Contracted Services	112,000	112,000	117,726	(5,726)	123,699
Supplies	250	250	168	82	1,919
Capital	150,407	164,407	13,966	150,441	2,968
Total Transportation Services	262,657	276,657	131,860	144,797	128,586
Total Health and Welfare	$ 398,139	$ 412,139	$ 258,932	$ 153,207	$ 253,951
Culture and Recreation					
Library					
Support Payments	$ 44,701	$ 44,701	$ 44,701	$ -	$ 43,825
Purchased/Contracted Services				-	2,013
Total Library	44,701	44,701	44,701	-	45,838
Recreation					
Personal Services	-	-	-	-	-
Purchased/Contracted Services	130,000	130,000	133,967	(3,967)	130,000
Supplies	7,000	7,000	5,755	1,245	7,332
Capital				-	
Total Recreation	137,000	137,000	139,722	(2,722)	137,332
Total Culture and Recreation	$ 181,701	$ 181,701	$ 184,423	$ (2,722)	$ 183,170

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	2018				2017
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Housing and Development					
Agricultural Resources					
Personal Services	$ 92,715	$ 92,715	$ 91,198	$ 1,517	$ 74,672
Purchased/Contracted Services	36,964	36,964	34,136	2,828	35,464
Supplies	12,192	12,192	10,336	1,856	18,798
Capital	-	500	665	(165)	-
Total Agricultural Resources	141,871	142,371	136,335	6,036	128,934
Forest Resources					
Purchased/Contracted Services				-	18,755
Total Forest Resources	-	-	-	-	18,755
Building Inspection					
Personal Services	58,612	58,612	57,689	923	57,710
Purchased/Contracted Services	4,180	4,180	4,580	(400)	234
Supplies	1,885	1,885	1,687	198	5,270
Capital			953	(953)	7,550
Total Building Inspection	64,677	64,677	64,909	(232)	70,764
Planning and Zoning					
Personal Services	-	-	-	-	-
Purchased/Contracted Services	4,000	4,000	783	3,217	7,500
Supplies	1,500	1,500	1,624	(124)	4,391
Capital				-	
Total Planning and Zoning	5,500	5,500	2,407	3,093	11,891
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	$ 307,048	$ 307,548	$ 298,651	$ 8,897	$ 325,344

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2018
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	2018				2017
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Debt Service					
Notes	$ 121,500	$ 121,500	$ 132,136	$ (10,636)	$ 94,626
Interest	8,000	26,000	24,390	1,610	4,356
Fees			307	(307)	1,043
Total Debt Service	$ 129,500	$ 147,500	$ 156,833	$ (9,333)	$ 100,025
Total Expenditures	$ 8,995,362	$ 9,075,224	$ 8,521,844	$ 553,380	$ 9,978,170
Other Financing Uses					
Transfers Out					
Victim Witness Assistance Fund	$ 13,396	$ 13,396	$ 15,314	$ (1,918)	$ 10,813
Drug Abuse Treatment and Education Fund	46,936	46,936	46,936	-	41,314
Emergency 911 Telephone Fund	430,147	430,147	430,147	-	348,175
Capital Projects		-	622,683	(622,683)	
Fire Administration Grant		-	-	-	-
Fire Protection Services		-		-	
Total Other Financing Uses	$ 490,479	$ 490,479	$ 1,115,080	$ (624,601)	$ 400,302

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2008 Issue
Comparative Balance Sheet
June 30, 2018 and 2017

	2018	2017
Assets		
Cash and Cash Equivalents	$ -	$ 49,959
Receivables		
Intergovernmental		
Interfund		4,125
Total Assets	$ -	$ 54,084
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental		
Interfund		
Total Liabilities	-	-
Fund Blanace		
Nonspendable		
Restricted		54,084
Committed		
Assigned		
Unassigned		
Total Fund Balance	-	54,084
Total Liabilities and Fund Balance	$ -	$ 54,084

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, 2018

	Budget												Cumulative	Variance With Project
	Original	Revised	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total	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	54,084	1,998,503	(108,168)
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	54,084	6,551,768	(114,895)
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)	-	$ -
Fund Balance, Beginning of Year			-	281,489	7,573	233,535	604,529	964,089	1,317,925	1,652,270	1,106,282	54,084	-	
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	$ -	$ -	

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2014 Issue
Comparative Balance Sheet
June 30, 2018 and 2017

	2018	2017
Assets		
Cash and Cash Equivalents	$ 790,070	$ 1,013,417
Receivables		
Intergovernmental	113,784	86,986
Interfund	83,823	
Restricted Cash	672,469	
Total Assets	$ 1,660,146	$ 1,100,403
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ 78,622
Payables		
Intergovernmental	40,922	26,299
Interfund		21,725
Total Liabilities	40,922	126,646
Fund Blanace		
Nonspendable		
Restricted	1,619,224	973,757
Committed		
Assigned		
Unassigned		
Total Fund Balance	1,619,224	973,757
Total Liabilities and Fund Balance	$ 1,660,146	$ 1,100,403

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, 2018

	Budget								Variance
	Original	Revised	2014	2015	2016	2017	2018	Cumulative Total	With Project Budget
Revenues									
Taxes	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
Intergovernmental	5,360,000	5,360,000	-	301,417	1,026,499	1,082,295	1,752,445	4,162,656	(1,197,344)
Investment Income								-	-
								-	-
Total Revenues	5,360,000	5,360,000	-	301,417	1,026,499	1,082,295	1,752,445	4,162,656	(1,197,344)
Expenditures									
General Government									
Capital	750,000	581,000				23,808	123,867	147,675	433,325
Public Safety									-
Capital	682,000	682,000			256,898	3,480	8,050	268,428	413,572
Public Works									-
Capital	2,000,000	1,769,081		80,689	236,890	-	1,121,796	1,439,375	329,706
Culture and Recreation									
Capital		169,000			27,260	150,472	69,773	247,505	(78,505)
Intergovernmental	1,928,000	1,928,000		88,279	346,597	363,117	358,408	1,156,401	771,599
Debt Service									
Principal		215,709		1,495	40,089	47,005	44,805	133,394	82,315
Interest		15,210		642	4,411	4,031	2,962	12,046	3,164
Total Expenditures	5,360,000	5,360,000	-	171,105	912,145	591,913	1,729,661	3,404,824	1,955,176
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	-	130,312	114,354	490,382	22,784	757,832	$ 757,832
Other Financing Sources (Uses)									
Transfers from General Fund							622,683	622,683	
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	645,467	1,619,224	
Fund Balance, Beginning of Year			-	-	211,001	460,375	973,757	-	
Fund Balance, End of Year			$ -	$ 211,001	$ 460,375	$ 973,757	$ 1,619,224	$ 1,619,224	

Brooks County, Georgia
Community Development Block Grant
Project 15p-y-014-1-5788
Comparative Balance Sheet
June 30, 2018 and 2017

	2018	2017
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, 2018

	Budget	2015	2016	2017	2018	Project Total	Variance With Project Budget
Revenues							
Intergovernmental	$ 500,000	$ -	$ -	$ 459,185	$ 40,815	$ 500,000	$ -
Total Revenues	500,000	-	-	459,185	40,815	500,000	-
Expenditures							
Culture and Recreation							
Capital	500,000	-	-	459,185	40,815	500,000	-
Total Expenditures	500,000	-	-	459,185	40,815	500,000	-
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, 2018

	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
Assets												
Cash and Cash Equivalents	$ 57,951	$ 4,146	$ 9,578	$ (382)	$ -	$ 10,110	$ 23,386	$ -	$ 44,997	$ -	$ 20	$ 149,806
Receivables												
Intergovernmental			10,308	27,401					-		83,520	121,229
Other						59,669	-					59,669
Interfund			714				12,001					12,715
Prepaid Items			1,250	400		25,908						27,558
Other Assets												-
Restricted Assets												
Cash and Cash Equivalents					7,179					12,011		19,190
Total Assets	$ 57,951	$ 4,146	$ 21,850	$ 27,419	$ 7,179	$ 95,687	$ 35,387	$ -	$ 44,997	$ 12,011	$ 83,540	$ 390,167
Liabilities, Deferred Inflows of Resources and Fund Balance												
Liabilites												
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Expenses			6,741	3,872		24,880						35,493
Payables												
Interfund	-	216	11,339	3,502	-	6,562				-	83,540	105,159
Other									3,414			3,414
Unearned Revenue												-
Total Liabilities	-	216	18,080	7,374	-	31,442	-	-	3,414	-	83,540	144,066
Deferred Inflows of Resources												
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-	-	-
Fund Blanace												
Fund Balance												
Nonspendable												-
Restricted	57,951	3,930	3,770	20,045	7,179	64,245	35,387	-	41,583	12,011	-	246,101
Committed												-
Assigned												-
Unassigned												-
Total Fund Balance	57,951	3,930	3,770	20,045	7,179	64,245	35,387	-	41,583	12,011	-	246,101
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 57,951	$ 4,146	$ 21,850	$ 27,419	$ 7,179	$ 95,687	$ 35,387	$ -	$ 44,997	$ 12,011	$ 83,540	$ 390,167

Brooks County, Georgia
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Twelve Months Ended June 30, 2018

	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	$ -	$ -	$ 56,049	$ 86,449	$ -	$ -	$ -	$ 18,502	$ -	$ -	$ 48,500	$ 209,500
Charges for Services						208,731			13,455			222,186
Fines and Forfeitures	7,110	4,948	9,741	16,624	-		33,275					71,698
Investment Income	25	2	10	2	4	24	6					73
Other Income					-							-
Total Revenues	7,135	4,950	65,800	103,075	4	208,755	33,281	18,502	13,455	-	48,500	503,457
Expenditures												
Judicial												
Current												-
Capital												-
Public Safety												-
Current	610	6,222	109,411	107,748		573,111	25,000	19,398	36,169			877,669
Capital				719		33,177			3,409			37,305
Public Works												
Capital												-
Health and Welfare												
Current									-		48,500	48,500
Total Expenditures	610	6,222	109,411	108,467	-	606,288	25,000	19,398	39,578	-	48,500	963,474
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,525	(1,272)	(43,611)	(5,392)	4	(397,533)	8,281	(896)	(26,123)	-	-	(460,017)
Other Financing Sources (Uses)												
Transfers In	-	-	46,936	15,314		430,147	-	-		-		492,397
Total Other Financiag Sources (Uses)	-	-	46,936	15,314	-	430,147	-	-	-	-	-	492,397
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	6,525	(1,272)	3,325	9,922	4	32,614	8,281	(896)	(26,123)	-	-	32,380
Fund Balance, Beginning of Year	51,426	5,202	445	10,123	7,175	31,631	27,106	896	67,706	12,011	-	213,721
Fund Balance, End of Year	$ 57,951	$ 3,930	$ 3,770	$ 20,045	$ 7,179	$ 64,245	$ 35,387	$ -	$ 41,583	$ 12,011	$ -	$ 246,101

Brooks County, Georgia
Law Library Fund
Comparative Balance Sheet
June 30, 2018 and 2017

	2018	2017
Assets		
Cash and Equivalents	$ 57,951	$ 51,426
Total Assets	$ 57,951	$ 51,426
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	57,951	51,426
Committed		
Assigned		
Unassigned		
Total Fund Balance	57,951	51,426
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 57,951	$ 51,426

Brooks County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2018
(Compared with Prior Year Actual Amounts)

	2018				2017
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	5,500	5,500	7,110	1,610	8,774
Investment			25	25	25
				-	
Total Revenues	5,500	5,500	7,135	1,635	8,799
Expenditures					
Judicial					
Current	5,500	5,500	610	4,890	895
Capital				-	
				-	
Total Expenditures	5,500	5,500	610	4,890	895
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	6,525	6,525	7,904
Other Financing Sources					
Transfers				-	
Net Change in Fund Balance	-	-	6,525	6,525	7,904
Fund Balance, Beginning of Year	51,426	51,426	51,426	-	43,522
Fund Balance, End of Year	$ 51,426	$ 51,426	$ 57,951	$ 6,525	$ 51,426

Brooks County, Georgia
Seizure and Confiscated Property Fund
Comparative Balance Sheet
June 30, 2018 and 2017

	2018	2017
Assets		
Cash and Equivalents	$ 4,146	$ 5,417
Total Assets	$ 4,146	$ 5,417
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	3,930	5,201
Committed		
Assigned		
Unassigned		
Total Fund Balance	3,930	5,201
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 4,146	$ 5,417

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, 2018
(Compared with Prior Year Actual Amounts)

	2018				2017
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	12,000	12,000	4,948	(7,052)	5,029
Investment			2	2	2
Other				-	
Total Revenues	12,000	12,000	4,950	(7,050)	5,031
Expenditures					
Public Safety					
Current	10,000	10,000	6,222	3,778	4,952
Capital	2,000	2,000		2,000	-
				-	
Total Expenditures	12,000	12,000	6,222	5,778	4,952
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(1,272)	(1,272)	79
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	(1,272)	(1,272)	79
Fund Balance, Beginning of Year	5,123	5,123	5,202	79	5,123
Fund Balance, End of Year	$ 5,123	$ 5,123	$ 3,930	$ (1,193)	$ 5,202

Brooks County, Georgia
Drug Abuse, Treatment and Education Fund
Comparative Balance Sheet
June 30, 2018 and 2017

	2018	2017
Assets		
Cash and Equivalents	$ 9,578	$ 1,845
Receivables		
Intergovernmental	10,308	5,897
Interfund	714	714
Prepaid Items	1,250	
Total Assets	$ 21,850	$ 8,456
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	6,741	8,011
Payables		
Interfund	11,339	
Total Liabilities	18,080	8,011
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	3,770	445
Committed		
Assigned		
Unassigned		
Total Fund Balance	3,770	445
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 21,850	$ 8,456

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, 2018
(Compared with Prior Year Actual Amounts)

	2018				2017
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 50,608	$ 50,608	$ 56,049	$ 5,441	$ 55,901
Fines and Forfeitures	5,500	5,500	9,741	4,241	11,131
Investment			10	10	11
				-	
Total Revenues	56,108	56,108	65,800	9,692	67,043
Expenditures					
Public Safety					
Current	101,217	101,217	109,411	(8,194)	109,355
Capital				-	
				-	
Total Expenditures	101,217	101,217	109,411	(8,194)	109,355
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,109)	(45,109)	(43,611)	1,498	(42,312)
Other Financing Sources					
Transfers	45,109	45,109	46,936	1,827	41,313
				-	
Net Change in Fund Balance	-	-	3,325	3,325	(999)
Fund Balance, Beginning of Year	445	445	445	-	1,444
Fund Balance, End of Year	$ 445	$ 445	$ 3,770	$ 3,325	$ 445

Brooks County, Georgia
Victim Witness Assistance Fund
Comparative Balance Sheet
June 30, 2018 and 2017

	2018	2017
Assets		
Cash and Equivalents	$ (382)	$ 1,720
Receivables		
Intergovernmental	27,401	13,601
Prepaid Items	400	
Total Assets	$ 27,419	$ 15,321
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	3,872	5,197
Payables		
Interfund Payable	3,502	
Total Liabilities	7,374	5,197
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	20,045	12,667
Committed		
Assigned		
Unassigned		
	20,045	12,667
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 27,419	$ 17,864

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, 2018
(Compared with Prior Year Actual Amounts)

	2018				2017
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 57,594	$ 86,449	$ 86,449	$ -	$50,031
Fines and Forfeitures	16,500	16,500	16,624	124	20,274
Investment			2	2	2
				-	
Total Revenues	74,094	102,949	103,075	126	70,307
Expenditures					
Public Safety					
Current	78,418	107,273	107,748	(475)	77,164
Capital			719	(719)	6,500
				-	
Total Expenditures	78,418	107,273	108,467	(1,194)	83,664
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,324)	(4,324)	(5,392)	(1,068)	(13,357)
Other Financing Sources					
Transfers	15,314	15,314	15,314	-	10,813
Appropriation of Surplus				-	
Net Change in Fund Balance	10,990	10,990	9,922	(1,068)	(2,544)
Fund Balance, Beginning of Year	10,123	10,123	10,123	-	12,667
Fund Balance, End of Year	$ 21,113	$ 21,113	$ 20,045	$ (1,068)	$10,123

Brooks County, Georgia
Federal Seizure and Confiscated Property Fund
ComparativeBalance Sheet
June 30, 2018 and 2017

	2018	2017
Assets		
Cash and Equivalents	$ -	$ -
Restricted Assets		
Cash	7,179	7,175
Total Assets	$ 7,179	$ 7,175
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	7,179	7,175
Committed		
Assigned		
Unassigned		
Total Fund Balance	7,179	7,175
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 7,179	$ 7,175

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, 2018
(Compared with Prior Year Actual Amounts)

	2018				2017
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 5,000	$ 5,000	$ -	$ (5,000)	$ -
Fines and Forfeitures				-	
Investment			4	4	3
				-	
Total Revenues	5,000	5,000	4	(4,996)	3
Expenditures					
Public Safety					
Current	2,500	2,500	-	2,500	-
Capital	2,500	2,500		2,500	
				-	
Total Expenditures	5,000	5,000	-	5,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	4	4	3
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	4	4	3
Fund Balance, Beginning of Year	7,175	7,175	7,175	-	7,172
Fund Balance, End of Year	$ 7,175	$ 7,175	$ 7,179	$ 4	$ 7,175

Brooks County, Georgia
Emergency 911 Telephone Fund
Comparative Balance Sheet
June 30, 2018 and 2017

	2018	2017
Assets		
Cash and Equivalents	$ 10,110	$ 496
Receivables		
Other	59,669	49,240
Prepaid Items	25,908	7,140
Total Assets	$ 95,687	$ 56,876
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	24,880	24,501
Payables		
Interfund	6,562	714
Total Liabilities	31,442	25,215
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	64,245	31,631
Committed		
Assigned		
Unassigned		
Total Fund Balance	64,245	31,631
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 95,687	$ 56,846

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, 2018
(Compared with Prior Year Actual Amounts)

	2018				2017
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	230,000	230,000	208,731	(21,269)	200,637
Investment		-	24	24	21
				-	
Total Revenues	230,000	230,000	208,755	(21,245)	200,658
Expenditures					
Public Safety					
Current	595,147	595,147	573,111	22,036	515,564
Capital	61,000	61,000	33,177	27,823	24,225
				-	
Total Expenditures	656,147	656,147	606,288	49,859	539,789
Excess (Deficiency) of Revenues Over (Under) Expenditures	(426,147)	(426,147)	(397,533)	28,614	(339,131)
Other Financing Sources					
Transfers	375,122	375,122	430,147	55,025	348,174
Appropriation of Surplus	25,000	25,000		(25,000)	
Net Change in Fund Balance	(26,025)	(26,025)	32,614	58,639	9,043
Fund Balance, Beginning of Year	31,631	31,631	31,631	-	22,588
Fund Balance, End of Year	$ 5,606	$ 5,606	$ 64,245	$ 58,639	$ 31,631

Brooks County, Georgia
Jail Construction and Staffing Fund
Comparative Balance Sheet
June 30, 2018 and 2017

	2018	2017
Assets		
Cash and Equivalents	$ 23,386	$ 25,919
Receivables		
Interfund	12,001	$ 1,187
Total Assets	$ 35,387	$ 27,106
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Payables		
Interfund	-	-
Total Liabilities	-	-
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	35,387	27,106
Committed		
Assigned		
Unassigned		
Total Fund Balance	35,387	27,106
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 35,387	$ 27,106

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, 2018
(Compared with Prior Year Actual Amounts)

	2018				2017
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services				-	
Fines and Forfeitures	32,500	32,500	33,275	775	41,684
Investment			6	6	4
Other				-	
Total Revenues	32,500	32,500	33,281	781	41,688
Expenditures					
Public Safety					
Current	25,000	25,000	25,000	-	20,000
Capital	7,500	7,500		7,500	
				-	
Total Expenditures	32,500	32,500	25,000	7,500	20,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	8,281	8,281	21,688
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	8,281	8,281	21,688
Fund Balance, Beginning of Year	27,106	27,106	27,106	-	5,418
Fund Balance, End of Year	$ 27,106	$ 27,106	$ 35,387	$ 8,281	$ 27,106

Brooks County, Georgia
Fire Department Grant
Comparative Balance Sheet
June 30, 2018 and 2017

	2018	2017
Assets		
Cash and Equivalents	$ -	$ -
Receivables		
Intergovernmental	-	10,658
Total Assets	$ -	$ 10,658
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	-	286
Payables		
Interfund	-	9,476
	-	
Total Liabilities	-	9,762
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	-	896
Committed		
Assigned		
Unassigned		
Total Fund Balance	-	896
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ -	$ 10,658

Brooks County, Georgia
Fire Department Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2018
(Compared with Prior Year Actual Amounts)

	2018				2017
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 18,502	$ 18,502	$ 18,502	$ -	$ 71,234
Investment				-	
Other				-	
Total Revenues	18,502	18,502	18,502	-	71,234
Expenditures					
Public Safety					
Current	18,502	18,502	19,398	(896)	71,234
Capital				-	
				-	
Total Expenditures	18,502	18,502	19,398	(896)	71,234
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(896)	(896)	-
Other Financing Sources					
Transfers	-	-	-	-	-
				-	
Net Change in Fund Balance	-	-	(896)	(896)	-
Fund Balance, Beginning of Year	896	896	896	-	896
Fund Balance, End of Year	$ 896	$ 896	$ -	$ (896)	$ 896

Brooks County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
June 30, 2018 and 2017

	2018	2017
Assets		
Cash and Equivalents	$ 44,997	$ 71,897
Total Assets	$ 44,997	$ 71,897
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses		
Payables		
Interfund		777
Other	3,414	3,414
Total Liabilities	3,414	4,191
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	41,583	67,706
Committed		
Assigned		
Unassigned		
Total Fund Balance	41,583	67,706
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 44,997	$ 71,897

Brooks County, Georgia
Inmate Commissary Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2018
(Compared with Prior Year Actual Amounts)

	2018				2017
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	23,000	23,000	13,455	(9,545)	22,547
Investment				-	
Other				-	
Total Revenues	23,000	23,000	13,455	(9,545)	22,547
Expenditures					
Public Safety					
Current	49,637	49,637	36,169	13,468	6,402
Capital	4,909	4,909	3,409	1,500	-
				-	
Total Expenditures	54,546	54,546	39,578	14,968	6,402
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,546)	(31,546)	(26,123)	5,423	16,145
Other Financing Sources					
Transfers					
Appropriation of Surplus	31,546	31,546		(31,546)	
Net Change in Fund Balance	-	-	(26,123)	(26,123)	16,145
Fund Balance, Beginning of Year	67,706	67,706	67,706	-	51,560
Fund Balance, End of Year	$ 67,706	$ 67,706	$ 41,583	$ (26,123)	$ 67,705

Brooks County, Georgia
Family Connection Grant Fund
Comparative Balance Sheet
June 30, 2018 and 2017

	2018	2017
Assets		
Cash and Equivalents	$ 20	$ 18
Receivables		
Intergovernmental	83,520	37,331
Total Assets	$ 83,540	$ 37,349
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses		
Payables		
Interfund	83,540	37,349
Total Liabilities	83,540	37,349
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	$ 83,540	$ 37,349

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, 2018
(Compared with Prior Year Actual Amounts)

	2018				2017
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 47,000	$ 47,000	$ 48,500	$ 1,500	$ 54,806
Other				-	
Total Revenues	47,000	47,000	48,500	1,500	54,806
Expenditures					
Health and Welfare					
Current	47,000	47,000	48,500	(1,500)	54,806
Capital				-	
Total Expenditures	47,000	47,000	48,500	(1,500)	54,806
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, 2018 and 2017

	2018	2017
Assets		
Current Assets		
Cash and Cash Equivalents	$ 520,384	$ 586,169
Receivables		
Solid Waste Assessments	154,472	94,305
Intergovernmental	121,209	94,672
Prepaid Items	2,093	
Total Current Assets	798,158	775,146
Capital Assets		
Equipment	33,541	33,541
Accumulated Depreciation	33,541	33,541
Net Capital Assets	-	-
Non-Current Assets		
Intergovernmental Receivable	361,087	421,908
Total Assets	$ 1,159,245	$ 1,197,054
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 369	$ 376
Interfund	56,729	3,126
Accrued Closure & Post-Closure Care Cost	138,879	129,817
Total Current Liabilities	195,977	133,319
Long-Term Liabilities		
Accrued Closure & Post-Closure Care Cost	555,519	649,089
Total Long-Term Liabilities	555,519	649,089
Total Liabilities	751,496	782,408
Net Position		
Invested in Capital Assets	-	-
Restricted		
Unrestricted	407,749	414,646
Total Net Position	407,749	414,646
Total Liabilities and Net Position	$ 1,159,245	$ 1,197,054

Brooks County, Georgia
Solid WasteFund
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2018 and 2017

	2018	2017
Operating Revenues		
Solid Waste Asssments	$ 665,910	$ 851,588
Intergovernmental	71,576	51,193
Operating Grants		
Total Operating Revenues	737,486	902,781
Operating Expenses		
Salary and Wages	47,786	33,530
Benefits	21,675	5,730
	69,461	39,260
Disposal	660,905	584,920
Closure and Post Closure Care	13,883	128,929
Supplies	1,630	1,924
Other	187	968
Depreciation	-	-
Intergovernmental Payments	-	-
Total Operating Expeses	746,066	756,001
Operating Income (Loss)	(8,580)	146,780
Non-Operating Revenue (Expense)		
Investment Income	1,683	1,116
Total Non-Operating Revenue (Expense)	1,683	1,116
Income (Loss) Before Transfers	(6,897)	147,896
Transfers In (Out)		
Change in Net Position	(6,897)	147,896
Net Position, Beginning	414,646	266,750
Net Position, Ending	$ 407,749	$ 414,646

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended June 30, 2018 and 2017

	2018	2017
Cash Flow from Operating Activities		
Solid Waste Assessments Received	$ 605,742	$ 844,619
Intergovernmental	50,929	53,063
Payment of Employee Compensation and Benefits	(69,468)	(39,260)
Payment of Professional and Technical Services	(29,561)	(37,953)
Payment of Purchase Property Services	(607,262)	(655,920)
Payment for Other Goods and Services	(17,849)	(3,467)
Cash flow from Operating Activities	(67,469)	161,082
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	1,683	1,116
Cash Flow from Investing Activities	1,683	1,116
Net Increase (Decrease) in Cash and Cash Equivalents	(65,786)	162,198
Cash and Cash Equivalents, Beginning	586,169	423,971
Cash and Cash Equivalents, Ending	$ 520,383	$ 586,169
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ (8,580)	$ 146,780
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	-	2,277
Change in Assets and Liabilities:		
(Increase) Decrease in Solid Waste Assessments Receivable	(60,168)	(6,969)
(Increase) Decrease in Intergovernmental Receivables	34,284	(167,089)
Increase (Decrease) in Internal Balances	53,603	(73,277)
Increase (Decrease) in Prepaids	(2,093)	
Increase (Decrease) in Obligation for Closure and Post-Closure Ca	(84,508)	259,935
Increase (Decrease) in Accounts Payable and Accrued Expenses	(7)	(575)
Net Cash Provided (Used) By Operating Activities	$ (67,469)	$ 161,082

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Net Position
June 30, 2018 and 2017

	2018	2017
Assets		
Current Assets		
Cash and Cash Equivalents	$ 302,266	$ 468,514
Investments	$ 251,051	
Receivables		
Fire Protection Assessments	56,467	30,416
Intergovernmental		
Prepaid Items	50,425	
Total Current Assets	660,209	498,930
Capital Assets		
Sites and Improvements	4,075	4,075
Buildings and Improvements	81,342	81,342
Equipment and Vehicles	566,965	516,965
	652,382	602,382
Accumulated Depreciation	191,482	140,488
Net Capital Assets	460,900	461,894
Total Assets	$ 1,121,109	$ 960,824
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 269	$ -
Interfund	244,822	98,247
Total Current Liabilities	245,091	98,247
Long-Term Liabilities		
		-
Total Long-Term Liabilities	-	-
Total Liabilities	245,091	98,247
Net Position		
Invested in Capital Assets	460,900	461,894
Restricted		
Unrestricted	415,118	400,683
Total Net Position	876,018	862,577
Total Liabilities and Net Position	$ 1,121,109	$ 960,824

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2018 and 2017

	2018	2017
Operating Revenues		
Fire Protection Assessments	$ 437,116	$ 436,690
Intergovernmental		
Other		
Total Operating Revenues	437,116	436,690
Operating Expenses		
Salary and Wages	66,683	3,930
Benefits	32,415	2,867
	99,098	6,797
Purchased Professional and Technical Services	975	-
Purchased Property Services	45,764	44,787
Other Purchased Services	71,872	88,169
Supplies	157,291	81,045
Depreciation	50,994	61,992
Total Operating Expeses	425,994	282,790
Operating Income (Loss)	11,122	153,900
Non-Operating Revenue (Expense)		
Investment Income	2,319	
Total Non-Operating Revenue (Expense)	2,319	-
Income (Loss) Before Other Revenues (Expenses) and Transfers	13,441	153,900
Other Revenues (Expenses) and Transfers		
Capital Contributions		
Capital Contributions (Capital Project Fund)		
Transfers	-	
Change in Net Position	13,441	153,900
Net Position, Beginning	862,577	708,677
Net Position, Ending	$ 876,018	$ 862,577

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Cash Flows
For the Years Ended June 30, 2018 and 2017

	2018	2017
Cash Flow from Operating Activities		
Fire Protection Assessment Received	$ 411,065	$ 439,300
Intergovernmental		
Other	-	-
Payment of Employee Compensation and Benefits	(98,829)	(6,797)
Payment for Professional and Technical Services	(975)	-
Payment for Purchased Property Services	(45,764)	(44,787)
Payment for Other Purchased Services	(71,872)	(88,169)
Payment for Other Goods and Services	(61,142)	(81,045)
Cash flow from Operating Activities	132,483	218,502
Cash Flow from Non-Capital Financing Activities		
Internal Advances from GeneralFund	-	(19,989)
Cash Flow from Non-Capital Financing Activities	-	(19,989)
Cash Flow from Capital and Related Financing		
Purchase of Equipment	(50,000)	(45,274)
Cash Flow from Capital and Related Financing	(50,000)	(45,274)
Cash flow from Investing Activities		
Increase in Investments	(251,051)	
Investment Inome	2,319	
Cash Flow from Investing Activities	(248,732)	-
Net Increase (Decrease) in Cash and Cash Equivalents	(166,249)	153,239
Cash and Cash Equivalents, Beginning	468,515	315,276
Cash and Cash Equivalents, Ending	$ 302,266	$ 468,515
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ 11,122	$ 153,900
Adjustments to Reconcile Operating Income (Loss) to Net		
Cash Provided (Used) By Operating Activities:		
Depreciation Expense	50,994	61,992
Change in Assets and Liabilities:		
Decrease (Increase) in Assessments Receivable	(26,051)	2,610
Increase (Decrease) in Internal Balances	146,575	
Increase (Decrease) in Prepaids	(50,426)	
Increase (Decrease) in Accounts Payable and Accrued Expenses	269	
Net Cash Provided (Used) By Operating Activities	$ 132,483	$ 218,502
Supplemental Cash Flow Information		
Contribution of Capital Assets	$ -	$ -
Contribution of Capital Assets (Capital Project Fund)	$ -	$ -
Capital Assets Acquired by Advances from the General Fund	$ -	$ -

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2018

	Beginning Balance	Additions	Deductions	Ending Balance
Tax Commissioner				
Assets				
Cash and Equivalents	$ 4,801	$ 20,091,623	$ 20,085,788	$ 10,636
Tax, Fees and Assessments Receivable	2,856,679	17,631,991	19,590,127	898,543
Other				-
Total Assets	$ 2,861,480	$ 37,723,614	$ 39,675,915	$ 909,179
Liabilities				
Accounts Payable	$ -	$ 41,702	$ 41,702	$ -
Uncollected Taxes, Fees and Assessments	2,856,679	17,631,991	19,590,127	898,543
Interfund		9,375,378	9,375,378	-
Other	4,801	5,835		10,636
Total Liabilities	$ 2,861,480	$ 27,054,906	$ 29,007,207	$ 909,179
Probate Court				
Assets				
Cash and Equivalents	$ 13	$ 48,911	$ 48,812	$ 112
Other				-
Total Assets	$ 13	$ 48,911	$ 48,812	$ 112
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		36,355	36,355	-
Other	13	12,556	12,457	112
Total Liabilities	$ 13	$ 48,911	$ 48,812	$ 112
Clerk of Superior Court				
Assets				
Cash and Equivalents	$ 108,385	$ 552,289	$ 437,867	$ 222,807
Other				-
Total Assets	$ 108,385	$ 552,289	$ 437,867	$ 222,807
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		183,176	183,176	-
Other	108,385	369,113	254,691	222,807
Total Liabilities	$ 108,385	$ 552,289	$ 437,867	$ 222,807
Clerk of State Court				
Assets				
Cash and Equivalents	$ 94,051	$ 395,947	$ 392,870	$ 97,128
Other				-
Total Assets	$ 94,051	$ 395,947	$ 392,870	$ 97,128
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		300,207	300,207	-
Other	94,051	95,740	92,663	97,128
Total Liabilities	$ 94,051	$ 395,947	$ 392,870	$ 97,128

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2018

	Beginning Balance	Additions	Deductions	Ending Balance
Magistrate Court				
Assets				
Cash and Equivalents	$ 1,090	$ 160,221	$ 161,311	$ -
Other				-
Total Assets	$ 1,090	$ 160,221	$ 161,311	$ -
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		35,235	35,235	-
Other	1,090	124,986	126,076	-
Total Liabilities	$ 1,090	$ 160,221	$ 161,311	$ -
Sheriff's Department				
Assets				
Cash and Equivalents	$ 45,062	$ 96,957	$ 78,242	$ 63,777
Other				
Total Assets	$ 45,062	$ 96,957	$ 78,242	$ 63,777
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		61,346	61,346	-
Other	45,062	35,611	16,896	63,777
Total Liabilities	$ 45,062	$ 96,957	$ 78,242	$ 63,777
Brooks County Development Authority				
Assets				
Cash and Equivalents	$ 184,986	$ 216,230	$ 54,028	$ 347,188
Other				
Total Assets	$ 184,986	$ 216,230	$ 54,028	$ 347,188
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable				-
Other	184,986	216,230	54,028	347,188
Total Liabilities	$ 184,986	$ 216,230	$ 54,028	$ 347,188
Briggs Fire District				
Assets				
Cash and Equivalents	$ 18,811	$ 6,039	$ -	$ 24,850
Other				
Total Assets	$ 18,811	$ 6,039	$ -	$ 24,850
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable				-
Other	18,811	6,039		24,850
Total Liabilities	$ 18,811	$ 6,039	$ -	$ 24,850

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2018

	Beginning Balance	Additions	Deductions	Ending Balance
Combined Totals				
Assets				
Cash and Equivalents	$ 457,199	$ 21,568,217	$ 21,258,918	$ 766,498
Taxes, Fees and Assessments Receivable	2,856,679	17,631,991	19,590,127	898,543
Other	-	-	-	-
Total Assets	$ 3,313,878	$ 39,200,208	$ 40,849,045	$ 1,665,041
Liabilities				
Accounts Payable	$ -	$ 41,702	$ 41,702	$ -
Uncollected Taxes, Fees and Assessments	2,856,679	17,631,991	19,590,127	898,543
Interfund	-	9,991,697	9,991,697	-
Other	457,199	866,110	556,811	766,498
Total Liabilities	$ 3,313,878	$ 28,531,500	$ 30,180,337	$ 1,665,041

Brooks County, Georgia
Schedule of State Financial Assistance
For the Year Ended June 30, 2018

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 2017	S014558	$ 624,995		618,557
LMIG 2018		672,469	$ 672,469	3,919
Total Department of Transportation		1,297,464	672,469	622,476
Criminal Justice Coordinating Council				
Judicial Council of Georgia				
Juvenile Judge Grant	O.C.G.A. 15-11-18	26,256	27,919	27,919
Total Criminal Justice Coordinating Council		26,256	27,919	27,919
Georgia Department of Human Services				
Family Connection Grant	427-93-181800014	48,500	48,500	48,500
Total Department of Human Resources		48,500	48,500	48,500
Total State of Georgia		$ 1,372,220	$ 748,888	$ 698,895

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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, 2018, 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 29, 2019.

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 2018.001 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 2018.004 to be a significant deficiency.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Brooks County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying *Schedule of Finds and Responses* as items 2018.002 and 2018.003.

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 29, 2019

Brooks County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

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	$ 40,815	
Total for U.S. Department of Housing and Urban Development			40,815	
U. S. Department of Justice				
Pass-through Criminal Justice Coordinating Council				
Victims of Crime Act Assistance Grant Program	16.575	2016-VA-GX-0023	86,449	
Total for U.S. Department of Justice			86,449	
U.S. Department of Transportation				
Pass-through Georgia Department of Transportation				
Formula Grants for Rural Areas	20.509	Ga-2016-006-00	$ 117,746	
Formula Grants for Rural Areas	20.509	GA-18-X034	12,570	
Total for U.S. Department of Transportation			130,316	
U. S. Department of Health & Human Services				
Pass-through Georgia Department of Health & Human Services				
Special Program for the Aging - Nutrition	93.045	AAA-2018-20	28,494	
Total for U.S. Department of Health & Human Services			28,494	
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	197,402	
Emergency Management Performance Grant	97.042		7,719	
Federal Emergency Management Agency				
Staffing for Adequate Fire and Emergency Response	97 083	EMW-2013-FH-00384	18,502	
Total for U.S. Department of Homeland Security			223,623	
Total Federal Assistance			$ 509,697	$ -

Notes to Schedule of Expenditure of Federal Awards

Note 1 - Basis of Presentation and Accounting Policies

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, 2018. 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). 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.

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 presented in, or used in the preparation of the financial statements.

Note 2 - 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.

Current Year Findings

2018.001 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.

2018.002 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 three General Fund departments and one 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. General Fund accounts with expenditures in excess of appropriations were: Public Safety - salary and benefits, litigation settlements, and vehicle repairs and maintenance; Road Department- materials and supplies and equipment repairs and maintenance.

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.

2018.003 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, 2018 the Capital Projects Fund for the 2014 Issue had a receivable from the General Fund in the amount of $83,823. (Note 2D, Page 24).

Cause: This balance was the result of overpaying or reimbursing the general fund for capital project expenditures in the amount of $89,188 during September, 2017.

Effect: The County is not in compliance with O.C.G.A. Section 48-8-121 by having overpaid the general fund for expenditures advances by the general fund in the amount of $89,188 and a receivable due from the General Fund of 83,823.

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 – 2014 Issue has been repaid.

2018.004 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. Aithough 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

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.

Current Status: With the resignation of the County Administrator who had a master's degree in public administration with an emphasis in accounting, this condition has worsened.

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. 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 Administrator continues to improve the budgeting process, including amending budgets during the year as changes or revisions indicate,

iand 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.

Current Status: Expenditures continue to exceed appropriations in several departments

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.

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.

Current Status: Although an error occurred during the year with reimbursing the General Fund for expenditures, no unauthorized expenditures were identified.

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.

Current Status: There is no change in the status of this finding.

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2008 Issue
For the Twelve Months Ended June 30, 2018

	Estimated Cost		Prior	Current	Cumulative
	Original	Current	Periods	Period	Cost
Road, Street and Bridge Projects					
Undesignated	$ 2,926,309	$ 54,000	$ -	$ 54,084	$ 54,084
Few Lane & Hassell Road		68,000	68,099	-	68,099
CR 275 Grooverville Road		337,000	337,059	-	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	123,179	-	123,179
CR 274 Tallokas Road		70,000	70,305	-	70,305
CR 278 Coffee Road		149,000	148,803	-	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	$ 6,497,683	$ 54,084	$ 6,551,767

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2014 Issue
For the Year Ending June 30, 2018

	Estimated Cost		Prior	Current	Cumulative
	Original	Current	Periods	Period	Cost
Road, Street and Bridge Projects	$ 1,500,000	$ 1,500,000	$ -	$ 1,121,795 [1]	$ 1,121,795
Construction, Repair and Renovation of Buildings	750,000	327,648			
Courthouse					
Agricultural Building					
Administration Office		174,852	23,808	123,867	147,675
Road Department Office					
E-911 Center					
Health Department					
CDBG Projects		247,500	177,732	69,773	247,505
Equipment					
Road Department	500,000				
Current Expenditures		261,081	101,870	-	101,870
Financed Acquisitions					
Fire Coalition	50,000	50,000	9,200	-	9,200
E-911 Center		8,000		8,050	8,050
Vehicles					
Public Safety	572,000	572,000	251,178	-	251,178
Technology Infrastructure/Software	60,000	60,000	-	-	-
Repayment of Capitalized Lease Obligations					
Principal		215,709	88,588	44,805	133,393
Interest		15,210	9,084	2,962	12,046
County Total	3,432,000	3,432,000	661,460	1,371,252	2,032,712
Intergovernmental Shared Revenues					
City of Quitman	1,608,000	1,608,000	665,343	298,831	964,174
City of Morven	184,000	184,000	76,042	34,153	110,195
City of Pavo	85,000	85,000	34,865	15,921	50,786
City of Barwick	51,000	51,000	21,744	9,502	31,246
Total Current Year Project Cost	$ 5,360,000	$ 5,360,000	$ 1,459,454	$ 1,729,659	$ 3,189,113
Current Year Expenditures are Reported in:					
Governmental Funds				$ 1,315,435	
Enterprise Funds				8,050	
Total				$ 1,323,485	

1. The amount spent on these projects include $499,320 in SPLOST Funds and $622,476 in non-SPLOST (LMIG) Funds. Brooks County received LMIG income of $624,995 for 2017 and $672,468 for 2018. Current year LMIG expenditures were funded $618,557 from 2017 LMIG funds and $3,919 from 2018 LMIG funds.

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, 2018

Total Program Year 2015 Funds Allocated	$ 500,000
Less: Total Program 2015 Funds Drawn	500,000
Funds Available from Program Year 2015	$ -
Total Program Year 2015 Funds Drawn and Received	$ 500,000
Less: Funds Applied and Expended to Program Year 2015 Costs	500,000
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, 2018

Activity	Number	Budget	To Date	Costs
Boys and Girls Club or other At Risk Facility	P-03D-01	$ 443,262	$ 470,000	$ 470,000
Contingency	C-022-00	26,738	-	-
Administration	A-21A-00	30,000	30,000	30,000
Totals		$ 500,000	$ 500,000	$ 500,000