Brooks County, Georgia

Quitman, Georgia

Financial Statements

For the Year Ended June 30, 2020

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, 2020, 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 report total assets and deferred outflows of $360,229 as of June 30, 2020 and revenues of $421,730 for the year then ended. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it is 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, 2020, 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.

Emphasis of a Matter – Financial Statement Revisions

Subsequent th ethe issuance of our report on these financial statements, we discovered that the Special Revenue Fund should have been reported as a major fund. Other corrections were made to report investment in capital assets net of related debt, to remove intergovernmental as a function of expenses, to remove nonspendable as category of net position, to report the excess of expenditures or appropriations for the Seizure and Confiscated property fund, and to disclose current and accumulated amortization for leased capital assets. The following pages have been revised: Pages 4, 5, 6, 8 10, and 82. Note disclosures on pages 24, 28, 29, and 44 were revised. Also finding 2020.002 has been revised for the excess of expenditures over appropriations for the Seizure and Confiscated Property Fund.

Our opinion is not modified with respect to these matters.

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 43 through 44, 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, and expenditures of one percent special purpose local option sales tax proceeds 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, and one percent special purpose local option sales tax project cost schedules 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, and one percent special purpose local option sales tax project cost schedules 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 September 18, 2021, 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

September 18, 2021

Brooks County, Georgia
Statement of Net Position
June 30, 2020

Assets and Deferred Outflows of Resources	Primary Government: Governmental Activities	Primary Government: Business Type Activities	Primary Government: Total	Component Units
Assets				
Cash and Cash Equivalents	$ 4,649,706	$ 712,120	$ 5,361,826	$ 578,734
Investments	8,109,602	452,865	8,562,467	598,751
Receivables, net	1,766,135	313,267	2,079,402	55,882
Interfund	206,874	(206,874)	-	
Inventories	37,175		37,175	
Prepaid Items	41,912	4,380	46,292	
Restricted Assets				
Cash and Cash Equivalents	1,482,609		1,482,609	740,591
Other Investments				1,775,764
Assets Held for Resale	948,110		948,110	
Capital Assets				
Land and Other Nondepreciable Assets	426,790	4,075	430,865	
Other Capital Assets, Net of Depreciation	17,506,197	493,376	17,999,573	3,723,739
Total Capital Assets	17,932,987	497,451	18,430,438	3,723,739
Total Assets	35,175,110	1,773,209	36,948,319	7,473,461
Deferred Outflows of Resources				
Pensions	549,993		549,993	76,193
	549,993	-	549,993	76,193
Total Assets and Deferred Outflows of Resources	$ 35,725,103	$ 1,773,209	$ 37,498,312	$ 7,549,654
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Accounts Payable	$ 214,599	$ 3,741	$ 218,340	$ 35,793
Accrued Liabilities	64,007	-	64,007	
Intergovernmental	36,391	-	36,391	
Compensated Absences	77,188		77,188	
Other	41,741		41,741	-
Pension	906,746		906,746	325,449
Long-term Liabilities			-	
Current Portion of Long-Term Debt	393,911	75,000	468,911	-
Non-Current Portion of Long-Term Debt	333,711	150,000	483,711	-
Total Liabilities	2,068,294	228,741	2,297,035	361,242
Deferred Inflows of Resources				
Pensions	551,663		551,663	127,363
	551,663	-	551,663	127,363
Net Position				
Net Investment in Capital Assets	17,205,365	497,451	17,702,816	3,723,739
Restricted for:				
Capital Projects	4,596,690		4,596,690	
Economic Development				3,408,919
Public Health				122,167
Unrestricted	11,303,091	1,047,017	12,350,108	(193,777)
Total Net Position	33,105,146	1,544,468	34,649,614	7,061,048
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 35,725,103	$ 1,773,209	$ 37,498,312	$ 7,549,653

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, 2020

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	$ 2,115,983	$ 376,731	$ -	$ -	$ (1,739,252)		$ (1,739,252)	$ -
Judicial	1,070,270	191,229	28,750		(850,291)		(850,291)	
Public Safety	4,396,154	676,390	13,969		(3,705,795)		(3,705,795)	
Public Works	2,459,320	19,368	132,393	757,922	(1,549,637)		(1,549,637)	
Health and Welfare	447,677		472,651	46,228	71,202		71,202	
Culture and Recreation	179,428				(179,428)		(179,428)	
Housing and Development	314,605				(314,605)		(314,605)	
Interest and Fees	25,811				(25,811)		(25,811)	
Total Governmental Activities	11,009,248	1,263,718	647,763	804,150	(8,293,617)	-	(8,293,617)	-
Business Type Activities:								
Solid Waste	899,584	943,285				43,701	43,701	
Fire Protection	433,350	457,400	-			24,050	24,050	
Total Business Type Activities	1,332,934	1,400,685	-	-		67,751	67,751	-
Total Primary Government	$ 12,342,182	$ 2,664,403	$ 647,763	$ 804,150	$ (8,293,617)	$ 67,751	$ (8,225,866)	$ -
Component Units:								
Development Authority	$ 171,536	$ 6,000	$ 75,000	$ -				$ (90,536)
Airport Authority	103,337	-	10,000	292,262				198,925
Public Health	390,607	122,167	299,563	-				31,123
Total Component Units	$ 665,480	$ 128,167	$ 384,563	$ 292,262				139,512
General Revenues								
Taxes								
Property Taxes					7,601,610		7,601,610	198,328
Sales Tax					2,268,312		2,268,312	
Insurance Premium Tax					789,232		789,232	
Franchise					24,673		24,673	
Alcoholic Beverage					48,444		48,444	
Other Taxes					72,194		72,194	
Investment					139,690	25,732	165,422	9,212
Miscellaneous					92,122		92,122	
Gain on Sale of Other Assets					48,414		48,414	
Contributions					7,500		7,500	
Total General Revenues					11,092,191	25,732	11,117,923	207,540
Changes in Net Position before Extraordinary Item					2,798,574	93,483	2,892,057	347,052
Extraordinary Item - Extinguishment of Debt						127,965	127,965	
Change in Net Position after Extraordinary Item					2,798,574	221,448	3,020,022	347,052
Net Position, Beginning of Period					30,306,572	1,323,020	31,629,592	6,713,996
Net Position, End of Period					$ 33,105,146	$ 1,544,468	$ 34,649,614	$ 7,061,048

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

Brooks County, Georgia
Balance Sheet
Governmental Funds
June 30, 2020

	General	Major Governmental Funds: Special Purpose LOST	Major Governmental Funds: Transportion LOST	Major Governmental Funds: Familly Connection Grant	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and Cash Equivalents	$ 1,388,386	$ 1,804,684	$ 1,173,441	$ 67,585	$ 215,610	$ 4,649,706
Investments	8,109,602					8,109,602
Receivables						
Taxes	1,348,346					1,348,346
Intergovernmental	175,285	101,140	63,547	14,089	28,652	382,713
Interfund	495,568				21,231	516,799
Other	11,958				23,118	35,076
Inventories	37,175					37,175
Prepaid Items	23,907				18,005	41,912
Resticted Assets						
Cash and Investments	15,506	1,448,691			18,412	1,482,609
Other	948,110					948,110
Total Assets	$ 12,553,843	$ 3,354,515	$ 1,236,988	$ 81,674	$ 325,028	$ 17,552,048
Liabilities, Deferred Inflows of Resources, and Fund Balance						
Liabilities						
Accounts Payable	$ 210,590	$ -	$ -	$ -	$ 4,009	$ 214,599
Accrued Expenses	57,057				6,950	64,007
Intergovernemntal		36,391				36,391
Interfund Payables		261,024	100	43,347	5,454	309,925
Other Payables					3,414	3,414
Unearned Revenues				38,327		38,327
Total Liabilities	267,647	297,415	100	81,674	19,827	666,663
Deferred Inflows of Resources						
Unavailable Revenues - Property Taxes	106,052					106,052
Total Deferred Inflows of Resources	106,052	-	-	-	-	106,052
Fund Balance						
Nonspendable	61,082				18,005	79,087
Restricted	15,506	3,057,100	1,236,888		287,196	4,596,690
Committed	948,110					948,110
Assigned						-
Unassigned	11,155,446					11,155,446
Total Fund Balance	12,180,144	3,057,100	1,236,888	-	305,201	16,779,333
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 12,553,843	$ 3,354,515	$ 1,236,988	$ 81,674	$ 325,028	$ 17,552,048

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, 2020

Total Fund Balance - Governmental Funds (Page 6)		$ 16,779,333
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	$ 16,399,023	
Site and site improvements, including buildings	7,713,709	
Machinery and Equipment	6,049,764	
Furniture and Fixtures	785,594	
	30,948,090	
Accumulated Depreciation	13,113,572	
	17,834,518	
Construction in Progress	98,469	17,932,987
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.		106,052

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	$ 188,330	$ 90,110	$ 278,440	
Capitalized Lease Obligations	205,581	243,601	449,182	
Totals	$ 393,911	$ 333,711	$ 727,622	(727,622)

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.		(906,749)
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.		(1,670)
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.		(77,185)
Internal balances (receivables and payables) between governmental funds are reported on the Governmental Funds Balance sheet but are eliminated on the government-wide Statement of Net Position.		
Interfund Receivables	$ 495,568	
Interfund Payables	(495,568)	-
Net Position of Governmental Activities (Page 4)		$ 33,105,146

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, 2020

	Major Governmental Funds				Other	Total
	General	Special Purpose Lost	Transportation Lost	Family Connection Grant	Governmental Funds	Governmental Funds
Revenues						
Property Taxes	$ 6,853,080	$ -	$ -	$ -	$ -	$ 6,853,080
Sales Tax	836,851	1,110,378	720,718			2,667,947
Insurance Premium Tax	789,232					789,232
Other Taxes	167,506					167,506
Licenses and Permits	93,972					93,972
Intergovernmental	1,323,041	757,922		171,583	140,985	2,393,531
Charges for Services	485,616				264,990	750,606
Fines and Forfeitures	314,983				81,962	396,945
Investment	139,532				158	139,690
Contributions	7,500					7,500
Other	92,122					92,122
Total Revenues	11,103,435	1,868,300	720,718	171,583	488,095	14,352,131
Expenditures						
Current						
General Government	2,051,227					2,051,227
Judicial	1,064,343					1,064,343
Public Safety	3,316,727				762,665	4,079,392
Public Works	1,623,058					1,623,058
Health and Welfare	292,280			171,583		463,863
Culture and Recreation	160,374					160,374
Housing and Development	312,320					312,320
Intergovernmental		399,635				399,635
Debt Service						
Principal	129,862	53,503				183,365
Interest and Fees	24,637	1,174				25,811
Capital	-	52,135			4,050	56,185
Total Expenditures	8,974,828	506,447	-	171,583	766,715	10,419,573
Excess (Deficit) of Revenues Over (Under) Expenditures	2,128,607	1,361,853	720,718	-	(278,620)	3,932,558
Other Financing Sources (Uses)						
Proceeds - Sale of Surplus Assets	58,757					58,757
Proceeds - Long-Term Debt Financing						-
Transfers, net	(289,194)				289,194	-
Net Other Financing Sources (Uses)	(230,437)	-	-	-	289,194	58,757
Change in Fund Balance	1,898,170	1,361,853	720,718	-	10,574	3,991,315
Fund Balance, Beginning	10,281,974	1,695,247	516,170		294,627	12,788,018
Fund Balance, Ending	$ 12,180,144	$ 3,057,100	$ 1,236,888	$ -	$ 305,201	$ 16,779,333

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, 2020

Net Change in Fund Balance - Total Governmental Funds (Page 8)		$ 3,991,315
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.		318,509
Governmental Funds do report depreciation as an expense. In the Statement of Activities depreciation is recognized as an expense.		(1,414,252)
Governmental Funds only recognize proceeds from the disposition of capital assets. In the Statement of Activities the undepreciated basis of assets are recognized in determining 'gain or loss' from the disposition of assets.		(10,343)
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	$ 106,052	
Property Taxes - Beginning of Year	299,140	(193,088)
Compensated absences are reported in the Statement of Activities but are not reported as expenses in Governmental Funds.		
Accrued Liability - End of Year	$ 77,188	
Accrued Liability - Beginning of Year	71,722	(5,466)
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	$ 906,746	
Net Pension Liability - Beginning of Year	997,147	90,401
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	(1,670)	
Deferred Outflows/Inflows - Beginning of Year	159,450	(161,120)
Proceeds from the issuance of long-term debt is reported as a source of financial resources in Governmental Funds, but in the Statement of Net Position the outstanding balance of debt is reported as a liability.		-
Repayment of long-term debt is a use of current financial resources in Governmental Funds, but the repayment is reported as a decrease in long-term liabilities in the Statement of Net Position.		183,365
Other - Adjustment to prior year balance of long-term debt obligations		(747)
Transfers between Governmental Funds are reported in the Governmental Funds operating statements but are eliminated on the government-wide statement of activities.		
Transfers in	$ 289,194	
Transfers out	(289,194)	-
Change in Net Position of Governmental Activities (Page 5)		$ 2,798,574

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, 2020

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Assets			
Current Assets			
Cash and Cash Equivalents	$ 632,182	$ 79,938	$ 712,120
Investments		452,865	452,865
Receivables			
Accounts	95,486	39,577	135,063
Intergovernmental	80,704	-	80,704
Prepaid Items	-	4,380	4,380
Total Current Assets	808,372	576,760	1,385,132
Capital Assets			
Land and Other Nondepreciable Assets		4,075	4,075
Other Capital Assets	33,541	789,211	822,752
	33,541	793,286	826,827
Accumulated Depreciation	33,541	295,835	329,376
Net Capital Assets	-	497,451	497,451
Non-Current Assets			
Intergovernmental Receivable	97,500	-	97,500
Total Assets	$ 905,872	$ 1,074,211	$ 1,980,083
Liabilities and Net Position			
Current Liabilities			
Accounts Payable and Accrued Expenses	$ 619	$ 3,122	$ 3,741
Interfund	61,296	145,578	206,874
Accrued Closure & Post-Closure Care Cost	75,000	-	75,000
Total Current Liabilities	136,915	148,700	285,615
Long-Term Liabilities			
Accrued Closure & Post-Closure Care Cost	150,000	-	150,000
Total Long-Term Liabilities	150,000	-	150,000
Total Liabilities	286,915	148,700	435,615
Net Position			
Invested in Capital Assets	-	497,451	497,451
Unrestricted	618,957	428,060	1,047,017
Total Net Position	618,957	925,511	1,544,468
Total Liabilities and Net Position	$ 905,872	$ 1,074,211	$ 1,980,083

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, 2020

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Operating Revenues			
Solid Waste Asssments	$ 883,525	$ 457,400	$ 1,340,925
Intergovernmental	59,760		59,760
Total Operating Revenues	943,285	457,400	1,400,685
Operating Expenses			
Salary and Wages	43,996	141,911	185,907
Benefits	5,876	33,515	39,391
	49,872	175,426	225,298
Purchased Property Services	1,814	39,548	41,362
Other Purchased Services	800,799	69,662	870,461
Closure and Post Closure Care	43,712		43,712
Supplies and Other	3,387	92,150	95,537
Depreciation	-	56,564	56,564
Total Operating Expeses	899,584	433,350	1,332,934
Operating Income (Loss)	43,701	24,050	67,751
Non-Operating Revenue (Expense)			
Investment Income	10,421	15,311	25,732
Total Non-Operating Revenue (Expense)	10,421	15,311	25,732
Income (Loss) Before Other Revenues (Expenses) and Transfers	54,122	39,361	93,483
Other Revenue (Expenses) and Transfers			
Income Before Extraordinary Item	54,122	39,361	93,483
Extraordinary Item - Reduction in Estimated Post Closure Care Cost	127,965		127,965
Change in Net Position	182,087	39,361	221,448
Net Position, Beginning	436,870	886,150	1,323,020
Net Position, Ending	$ 618,957	$ 925,511	$ 1,544,468

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, 2020

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Cash Flow from Operating Activities			
Assessments Received	$ 858,403	$ 446,630	$ 1,305,033
Intergovernmental	112,913		112,913
Payment of Employee Compensation and Benefits	(49,873)	(175,426)	(225,299)
Payment for Professional and Technical Services	(171,677)	-	(171,677)
Payment for Purchased Property Service	(865,521)	(39,548)	(905,069)
Payment for Other Goods and Services	(4,911)	(123,895)	(128,806)
Cash flow from Operating Activities	(120,666)	107,761	(12,905)
Cash Flow from Non-Capital Financing Activities			
Reduction in Estimatged Post Closure Care Cost	127,966		127,966
Advances from Other Funds		12,897	12,897
Cash Flow from Non-Capital Financing Activities	127,966	12,897	140,863
Cash Flow from Capital and Related Financing			
Purchase of Capital Assets		(91,413)	(91,413)
Contributions			-
Cash Flow from Capital and Related Financing	-	(91,413)	(91,413)
Cash flow from Investing Activities			
Increase in Investments		(151,379)	(151,379)
Investment Inome	10,420	15,310	25,730
Cash Flow from Investing Activities	10,420	(136,069)	(125,649)
Net Increase (Decrease) in Cash and Cash Equivalents	17,720	(106,824)	(89,104)
Cash and Cash Equivalents, Beginning	614,462	186,763	801,225
Cash and Cash Equivalents, Ending	$ 632,182	$ 79,939	$ 712,121
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities			
Operating Income (Loss)	$ 43,702	$ 24,050	$ 67,752
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:			
Depreciation Expense		56,564	56,564
Change in Assets and Liabilities:			
(Increase) Decrease in Receivable	(25,122)	(10,770)	(35,892)
(Increase) Decrease in Intergovernmental Receivables	290,661		290,661
Increase (Decrease) in Internal Balances	(64,722)	14,910	(49,812)
Increase (Decrease) in Prepaids		20,777	20,777
(Decrease) in Obligation for Closure and Post-Closure Care Cost	(365,473)		(365,473)
Increase in Accounts Payable and Accrued Expenses	288	2,230	2,518
Net Cash Provided (Used) By Operating Activities	$ (120,666)	$ 107,761	$ (12,905)
Supplemental Cash Flow Infomration			
Contribution of Capital Assets	$ -	$ -	$ -
Contribution of Capital Assets (Capital Project 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, 2020

	Tax Commissioner	Courts				Sheriff	Brooks County Development Authority	Briggs Fire District	Total
		Probate	Superior	State	Magistrate				
Assets									
Cash	$ 11,180	$ 3,505	$ 99,590	$ 105,302	$ 15,155	$ 50,211	$ 585,097	$ 18,291	$ 888,331
Taxes	3,053,908								3,053,908
Other	-								-
	$ 3,065,088	$ 3,505	$ 99,590	$ 105,302	$ 15,155	$ 50,211	$ 585,097	$ 18,291	$ 3,942,239
Liabilities									
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Uncollected Taxes	3,053,908								3,053,908
Other	11,180	3,505	99,590	105,302	15,155	50,211	585,097	18,291	888,331
	$ 3,065,088	$ 3,505	$ 99,590	$ 105,302	$ 15,155	$ 50,211	$ 585,097	$ 18,291	$ 3,942,239

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, 2020 and December 31, 2019

	Brooks County Development Authority December 31	Brooks County Airport Authority December 31	Brooks County Board of Health June 30	Combined
Assets and Deferred Outflows of Resources				
Current Assets				
Cash and Cash Equivalnets	$ 245,437	$ 53,878	$ 279,419	$ 578,734
Investments	598,751			598,751
Receivables, net	55,465		417	55,882
Other				-
Total Current Assets	899,653	53,878	279,836	1,233,367
Non-Current Assets				
Cash and Cash Equivalents	740,591			740,591
Other Investments	1,775,764			1,775,764
Total Non-Current Assets	2,516,355	-	-	2,516,355
Capital Assets				
Other Capital Assets, net of Depreciation	22,319	3,697,220	4,200	3,723,739
Deferred Outflows of Resources				
Pensions			76,193	76,193
Total Assets and Deferred Outflows of Resources	$ 3,438,327	$ 3,751,098	$ 360,229	$ 7,549,654
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts Payable and Accrued Expenses	$ 7,088	$ 9,270	$ 19,435	$ 35,793
Mortgages Payable				-
Total Current Liabilities	7,088	9,270	19,435	35,793
Long-Term Liabilities				
Pension Obligation			325,449	325,449
Mortgages Payable				-
Total Liabilities	7,088	9,270	344,884	361,242
Deferred Inflows of Resources				
Pensions			127,363	127,363
Net Position				
Invested in Capital Assets	22,319	3,697,220	4,200	3,723,739
Restricted				-
Economic Development	3,408,919			3,408,919
Health and Welfare			122,167	122,167
Unrestricted		44,608	(238,385)	(193,777)
Total Net Position	3,431,238	3,741,828	(112,018)	7,061,048
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 3,438,326	$ 3,751,098	$ 360,229	$ 7,549,653

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, 2020 and December 31, 2019

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	Airport Authority	Board of Health	Total
Brooks County Development Authority Operations	$ 171,536	$ 6,000	$ 75,000	$ -	$ (90,536)	$ -	$ -	$ (90,536)
Quitman-Brooks County Airport Authority Operations	103,337		10,000	292,262		198,925		$ 198,925
Brooks County Board of Health Health and Welfare	390,607	122,167	299,563	-			31,123	31,123
Total Component Units	$ 665,480	$ 128,167	$ 384,563	$ 292,262	(90,536)	198,925	31,123	139,512
General Revenues								
Taxes								
Property Taxes					198,328			198,328
Intergovernmental							-	-
Investment					8,593	619	-	9,212
Total General Revenues and Transfers					206,921	619	-	207,540
Changes in Net Position					116,385	199,544	31,123	347,052
Net Position, Beginning of Period (Restated for Board of Health)					3,314,853	3,542,284	(143,141)	6,713,996
Net Position, End of Period					$ 3,431,238	$ 3,741,828	$ (112,018)	$ 7,061,048

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, 2020. 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, 2019. 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, 2019. 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 expended by the County on behalf of the fire district or 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 Fund) for capital projects financed from the special purpose local option sales tax referendum approved by voters for the four year reporting period beginning in April 2015.

The Transportation Special Purpose 1% Sales Tax (Capital Project Fund) is used to account for the revenues and expenditures relating to the Transportation Investment Act (TIA) referendum. The County will receive a designated allocation over a 10-year period to fund transportation improvements.

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 two enterprise funds. 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, 2020 was adopted July 29, 2020. There were no amendments to the current year budget.

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, 2020 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			
Victim-Witness Assistance Fund	$ 142,129	$ 147,521	$ (5,392)
Emergency 911 Telephone Fund	585,730	588,813	(3,083)
Seizure and Confiscated Property Fund	7,000	10,827	(3,827)

Departmental expenditures exceeded final budget appropriations in the following departments:

	Budget	Actual	Excess
General Fund			
Judicial			
Clerk of Court	$ 254,043	$ 260,811	$ (6,768)
Magistrate Court	160,088	177,265	(17,177)
Housing and Development			
Agricultural Resources	137,848	153,823	(15,975)

(C) – Deficit Fund Balances

No governmental fund had a deficit fund balance as of June 30, 2020.

Note 3 – Cash and Cash Equivalents

As of June 30, 2020, the primary government's deposits, including certificates of deposits, were $16,270,274 and the account balances per the financial institutions were $16,804,897. Of the total account balances per the financial institutions, $8,628,615 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 and Accrued Earnings	$ 24,961
Cash and demand deposits	9,141,257
Investments (time deposits)	7,129,017
Total	$ 16,295,235

Restricted cash is summarized as follows:

Board of Education - Escrow from property tax sales	$ 15,506
Grants	
Local Maintenance and Improvement Grant	1,448,,691
Seizure and Confiscated Property	6,401
Juvenile Delinquency and Crime Prevention	12,011
Total	$ 1,482,609

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 15
Digest Approved by State Revenue Commissioner	September 5
Tax Commissioner mails annual tax bills	September 15
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 (including State Forest Land Timber Grant of $941,588)	$ 1,247,528
Prior	100,818
Total	$ 1,348,346

Note 5 – Receivables

Receivables as of June 30, 2020, for the County's major and non-major governmental activities, and proprietary fund types are summarized as follows:

	Governmental Type Activities				
	General Fund	Special Revenue Funds	Capital Projects Funds	Proprietary Funds Types	Totals
Receivables					
Property Taxes	$ 1,348,346	$	$	$	$ 1,348,346
Charges for Services	$	$ 23,118	$	$ 135,063	$ 158,1851
Other Accounts	$ 11,958	$	$	$	$ 11,958
Intergovernmental					
Federal Government					
Grants	$	$ 28,652	$	$	$ 28,652
State of Georgia					
Local Option Sales Tax	76,324		164,687		231,011
Railroad Equipment Tax	40,485				40,485
Grants	26,869	14,089			40,958
City of Quitman					
Shared Expenses					
Fuel	16,892				16,892
Solid Waste Operations				31,954	31,954
Post Closure Care				146,250	146,250
Board of Education					
Shared Expenses					
Recreation	14,715				14,715
Total Intergovernmental	$ 175,285	$ 42,741	$ 164,687	$ 178,204	$ 550,917

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		
Special Purpose Local Option Sales and Use Tax		$ (261,024)
Transportation Special Purpose Local Option Sales Tax		(100)
Total Major Governmental		261,124
Non-Major Governmental Funds		
Drug Seizure and Confiscated Property	$ (2,376)	
Drug Abuse Treatment and Education	714	
Federal Seizure and Forfeiture	(458)	
Victim-Witness Assistance	(1,906)	
E-911 Telephone	(714)	
Jail Construction and Staffing	20,517	
Family Connection Grant	(43,347)	(27,570)
Total Governmental Fund Balances, net		(288,694)
Business-Type (Enterprise Fund)		
Solid Waste Enterprise	(61,296)	
Fire Protection Services	(145,578)	(206,874)
Total Internal Balance		$ (495,568)

The total of all balances agree with the sum of internal balances presented in the government-wide statement of net position and governmental and proprietary fund balance sheets. Internal balances are liquidated within one year from the date of the financial statements.

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

Major Governmental Funds	
Capital Projects Fund	$ -
Non-Major Governmental Funds	
Drug Abuse Treatment and Education	(28,624)
E-911 Telephone	317,818
Total Governmental Fund Transfers	$ 289,194

Note 7 – Changes in Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Ending Balance
Governmental Activities:					
Capital Assets not being Depreciated					
Land and Improvements	$ 328,321	$	$	$	$ 328,321
Construction in Progress	570	97,899			98,469
Total Assets not being Depreciated	328,891	97,899	-		426,790
Other Capital Assets					
Infrastructure	16,399,023				16,399,023
Building and Improvements	7,358,211	27,177			7,385,388
Machinery and Equipment	3,418,050		112,347		3,305,703
Transportation Equipment	2,592,602	178,976	27,517		2,744,061
Office and Technology Equipment	771,136	14,457			785,593
Total Other Capital Assets	30,539,022	220,610	139,864		30,619,768
Less Accumulated Depreciation					
Infrastructure	3,799,763	552,871			4,352,634
Building and Improvements	2,992,688	208,272			3,200,960
Machinery and Equipment	2,735,603	239,404	103,958		2,871,049
Transportation Equipment	1,718,263	337,182	25,268		2,030,177
Office and Technology Equipment	582,524	76,523	295		658,752
Total Depreciation	11,828,841	1,414,252	129,521	-	13,113,572
Net Other Capital Assets	18,710,181	(1,193,642)	(10,343)		17,506,196
Total Capital Assets, net	$ 19,039,073	$(1,095,743)	$ (10,343)	$ -	$ 17,932,987

	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	616,456	91,413			707,869
Total Capital Assets	701,873	91,413			793,286
Less Accumulated Depreciation					
Buildings and Improvements	19,043	4,529			23,302
Equipment	220,228	52,035			272,263
Total Depreciation	239,271	56,564			295,835
Total Capital Assets, net	$ 462,602	$ 34,849	$ -	$ -	$ 497,451

Governmental Activities:	
General Government	$ 107,289
Judicial	5,657
Public Safety	352,759
Public Works	894,669
Health and Welfare	32,597
Culture and Recreation	19,054
Housing and Development	2,227
Total Depreciation Expense – Governmental Activities	$ 1,414,252
Business-type Activities:	
Solid Waste	$ -
Fire Protection Services	56,564
Total Depreciation Expense – Business-type Activities	$ 56,564

Note 8 – Capital Leases

Capital leases have been entered into for the acquisition of public works equipment. These leases are summarized as follows:

	Governmental
Equipment	$ 734,033
Accumulated Amortization	549,843
Unamortized Balance	$ 184,190

Current year depreciation includes amortization of $147,209 for leased public works equipment.

Note 9 – Assets Held for Resale

Investment in real estate held for resale as of June 30, 2020 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 10 – General Long-Term Debt

Governmental fund long-term indebtedness consists of the following:

Note Payable – Colony Bank

Equipment financing dated March 19, 2020 in the amount of $176,768 is payable $3,141 per month including interest at 2.5 percent per annum with a balloon payment of $149,159 due February 25, 2021. The note is the renewal of the note in the amount of $267,893 made March 13, 2019 to finance the purchase of two Mack dump trucks.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2021	$ 168,504	$ 1,484	$ 169,988
	-	-	-
Total	$ 168,504	$ 1,484	$ 169,988

Note Payable – KS State Bank

Vehicle financing dated April 1, 2019 in the amount of $134,076 is payable $2,027 per month including interest at 4.46% per annum through April 1, 2022. 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
2021	$ 19,826	$ 4,504	$ 24,330
2022	90,111	3,066	93,177
	-	-	-
Total	$ 109,937	$ 7,570	$ 117,507

Capitalized Lease Obligations – Caterpillar Financial Services Corporation

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
2021	$ 24,671	$ 3,449	$ 28,120
2022	122,130	2,870	125,000
-	-	-	-
Total	$ 146,801	$ 6,319	$ 153,120

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
2021	$ 149,168	$ 3,505	$ 162,673
-	-	-	-
Total	$ 149,168	$ 3,505	$ 162,673

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
2021	$ 17,756	$ 4,067	$ 21,823
2022	109,325	3,498	112,823
-	-	-	-
Total	$ 127,081	$ 7,565	$ 134,646

Capitalized Lease Obligations – John Deere Credit Corporation

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
2021	$ 13,986	$ 890	$ 14,876
2022	12,145	252	14,100
-	-	-	-
Total	$ 26,131	$ 1,142	$ 27,273

Aggregate maturities of governmental fund financing as of June 30, 2020 are as follows:

Year	Principal	Interest	Total
2021	$ 394,142	$ 19,193	$ 413,335
2022	333,712	9,686	343,398
-	-	-	-
Total	$ 727,854	$ 28,879	$ 756,733

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 $225,000 during the remaining three 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 costs is recorded as debt in the solid waste enterprise fund as follows:

Year	Total
2021	$ 75,000
2022	75,000
2023	75,000
	$ 225,000

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 $146,250 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, 2020 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	$ 41,207	$ -	$ 15,075	$ 26,132	$ 13,986
Capitalized Leases Caterpillar Financial Services	541,476	-	118,426	423,050	191,595
Note Payable, Colony Bank Equipment Financing	198,659	-	30,155	168,504	168,504
Note Payable, KS State Bank Vehicle Financing	128,898	-	18,962	109,936	19,826
Compensated Absences	71,722	71,257	65,791	77,188	77,188
Total Governmental Activities	981,962	71,257	248,409	804,810	471,099

	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	590,472	-	365,472	225,000	75,000
Total Business Type Activities	590,472	-	365,472	225,000	75,000
Total	$ 1,572,434	$ 71,257	$ 613,881	$ 1,029,810	$ 546,330

Compensated absences are liquidated primarily from governmental fund activities.

Management reduced the estimate for post closure care cost for the remaining three years by $365,472 to $225,000.

Note 11 – Fund Balance – Governmental Funds

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

	General Fund	Major Capital Project Funds: Special Purpose LOST	Major Capital Project Funds: Transportation Special Purpose LOST	Other Governmental Funds	Totals
Non-Spendable:					
Inventories	$ 37,175	$ -	$ -	$ -	$ 37,175
Prepaid Items	23,907			18,005	41,912
Restricted for:					
General Fund:					
State Grant - Local Maintenance Improvement Program		1,448,691			1,448,691
Property Taxes Escrow	15,506				15,506
Special Revenue Funds:					
Law Library Fund				65,913	65,913
Seizure and Confiscated Property Fund				3,091	3,091
Confiscated Asset Fund				476	476
Drug Abuse Treatment and Education				1,519	1,519
Victim Witness Assistance				21,528	21,528
Grant Funds				12,011	12,011
Jail Construction and Staffing				82,556	82,556
Inmate Commissary Fund				82,869	82,869
E-911 Telephone Service				17,233	17,233
Capital Project Funds:					
Special Purpose Local Option Sales and Use Tax Fund		1,608,409	1,236,888		2,845,297
Committed to:					
Real Estate Held for Industrial Development	948,110				948,110
Assigned to:					
Unassigned:	11,155,446				11,155,446
Total	$ 12,180,144	$ 3,057,100	$ 1,236,888	$ 305,201	$16,779,333

Note 12 – 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 of the Association County Commissioners of Georgia Retirement Program 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, 2020 (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	52
Terminated plan participants entitled to future benefits	46
Active employees participating in the Plan	56
Total Number of Plan Participants	154
Part-time active employees not participating in the Plan	4
Covered Compensation for Active Participants	$ 1,697,099
Employer Contribution as a Percent of Covered Payroll	9.8%

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:

	Allocation 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%	

The expected long-term rate of return used to discount all projected benefit payments 7.0%

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, 2019 is summarized as follows:

Assets		
Cash and Equivalents		$ 269,451
Marketable Securities, at market value		3,925,390
Fixed Interest Insurance Account		24,825
		4,219,666
Receivables		
Employer contributions	$ -	
Accrued Interest Income	6,030	6,030
Total Assets		4,225,696
Liabilities		
Administrative Expenses	11,334	
Accrued Investment Fee	4,210	
Accrued Auditing Fees	-	15,544
Fiduciary Net Position		$ 4,210,152

The County's annual recommended contribution for the year ended December 31, 2019 in the amount of $166,210 was funded July 19, 2019 and is included in the County's Fiduciary Net Position as of December 31, 2019.

The County's Statement of Changes in Fiduciary Net Position for the year ended December 31, 2019 is as follows:

Additions:		
Employer Contributions		$ 166,210
Net Investment Income		740,720
Total Additions		906,930
Deductions		
Investment Expenses	$ 18,669	
Administrative Expenses	24,325	
Benefit Payments	262,377	
Post-Retirement Death Benefits	4,455	
Pre-Retirement Death Benefits	-	309,826
Net Increase (Decrease) in Fiduciary Net Position		$ 597,104
Net Position Held in Trust for Pension Benefits		
Beginning of Year		$ 3,613,048
End of Year		$ 4,210,152
Money Weighted Rates of Return		21.34%

The County's Net Position Restricted for Pensions as of December 31, 2019 is as follows:

Fiduciary Net Position	$ 4,210,152
Deferred Outflow of Resources	549,993
Deferred Inflow of Resources	(551,663)
Net Position Restricted for Pensions	$ 4,211,822

The County's total pension liability, fiduciary net position, and net pension liability for the measurement period ended December 31, 2019 is as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance, January 1, 2019	$ 4,610,195	$ 3,613,048	$ 997,147
Changes during the Period			
Service Cost	77,554		77,554
Interest on Total Pension Liability	322,714		322,714
Liability Experience (Gain)/Loss	161,747		161,747
Assumption Change	216,248		216,248
Employer Contributions		166,210	(166,210)
Net Investment Income		740,720	(740,720)
Payment of Benefits	(271,560)	(262,377)	(9,183)
Other			
Administration Expense		(24,325)	24,325
Investment Expenses		(18,669)	18,669
Post-Retirement Death Benefits		(4,455)	4,455
Pre-Retirement Death Benefits		-	-
Net Change	506,703	597,104	(90,401)
Balance, December 31, 2019	$ 5,116,898	$ 4,210,152	$ 906,746

The County's Net Pension Liability applying discount rates that are one percent lower and one percent greater than the current discount rate of 7.0% is as follows:

	One Percent Lower Rate to 6.0%	Current Discount Rate of 7.0%	One Percent Greater Rate to 8.0%
Total Pension Liability	$ 5,699,095	$ 5,166,898	$ 4,627,291
Fiduciary Net Position	4,210,152	4,210,898	4,210,152
Net Pension Liability	$ 1,488,943	$ 906,746	$ 417,139

Pension expense for the December 31, 2019 measurement date is comprised of:

Service Cost		$ 77,554
Interest on Total Pension Liability		313,531
Amortization of:		
Liability Experience (Gain) or Loss	$ (52,851)	
Change in Assumption	122,841	
Asset (Gain)/Loss	(5,074)	64,916
Projected Earnings on Plan Investments		(247,852)
Administration Expense		24,325
Other Changes in Fiduciary Net Position		4,455
Total Pension Expense		$ 236,929

The actuarial present value of accumulated plan benefits as of December 31, 2019 is as follows:

Vested:	
Retirees (and other in pay status)	$ 2,553,585
Deferred vested (former employees)	893,387
Vested Active Participants (current employees)	1,266,219
Total	4,713,191
Non-vested	60,468
Total	$ 4,773,659
Effect of service attribution and future salary increases	$ 387,112
Total Pension Liability	$ 5,160,771
Fiduciary Net Position	$ 4,210,152
Net Pension Liability	$ (563,507)
Fiduciary Net Position expressed as a % of Total Pension Liability	82.3%

The County's Net Deferred Outflows and Inflows of Resources for the measurement period ended December 31, 2019 is summarized as follows:

	Net Deferred	
	Outflows	Inflows
Asset (Gain)/Loss	$ 282,047	$ (492,731)
Liability (Gain)/Loss	112,902	(56,294)
(Gain)/Loss due to Assumption Change	155,044	(2,638)
Total	$ 549,993	$ (551,663)

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
2020	$ 18,388
2021	53,857
2022	20,924
2023	(94,839)
2024	0
	$ (1,670)

(E) Actuarial Methods and Assumptions

Significant actuarial methods and assumptions used in the valuation for the December 31, 2019 measurement date include:

Actuarial Valuation Date:	January 1, 2020
Actuarial Funding Method:	Entry Age Normal
Actuarial Value of Asset	Smoothed market value with a 5-year smoothing period
Actuarial Assumption:	
Mortality Table	PUB-2010 projected with Scale AA to 2020
Investment Return	7.0%
Salary Increases	2.5% per year adjusted for age based scale as follows:

Age	Salary Increase
Under 30	2.5% rate plus 1.0%
30 – 39	2.5% rate plus 0.5%
40 – 49	2.5% rate less 0.5%
50+	2.5% rate less 1.0%

Based on results of the February 2019 experience study.	
Payroll Growth (For level percentage compensation amortization)	4.5% per year
Increase in Social Security Wage Base	4.5% per year
Cost-of-Living Adjustment	2.0% per year

The mortality table was changed from RP-2000 mortality table projected with Scale AA to 2019 to the Pub-2010 Amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with Scale AA to 2020. The scale was changed to adopt the mortality tables developed specifically for governmental employees by the Society of Actuaries which were released in late 2018. The tables were projected to 2020 to reflect that mortality rates in Georgia are in the highest quartile in the nation.

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 44)

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.

Note 13 – Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injury to employees; and natural disasters. The County purchases insurance from commercial insurers for claims in excess of deductibles. Policy deductibles are funded from and charged to operations during the period in which losses are incurred. Commercial insurance provides coverage up to a maximum of $3,000,000 aggregate general liability limit, and various limits up to an aggregate of $16,993,085 for 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 current and preceding four years have not exceeded policy deductibles and insurer liability limits. Claims paid during the current year totaled $20,060. Management is not aware of any outstanding and unpaid claims as of June 30th. Accordingly, no provision has been made for potential unpaid claims.

Note 14 – Solid Waste Facility Post Closure Care

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

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

During the year ended June 30, 2020 the County incurred closure, post-closure care and remediation expenses in the amount of $67,282.

The County estimates post-closure care cost to approximate $225,000 over the remaining three years. These costs are based on what it would cost to perform all post-closure care in 2020, adjusted annually for inflation. Actual cost may be higher due to changes in inflation, technology or applicable laws or regulations. Should any problems occur during the post-closure period, the costs and time required for maintenance and monitoring post-closure care and any applicable remediation expenses will be financed by levies of the tax digest and reimbursements from the City of Quitman.

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

Note 15 – Contingent Liabilities

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

Note 16 – Litigation

The County is a defendant in several pending and threatened claims and lawsuits. Management does not believe any of these claims will have a material adverse financial impact and that exposure will be limited to attorney fees and policy deductibles. Accordingly, no liabilities have been recorded.

Note 17 – Joint Venture (South Georgia Regional Commission)

The County is a participating member of the South Georgia Regional Commission (SGRC), a governmental entity legislatively established by O.C.G.A. 50-8-34. The SGRC is comprised of the municipalities and counties within the ten county district created and established by the Act. The SGRC is managed by a board, which includes the chief elected official of the district's member municipalities and county governments. The municipalities and counties within the district are responsible for the debts, obligations, and operating deficits of the Regional Commission and are required to pay annual minimum dues to support operations. The County's dues for the year ended June 30, 2020 were $12,585. Separate financial statements may be obtained from: South Georgia Regional Commission, 3395 Harris Road, Waycross, GA 31503.

Note 18 – Intergovernmental Agreement with the Brooks County Development Authority

On September 10, 2004 the County entered into an intergovernmental agreement with the Brooks County Development Authority whereby the County's will exercise the County's constitutional authority to levy and collect an advalorem tax in an amount not to exceed one-half mill per annum for a period of ten years beginning January 1, 2005. The purpose of the levy is to develop an industrial park within the county and to repay institutional debt incurred to finance the purchase of two hundred fifty acres of real estate. Although the agreement expired December 31, 2014, the County has continued to assess and collect taxes through 2020.

The terms of the agreement require the County to provide financial assurances to the Authority's lending institution whereby the County will cause 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 19 – Subsequent Events

Subsequent events were evaluated through July 23, 2021, the date the financial statements were available.

Note 20 - 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, 2020, the County had tax abatement agreements with three entities abating real and/or personal property taxes up to eighty percent of the taxable value (forty percent of current year assessed value) for periods not exceeding ten years.

Assessed value of property	$ 4,827,466
Taxable value (40% of assessed value) of property	$ 1,930,986
Gross amount of County property tax prior to abatement	$ 25,391
Amount of County taxes abated during the fiscal year	$ 13,687
Percentage of County taxes abated during the fiscal year	53.90%

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	179,061	2,993	84,832	266,886
Number of Parcels/Covenants	1,866	13	153	
Fair Market Value of Property	$493,613,693	$ 9,220,040	$179,990,100	$682,823,833
Assessed Value	$197,445,477	$ 3,688,016	$ 71,996,040	$273,129,533
Taxed Value	$ 54,558,508	$ 2,808,706	$ 17,222,743	$ 74,589,957
Decrease in Taxable Value	$142,886,969	$ 879,310	$ 54,773,297	$198,539,576
Reduction in County Taxes	$ 2,380,497	$ 14,649	$ 912,523	$ 3,307,669

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 2021. 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, 2020

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	$ 6,260,650	$ 6,260,650	$ 6,853,080	$ 592,430
Local Option Sales Tax	757,955	757,955	836,851	78,896
Insurance Premium Tax	737,577	737,577	789,232	51,655
Other Taxes	192,000	192,000	167,506	(24,494)
Licenses and Permits	79,000	79,000	93,972	14,972
Intergovernmental	1,193,952	1,193,952	1,323,041	129,089
Charges for Services	455,750	455,750	485,616	29,866
Fines and Forfeitures	320,000	320,000	314,983	(5,017)
Investment	130,000	130,000	139,532	9,532
Contributions			7,500	7,500
Other and Miscellaneous	57,500	57,500	92,122	34,622
Total Revenues	10,184,384	10,184,384	11,103,435	919,051
Expenditures				
General Government	2,166,973	2,166,973	2,051,227	115,746
Judicial	1,121,662	1,121,662	1,064,343	57,319
Public Safety	3,575,870	3,575,870	3,316,727	259,143
Public Works	1,834,079	1,834,079	1,623,058	211,021
Health and Welfare	304,522	304,522	292,280	12,242
Culture and Recreation	175,596	175,596	160,374	15,222
Housing and Development	302,968	302,968	312,320	(9,352)
Debt Service	306,000	306,000	154,499	151,501
Total Expenditures	9,787,670	9,787,670	8,974,828	812,842
Excess (Deficit) of Revenues Over (Under) Expenditures	396,714	396,714	2,128,607	1,731,893
Other Financing Sources (Uses)				
Proceeds - Sale of Surplus Assets			58,757	58,757
Transfers	(393,730)	(393,730)	(289,194)	104,536
Net Other Financing Sources (Uses)	(393,730)	(393,730)	(230,437)	163,293
Change in Fund Balance	2,984	2,984	1,898,170	1,895,186
Fund Balance, Beginning	10,281,974	10,281,974	10,281,974	-
Fund Balance, Ending	$ 10,284,958	$ 10,284,958	$ 12,180,144	$ 1,895,186

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, 2020

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%
December 31, 2018	$ 4,610,195	$ 3,613,048	$ 997,147	78.4%	$ 1,725,182	57.8%
December 31, 2019	$ 5,116,698	$ 4,210,152	$ 906,746	82.3%	$ 1,697,099	53.4%

Analysis of the dollar amounts of Fiduciary Net Position available for benefits, Total Pension Liability, and Net Pension Liabilit 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%
December 31, 2018	$ 147,524	104.2%
December 31, 2019	$ 158,094	105.1%

See notes to basic financial statements for explanation of actuarial assumptions applied in determining the above calculations. (Note 12, Page 34)

Brooks County, Georgia
General Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and Cash Equivalents	$ 1,388,386	$ 1,496,221
Investments	8,109,602	6,538,202
Receivables		
Taxes	1,348,346	356,468
Intergovernmental	175,285	228,394
Interfund	495,568	1,334,438
Other	11,958	18,045
Inventories	37,175	69,799
Prepaid Items	23,907	138,828
Resticted Assets		
Cash and Investments	15,506	15,495
Other	948,110	948,110
Total Assets	$ 12,553,843	$ 11,144,000
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ 210,590	$ 525,267
Accrued Expenses	57,057	37,619
Total Liabilities	267,647	562,886
Deferred Inflows of Resources		
Unavailable Revenues - Property Taxes	106,052	299,140
Total Deferred Inflows of Resources	106,052	299,140
Fund Balance		
Nonspendable	61,082	203,577
Restricted	15,506	15,495
Committed	948,110	948,110
Assigned		
Unassigned	11,155,446	9,114,792
Total Fund Balance	12,180,144	10,281,974
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 12,553,843	$ 11,144,000

Brooks County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended June 30, 2020 and 2019

	2020	2019
Revenues		
Property Taxes	$ 6,853,080	$ 6,310,496
Local Option Sales Tax	836,851	780,962
Insurance Premium Tax	789,232	737,577
Other Taxes	167,506	189,421
Licenses and Permits	93,972	211,234
Intergovernmental	1,323,041	1,480,023
Charges for Services	485,616	500,589
Fines and Forfeitures	314,983	342,253
Investment	139,532	106,813
Other and Miscellaneous	99,622	130,616
Total Revenues	11,103,435	10,789,984
Expenditures		
General Government	2,051,227	1,642,604
Judicial	1,064,343	1,039,536
Public Safety	3,316,727	3,541,831
Public Works	1,623,058	2,552,398
Health and Welfare	292,280	398,677
Culture and Recreation	160,374	196,128
Housing and Development	312,320	287,696
Debt Service	154,499	201,552
Total Expenditures	8,974,828	9,860,422
Excess (Deficit) of Revenues Over (Under) Expenditures	2,128,607	929,562
Other Financing Sources (Uses)		
Proceeds from Sale of Surplus Assets	58,757	93,000
Proceeds from Long-Term Debt	-	137,538
Transfers Out	(289,194)	(482,687)
Net Other Financing Sources (Uses)	(230,437)	(252,149)
Change in Fund Balance	1,898,170	677,413
Fund Balance, Beginning	10,281,974	9,604,561
Fund Balance, Ending	$ 12,180,144	$ 10,281,974

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020				2019
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Revenues					
Taxes					
Property Taxes	$ 6,085,650	$ 6,085,650	$ 6,675,666	$ 590,016	$ 6,107,413
Local Option Sales Tax	757,955	757,955	836,851	78,896	780,962
Insurance Premium Tax	737,577	737,577	789,232	51,655	737,577
Real Estate Transfer Tax	100,000	100,000	72,194	(27,806)	106,419
Franchise Tax	25,000	25,000	24,673	(327)	18,908
Alcoholic Beverage Tax	47,000	47,000	48,444	1,444	43,819
Business and Occupation Tax	20,000	20,000	22,195	2,195	20,275
FiFa's	45,000	45,000	51,324	6,324	44,959
Interest and Penalties	130,000	130,000	126,090	(3,910)	158,124
Total Taxes	7,948,182	7,948,182	8,646,669	698,487	8,018,456
Licenses and Permits					
Alcoholic Beverage License	500	500	50	(450)	200
Business Licenses	17,500	17,500	18,427	927	18,800
Building Permits and Inspection Fee	61,000	61,000	75,495	14,495	192,234
Total Licenses and Permits	79,000	79,000	93,972	14,972	211,234
Intergovernmental					
Federal	198,223	198,223	352,673	154,450	359,255
State	995,729	995,729	970,368	(25,361)	1,120,768
Total Intergovernmental	1,193,952	1,193,952	1,323,041	129,089	1,480,023
Charges for Services					
Court Cost, Fees and Charges	184,500	184,500	191,229	6,729	205,818
Motor Vehicle Tag Fees	30,000	30,000	34,317	4,317	25,853
Commissions and Fees on Tax Collections	210,000	210,000	211,768	1,768	235,735
Public Safety Fees	10,000	10,000	14,455	4,455	12,068
Culverts and Driveways	20,000	20,000	19,368	(632)	20,256
Other	1,250	1,250	14,479	13,229	859
Total Charges for Services	455,750	455,750	485,616	29,866	500,589
Fines and Forfeitures	320,000	320,000	314,983	(5,017)	342,253
Investment	130,000	130,000	139,532	9,532	106,813

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020				2019
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Miscellaneous					
Rent	34,500	34,500	40,960	6,460	36,587
Sale of Surplus Property		-	58,757	58,757	-
Contributions		-	7,500	7,500	75
Other Miscellaneous	23,000	23,000	51,162	28,162	93,954
Total Miscellaneous	57,500	57,500	158,379	100,879	130,616
Total Revenues	$ 10,184,384	$ 10,184,384	$ 11,162,192	$ 977,808	$ 10,789,984

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

Expenditures	2020 Budget Original	2020 Budget Final	2020 Actual Amounts (Budgetary Basis)	2020 Variance With Final Budget	2019 Actual
General Government					
Governing Body					
Personal Services	$ 142,040	$ 142,040	$ 92,228	$ 49,812	$ 117,025
Purchased/Contracted Services	224,550	224,550	302,660	(78,110)	166,620
Supplies	175,650	175,650	80,459	95,191	45,106
Capital	125,000	125,000	121,808	3,192	-
Total Governing Body	667,240	667,240	597,155	70,085	328,751
Administration					
Personal Services	291,997	291,997	299,318	(7,321)	206,949
Purchased/Contracted Services	42,000	42,000	26,034	15,966	18,403
Supplies	39,880	39,880	30,984	8,896	25,341
Capital	3,500	3,500	-	3,500	-
Total Administration	377,377	377,377	356,336	21,041	250,693
Elections					
Personal Services	132,010	132,010	136,899	(4,889)	129,822
Purchased/Contracted Services	18,050	18,050	1,503	16,547	11,344
Supplies	18,550	18,550	20,212	(1,662)	15,951
Capital	-	-	-	-	-
Total Elections	168,610	168,610	158,614	9,996	157,117
Tax Collecting					
Personal Services	187,785	187,785	198,311	(10,526)	173,049
Purchased/Contracted Services	47,300	47,300	33,363	13,937	45,860
Supplies	30,250	30,250	32,286	(2,036)	34,062
Capital	-	-	-	-	-
Total Tax Collecting	265,335	265,335	263,960	1,375	252,971
Tax Assessing					
Personal Services	170,738	170,738	182,193	(11,455)	164,745
Purchased/Contracted Services	44,725	44,725	39,250	5,475	43,042
Supplies	30,300	30,300	20,293	10,007	30,295
Capital			-	-	-
Total Tax Assessing	245,763	245,763	241,736	4,027	238,082
General Government Buildings					
Personal Services	115,348	115,348	66,198	49,150	103,451
Purchased/Contracted Services	89,850	89,850	64,741	25,109	95,782
Supplies	227,450	227,450	235,649	(8,199)	215,757
Capital	10,000	10,000	66,838	(56,838)	-
Total General Government Buildings	442,648	442,648	433,426	9,222	414,990
Total General Government	$ 2,166,973	$ 2,166,973	$ 2,051,227	$ 115,746	$ 1,642,604

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020				2019
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Judicial					
Superior Court					
Personal Services	$ 26,118	$ 26,118	$ 26,474	$ (356)	$ 26,111
Purchased/Contracted Services	65,300	65,300	25,076	40,224	35,697
Supplies	6,450	6,450	4,180	2,270	2,993
Capital		-	-	-	6,174
Total Superior Court	97,868	97,868	55,730	42,138	70,975
Clerk of Superior Court					
Personal Services	220,732	220,732	223,490	(2,758)	214,939
Purchased/Contracted Services	12,261	12,261	13,015	(754)	11,650
Supplies	21,050	21,050	24,306	(3,256)	32,307
Capital				-	910
Total Clerk of Superior Court	254,043	254,043	260,811	(6,768)	259,806
District Attorney					
Purchased/Contracted Services	180,000	180,000	171,271	8,729	171,271
Total District Attorney	180,000	180,000	171,271	8,729	171,271
State Court					
Personal Services	59,867	59,867	61,785	(1,918)	60,483
Purchased/Contracted Services	23,600	23,600	11,474	12,126	13,210
Supplies	3,350	3,350	1,592	1,758	3,792
Capital				-	
Total State Court	86,817	86,817	74,851	11,966	77,485
Magistrate Court					
Personal Services	135,988	135,988	151,616	(15,628)	106,920
Purchased/Contracted Services	9,500	9,500	7,242	2,258	8,401
Supplies	14,600	14,600	18,407	(3,807)	12,978
Capital		-		-	2,561
Total Magistrate Court	160,088	160,088	177,265	(17,177)	130,860
Probate Court					
Personal Services	105,721	105,721	105,379	342	102,703
Purchased/Contracted Services	4,400	4,400	4,715	(315)	3,562
Supplies	13,863	13,863	14,204	(341)	14,313
Capital	-	-	-	-	-
Total Probate Court	123,984	123,984	124,298	(314)	120,578

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020				2019
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Juvenile Court					
Personal Services	37,820	37,820	32,583	5,237	37,179
Purchased/Contracted Services	20,500	20,500	7,364	13,136	11,956
Supplies			1,128	(1,128)	384
Capital				-	
Total Juvenile Court	58,320	58,320	41,075	17,245	49,519
Public Defender					
Purchased/Contracted Services	160,542	160,542	159,042	1,500	159,042
Total Public Defender	160,542	160,542	159,042	1,500	159,042
Total Judicial	$ 1,121,662	$ 1,121,662	$ 1,064,343	$ 57,319	$ 1,039,536

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020				2019
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Public Safety					
Administration					
Personal Services	$ 188,265	$ 188,265	$ 189,609	$ (1,344)	$ 179,116
Purchased/Contracted Services	17,250	17,250	19,552	(2,302)	16,571
Supplies	47,900	47,900	48,555	(655)	45,394
Capital	-	-	-	-	13,995
Total Administration	253,415	253,415	257,716	(4,301)	255,076
Criminal Investigation					
Personal Services	279,999	279,999	272,384	7,615	217,789
Purchased/Contracted Services	15,600	15,600	22,849	(7,249)	16,454
Supplies	38,250	38,250	35,028	3,222	42,265
Capital	-	-		-	-
Total Criminal Investigation	333,849	333,849	330,261	3,588	276,508
Patrol					
Personal Services	615,372	615,372	570,449	44,923	583,551
Purchased/Contracted Services	61,000	61,000	60,934	66	61,362
Supplies	110,500	110,500	86,915	23,585	161,066
Capital	-	-	14,995	(14,995)	177,055
Total Patrol	786,872	786,872	733,293	53,579	983,034
Detention Facility					
Personal Services	887,512	887,512	842,123	45,389	797,719
Purchased/Contracted Services	217,000	217,000	148,113	68,887	162,688
Supplies	263,950	263,950	193,957	69,993	234,851
Capital	-	-	-	-	11,777
Total Detention Facility	1,368,462	1,368,462	1,184,193	184,269	1,207,035
Vice Control					
Personal Services	253,291	253,291	259,604	(6,313)	236,528
Purchased/Contracted Services	15,000	15,000	7,511	7,489	14,642
Supplies	31,800	31,800	26,876	4,924	36,953
Capital	-	-	-	-	4,442
Total Vice Control	300,091	300,091	293,991	6,100	292,565

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020				2019
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Court Services					
Personal Services	94,317	94,317	94,067	250	88,165
Purchased/Contracted Services	-	-	-	-	-
Supplies	11,000	11,000	8,700	2,300	11,298
Capital	-	-	-	-	-
Total Court Services	105,317	105,317	102,767	2,550	99,463
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	12,804	12,804	12,891	(87)	10,143
Purchased/Contracted Services	2,000	2,000	2,800	(800)	1,945
Supplies	17,950	17,950	11,784	6,166	14,324
Capital				-	
Total Coroner - Medical Examiner	32,754	32,754	27,475	5,279	26,412
Emergency Management					
Personal Services	8,310	8,310	8,176	134	8,310
Purchased/Contracted Services	2,000	2,000	2,000	-	-
Supplies	9,800	9,800	1,855	7,945	11,928
Capital	-	-	-	-	6,500
Total Emergency Management	20,110	20,110	12,031	8,079	26,738
Total Public Safety	$ 3,575,870	$ 3,575,870	$ 3,316,727	$ 259,143	$ 3,541,831

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020				2019
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Public Works					
Administration					
Personal Services	$ 96,817	$ 96,817	$ 67,185	$ 29,632	$ 95,020
Purchased/Contracted Services	3,500	3,500	3,507	(7)	1,177
Supplies	15,050	15,050	12,636	2,414	16,238
Capital	-	-	-	-	1,302
Total Administration	115,367	115,367	83,328	32,039	113,737
Road and Bridge Maintenance					
Personal Services	811,431	811,431	745,202	66,229	794,422
Purchased/Contracted Services	327,500	327,500	347,800	(20,300)	506,233
Supplies	406,300	406,300	363,689	42,611	708,089
Capital	-	-	-	-	190,966
Total Road Maintenance	1,545,231	1,545,231	1,456,691	88,540	2,199,710
Shop					
Personal Services	129,081	129,081	58,024	71,057	114,848
Purchased/Contracted Services	10,700	10,700	6,495	4,205	8,626
Supplies	33,700	33,700	18,520	15,180	115,477
Capital	-	-	-	-	-
Total Shop	173,481	173,481	83,039	90,442	238,951
Total Public Works	$ 1,834,079	$ 1,834,079	$ 1,623,058	$ 211,021	$ 2,552,398

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020				2019
	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	28,328	28,328	22,647	5,681	25,665
Purchased/Contracted Services	5,400	5,400	2,488	2,912	22,556
Supplies	20,000	20,000	19,178	822	-
Capital		-	-	-	-
Total Nutrition Program	53,728	53,728	44,313	9,415	48,221
Transportation Services					
Purchased/Contracted Services	118,000	118,000	117,545	455	129,254
Supplies	358	358	339	19	359
Capital	51,136	51,136	48,783	2,353	139,543
Total Transportation Services	169,494	169,494	166,667	2,827	269,156
Total Health and Welfare	$ 304,522	$ 304,522	$ 292,280	$ 12,242	$ 398,677
Culture and Recreation					
Library					
Support Payments	$ 45,596	$ 45,596	$ 48,451	$ (2,855)	$ 48,451
Purchased/Contracted Services				-	-
Total Library	45,596	45,596	48,451	(2,855)	48,451
Recreation					
Personal Services	-	-	-	-	-
Purchased/Contracted Services	122,500	122,500	105,938	16,562	141,260
Supplies	7,500	7,500	5,985	1,515	6,417
Capital				-	
Total Recreation	130,000	130,000	111,923	18,077	147,677
Total Culture and Recreation	$ 175,596	$ 175,596	$ 160,374	$ 15,222	$ 196,128

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020				2019
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Housing and Development					
Agricultural Resources					
Personal Services	$ 85,398	$ 85,398	$ 103,144	$ (17,746)	$ 85,038
Purchased/Contracted Services	30,000	30,000	35,706	(5,706)	20,127
Supplies	22,450	22,450	14,973	7,477	19,055
Capital	-	-	-	-	-
Total Agricultural Resources	137,848	137,848	153,823	(15,975)	124,220
Building Inspection					
Personal Services	60,435	60,435	61,864	(1,429)	59,707
Purchased/Contracted Services	200	200	190	10	237
Supplies	5,485	5,485	5,103	382	5,971
Capital			-	-	-
Total Building Inspection	66,120	66,120	67,157	(1,037)	65,915
Planning and Zoning					
Personal Services	-	-	-	-	-
Purchased/Contracted Services	1,500	1,500	1,276	224	645
Supplies	2,500	2,500	5,064	(2,564)	1,916
Capital				-	
Total Planning and Zoning	4,000	4,000	6,340	(2,340)	2,561
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	10,000	10,000	20,000
Total Economic Development	95,000	95,000	85,000	10,000	95,000
Total Housing and Development	$ 302,968	$ 302,968	$ 312,320	$ (9,352)	$ 287,696

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	2020				2019
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Debt Service					
Notes	$ 275,000	$ 275,000	$ 129,862	$ 145,138	$ 178,101
Interest	31,000	31,000	24,637	6,363	23,451
Fees			-	-	-
Total Debt Service	$ 306,000	$ 306,000	$ 154,499	$ 151,501	$ 201,552
Total Expenditures	$ 9,787,670	$ 9,787,670	$ 8,974,828	$ 812,842	$ 9,860,422
Other Financing Uses					
Transfers (In) Out					
Victim Witness Assistance Fund	$ 10,000	$ 10,000		$ 10,000	$ 28,974
Law Library					(13,645)
Drug Abuse Treatment and Education Fund			(28,624)	28,624	47,358
Emergency 911 Telephone Fund	383,730	383,730	317,818	65,912	420,000
Total Other Financing Uses	$ 393,730	$ 393,730	$ 289,194	$ 104,536	$ 482,687

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2014 Issue
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and Cash Equivalents	$ 1,804,684	$ 1,561,464
Receivables		
Intergovernmental	-	-
Interfund	101,140	90,612
Restricted Cash	1,448,691	1,363,238
Total Assets	$ 3,354,515	$ 3,015,314
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ 317,859
Payables		
Intergovernmental	36,391	64,062
Interfund	261,024	938,146
Total Liabilities	297,415	1,320,067
Fund Blanace		
Nonspendable		
Restricted	3,057,100	1,695,247
Committed		
Assigned		
Unassigned		
Total Fund Balance	3,057,100	1,695,247
Total Liabilities and Fund Balance	$ 3,354,515	$ 3,015,314

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, 2020

	Budget								Variance
	Original	Revised	2015 - 2016	2017	2018	2019	2020	Cumulative Total	With Project Budget
Revenues									
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	5,360,000	5,360,000	1,327,916	1,082,295	1,752,445	1,845,298	1,868,300	7,876,254	2,516,254
Investment Income								-	-
								-	-
Total Revenues	5,360,000	5,360,000	1,327,916	1,082,295	1,752,445	1,845,298	1,868,300	7,876,254	2,516,254
Expenditures									
General Government									
Capital	750,000	581,000		23,808	123,867	-	27,177	174,852	406,148
Public Safety									-
Capital	682,000	682,000	256,898	3,480	8,050	61,988	3,797	334,213	347,787
Public Works									-
Capital	2,000,000	1,769,081	317,579	-	1,121,796	1,301,489	21,161	2,762,025	(992,944)
Culture and Recreation									
Capital		169,000	27,260	150,472	69,773	-	-	247,505	(78,505)
Intergovernmental	1,928,000	1,928,000	434,876	363,117	358,408	371,981	399,635	1,928,017	(17)
Debt Service				-					
Principal		215,709	41,584	47,005	44,805	28,848	53,503	215,745	(36)
Interest		15,210	5,053	4,031	2,962	4,969	1,174	18,189	(2,979)
Total Expenditures	5,360,000	5,360,000	1,083,250	591,913	1,729,661	1,769,275	506,447	5,680,546	(320,546)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	244,666	490,382	22,784	76,023	1,361,853	2,195,708	$2,195,708
Other Financing Sources (Uses)									
Transfers from General Fund					622,683	-		622,683	
Contributions				23,000	-		-	23,000	
Proceeds from Long-Term Debt			215,709	-	-	-	-	215,709	
Change in Fund Balance			460,375	513,382	645,467	76,023	1,361,853	3,057,100	
Fund Balance, Beginning of Year			-	460,375	973,757	1,619,224	1,695,247	-	
Fund Balance, End of Year			$ 460,375	$ 973,757	$ 1,619,224	$ 1,695,247	$ 3,057,100	$ 3,057,100	

Brooks County, Georgia
Capital Project Funds - Transportation Special Purpose Local Option Sale Tax
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and Cash Equivalents	$ 1,173,441	$ 457,234
Receivables		
Intergovernmental	63,547	59,036
Interfund	-	-
Restricted Cash	-	-
Total Assets	$ 1,236,988	$ 516,270
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental	-	-
Interfund	100	100
Total Liabilities	100	100
Fund Blanace		
Nonspendable		
Restricted	1,236,888	516,170
Committed		
Assigned		
Unassigned		
Total Fund Balance	1,236,888	516,170
Total Liabilities and Fund Balance	$ 1,236,988	$ 516,270

Brooks County, Georgia
Capital Project Funds - Transportation Special Purpose Local Option Sales Tax -
Project Schedule - Revenues, Expenditures and Changes in Fund Balance
For the Project Period Ended June 30, 2020

	Budget					Variance
	Original	Revised	2019	2020	Cumulative Total	With Project Budget
Revenues						
Taxes	$ -	$ -	$ -		$ -	$ -
Intergovernmental	-	-	516,170	720,718	1,236,888	1,236,888
Investment Income					-	-
					-	-
Total Revenues	-	-	516,170	720,718	1,236,888	1,236,888
Expenditures						
Public Works						-
Capital					-	-
					-	-
Intergovernmental					-	-
					-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	516,170	720,718	1,236,888	$1,236,888
Other Financing Sources (Uses)						
Transfers from General Fund				-	-	
Contributions					-	
Proceeds from Long-Term Debt				-	-	
Change in Fund Balance			516,170	720,718	1,236,888	
Fund Balance, Beginning of Year			-	516,170	-	
Fund Balance, End of Year			$ 516,170	$ 1,236,888	$ 1,236,888	

Brooks County, Georgia
Governmental Funds - Special Revenue
Combining Balance Sheet
June 30, 2020

	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	Inmate Commissary Fund	Juvenile Delinquency and Crime Prevention	Family Connection Grant	Total
Assets											
Cash and Cash Equivalents	$ 65,913	$ -	$ 805	$ -	$ -	$ 570	$ 62,039	$ 86,283	$ -	$ 67,585	$ 283,195
Receivables											
Intergovernmental				28,652				-		14,089	42,741
Other						23,118	-				23,118
Interfund			714				20,517				21,231
Prepaid Items						18,005					18,005
Other Assets											-
Restricted Assets											
Cash and Cash Equivalents		5,467			934				12,011		18,412
Total Assets	$ 65,913	$ 5,467	$ 1,519	$ 28,652	$ 934	$ 41,693	$ 82,556	$ 86,283	$ 12,011	$ 81,674	$ 406,702
Liabilities, Deferred Inflows of Resources and Fund Balance											
Liabilites											
Accounts Payable	$ -	$ -	$ -	$ 4,009	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,009
Accrued Expenses				1,209		5,741					6,950
Payables											
Interfund	-	2,376		1,906	458	714			-	43,347	48,801
Other								3,414			3,414
Unearned Revenue										38,327	38,327
Total Liabilities	-	2,376	-	7,124	458	6,455	-	3,414	-	81,674	101,501
Deferred Inflows of Resources											
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-	-
Fund Blanace											
Fund Balance											
Nonspendable						18,005					18,005
Restricted	65,913	3,091	1,519	21,528	476	17,233	82,556	82,869	12,011	-	287,196
Committed											-
Assigned											-
Unassigned											-
Total Fund Balance	65,913	3,091	1,519	21,528	476	35,238	82,556	82,869	12,011	-	305,201
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 65,913	$ 5,467	$ 1,519	$ 28,652	$ 934	$ 41,693	$ 82,556	$ 86,283	$ 12,011	$ 81,674	$ 406,702

Brooks County, Georgia
Governmental Funds - Special Revenue
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Twelve Months Ended June 30, 2020

	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	Inmate Commissary Fund	Juvenile Delinquency and Crime Prevention	Family Connection Grant	Total
Revenues											
Intergovernmental	$ -	$ -	$ 21,224	$ 119,761	$ -	$ -	$ -	$ -	$ -	$ 171,583	$ 312,568
Charges for Services						236,976		28,014			264,990
Fines and Forfeitures	11,055	1,639	7,855	20,240	-		41,173				81,962
Investment Income	30	5	13	6	-	80	24				158
Other Income					-						-
Total Revenues	11,085	1,644	29,092	140,007	-	237,056	41,197	28,014	-	171,583	659,678
Expenditures											
Judicial											
Current											-
Capital											-
Public Safety											-
Current	621	8,666		146,220	860	588,223	17,085	990			762,665
Capital		2,160		1,300		590					4,050
Public Works											
Capital											-
Health and Welfare											
Current								-		171,583	171,583
Total Expenditures	621	10,826	-	147,520	860	588,813	17,085	990	-	171,583	938,298
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,464	(9,182)	29,092	(7,513)	(860)	(351,757)	24,112	27,024	-	-	(278,620)
Other Financing Sources (Uses)											
Transfers In (Out)	-	-	(28,624)			317,818	-		-		289,194
Total Other Financiag Sources (Uses)	-	-	(28,624)	-	-	317,818	-	-	-	-	289,194
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	10,464	(9,182)	468	(7,513)	(860)	(33,939)	24,112	27,024	-	-	10,574
Fund Balance, Beginning of Year	55,449	12,273	1,051	29,041	1,336	69,177	58,444	55,845	12,011	-	294,627
Fund Balance, End of Year	$ 65,913	$ 3,091	$ 1,519	$ 21,528	$ 476	$ 35,238	$ 82,556	$ 82,869	$ 12,011	$ -	$ 305,201

Brooks County, Georgia
Law Library Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and Equivalents	$ 65,913	$ 55,449
Total Assets	$ 65,913	$ 55,449
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	65,913	55,449
Committed		
Assigned		
Unassigned		
Total Fund Balance	65,913	55,449
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 65,913	$ 55,449

Brooks County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2020
(Compared with Prior Year Actual Amounts)

	2020				2019
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	5,500	5,500	11,055	5,555	11,729
Investment			30	30	30
				-	
Total Revenues	5,500	5,500	11,085	5,585	11,759
Expenditures					
Judicial					
Current	5,500	5,500	621	4,879	616
Capital				-	
				-	
Total Expenditures	5,500	5,500	621	4,879	616
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	10,464	10,464	11,143
Other Financing Sources					
Transfers		-	-	-	(13,645)
Net Change in Fund Balance	-	-	10,464	10,464	(2,502)
Fund Balance, Beginning of Year	55,449	55,449	55,449	-	57,951
Fund Balance, End of Year	$ 55,449	$ 55,449	$ 65,913	$ 10,464	$ 55,449

Brooks County, Georgia
Seizure and Confiscated Property Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and Equivalents	$ -	$ 30
Restricted Assets - Cash	5,467	12,459
Total Assets	$ 5,467	$ 12,489
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Payables		
Interfund	2,376	216
Total Liabilities	2,376	216
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	3,091	12,273
Committed		
Assigned		
Unassigned		
Total Fund Balance	3,091	12,273
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 5,467	$ 12,489

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, 2020
(Compared with Prior Year Actual Amounts)

	2020				2019
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	7,000	7,000	1,639	(5,361)	9,200
Investment			5	5	4
Other				-	
Total Revenues	7,000	7,000	1,644	(5,356)	9,204
Expenditures					
Public Safety					
Current	7,000	7,000	8,667	(1,667)	861
Capital	-	-	2,160	(2,160)	-
				-	
Total Expenditures	7,000	7,000	10,827	(3,827)	861
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(9,183)	(9,183)	8,343
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	(9,183)	(9,183)	8,343
Fund Balance, Beginning of Year	12,273	12,273	12,273	-	3,930
Fund Balance, End of Year	$ 12,273	$ 12,273	$ 3,090	$ (9,183)	$12,273

Brooks County, Georgia
Drug Abuse, Treatment and Education Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and Equivalents	$ 805	$ 336
Receivables		
Intergovernmental	-	-
Interfund	714	714
Prepaid Items	-	-
Total Assets	$ 1,519	$ 1,050
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	-	-
Payables		
Interfund	-	-
Total Liabilities	-	-
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		-
Reserved	1,519	1,050
Committed		
Assigned		
Unassigned		
Total Fund Balance	1,519	1,050
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 1,519	$ 1,050

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, 2020
(Compared with Prior Year Actual Amounts)

	2020				2019
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ 21,224	$ 21,224	$ -
Fines and Forfeitures	-	-	7,855	7,855	5,198
Investment			13	13	7
				-	
Total Revenues	-	-	29,092	29,092	5,205
Expenditures					
Public Safety					
Current	-	-	-	-	55,282
Capital				-	
				-	
Total Expenditures	-	-	-	-	55,282
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	29,092	29,092	(50,077)
Other Financing Sources					
Transfers	-	-	(28,624)	(28,624)	47,358
				-	
Net Change in Fund Balance	-	-	468	468	(2,719)
Fund Balance, Beginning of Year	1,051	1,051	1,051	-	3,770
Fund Balance, End of Year	$ 1,051	$ 1,051	$ 1,519	$ 468	$ 1,051

Brooks County, Georgia
Victim Witness Assistance Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and Equivalents	$ -	$ 7,474
Receivables		
Intergovernmental	28,652	28,599
Prepaid Items		
Total Assets	$ 28,652	$ 36,073
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ 4,009	$ -
Accrued Expenses	1,209	572
Payables		
Interfund Payable	1,906	6,459
Total Liabilities	7,124	7,031
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		-
Reserved	21,528	29,042
Committed		
Assigned		
Unassigned		
	21,528	29,042
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 28,652	$ 36,073

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, 2020
(Compared with Prior Year Actual Amounts)

	2020				2019
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 117,057	$ 117,057	$ 119,761	$ 2,704	$102,042
Fines and Forfeitures	15,600	15,600	20,240	4,640	22,448
Investment			6	6	7
				-	
Total Revenues	132,657	132,657	140,007	7,350	124,497
Expenditures					
Public Safety					
Current	142,129	142,129	146,221	(4,092)	144,475
Capital			1,300	(1,300)	-
				-	
Total Expenditures	142,129	142,129	147,521	(5,392)	144,475
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,472)	(9,472)	(7,514)	1,958	(19,978)
Other Financing Sources					
Transfers	10,000	10,000	-	(10,000)	28,974
Appropriation of Surplus				-	
Net Change in Fund Balance	528	528	(7,514)	(8,042)	8,996
Fund Balance, Beginning of Year	29,041	29,041	29,041	-	20,045
Fund Balance, End of Year	$ 29,569	$ 29,569	$ 21,527	$ (8,042)	$ 29,041

Brooks County, Georgia
Federal Seizure and Confiscated Property Fund
ComparativeBalance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and Equivalents	$ -	$ -
Restricted Assets		
Cash	934	1,336
Total Assets	$ 934	$ 1,336
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Internal	458	
Total Liabilities	458	-
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	476	1,336
Committed		
Assigned		
Unassigned		
Total Fund Balance	476	1,336
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 934	$ 1,336

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, 2020
(Compared with Prior Year Actual Amounts)

	2020				2019
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -		$ -	$ -
Fines and Forfeitures	-	-	-	-	1,302
Investment			-	-	3
				-	
Total Revenues	-	-	-	-	1,305
Expenditures					
Public Safety					
Current	-	-	861	(861)	7,148
Capital	-	-		-	
		-		-	
Total Expenditures	-	-	861	(861)	7,148
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(861)	(861)	(5,843)
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	(861)	(861)	(5,843)
Fund Balance, Beginning of Year	1,336	1,336	1,336	-	7,179
Fund Balance, End of Year	$ 1,336	$ 1,336	$ 475	$ (861)	$ 1,336

Brooks County, Georgia
Emergency 911 Telephone Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and Equivalents	$ 570	$ 21,436
Receivables		
Other	23,118	37,815
Prepaid Items	18,005	25,710
Total Assets	$ 41,693	$ 84,961
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	5,741	2,398
Payables		
Interfund	714	13,386
Total Liabilities	6,455	15,784
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable	18,005	25,710
Reserved	17,233	43,467
Committed		
Assigned		
Unassigned		
Total Fund Balance	35,238	69,177
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 41,693	$ 84,961

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, 2020
(Compared with Prior Year Actual Amounts)

	2020				2019
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	200,000	200,000	236,976	36,976	229,105
Investment		-	80	80	86
				-	
Total Revenues	200,000	200,000	237,056	37,056	229,191
Expenditures					
Public Safety					
Current	529,730	529,730	588,223	(58,493)	596,475
Capital	56,000	56,000	590	55,410	47,784
				-	
Total Expenditures	585,730	585,730	588,813	(3,083)	644,259
Excess (Deficiency) of Revenues Over (Under) Expenditures	(385,730)	(385,730)	(351,757)	33,973	(415,068)
Other Financing Sources					
Transfers	385,730	385,730	317,818	(67,912)	420,000
Appropriation of Surplus	-	-		-	
Net Change in Fund Balance	-	-	(33,939)	(33,939)	4,932
Fund Balance, Beginning of Year	69,177	69,177	69,177	-	64,245
Fund Balance, End of Year	$ 69,177	$ 69,177	$ 35,238	$ (33,939)	$ 69,177

Brooks County, Georgia
Jail Construction and Staffing Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and Equivalents	$ 62,039	$ 32,083
Receivables		
Interfund	20,517	$ 26,361
Total Assets	$ 82,556	$ 58,444
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	82,556	58,444
Committed		
Assigned		
Unassigned		
Total Fund Balance	82,556	58,444
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 82,556	$ 58,444

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, 2020
(Compared with Prior Year Actual Amounts)

	2020				2019
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services				-	
Fines and Forfeitures	32,500	32,500	41,173	8,673	45,465
Investment			24	24	10
Other				-	
Total Revenues	32,500	32,500	41,197	8,697	45,475
Expenditures					
Public Safety					
Current	17,500	17,500	17,085	415	22,418
Capital	15,000	15,000		15,000	
				-	
Total Expenditures	32,500	32,500	17,085	15,415	22,418
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	24,112	24,112	23,057
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	24,112	24,112	23,057
Fund Balance, Beginning of Year	58,444	58,444	58,444	-	35,387
Fund Balance, End of Year	$ 58,444	$ 58,444	$ 82,556	$ 24,112	$ 58,444

Brooks County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and Equivalents	$ 86,283	$ 59,259
Total Assets	$ 86,283	$ 59,259
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses		
Payables		
Interfund		-
Other	3,414	3,414
Total Liabilities	3,414	3,414
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	82,869	55,845
Committed		
Assigned		
Unassigned		
Total Fund Balance	82,869	55,845
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 86,283	$ 59,259

Brooks County, Georgia
Inmate Commissary Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2020
(Compared with Prior Year Actual Amounts)

	2020				2019
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	20,000	20,000	28,014	8,014	20,901
Investment				-	
Other				-	
Total Revenues	20,000	20,000	28,014	8,014	20,901
Expenditures					
Public Safety					
Current	18,500	18,500	990	17,510	3,052
Capital	1,500	1,500	-	1,500	3,587
				-	
Total Expenditures	20,000	20,000	990	19,010	6,639
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	27,024	27,024	14,262
Other Financing Sources					
Transfers					
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	27,024	27,024	14,262
Fund Balance, Beginning of Year	55,845	55,845	55,845	-	41,583
Fund Balance, End of Year	$ 55,845	$ 55,845	$ 82,869	$ 27,024	$ 55,845

Brooks County, Georgia
Family Connection Grant Fund
Comparative Balance Sheet
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and Equivalents	$ 67,585	$ 166,812
Receivables		
Intergovernmental	14,089	14,619
Total Assets	$ 81,674	$ 181,431
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses		
Payables		
Interfund	43,347	146,520
Unearned Revenue	38,327	34,911
Total Liabilities	81,674	181,431
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	$ 81,674	$ 181,431

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, 2020
(Compared with Prior Year Actual Amounts)

	2020				2019
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 175,000	$ 175,000	$ 171,583	$ (3,417)	$ 181,862
Other				-	
Total Revenues	175,000	175,000	171,583	(3,417)	181,862
Expenditures					
Health and Welfare					
Current	175,000	175,000	171,583	3,417	181,862
Capital				-	
Total Expenditures	175,000	175,000	171,583	3,417	181,862
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, 2020 and 2019

	2020	2019
Assets		
Current Assets		
Cash and Cash Equivalents	$ 632,182	$ 614,462
Receivables		
Solid Waste Assessments	95,487	70,365
Intergovernmental	80,704	181,059
Prepaid Items	-	-
Total Current Assets	808,373	865,886
Capital Assets		
Equipment	33,541	33,541
Accumulated Depreciation	33,541	33,541
Net Capital Assets	-	-
Non-Current Assets		
Intergovernmental Receivable	97,500	287,806
Total Assets	$ 905,873	$ 1,153,692
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 619	$ 331
Interfund	61,296	126,018
Accrued Closure & Post-Closure Care Cost	75,000	147,618
Total Current Liabilities	136,915	273,967
Long-Term Liabilities		
Accrued Closure & Post-Closure Care Cost	150,000	442,855
Total Long-Term Liabilities	150,000	442,855
Total Liabilities	286,915	716,822
Net Position		
Invested in Capital Assets	-	-
Unrestricted	618,957	436,870
Total Net Position	618,957	436,870
Total Liabilities and Net Position	$ 905,872	$ 1,153,692

Brooks County, Georgia
Solid WasteFund
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2020 and 2019

	2020	2019
Operating Revenues		
Solid Waste Asssments	$ 883,525	$ 674,319
Intergovernmental	59,760	85,107
Operating Grants		
Total Operating Revenues	943,285	759,426
Operating Expenses		
Salary and Wages	43,996	41,195
Benefits	5,877	11,089
	49,873	52,284
Disposal	800,799	629,286
Closure and Post Closure Care	43,712	41,710
Supplies	3,891	4,206
Other	1,308	4,997
Depreciation		
Intergovernmental Payments		
Total Operating Expeses	899,583	732,483
Operating Income (Loss)	43,702	26,943
Non-Operating Revenue (Expense)		
Investment Income	10,420	2,178
Total Non-Operating Revenue (Expense)	10,420	2,178
Income (Loss) Before Transfers	54,122	29,121
Transfers In (Out)	-	-
Income (Loss) before Extraordinary Item	54,122	29,121
Extraordinary Item		
Reduction in Estimate for Post Closure Care Cost	127,965	-
Change in Net Position	182,087	29,121
Net Position, Beginning	436,870	407,749
Net Position, Ending	$ 618,957	$ 436,870

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended June 30, 2020 and 2019

	2020	2019
Cash Flow from Operating Activities		
Solid Waste Assessments Received	$ 858,403	$ 758,426
Intergovernmental	112,913	30,938
Payment of Employee Compensation and Benefits	(49,873)	(52,323)
Payment of Professional and Technical Services	(171,677)	(79,650)
Payment of Purchase Property Services	(865,521)	(559,996)
Payment for Other Goods and Services	(4,911)	(5,495)
Cash flow from Operating Activities	(120,666)	91,900
Cash Flow from Non-Capital Financing Activities		
Reduction in Estimated Post Closure Care Cost	127,966	
Cash Flow from Non-Capital Financing Activities	127,966	-
Cash Flow from Capital and Related Financing		
Purchase of Equipment	-	
Cash Flow from Capital and Related Financing	-	-
Cash flow from Investing Activities		
Investment Inome	10,420	2,178
Cash Flow from Investing Activities	10,420	2,178
Net Increase (Decrease) in Cash and Cash Equivalents	17,720	94,078
Cash and Cash Equivalents, Beginning	614,462	520,384
Cash and Cash Equivalents, Ending	$ 632,182	$ 614,462
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ 43,702	$ 26,943
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense		
Change in Assets and Liabilities:		
(Increase) Decrease in Solid Waste Assessments Receivable	(25,122)	84,107
(Increase) Decrease in Intergovernmental Receivables	290,661	13,432
Increase (Decrease) in Internal Balances	(64,722)	69,289
Increase (Decrease) in Prepaids	-	2,093
Increase (Decrease) in Obligation for Post-Closure Care Cost	(365,473)	(103,925)
Increase (Decrease) in Accounts Payable and Accrued Expenses	288	(39)
Net Cash Provided (Used) By Operating Activities	$ (120,666)	$ 91,900

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Net Position
June 30, 2020 and 2019

	2020	2019
Assets		
Current Assets		
Cash and Cash Equivalents	$ 79,939	$ 186,763
Investments	452,865	301,486
Receivables		
Fire Protection Assessments	39,577	28,807
Prepaid Items	4,380	25,157
Other	-	12,897
Total Current Assets	576,761	555,110
Capital Assets		
Sites and Improvements	4,075	4,075
Buildings and Improvements	81,342	81,342
Equipment and Vehicles	707,869	616,456
	793,286	701,873
Accumulated Depreciation	295,835	239,271
Net Capital Assets	497,451	462,602
Total Assets	$ 1,074,212	$ 1,017,712
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 3,123	$ 894
Interfund	145,578	130,668
Total Current Liabilities	148,701	131,562
Long-Term Liabilities	-	-
Total Long-Term Liabilities	-	-
Total Liabilities	148,701	131,562
Net Position		
Invested in Capital Assets	497,451	462,602
Unrestricted	428,060	423,548
Total Net Position	925,511	886,150
Total Liabilities and Net Position	$ 1,074,212	$ 1,017,712

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2020 and 2019

	2020	2019
Operating Revenues		
Fire Protection Assessments	$ 457,400	$ 458,133
Intergovernmental		
Other		
Total Operating Revenues	457,400	458,133
Operating Expenses		
Salary and Wages	141,911	106,049
Benefits	33,515	47,141
	175,426	153,190
Purchased Professional and Technical Services		-
Purchased Property Services	39,548	60,434
Other Purchased Services	69,662	98,790
Supplies	92,150	92,085
Depreciation	56,564	47,789
Total Operating Expeses	433,350	452,288
Operating Income (Loss)	24,050	5,845
Non-Operating Revenue (Expense)		
Investment Income	15,310	4,287
Total Non-Operating Revenue (Expense)	15,311	4,287
Income (Loss) Before Other Revenues (Expenses) and Transfers	39,361	10,132
Other Revenues (Expenses) and Transfers		
Change in Net Position	39,361	10,132
Net Position, Beginning	886,150	876,018
Net Position, Ending	$ 925,511	$ 886,150

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Cash Flows
For the Years Ended June 30, 2020 and 2019

	2020	2019
Cash Flow from Operating Activities		
Fire Protection Assessment Received	$ 446,630	$ 485,793
Payment of Employee Compensation and Benefits	(175,426)	(152,565)
Payment for Professional and Technical Services	-	-
Payment for Purchased Property Services	(39,548)	(60,434)
Payment for Other Purchased Services	(69,662)	(98,790)
Payment for Other Goods and Services	(54,233)	(180,971)
Cash flow from Operating Activities	107,761	(6,967)
Cash Flow from Non-Capital Financing Activities		
Advances from Other IFund	12,897	(12,897)
Cash Flow from Non-Capital Financing Activities	12,897	(12,897)
Cash Flow from Capital and Related Financing		
Purchase of Equipment	(91,413)	(49,491)
Cash Flow from Capital and Related Financing	(91,413)	(49,491)
Cash flow from Investing Activities		
Increase in Investments	(151,379)	(50,435)
Investment Inome	15,310	4,287
Cash Flow from Investing Activities	(136,069)	(46,148)
Net Increase (Decrease) in Cash and Cash Equivalents	(106,824)	(115,503)
Cash and Cash Equivalents, Beginning	186,763	302,266
Cash and Cash Equivalents, Ending	$ 79,939	$ 186,763
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ 24,050	$ 5,845
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	56,564	47,789
Change in Assets and Liabilities:		
Decrease (Increase) in Assessments Receivable	(10,770)	27,660
Increase (Decrease) in Internal Balances	14,910	(114,154)
(Increase) Decrease in Prepaids	20,777	25,268
Increase (Decrease) in Payable and Accrued Expenses	2,230	625
Net Cash Provided (Used) By Operating Activities	$ 107,761	$ (6,967)
Supplemental Cash Flow Information		
Contribution of Capital Assets	$ -	$ -
Contribution of Capital Assets (Capital Project Fund)	$ -	$ -

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2020

	Beginning Balance	Additions	Deductions	Ending Balance
Tax Commissioner				
Assets				
Cash and Equivalents	$ 10,316	$ 16,757,584	$ 16,756,720	$ 11,180
Tax, Fees and Assessments Receivable	902,571	18,904,984	16,753,647	3,053,908
Other				-
Total Assets	$ 912,887	$ 35,662,568	$ 33,510,367	$ 3,065,088
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Uncollected Taxes, Fees and Assessments	902,571	18,904,984	16,753,647	3,053,908
Interfund		8,095,675	8,095,675	-
Other	10,316	864		11,180
Total Liabilities	$ 912,887	$ 27,001,523	$ 24,849,322	$ 3,065,088
Probate Court				
Assets				
Cash and Equivalents	$ 518	$ 44,721	$ 41,734	$ 3,505
Other				-
Total Assets	$ 518	$ 44,721	$ 41,734	$ 3,505
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		30,557	30,557	-
Other	518	14,164	11,177	3,505
Total Liabilities	$ 518	$ 44,721	$ 41,734	$ 3,505
Clerk of Superior Court				
Assets				
Cash and Equivalents	$ 92,269	$ 306,578	$ 299,257	$ 99,590
Other				-
Total Assets	$ 92,269	$ 306,578	$ 299,257	$ 99,590
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		161,644	161,644	-
Other	92,269	144,934	137,613	99,590
Total Liabilities	$ 92,269	$ 306,578	$ 299,257	$ 99,590
Clerk of State Court				
Assets				
Cash and Equivalents	$ 114,408	$ 476,051	$ 485,157	$ 105,302
Other				-
Total Assets	$ 114,408	$ 476,051	$ 485,157	$ 105,302
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		386,896	386,896	-
Other	114,408	89,155	98,261	105,302
Total Liabilities	$ 114,408	$ 476,051	$ 485,157	$ 105,302

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2020

	Beginning Balance	Additions	Deductions	Ending Balance
Magistrate Court				
Assets				
Cash and Equivalents	$ 10,650	$ 113,400	$ 108,895	$ 15,155
Other				-
Total Assets	$ 10,650	$ 113,400	$ 108,895	$ 15,155
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		28,514	28,514	-
Other	10,650	84,886	80,381	15,155
Total Liabilities	$ 10,650	$ 113,400	$ 108,895	$ 15,155
Sheriff's Department				
Assets				
Cash and Equivalents	$ 50,470	$ 58,764	$ 59,023	$ 50,211
Other				
Total Assets	$ 50,470	$ 58,764	$ 59,023	$ 50,211
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		51,957	51,957	-
Other	50,470	6,807	7,066	50,211
Total Liabilities	$ 50,470	$ 58,764	$ 59,023	$ 50,211
Brooks County Development Authority				
Assets				
Cash and Equivalents	$ 486,123	$ 191,506	$ 92,532	$ 585,097
Other				
Total Assets	$ 486,123	$ 191,506	$ 92,532	$ 585,097
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable				-
Other	486,123	191,506	92,532	585,097
Total Liabilities	$ 486,123	$ 191,506	$ 92,532	$ 585,097
Briggs Fire District				
Assets				
Cash and Equivalents	$ 30,008	$ 2,296	$ 14,013	$ 18,291
Other				
Total Assets	$ 30,008	$ 2,296	$ 14,013	$ 18,291
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		-	-	-
Other	30,008	2,296	14,013	18,291
Total Liabilities	$ 30,008	$ 2,296	$ 14,013	$ 18,291

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2020

	Beginning Balance	Additions	Deductions	Ending Balance
Combined Totals				
Assets				
Cash and Equivalents	$ 794,762	$ 17,950,900	$ 17,857,331	$ 888,331
Taxes, Fees and Assessments Receivable	902,571	18,904,984	16,753,647	3,053,908
Other	-	-	-	-
Total Assets	$ 1,697,333	$ 36,855,884	$ 34,610,978	$ 3,942,239
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Uncollected Taxes, Fees and Assessments	902,571	18,904,984	16,753,647	3,053,908
Interfund	-	8,755,243	8,755,243	-
Other	794,762	534,612	441,043	888,331
Total Liabilities	$ 1,697,333	$ 28,194,839	$ 25,949,933	$ 3,942,239

Brooks County, Georgia
Schedule of State Financial Assistance
For the Year Ended June 30, 2020

Program	Grant Number	Award Amount	Current Year Revenues or Receipts	Current Year Expenses or Expenditures
State of Georgia				
Georgia Department of Transportation				
Transportation Investment Act of 2010				
Combined Projects				
LMIG 2017	SO14558	$ 624,995	$ -	$ 6,744
LMIG 2018	SO14829	$ 672,468		
LMIG 2019	SO15005	$ 690,769		$ 7,648
LMIG 2020	2020-3480	757,922	757,922	6,769
Total Department of Transportation		2,746,154	757,922	21,161
Criminal Justice Coordinating Council				
Judicial Council of Georgia				
Juvenile Judge Grant	O.C.G.A. 15-11-18	28,750	28,750	28,750
Total Criminal Justice Coordinating Council		28,750	28,750	28,750
Georgia Department of Human Services				
Family Connection Grant	427-93-202000016	50,000	50,000	50,000
Total Department of Human Resources		50,000	50,000	50,000
Total State of Georgia		$ 2,824,904	$ 836,672	$ 99,911

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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, 2020, 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 July 23, 2021.

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 2020.001 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 2020.003 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 item 2020.002.

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

September 18, 2021

Brooks County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

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 Justice				
Pass-through Criminal Justice Coordinating Council				
Victims of Crime Act Assistance Grant Program	16.575	2018-V2-GX-0066	$ 119,761	
Bureau of Justice Assistance - Bullet Proof Vest Partnershjip			$ 6,250	
Total for U.S. Department of Justice			126,011	
U.S. Department of Transportation				
Pass-through Georgia Department of Transportation				
Formula Grants for Rural Areas	20.509	GA-18-X033	$ 117,545	
Formula Grants for Rural Areas	20.509	GA-18-X034	48,783	
Total for U.S. Department of Transportation			166,328	
U. S. Department of Health & Human Services				
Pass-through Georgia Department of Health & Human Services				
Special Program for the Aging - Nutrition	93.045	AAA-2020-20	44,313	
Total for U.S. Department of Health & Human Services			44,313	
U. S. Department of Homeland Security				
Pass-through Georgia Emergency Management Agency				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4400-DR-GA	132,393	
Emergency Management Performance Grant	97.042		7,719	
Total for U.S. Department of Homeland Security			140,112	
Total Federal Assistance			$ 476,764	$ -

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, 2020. 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* (Uniiform 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.

Section II - Findings – Financial Statement

Current Year Findings

2020.001 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 for their respective office. The clerks for the superior, state, probate, and magistrate courts reconcile their bank accounts monthly but do not have accounting and financial reporting systems.

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. The County's administrative personnel maintain the accounting records, reconcile bank statements, and prepare annual financial statements for the superior, state, probate, and magistrate courts and monthly and annual financial statements for the Sheriff's Department. The Tax Commissioner's office maintain their accounting records and prepare monthly and annual financial statements.

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. Staff should be cross-trained to perform all accounting activities with responsibilities periodically alternated.

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.

To partially mitigate this weakness in the County's administrative office performs 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. Staff picking-up and opening mail are rotated. Bank statements are received, opened and logged-in by the person opening the mail. 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 or 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 payables clerk prepares the monthly financial statements for all governmental and enterprise funds. The statements, which include historical comparison with budgeted appropriations, are reviewed by the County Administrator and presented to the Board of Commissioners for review and approval.

The county has hired an assistant to the county administrator. In addition to procurement and human resources, the assistant is supervisor of accounting and finance. Duties include budgeting, review of bank reconciliations, and financial statements.

The county administrator plans to request funding for an additional accounting position in the next budget.

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.

Based on available personnel and resources, the County believes that reasonable management safeguards are in place.

2020.002 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 Special Revenue Funds and three General Fund departments. (Note 2B, Page 24). The excess of expenditures in the Special Revenue Fund – Emergency 911 Telephone Fund resulted from expenditures for compensation and benefits exceeding appropriations. The excess of expenditures in the Special Revenue Fund – Victim-Witness Assistance Fund resulted from expenditures for employee benefits, travel, education and training, and programs and activities exceeding appropriations. General Fund accounts with expenditures in excess of appropriations were: Judicial (Clerk of Court and Magistrate Court) - employee benefits, purchased services, and supplies. Housing and Development (Agricultural Resources) – compensation, benefits, and purchased technical services.

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.

2020.003 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 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 management discussion and analysis, annual financial statements, notes to basic financial statements, supplementary information, and 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 annual audited financial statements. 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

2019.001 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 for their respective office. The clerks for the superior, state and probate courts reconcile their bank accounts monthly but do not have accounting and financial reporting systems. The magistrate court does not reconcile the bank statements monthly or otherwise and does not have an accounting or financial reporting system.

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. The County's administrative personnel maintain the accounting records, reconcile bank statements, and prepare annual financial statements for the superior, state, and probate courts 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.

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. Staff should be cross-trained to perform all accounting activities with responsibilities periodically alternated.

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.

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 partially separated. Staff picking-up and opening mail are rotated. Bank statements are received, opened and logged-in by the person opening the mail. 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 or hand delivered or picked-up by department administrators for physical delivery to employees within their departments. Payroll checks, when mailed, are mailed by the payables

clerk. Purchase orders and vendor invoices are made available to check signers. All checks, other than payroll, require two check signors. Authorized check signors are the Chairperson and Vice-Chairperson of the Board of Commissioners, the County Administrator, and the County Clerk. The County Clerk only signs checks when two of the other three authorized persons are not available.

The County Clerk and payables clerk prepare the monthly financial statements for all governmental and enterprise funds. The statements, which include historical comparison with budgeted appropriations, are reviewed by the County Administrator and presented to the Board of Commissioners for review and approval.

The county administrator plans to request funding for an accounting position in the next budget.

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.

Based on available personnel and resources, the County believes that reasonable management safeguards are in place.

2019.002 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 Special Revenue Funds and four General Fund departments. (Note 2B, Page 24). The excess of expenditures in the Special Revenue Fund – Emergency 911 Telephone Fund resulted from expenditures for repairs and maintenance, salary and benefits, technology and supplies exceeding appropriations. The excess of expenditures in the Special Revenue Fund – Victim-Witness Assistance Fund resulted from expenditures for travel, education and training exceeding appropriations. The excess of expenditures in the Special Revenue Fund – Federal Seizure and Confiscated Property Fund resulted from incurring expenditures for repairs and maintenance for which there was no appropriation. General Fund accounts with expenditures in excess of appropriations were: Public Safety (Administration) – capital and (Criminal Investigation) - employee benefits and travel. Public Work (Road and Bridge Maintenance) repairs and maintenance, equipment rental, supplies, fuel, contracted services, and capital and (Shop) – expenditures for employee benefits and travel.

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.

Current Status: Departmental expenditures continue to exceed appropriations.

2019.003 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 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 management discussion and analysis, annual financial statements, notes to basic financial statements, supplementary information, and 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 annual audited financial statements. 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 has been no change in this condition.

Section III – Federal Awards Findings and Questioned Costs

None Noted.

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2014 Issue
For the Year Ending June 30, 2020

	Estimated Cost		Prior	Current	Cumulative
	Original	Current	Periods	Period	Cost
Road, Street and Bridge Projects	$ 1,500,000	$ 1,500,000	$ 2,375,384	$ 21,161 [1]	$ 2,396,545
Construction, Repair and Renovation of Buildings	750,000	327,648			
Courthouse					
Agricultural Building					
Administration Office		174,852	147,675	27,177	174,852
Road Department Office					
E-911 Center					
Health Department					
CDBG Projects		247,500	247,505	-	247,505
Equipment					
Road Department	500,000				
Current Expenditures		261,081	149,770	-	149,770
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	313,166	3,797	316,963
Technology Infrastructure/Software	60,000	60,000	-	-	-
Repayment of Capitalized Lease Obligations					
Principal		215,709	162,241	53,503	215,744
Interest		15,210	17,015	1,174	18,189
County Total	3,432,000	3,432,000	3,430,006	106,812	3,536,818
Intergovernmental Shared Revenues					
City of Quitman	1,608,000	1,608,000	1,274,322	333,205	1,607,527
City of Morven	184,000	184,000	145,641	38,082	183,723
City of Pavo	85,000	85,000	67,311	17,753	85,064
City of Barwick	51,000	51,000	41,108	10,595	51,703
Total Current Year Project Cost	$ 5,360,000	$ 5,360,000	$ 4,958,388	$ 506,447	$ 5,464,835
Current Year Expenditures are Reported in:					
Governmental Funds				$ 506,447	
Enterprise Funds				-	
Total				$ 506,447	

1 Cumulative cost of road, street and bridge expenditures were funded $1,083,789 from SPLOST funds and $1,312,756 from LMIG funds. Current year exxpenditures of $21,161 were funded from LMIG funds.