Brooks County, Georgia

Quitman, Georgia

Financial Statements

For the Year Ended June 30, 2021

Brooks County, Georgia
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Independent Auditor's Report

To the Chairman and 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, 2021, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Brooks County Board of Health which represent % percent, % percent, and % percent respectively, of the assets, net position, and revenues of the Brooks County Board of Health. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it is related to amounts included for the Brooks County Board of Health is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements to 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 financial reporting to for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has elected to omit the management discussion and analysis required by the Governmental Accounting Standards Board. Our opinions on the basic financial statements are not affected by this missing 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 44 through 45, 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.

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 are 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 February 3, 2023, 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

February 3, 2023

Brooks County, Georgia
Statement of Net Position
June 30, 2021

Assets and Deferred Outflows of Resources	Primary Government			Component Units
	Governmental Activities	Business Type Activities	Total	
Assets				
Cash and Cash Equivalents	$ 5,548,991	$ 687,549	$ 6,236,540	$ 1,484,703
Investments	8,335,406	373,164	8,708,570	612,424
Receivables, net	1,028,420	327,770	1,356,190	53,679
Interfund	308,480	(308,480)	-	
Inventories	111,761		111,761	
Prepaid Items	-	5,623	5,623	
Restricted Assets				
Cash and Cash Equivalents	4,412,544		4,412,544	-
Other Investments				1,775,764
Assets Held for Resale	948,110		948,110	
Capital Assets				
Land and Other Nondepreciable Assets	1,950,367	4,075	1,954,442	
Other Capital Assets, Net of Depreciation	17,776,587	612,520	18,389,107	3,692,281
Total Capital Assets	19,726,954	616,595	20,343,549	3,692,281
Total Assets	40,420,666	1,702,221	42,122,887	7,618,851
Deferred Outflows of Resources				
Pensions	357,826		357,826	67,487
	357,826	-	357,826	67,487
Total Assets and Deferred Outflows of Resources	$ 40,778,492	$ 1,702,221	$ 42,480,713	$ 7,686,338
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Accounts Payable	$ 792,989	$ 4,294	$ 797,283	$ 56,956
Accrued Liabilities	75,458	-	75,458	
Intergovernmental	42,477	-	42,477	
Compensated Absences	66,163		66,163	
Other	-		-	-
Pension	739,231		739,231	294,474
Unearned Revenue	1,501,171		1,501,171	
Long-term Liabilities			-	
Current Portion of Long-Term Debt	468,872	75,000	543,872	-
Non-Current Portion of Long-Term Debt	-	75,000	75,000	-
Total Liabilities	3,686,361	154,294	3,840,655	351,430
Deferred Inflows of Resources				
Pensions	554,985		554,985	103,046
	554,985	-	554,985	103,046
Net Position				
Net Investment in Capital Assets	19,258,082	616,595	19,874,677	3,692,281
Restricted for:				
Capital Projects	5,461,375		5,461,375	
Economic Development				3,506,448
Public Health				156,642
Unrestricted	11,817,689	931,332	12,749,021	(123,509)
Total Net Position	36,537,146	1,547,927	38,085,073	7,231,862
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 40,778,492	$ 1,702,221	$ 42,480,713	$ 7,686,338

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, 2021

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	$ 2,528,507	$ 510,820	$ -	$ -	$ (2,017,687)		$ (2,017,687)	$ -
Judicial	1,074,634	292,507	28,750		(753,377)		(753,377)	
Public Safety	4,796,239	704,338	724,661		(3,367,240)		(3,367,240)	
Public Works	3,092,456	26,300	672,524	870,567	(1,523,065)		(1,523,065)	
Health and Welfare	543,199		214,546		(328,653)		(328,653)	
Culture and Recreation	185,764		270,809		85,045		85,045	
Housing and Development	213,923				(213,923)		(213,923)	
Interest and Fees	28,054				(28,054)		(28,054)	
Total Governmental Activities	12,462,776	1,533,965	1,911,290	870,567	(8,146,954)	-	(8,146,954)	-
Business Type Activities:								
Solid Waste	916,735	988,381				71,646	71,646	
Fire Protection	542,936	452,724				(90,212)	(90,212)	
Total Business Type Activities	1,459,671	1,441,105	-	-		(18,566)	(18,566)	-
Total Primary Government	$ 13,922,447	$ 2,975,070	$ 1,911,290	$ 870,567	$ (8,146,954)	$ (18,566)	$ (8,165,520)	$ -
Component Units:								
Development Authority	$ 232,794	$ 15,819	$ 37,500	$ -				$ (179,475)
Airport Authority	112,411	800	-	92,179				(19,432)
Public Health	399,157	174,644	317,815	-				93,302
Total Component Units	$ 744,362	$ 191,263	$ 355,315	$ 92,179				(105,605)
General Revenues								
Taxes								
Property Taxes					7,339,426		7,339,426	299,786
Sales Tax					2,605,017		2,605,017	
Insurance Premium Tax					838,175		838,175	
Other Taxes					429,565		429,565	
Investment					295,267	21,394	316,661	6,090
Miscellaneous					91,799	632	92,431	
Gain on Sale of Other Assets					(20,295)		(20,295)	(29,457)
Contributions								
Total General Revenues					11,578,954	22,026	11,600,980	276,419
Changes in Net Position					3,432,000	3,460	3,435,460	170,814
Net Position, Beginning of Period					33,105,146	1,544,467	34,649,613	7,061,048
Net Position, End of Period					$ 36,537,146	$ 1,547,927	$ 38,085,073	$ 7,231,862

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

Brooks County, Georgia
Balance Sheet
Governmental Funds
June 30, 2021

	Major Governmental Funds						
		Major Capital Projects					
		Soecial Purpose Local Option Sales Tax		Transportation Special Purpose	Local Relief	Other Governmental	Total Governmental
	General	2020 Issue	2014 Issue	LOST	Funds	Funds	Funds
Assets							
Cash and Cash Equivalents	$ 2,278,230	$ 177,411	$ 2,301,605	$ -	$ 533,794	$ 257,951	$ 5,548,991
Investments	8,335,406						8,335,406
Receivables							
Taxes	501,302						501,302
Intergovernmental	237,435	126,233		72,593	-	51,537	487,798
Interfund	1,249,808			237,072		20,518	1,507,398
Other	16,823					22,497	39,320
Inventories	111,759						111,759
Prepaid Items							-
Resticted Assets							
Cash and Equivalents	15,514		1,415,331	1,445,403	1,501,171	35,125	4,412,544
Other	948,110						948,110
Total Assets	$ 13,694,387	$ 303,644	$ 3,716,936	$ 1,755,068	$ 2,034,965	$ 387,628	$ 21,892,628
Liabilities, Deferred Inflows of Resources, and Fund Balance							
Liabilities							
Accounts Payable	$ 792,989	$ -		$ -	$ -	$ -	$ 792,989
Accrued Expenses	65,643					6,402	72,045
Intergovernemntal		42,477					42,477
Interfund Payables		-	506,561	100,358	533,794	58,203	1,198,916
Other Payables						3,414	3,414
Unearned Revenues					1,501,171		1,501,171
Total Liabilities	858,632	42,477	506,561	100,358	2,034,965	68,019	3,611,012
Deferred Inflows of Resources							
Unavailable Revenues - Property Taxes	425,702						425,702
Total Deferred Inflows of Resources	425,702	-	-	-	-	-	425,702
Fund Balance							
Nonspendable	111,760					-	111,760
Restricted	15,514	261,167	3,210,375	1,654,710		319,609	5,461,375
Committed	948,110						948,110
Assigned					-		-
Unassigned	11,334,669						11,334,669
Total Fund Balance	12,410,053	261,167	3,210,375	1,654,710	-	319,609	17,855,914
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 13,694,387	$ 303,644	$ 3,716,936	$ 1,755,068	$ 2,034,965	$ 387,628	$ 21,892,628

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, 2021

Total Fund Balance - Governmental Funds (Page 6)		$ 17,855,914
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	9,383,243	
Machinery and Equipment	6,462,033	
Furniture and Fixtures	839,765	
	33,084,064	
Accumulated Depreciation	14,567,988	
	18,516,076	
Construction in Progress	1,210,888	19,726,964
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.		425,702

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	$ 225,276	$ -	$ 225,276	
Capitalized Lease Obligations	243,596	-	243,596	
Totals	$ 468,872	$ -	$ 468,872	(468,872)

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.		(739,240)
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.		(197,159)
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.		(66,163)
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	$ 1,507,398	
Interfund Payables	(1,507,398)	-
Net Position of Governmental Activities (Page 4)		$ 36,537,146

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, 2021

	Major Governmental Funds						
		Major Capital Projects					
		Special Purpose Local Option Sales Tax		Transportation Special Purpose	Local Relief	Other Governmental	Total Governmental
	General	2020 Issue	2014 Issue	Lost	Fund	Funds	Funds
Revenues							
Property Taxes	$ 7,019,776	$ -	$ -	$ -	$ -	$ -	$ 7,019,776
Sales Tax	955,965	340,673	928,272	793,653			3,018,563
Insurance Premium Tax	838,175						838,175
Other Taxes	429,565						429,565
Licenses and Permits	220,477						220,477
Intergovernmental	1,319,533		657,409		569,752	235,163	2,781,857
Charges for Services	619,560					313,674	933,234
Fines and Forfeitures	278,961					101,293	380,254
Investment	295,169					98	295,267
Other	90,893					906	91,799
Total Revenues	12,068,074	340,673	1,585,681	793,653	569,752	651,134	16,008,967
Expenditures							
Current							
General Government	4,889,895						4,889,895
Judicial	1,070,848						1,070,848
Public Safety	3,216,171		237,072		569,752	718,098	4,741,093
Public Works	1,481,181		861,294	372,596			2,715,071
Health and Welfare	331,564					170,165	501,729
Culture and Recreation	163,765			3,235			167,000
Housing and Development	214,422						214,422
Intergovernmental		79,506	334,040				413,546
Debt Service							
Principal	258,482						258,482
Interest and Fees	28,054						28,054
Capital	-					28,325	28,325
Total Expenditures	11,654,382	79,506	1,432,406	375,831	569,752	916,588	15,028,465
Excess (Deficit) of Revenues Over (Under) Expenditures	413,692	261,167	153,275	417,822	-	(265,454)	980,502
Other Financing Sources (Uses)							
Proceeds - Sale of Surplus Assets	53,000						53,000
Proceeds - Long-Term Debt Financing	43,080						43,080
Transfers, net	(279,862)					279,862	-
Net Other Financing Sources (Uses)	(183,782)	-	-	-	-	279,862	96,080
Change in Fund Balance	229,910	261,167	153,275	417,822	-	14,408	1,076,582
Fund Balance, Beginning	12,180,144	-	3,057,100	1,236,888		305,201	16,779,333
Fund Balance, Ending	$ 12,410,054	$ 261,167	$ 3,210,375	$ 1,654,710	$ -	$ 319,609	$ 17,855,915

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, 2021

Net Change in Fund Balance - Total Governmental Funds (Page 8)		$ 1,076,582
Amounts Reported for *Governmental Activities* in the Statement of Activities are Different Because		
Governmental Funds report capital outlays as expenditures. In the Statement of Activities the cost of capital assets are capitalized.		3,270,817
Governmental Funds do report depreciation as an expense. In the Statement of Activities depreciation is recognized as an expense.		(1,476,850)
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.		(42,809)
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	$ 425,702	
Property Taxes - Beginning of Year	106,052	319,650
Compensated absences are reported in the Statement of Activities but are not reported as expenses in Governmental Funds.		
Accrued Liability - End of Year	$ 66,163	
Accrued Liability - Beginning of Year	77,185	11,022
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	$ 739,231	
Net Pension Liability - Beginning of Year	906,746	167,515
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	(197,159)	
Deferred Outflows/Inflows - Beginning of Year	(1,670)	(195,489)
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.		43,080
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.		258,482
Transfers between Governmental Funds are reported in the Governmental Funds operating statements but are eliminated on the government-wide statement of activities.		
Transfers in	$ 279,862	
Transfers out	(279,862)	-
Change in Net Position of Governmental Activities (Page 5)		$ 3,432,000

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

Brooks County, Georgia
Local Relief Fund
Combined Statement of Net Position
June 30, 2021

	Coronavirus Relief Fund	Caronavirus State & Local Recovery Fund	Total
Assets			
Cash and Equivalents	$ 533,794	$ -	$ 533,794
Receivables			
Intergovernmental			
Restricted Assets			
Cash and Equivalents	-	1,501,171	1,501,171
Total Assets	$ 533,794	$ 1,501,171	2,034,965
Liabilities, Deferred Inflows of Resources, and Net Position			
Liabilities			
Accounts Payable	$ -	$ -	$ -
Accrued Expenses			
Payables			
Interfund	533,794		533,794
Unearned Revenue		1,501,171	1,501,171
Total Liabilities	533,794	1,501,171	2,034,965
Deferred Inflows of Resources			
			-
Total Deferred Inflows of Resources	-	-	-
Net Position			
Restricted			
Unrestricted			-
Total Net Position	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ -	$ -	$ -

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

Brooks County, Georgia
Local Relief Fund
Combined Statement of Revenues, Expenditures and Changes in Net Position
For the Year Ended June 30, 2021

	Coronavirus Relief Fund	Caronavirus State & Local Recovery Fund	Total
Revenues			
Intergovernmental	$ 569,752	$ -	$ 569,752
Investment			
Other			
Total Revenues	569,752	-	569,752
Expenditures			
Public Safety			
Current	569,752		569,752
Capital			
Total Expenditures	569,752	-	569,752
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources			
Transfers			
Appropriation of Surplus			
Net Change in Net Position	-	-	-
Net Position, Beginning Year	-	-	
Net Position, End of Year	$ -	$ -	$ -

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

Brooks County, Georgia
Proprietary Funds
Statement of Net Position
June 30, 2021

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Assets			
Current Assets			
Cash and Cash Equivalents	$ 628,801	$ 58,748	$ 687,549
Investments		373,164	373,164
Receivables			
Accounts	88,366	29,756	118,122
Intergovernmental	160,898	-	160,898
Prepaid Items	-	5,623	5,623
Total Current Assets	878,065	467,291	1,345,356
Capital Assets			
Land and Other Nondepreciable Assets		4,075	4,075
Other Capital Assets	40,436	964,597	1,005,033
	40,436	968,672	1,009,108
Accumulated Depreciation	34,403	358,110	392,513
Net Capital Assets	6,033	610,562	616,595
Non-Current Assets			
Intergovernmental Receivable	48,750	-	48,750
Total Assets	$ 932,848	$ 1,077,853	$ 2,010,701
Liabilities and Net Position			
Current Liabilities			
Accounts Payable and Accrued Expenses	$ 1,193	$ 3,101	$ 4,294
Interfund	74,897	233,583	308,480
Accrued Closure & Post-Closure Care Cost	75,000	-	75,000
Total Current Liabilities	151,090	236,684	387,774
Long-Term Liabilities			
Accrued Closure & Post-Closure Care Cost	75,000	-	75,000
Total Long-Term Liabilities	75,000	-	75,000
Total Liabilities	226,090	236,684	462,774
Net Position			
Invested in Capital Assets	6,033	610,562	616,595
Unrestricted	700,725	230,607	931,332
Total Net Position	706,758	841,169	1,547,927
Total Liabilities and Net Position	$ 932,848	$ 1,077,853	$ 2,010,701

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, 2021

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Operating Revenues			
Solid Waste Asssments	$ 875,971	$ 452,724	$ 1,328,695
Intergovernmental	112,410		112,410
Other		632	632
Total Operating Revenues	988,381	453,356	1,441,737
Operating Expenses			
Salary and Wages	46,368	162,952	209,320
Benefits	6,584	55,323	61,907
	52,952	218,275	271,227
Purchase Professional and Technical Services		4,050	4,050
Purchased Contracted Services	838,302	12,495	850,797
Purchased Property Services	2,800	46,688	49,488
Other Purchased Services	5,438	118,447	123,885
Closure and Post Closure Care	16,380		16,380
Repairs and Maintenance		2,168	
Energy	-	27,794	27,794
Supplies		47,257	
Other		3,487	
Depreciation	863	62,275	63,138
Total Operating Expeses	916,735	542,936	1,459,671
Operating Income (Loss)	71,646	(89,580)	(17,934)
Non-Operating Revenue (Expense)			
Investment Income	16,155	5,239	21,394
Total Non-Operating Revenue (Expense)	16,155	5,239	21,394
Income (Loss) Before Other Revenues (Expenses) and Transfers	87,801	(84,341)	3,460
Other Revenue (Expenses) and Transfers			
Change in Net Position	87,801	(84,341)	3,460
Net Position, Beginning	618,957	925,510	1,544,467
Net Position, Ending	$ 706,758	$ 841,169	$ 1,547,927

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, 2021

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Cash Flow from Operating Activities			
Assessments Received	$ 883,091	$ 462,545	$ 1,345,636
Intergovernmental and Other	32,216	631	32,847
Payment of Employee Compensation and Benefits	(52,378)	(218,297)	(270,675)
Payment for Professional and Technical Services	(42,629)	(16,545)	(59,174)
Payment for Purchased Property Service	(824,702)	(79,298)	(904,000)
Payment for Other Goods and Services	(8,239)	(78,537)	(86,776)
Cash flow from Operating Activities	(12,641)	70,499	57,858
Cash Flow from Non-Capital Financing Activities			
Prepayments for the Purchase of Equipment		(137,562)	(137,562)
Advances from Other Funds			-
Cash Flow from Non-Capital Financing Activities	-	(137,562)	(137,562)
Cash Flow from Capital and Related Financing			
Purchase of Capital Assets	(6,895)	(39,068)	(45,963)
Contributions			-
Cash Flow from Capital and Related Financing	(6,895)	(39,068)	(45,963)
Cash flow from Investing Activities			
Decrease in Investments		79,701	79,701
Investment Inome	16,156	5,239	21,395
Cash Flow from Investing Activities	16,156	84,940	101,096
Net Increase (Decrease) in Cash and Cash Equivalents	(3,380)	(21,191)	(24,571)
Cash and Cash Equivalents, Beginning	632,182	79,939	712,121
Cash and Cash Equivalents, Ending	$ 628,802	$ 58,748	$ 687,550
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities			
Operating Income (Loss)	$ 71,646	$ (89,580)	$ (17,934)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:			
Depreciation Expense	863	62,275	63,138
Change in Assets and Liabilities:			
(Increase) Decrease in Receivable	7,121	9,821	16,942
(Increase) Decrease in Intergovernmental Receivables	(31,444)		(31,444)
Increase (Decrease) in Internal Balances	13,601	88,005	101,606
Decrease (Increase) in Prepaids		-	-
(Decrease) in Obligation for Closure and Post-Closure Care Cost	(75,000)		(75,000)
Decrease in Accounts Payable and Accrued Expenses	572	(22)	550
Net Cash Provided (Used) By Operating Activities	$ (12,641)	$ 70,499	$ 57,858
Supplemental Cash Flow Infomration			
Contribution of Capital Assets	$ -	$ -	$ -
Contribution of Capital Assets (Capital Project Fund	$ -	$ -	$ -
Capital Assets Financed by Advances from the General Fund	$ -	$ -	$ -

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

Brooks County, Georgia
Agency Funds
Combining Statement of Fiduciary Assets and Liabilities
June 30, 2021

	Tax Commissioner	Courts				Sheriff	Briggs Fire District	Total
		Probate	Superior	State	Magistrate			
Assets								
Cash	$ 27,764	$ 4,683	$ 126,051	$ 138,988	$ 9,340	$ 56,564	$ 13,898	$ 377,288
Taxes	1,247,278							1,247,278
Other	-							-
	$ 1,275,042	$ 4,683	$ 126,051	$ 138,988	$ 9,340	$ 56,564	$ 13,898	$ 1,624,566
Liabilities								
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Uncollected Taxes	1,247,278							1,247,278
Other	27,764	4,683	126,051	138,988	9,340	56,564	13,898	377,288
	$ 1,275,042	$ 4,683	$ 126,051	$ 138,988	$ 9,340	$ 56,564	$ 13,898	$ 1,624,566

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, 2021 and December 31, 2020

	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 Equivalents	$ 1,097,021	$ 64,119	$ 323,563	$ 1,484,703
Investments	612,424			612,424
Receivables, net	53,679			53,679
Other				-
Total Current Assets	1,763,124	64,119	323,563	2,150,806
Non-Current Assets				
Cash and Cash Equivalents				-
Other Investments	1,775,764			1,775,764
Total Non-Current Assets	1,775,764	-	-	1,775,764
Capital Assets				
Other Capital Assets, net of Depreciation	21,554	3,667,727	3,000	3,692,281
Deferred Outflows of Resources				
Pensions and OPEB Related			67,487	67,487
Total Assets and Deferred Outflows of Resources	$ 3,560,442	$ 3,731,846	$ 394,050	$ 7,686,338
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts Payable and Accrued Expenses	$ 32,440	$ 9,270	$ 15,246	$ 56,956
Mortgages Payable				-
Total Current Liabilities	32,440	9,270	15,246	56,956
Long-Term Liabilities				
Pension Obligations and Compensated Absences			294,474	294,474
Mortgages Payable				-
Total Liabilities	32,440	9,270	309,720	351,430
Deferred Inflows of Resources				
Pensions and OPEB Related			103,046	103,046
Net Position				
Invested in Capital Assets	21,554	3,667,727	3,000	3,692,281
Restricted				-
Economic Development	3,506,448			3,506,448
Health and Welfare			156,642	156,642
Unrestricted		54,849	(178,358)	(123,509)
Total Net Position	3,528,002	3,722,576	(18,716)	7,231,862
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 3,560,442	$ 3,731,846	$ 394,050	$ 7,686,338

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, 2021 and December 31, 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: Development Authority	Net (Expense) Revenue and Changes in Net Position: Airport Authority	Net (Expense) Revenue and Changes in Net Position: Board of Health	Total
Brooks County Development Authority								
Operations	$ 232,794	$ 15,819	$ 37,500	$ -	$ (179,475)	$ -	$ -	$ (179,475)
Quitman-Brooks County Airport Authority								
Operations	112,411	800	-	92,179		(19,432)		$ (19,432)
Brooks County Board of Health								
Health and Welfare	399,157	174,644	317,815	-			93,302	93,302
Total Component Units	$ 744,362	$ 191,263	$ 355,315	$ 92,179	(179,475)	(19,432)	93,302	(105,605)
General Revenues								
Taxes								
Property Taxes					299,786			299,786
Intergovernmental							-	-
Investment					5,910	180		6,090
Gain (Loss) Sale of Development Properties					(29,457)		-	(29,457)
Total General Revenues and Transfers					276,239	180	-	276,419
Changes in Net Position					96,764	(19,252)	93,302	170,814
Net Position, Beginning of Period (Restated for Board of Health)					3,431,238	3,741,828	(112,018)	7,061,048
Net Position, End of Period					$ 3,528,002	$ 3,722,576	$ (18,716)	$ 7,231,862

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 commissioner 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, 2021. 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, 2020. 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, 2020. 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. The Local Relief Funds account for financial resources provided and expended from the American Rescue Plan Grant Act received from the U. S. Department of Treasury.

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
Briggs Fire District

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 reports 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.

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. General operating revenues which are not restricted or designated by outside sources and 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 referendums approved by voters for the six-year reporting periods beginning in April 2015 and 2021.

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) Special Purpose Sales Tax Fund referendum. The County will receive a designated allocation over a 10-year period to fund transportation improvements.

The Local Relief Fund accounts for financial resources provided by the U. S. Department Treasury under the American Rescue Plan Grant Act.

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.

The County's two proprietary funds are the Solid Waste Collection, Recycling, and Disposal Fund and Fire Protection Services.

Fiduciary Funds

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Reporting focus on net position and changes in net position. Agency funds are accounted for using the accrual basis of accounting. The County's fiduciary funds account for assets held by the Tax Commissioner, Sheriff, Clerks of the Superior, State, Probate, and Magistrate Courts.

Non-major funds include all special revenue funds except the local relief (ARPA) 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 accounts, savings deposits, and notes and bonds issued by the U.S. Department of Treasury. The County's investment advisor is restricted to investing in investments allowed under Section 36-83-4 of the Official Code of Georgia.

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	N/A
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 positions 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 considered 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, 2021 was adopted July 29, 2021. 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, 2021 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			
Jail Construction and Staffing	$ 20,624	$ 61,088	$ (40,464)
Emergency 911 Telephone Fund	529,730	586,308	(56,578)

Departmental expenditures exceeded budget appropriations in the following departments:

	Budget	Actual	Excess
General Fund			
General Government			
General Government Buildings	$ 493,600	$ 2,270,311	$ (1,776,711)
Judicial			
Clerk of Court	253,723	264,109	(10,386)
Magistrate Court	177,500	197,281	(19,781)
Public Safety			
Administration	253,415	308,057	(54,642)
Criminal Investigation	330,349	351,003	(20,654)
Health and Welfare			
Transportation Services	95,000	207,054	(112,054)
Culture and Recreation			
Recreation	-0-	116,266	(116,266)
Housing and Development			
Planning and Zoning	6,000	25,558	(19,558)

(C) – Deficit Fund Balances

No governmental fund had a deficit fund balance as of June 30, 2021.

(D) – Receivables from and payables to T-SPLOST from SPLOST Series 2014.

The SPLOST Series 2014 payable of $237,072 is payable to the Transportation Special Purpose Local Option Sales Tax Fund to reimburse the purchase of six sheriff's department vehicles.

Note 3 – Cash, Cash Equivalents, and Investments

The primary government's cash and investments include demand checking accounts savings deposits and U. S. Treasury notes and bonds in the amount of $19,733,842. Account balances per the financial institutions were $21,329,283. Of the total account balances per the financial institutions, $2,884,330 was insured through the Federal Deposit Insurance Corporation (the FDIC). Obligation of the United States were $6,574,240. 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	$ 1,100
Cash and Demand Accounts	11,025,272
Investments (Certificates of Deposit)	2,134,330
Investments (U.S. Treasury Notes and Bonds)	6,574,240
Total	$ 19,734,942

Restricted cash is summarized as follows:

Board of Education - Escrow from property tax sales	$ 15,514
Grants	
Local Maintenance and Improvement Grant	2,860,734
Local Relief Funds	1,501,171
Seizure and Confiscated Property Funds	23,114
Juvenile Delinquency and Crime Prevention	12,011
Total	$ 4,412,574

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 is the collection agent for the County, County Board of Education, Brooks County Development Authority, the City of Quitman, 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 25
Digest Approved by State Revenue Commissioner	August 31
Tax Commissioner mails annual tax bills	September 5
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	$ 268,115
Prior	233,217
Total	$ 501,332

Note 5 – Receivables

Receivables as of June 30, 2021, 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	$ 501,302	$	$	$	$ 501,302
Charges for Services	$	$ 22,497	$	$ 129,211	$ 151,708
Other Accounts	$ 16,823	$ 35,133	$	$	$ 51,956
Intergovernmental					
Federal Government					
Grants	$	$ 51,537	$		$ 51,537
State of Georgia					
Local Option Sales Tax	95,254		198,826		294,080
Railroad Equipment Tax	41,357				41,357
Grants	67,048				67,048
City of Quitman					
Shared Expenses					
Fuel	19,061				19,061
Solid Waste Operations				5,387	5,387
Post Closure Care				97,500	97,500
Board of Education					
Shared Expenses					
Recreation	14,715				14,715
Total Intergovernmental	$ 237,435	$ 51,537	$ 198,826	$ 102,887	$ 590,685

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		$ (506,561)
Transportation Special Purpose Local Option Sales Tax		(100,358)
Total Major Governmental		(606,919)
Non-Major Governmental Funds		
Drug Seizure and Confiscated Property	$ (109)	
Victim Witness Assistance	(18,824)	
Federal Seizure and Forfeiture	(458)	
Family Connection Grant	(38,812)	
Jail Construction and Staffing	20,517	
American Rescue Plan	(533,794)	(571,480)
Total Governmental Fund Balances, net		(1,178,399)
Business-Type (Enterprise Fund)		
Solid Waste Enterprise	(74,897)	
Fire Protection Services	(233,583)	(308,480)
Total Internal Balance		$ (1,486,879)

The total of all balances agrees 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	
Law Library	(14,365)
E-911 Telephone	294,227
Total Governmental Fund Transfers	$ 279,862

Note 7 – Changes in Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Ending Balance
Governmental Activities:					
Capital Assets not being Depreciated					
Land and Improvements	$ 328,321	$ 411,158	$	$	$ 739,479
Construction in Progress	98,469	2,370,795		(1,258,376)	1,210,888
Total Assets not being. Depreciated	426,790	2,781,953	-	(1,258,376)	1,950,367
Other Capital Assets					
Infrastructure	16,399,023				16,399,023
Building and Improvements	7,385,388			1,258,376	8,643,764
Machinery and Equipment	3,305,703	92,442		(11,836)	3,386,309
Transportation Equipment	2,744,061	413,052	81,389		3,075,724
Office and Technology Equipment	785,593	54,162			839,755
Total Other Capital Assets	30,619,768	559,656	81,389	1,246,540	32,344,575
Less Accumulated Depreciation					
Infrastructure	4,352,634	551,361			4,903,995
Building and Improvements	3,200,960	220,186			3,421,146
Machinery and Equipment	2,871,049	246,188		(9,346)	3,107,891
Transportation Equipment	2,030,177	377,136	13,088		2,394,225
Office and Technology Equipment	658,752	81,979			740,731
Total Depreciation	13,113,572	1,476,850	(13,088)	(9,346)	14,567,988
Net Other Capital Assets	17,506,196	(917,194)	(68,301)	1,255,886	17,776,587
Total Capital Assets, net	$ 17,932,986	$ 1,864,759	$ (68,301)	$ (2,490)	$ 19,726,954

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Ending Balance
Business Type Activities:					
Solid Waste Enterprise Fund					
Machinery and Equipment	$ 33,541	$ 6,895	$ -	$ -	$ 40,436
Total Capital Assets	33,541	6,895			40,436
Less Accumulated Depreciation					
Machinery and Equipment	33,541	863			34,403
Total Depreciation	33,541	863			34,403
Total Capital Assets, net	$ -	$ 6,032	$ -	$ -	$ 6,033
Fire Protection Services					
Other Capital Assets					
Land and Improvements	$ 4,075	$ -	$ -	$ -	$ 4,075
Buildings and Improvements	81,342	136,319			217,661
Equipment	707,869	39,067			746,936
Total Capital Assets	793,286	175,386			968,672
Less Accumulated Depreciation					
Buildings and Improvements	23,302	4,517			27,819
Equipment	272,263	57,758			330,291
Total Depreciation	295,835	62,275			358,110
Total Capital Assets, net	$ 497,451	$ 113,111	$ -	$ -	$ 610,562

Depreciation expense (including amortization of financed equipment leases) was charged to functions as follows:

Governmental Activities:	
General Government	$ 118,398
Judicial	5,630
Public Safety	392,112
Public Works	898,643
Health and Welfare	41,470
Culture and Recreation	18,764
Housing and Development	1,833
Total Depreciation Expense – Governmental Activities	$ 1,476,850
Business-type Activities:	
Solid Waste	$ 863
Fire Protection Services	62,275
Total Depreciation Expense – Business-type Activities	$ 63,138

Note 8 – Capital Leases

Capital leases for the acquisition of public works equipment are summarized as follows:

	Governmental
Equipment	$ 734,033
Accumulated Amortization	549,441
Unamortized Balance	$ 184,592

Current year depreciation includes amortization of $146,507 for leased public works equipment.

Note 9 – Assets Held for Resale

Investment in real estate held for resale as of June 30, 2021 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 industrial development projects. The County's basis in the property available for contribution 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, 2021 in the amount of $168,514 is payable $3,141 per month including interest at 2.5 percent per annum with a balloon payment of $149,159 due February 25, 2022. The note is a renewal of the note in the amount of $267,893 made March 13, 2017 to finance the purchase of two Mack dump trucks.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2022	$ 135,164	$ 1,484	$ 136,648
	-	-	-
Total	$ 135,164	$ 1,484	$ 136,648

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
2022	$ 90,111	$ 4,504	$ 94,615
	-	-	-
Total	$ 90,111	$ 4,504	$ 94,615

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
2022	$ 122,130	$ 5,870	$ 128,000
-	-	-	-
Total	$ 122,130	$ 5,870	$ 128,000

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
2022	$ 109,325	$ 3,498	$ 112,823
-	-	-	-
Total	$ 109,325	$ 3,498	$ 112,823

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
2022	$ 12,141	$ 256	$ 12,397
-	-	-	-
Total	$ 26,131	$ 1,142	$ 27,273

Aggregate maturities of governmental fund financing as of June 30, 2021 are as follows:

Year	Principal	Interest	Total
2022	$ 468,871	$ 15,613	$ 484,484
-	-	-	-
Total	$ 468,871	$ 15,613	$ 484,484

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 two 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
2022	$ 75,000
2023	75,000
	$ 150,000

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 $150,000 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, 2021 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	$ 26,132	$ -	$ 13,991	$ 12,141	$ 12,141
Capitalized Leases Caterpillar Financial Services	423,050	-	191,595	231,455	231,455
Note Payable, Colony Bank Equipment Financing	168,504	-	33,340	135,164	135,164
Note Payable, KS State Bank Vehicle Financing	109,936	-	19,824	90,112	90,112
Compensated Absences	77,188	66,708	77,733	66,163	66,163
Total Governmental Activities	804,810	66,708	336,483	535,035	535,035

	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	225,000	-	75,000	150,000	75,000
Total Business Type Activities	225,000	-	75,000	150,000	75,000
Total	$ 1,029,810	$ 66,708	$ 411,483	$ 685,035	$ 610,035

Compensated absences are liquidated primarily from governmental fund activities.

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	$ 111,760	$ -	$ -	$ -	$ 111,760
Restricted for:					
General Fund					
Property Escrow	15,514				15,514
Capital Project Funds:					
State Grant - Local Maintenance Improvement Program		1,415,331	1,445,403		2,860,734
Special Revenue Funds:					
Law Library Fund				62,273	62,273
Seizure and Confiscated Property Fund				18,671	18,671
Confiscated Asset Fund				476	476
Drug Abuse Treatment and Education				5,786	5,786
Victim Witness Assistance				25,299	25,299
Grant Funds				12,011	12,011
Jail Construction and Staffing				58,903	58,903
Inmate Commissary Fund				119,073	119,073
E-911 Telephone Service				17,028	17,028
Family Connection				89	89
Capital Project Funds:					
Special Purpose Local Option Sales and Use Tax Fund		2,056,211	209,307		2,265,518
Committed to:					
Real Estate Held for Industrial Development	948,110				948,110
Assigned to:					
Unassigned:	11,335,649				11,335,649
Total	$ 12,410,053	$ 3,471,542	$ 1,654,710	$ 319,609	$17,855,914

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 after 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 more than $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, 2021 (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	54
Terminated plan participants entitled to future benefits	48
Active employees participating in the Plan	53
Total Number of Plan Participants	155
Part-time active employees not participating in the Plan	4
Covered Compensation for Active Participants	$ 1,664,180
Employer Contribution as a Percent of Covered Payroll	9.05%

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, 2020 is summarized as follows:

Assets		
Cash and Equivalents		$ 164,376
Marketable Securities, at market value		4,373,900
Fixed Interest Insurance Account		23,580
		4,561,856
Receivables		
Employer contributions	$ -	
Accrued Interest Income	5,240	5,240
Total Assets		4,567,096
Liabilities		
Administrative Expenses	11,153	
Accrued Investment Fee	4,494	
Accrued Auditing Fees	-	15,647
Fiduciary Net Position		$ 4,551,449

The County's annual recommended contribution for the year ended December 31, 2020 in the amount of $154,790 was funded June 20, 2020 and is included in the County's Fiduciary Net Position as of December 31, 2020.

The County's Statement of Changes in Fiduciary Net Position for the year ended December 31, 2020 is as follows:

Additions:		
Employer Contributions		$ 159,017
Net Investment Income		567,377
Total Additions		726,394
Deductions		
Investment Expenses	$ 18,341	
Administrative Expenses	24,950	
Benefit Payments	299,377	
Post-Retirement Death Benefits	42,469	
Pre-Retirement Death Benefits	-	385,097
Net Increase (Decrease) in Fiduciary Net Position		$ 341,297
Net Position Held in Trust for Pension Benefits		
Beginning of Year		$ 4,210,152
End of Year		$ 4,551,449
Money Weighted Rates of Return		14,02%

The County's Net Position Restricted for Pensions as of December 31, 2020 is as follows:

Fiduciary Net Position	$ 4,551,449
Deferred Outflow of Resources	357,826
Deferred Inflow of Resources	(554,985)
Net Position Restricted for Pensions	$ 4,748,608

The County's total pension liability, fiduciary net position, and net pension liability for the measurement period ended December 31, 2020 is as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance, January 1, 2020	$ 5,116,898	$ 4,210,152	$ 906,746
Changes during the Period			
Service Cost	78,467		78,467
Interest on Total Pension Liability	347,706		347,706
Liability Experience (Gain)/Loss	39,036		39,036
Assumption Change	7,910		7,910.
Employer Contributions		159,017	(159,017)
Net Investment Income		567,377	(567,377)
Payment of Benefits	(299,337)	(299,337)	-
Other			
Administration Expense		(24,950)	24,950
Investment Expenses		(18,341)	18,341
Post-Retirement Death Benefits		(42,469)	42,469
Pre-Retirement Death Benefits		-	-
Net Change	173,782	341,297	(167,515)
Balance, December 31, 2021	$ 5,290,680	$ 4,551,449	$ 739,231

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	$ 5,892,116	$ 5,290,680	$ 4,785,336
Fiduciary Net Position	4,551,449	4,551,449	4,551,449
Net Pension Liability	$ 1,340,667	$ 739,231	$ 233,887

Pension expense for the December 31, 2020 measurement date is comprised of:

Service Cost		$ 78,467
Interest on Total Pension Liability		347,706
Amortization of:		
Liability Experience (Gain) or Loss	$ 13,184	
Change in Assumption	74,106	
Asset (Gain)/Loss	(105,983)	(18,693)
Projected Earnings on Plan Investments		(287,908)
Administration Expense		24,950
Other Changes in Fiduciary Net Position		42,469
Total Pension Expense		$ 186,991

The actuarial present value of accumulated plan benefits as of December 31, 2020 is as follows:

Vested:	
Retirees (and other in pay status)	$ 2,954,262
Deferred vested (former employees)	822,634
Vested Active Participants (current employees)	1,028,103
Total	4,804,999
Non-vested	70,704
Total	$ 4,875,703
Effect of service attribution and future salary increases	$ 379,687
Total Pension Liability	$ 5,290,680
Fiduciary Net Position	$ 4,551,449
Net Pension Liability	$ (739,291)
Fiduciary Net Position expressed as a % of Total Pension Liability	86.0%

The County's Net Deferred Outflows and Inflows of Resources for the measurement period ended December 31, 2020 is summarized as follows:

	Net Deferred Outflows	Net Deferred Inflows
Asset (Gain)/Loss	$ 184,277	$ (550,106)
Liability (Gain)/Loss	87,099	(4,639)
(Gain)/Loss due to Assumption Change	86,450	(240)
Total	$ 357,826	$ (554,985)

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
2021	$ (18,756)
2022	(18,756)
2023	(18,756)
2024	(67,726)
2025	(73,165)
	$ (197,159)

(E) Actuarial Methods and Assumptions

Significant actuarial methods and assumptions used in the valuation for the December 31, 2020 measurement date include:

Actuarial Valuation Date:	January 1, 2021
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 GE (50%) & PS (50%) 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 2021. 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 2021 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 but are not under the control of the County.

(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 more than 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 $20,010,689 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 $57,190. 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, 2021 the County incurred closure, post-closure care and remediation expenses in the amount of $68,727.

The County estimates post-closure care cost to approximate $150,000 over the remaining two years. These costs are based on what it would cost to perform all post-closure care in 2021, 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 that are subject to audit by the grantor or their designee. Most grants have spending restrictions and are subject to compliance audits. The County believes disallowances, if any, will be immaterial.

Note 16 – Litigation

The County is a defendant in six litigation matters and one anticipated claim. Four litigation matters and the anticipated claim are covered by insurance. The two matters not covered by insurance are equitable claims and are not likely to result in damages.

Note 17 – Joint Venture (South Georgia Regional Commission)

The County is a participating member of the Southeast 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 sixteen 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, 2021 were $12,539. 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

The County and the Authority entered into an intergovernmental contract in July, 2020, whereby the County agreed to exercise the County's constitutional authority to levy and collect an ad valorem tax in an amount not to exceed one mill per annum and the Authority agreed to use the dedicated tax revenue to pursue further industrial, retail, and economic development for Brooks County. The agreement is scheduled to terminate June 30, 2025. One-half mill of tax was levied for 2020.

Note 19 – Subsequent Events

Subsequent events were evaluated through February 3, 2023, 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, 2021, the County had tax abatement agreements with four 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	$ 206,800,648.
Taxable value (40% of the properties assessed value)	$ 82,720,259.
Gross amount of County property tax prior to abatement	$ 1,034,525.
Amount of County taxes abated	$ 773,848.
Percentage of County taxes abated	74.5%

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	179,345	2,493	87,309	269,147
Number of Parcels/Covenants	1,851	14	163	
Fair Market Value of Property	$544,837,327	$ 9,449,640	$199,993,200	$754,280,167
Assessed Value	$221,492,034	$ 3,779,856	$ 79,997,280	$305,259,170
Taxed Value	$ 55,863,570	$ 2,877,893	$ 18,259,960	$ 77,001,423
Decrease in Taxable Value	$165,628,464	$ 901,963	$ 61,737,320	$228,267,747
Reduction in County Taxes	$ 2,081,102	$ 11,945	$ 769,308	$ 2,862,355

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. 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, 2021

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	$ 6,085,650	$ 6,085,650	$ 7,019,776	$ 934,126
Local Option Sales Tax	757,955	757,955	955,965	198,010
Insurance Premium Tax	737,577	737,577	838,175	100,598
Other Taxes	367,000	367,000	429,565	62,565
Licenses and Permits	79,000	79,000	220,477	141,477
Intergovernmental	1,193,952	1,193,952	1,319,533	125,581
Charges for Services	455,750	455,750	619,560	163,810
Fines and Forfeitures	320,000	320,000	278,961	(41,039)
Investment	130,000	130,000	295,169	165,169
Contributions				-
Other and Miscellaneous	57,500	57,500	90,893	33,393
Total Revenues	10,184,384	10,184,384	12,068,074	1,883,690
Expenditures				
General Government	2,864,570	2,864,570	4,889,895	(2,025,325)
Judicial	1,132,135	1,132,135	1,070,848	61,287
Public Safety	3,402,567	3,402,567	3,216,171	186,396
Public Works	1,955,047	1,955,047	1,481,181	473,866
Health and Welfare	230,950	230,950	331,564	(100,614)
Culture and Recreation	50,000	50,000	163,765	(113,765)
Housing and Development	241,750	241,750	214,422	27,328
Debt Service	285,000	285,000	286,536	(1,536)
Total Expenditures	10,162,019	10,162,019	11,654,382	(1,492,363)
Excess (Deficit) of Revenues Over (Under) Expenditures	22,365	22,365	413,692	391,327
Other Financing Sources (Uses)				
Proceeds - Sale of Surplus Assets			53,000	53,000
Proceeds - Long Term Debt Financing			43,080	
Transfers	(393,730)	(393,730)	(279,862)	113,868
Net Other Financing Sources (Uses)	(393,730)	(393,730)	(183,782)	166,868
Change in Fund Balance	(371,365)	(371,365)	229,910	558,195
Fund Balance, Beginning	10,281,974	10,281,974	12,180,144	1,898,170
Fund Balance, Ending	$ 9,910,609	$ 9,910,609	$ 12,410,054	$ 2,456,365

Note 1 - Budgetary Information

The general fund budget is adopted on a basis 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, 2021

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%
December 31, 2020	$ 5,290,680	$ 4,551,449	$ 739,231	86.0%	$ 1,664,180	44.4%

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

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

Schedule of Employer Contributions

Year Ended	Annual Required Contribution	Percentage Contributed
December 31, 2009	$ 162,031	104.6%
December 31, 2010	$ 175,106	102.4%
December 31, 2011	$ 192,288	100.1%
December 31, 2012	$ 204,182	41.5%
December 31, 2013	$ 230,128	98.9%
December 31, 2014	$ 200,208	102.6%
December 31, 2015	$ 195,459	100.0%
December 31, 2016	$ 208,320	100.3%
December 31, 2017	$ 188,762	100.0%
December 31, 2018	$ 147,524	104.2%
December 31, 2019	$ 158,094	105.1%
December 31, 2020	$ 154,790	102.7%

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, 2021 and 2020

	2021	2020
Assets		
Cash and Cash Equivalents	$ 2,278,230	$ 1,388,386
Investments	8,335,406	8,109,602
Receivables		
Taxes	501,302	1,348,346
Intergovernmental	237,435	175,285
Interfund	1,249,808	495,568
Other	16,823	11,958
Inventories	111,760	37,175
Prepaid Items	-	23,907
Resticted Assets		
Cash and Investments	15,514	15,506
Other	948,110	948,110
Total Assets	$ 13,694,388	$ 12,553,843
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ 792,989	$ 210,590
Accrued Expenses	65,644	57,057
Total Liabilities	858,633	267,647
Deferred Inflows of Resources		
Unavailable Revenues - Property Taxes	425,702	106,052
Total Deferred Inflows of Resources	425,702	106,052
Fund Balance		
Nonspendable	111,760	61,082
Restricted	15,514	15,506
Committed	948,110	948,110
Assigned	-	
Unassigned	11,334,669	11,155,446
Total Fund Balance	12,410,053	12,180,144
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 13,694,388	$ 12,553,843

Brooks County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended June 30, 2021 and 2020

	2021	2020
Revenues		
Property Taxes	$ 7,019,776	$ 6,853,080
Local Option Sales Tax	955,965	836,851
Insurance Premium Tax	838,175	789,232
Other Taxes	429,565	167,506
Licenses and Permits	220,477	93,972
Intergovernmental	1,319,533	1,323,041
Charges for Services	619,560	485,616
Fines and Forfeitures	278,961	314,983
Investment	295,169	139,532
Other and Miscellaneous	90,893	99,622
Total Revenues	12,068,074	11,103,435
Expenditures		
General Government	4,889,895	2,051,227
Judicial	1,070,848	1,064,343
Public Safety	3,216,171	3,316,727
Public Works	1,481,181	1,623,058
Health and Welfare	331,564	292,280
Culture and Recreation	163,765	160,374
Housing and Development	214,422	312,320
Debt Service	286,536	154,499
Total Expenditures	11,654,382	8,974,828
Excess (Deficit) of Revenues Over (Under) Expenditures	413,692	2,128,607
Other Financing Sources (Uses)		
Proceeds from Sale of Surplus Assets	53,000	58,757
Proceeds from Long-Term Debt	43,080	-
Transfers Out	(279,862)	(289,194)
Net Other Financing Sources (Uses)	(183,782)	(230,437)
Change in Fund Balance	229,910	1,898,170
Fund Balance, Beginning	12,180,144	10,281,974
Fund Balance, Ending	$ 12,410,054	$ 12,180,144

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)

	2021				2020
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Revenues					
Taxes					
Property Taxes	$ 6,085,650	$ 6,085,650	$ 7,019,776	$ 934,126	$ 6,675,666
Local Option Sales Tax	757,955	757,955	955,965	198,010	836,851
Insurance Premium Tax	737,577	737,577	838,175	100,598	789,232
Real Estate Transfer Tax	100,000	100,000	99,935	(65)	72,194
Franchise Tax	25,000	25,000	24,952	(48)	24,673
Alcoholic Beverage Tax	47,000	47,000	49,074	2,074	48,444
Business and Occupation Tax	20,000	20,000	15,389	(4,611)	22,195
FiFa's	45,000	45,000	59,801	14,801	51,354
Interest and Penalties	130,000	130,000	180,414	50,414	126,090
Total Taxes	7,948,182	7,948,182	9,243,481	1,295,299	8,646,699
Licenses and Permits					
Alcoholic Beverage License	500	500	-	(500)	50
Business Licenses	17,500	17,500	16,683	(817)	18,427
Building Permits and Inspection Fee	61,000	61,000	203,794	142,794	75,495
Total Licenses and Permits	79,000	79,000	220,477	141,477	93,972
Intergovernmental					
Federal	198,223	198,223	420,216	154,450	352,673
State	995,729	995,729	899,317	(96,412)	970,368
Total Intergovernmental	1,193,952	1,193,952	1,319,533	58,038	1,323,041
Charges for Services					
Court Cost, Fees and Charges	184,500	184,500	292,506	108,006	191,229
Motor Vehicle Tag Fees	30,000	30,000	49,066	19,066	34,317
Commissions and Fees on Tax Collections	210,000	210,000	241,277	31,277	211,768
Public Safety Fees	10,000	10,000	10,411	411	14,455
Culverts and Driveways	20,000	20,000	26,300	6,300	19,368
Other	1,250	1,250	-	(1,250)	14,479
Total Charges for Services	455,750	455,750	619,560	163,810	485,616
Fines and Forfeitures	320,000	320,000	278,961	(41,039)	314,983
Investment	130,000	130,000	295,169	165,169	139,532

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)

	2021				2020
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Miscellaneous					
Rent	34,500	34,500	40,960	40,960	40,960
Sale of Surplus Property		-	53,000	53,000	58,757
Contributions		-	-	-	7,500
Total Miscellaneous	34,500	34,500	93,960	93,960	107,217
Total Revenues	$ 10,161,384	$ 10,161,384	$ 12,071,141	$ 1,876,714	$ 11,111,060

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021				2020
	Budget		Actual Amounts (Budgetary	Variance With	
Expenditures	Original	Final	Basis)	Final Budget	Actual
General Government					
Governing Body					
Personal Services	$ 116,784	$ 116,784	$ 101,316	$ 15,468	$ 92,228
Purchased/Contracted Services	309,000	309,000	279,489	29,511	302,660
Supplies	327,000	327,000	105,482	221,518	80,459
Capital	445,000	445,000	541,420	(96,420)	121,808
Total Governing Body	1,197,784	1,197,784	1,027,707	170,077	597,155
Administration					
Personal Services	375,577	375,577	339,632	35,945	299,318
Purchased/Contracted Services	28,000	28,000	24,282	3,718	26,034
Supplies	44,550	44,550	40,792	3,758	30,984
Capital	5,000	5,000	-	5,000	-
Total Administration	453,127	453,127	404,706	48,421	356,336
Elections					
Personal Services	138,150	138,150	144,541	(6,391)	136,899
Purchased/Contracted Services	12,550	12,550	465	12,085	1,503
Supplies	24,300	24,300	22,801	1,499	20,212
Capital	-	-	-	-	-
Total Elections	175,000	175,000	167,807	7,193	158,614
Tax Collecting					
Personal Services	202,948	202,948	206,836	(3,888)	198,311
Purchased/Contracted Services	34,500	34,500	30,640	3,860	33,363
Supplies	31,300	31,300	36,599	(5,299)	32,286
Capital	-	-	-	-	-
Total Tax Collecting	268,748	268,748	274,075	(5,327)	263,960
Tax Assessing					
Personal Services	183,861	183,861	189,889	(6,028)	182,193
Purchased/Contracted Services	74,000	74,000	21,161	52,839	39,250
Supplies	18,450	18,450	23,546	(5,096)	20,293
Capital			-	-	-
Total Tax Assessing	276,311	276,311	234,596	41,715	241,736
General Government Buildings					
Personal Services	101,500	101,500	68,177	33,323	66,198
Purchased/Contracted Services	193,500	193,500	119,122	74,378	64,741
Supplies	198,600	198,600	193,506	5,094	235,649
Capital	-	-	2,400,199	(2,400,199)	66,838
Total General Government Buildings	493,600	493,600	2,781,004	(2,287,404)	433,426
Total General Government	$ 2,864,570	$ 2,864,570	$ 4,889,895	$ (2,025,325)	$ 2,051,227

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021				2020
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Judicial					
Superior Court					
Personal Services	$ 39,106	$ 39,106	$ 22,174	$ 16,932	$ 26,474
Purchased/Contracted Services	45,600	45,600	27,937	17,663	25,076
Supplies	2,000	2,000	956	1,044	4,180
Capital		-	-	-	-
Total Superior Court	86,706	86,706	51,067	35,639	55,730
Clerk of Superior Court					
Personal Services	213,573	213,573	200,354	13,219	223,490
Purchased/Contracted Services	17,500	17,500	14,008	3,492	13,015
Supplies	22,650	22,650	49,747	(27,097)	24,306
Capital				-	-
Total Clerk of Superior Court	253,723	253,723	264,109	(10,386)	260,811
District Attorney					
Purchased/Contracted Services	180,000	180,000	180,000	-	171,271
Total District Attorney	180,000	180,000	180,000	-	171,271
State Court					
Personal Services	62,317	62,317	49,955	12,362	61,785
Purchased/Contracted Services	18,000	18,000	10,361	7,639	11,474
Supplies	6,000	6,000	1,499	4,501	1,592
Capital				-	
Total State Court	86,317	86,317	61,815	24,502	74,851
Magistrate Court					
Personal Services	153,550	153,550	167,649	(14,099)	151,616
Purchased/Contracted Services	9,400	9,400	10,550	(1,150)	7,242
Supplies	14,550	14,550	19,082	(4,532)	18,407
Capital		-		-	-
Total Magistrate Court	177,500	177,500	197,281	(19,781)	177,265
Probate Court					
Personal Services	104,377	104,377	93,730	10,647	105,379
Purchased/Contracted Services	8,500	8,500	5,030	3,470	4,715
Supplies	17,150	17,150	17,950	(800)	14,204
Capital	-	-	3,184	(3,184)	-
Total Probate Court	130,027	130,027	119,894	10,133	124,298

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021				2020
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Juvenile Court					
Personal Services	41,320	41,320	32,495	8,825	32,583
Purchased/Contracted Services	15,000	15,000	3,967	11,033	7,364
Supplies	1,000	1,000	1,178	(178)	1,128
Capital				-	
Total Juvenile Court	57,320	57,320	37,640	19,680	41,075
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	$ 1,132,135	$ 1,132,135	$ 1,070,848	$ 61,287	$ 1,064,343

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021				2020
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Public Safety					
Administration					
Personal Services	$ 179,250	$ 179,250	$ 197,544	$ (18,294)	$ 189,609
Purchased/Contracted Services	27,000	27,000	29,202	(2,202)	19,552
Supplies	47,165	47,165	81,312	(34,147)	48,555
Capital		-	-	-	-
Total Administration	253,415	253,415	308,058	(54,643)	257,716
Criminal Investigation					
Personal Services	264,949	264,949	231,790	33,159	272,384
Purchased/Contracted Services	28,500	28,500	15,860	12,640	22,849
Supplies	36,900	36,900	68,267	(31,367)	35,028
Capital	-	-		-	-
Total Criminal Investigation	330,349	330,349	315,917	14,432	330,261
Patrol					
Personal Services	601,102	601,102	426,609	174,493	570,449
Purchased/Contracted Services	80,000	80,000	54,864	25,136	60,934
Supplies	99,150	99,150	77,981	21,169	86,915
Capital	-	-	43,080	(43,080)	14,995
Total Patrol	780,252	780,252	602,534	177,718	733,293
Detention Facility					
Personal Services	781,889	781,889	555,919	225,970	842,123
Purchased/Contracted Services	151,000	151,000	278,161	(127,161)	148,113
Supplies	222,500	222,500	273,401	(50,901)	193,957
Capital	-	-	11,647	(11,647)	-
Total Detention Facility	1,155,389	1,155,389	1,119,128	36,261	1,184,193
Vice Control					
Personal Services	253,291	253,291	260,721	(7,430)	259,604
Purchased/Contracted Services	15,000	15,000	11,754	3,246	7,511
Supplies	31,800	31,800	22,000	9,800	26,876
Capital	-	-	-	-	-
Total Vice Control	300,091	300,091	294,475	5,616	293,991

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021				2020
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Court Services					
Personal Services	91,817	91,817	105,988	(14,171)	94,067
Purchased/Contracted Services	-	-	-	-	-
Supplies	13,500	13,500	8,561	4,939	8,700
Capital	-	-	-	-	-
Total Court Services	105,317	105,317	114,549	(9,232)	102,767
Emergency Medical Services					
Purchased/Contracted Services	405,000	405,000	402,500	2,500	375,000
Total Emergency Medical Services	405,000	405,000	402,500	2,500	375,000
Coroner - Medical Examiner					
Personal Services	23,054	23,054	15,206	7,848	12,891
Purchased/Contracted Services	2,700	2,700	10,311	(7,611)	2,800
Supplies	12,000	12,000	12,219	(219)	11,784
Capital	-			-	
Total Coroner - Medical Examiner	37,754	37,754	37,736	18	27,475
Emergency Management					
Personal Services	9,000	9,000	8,307	693	8,176
Purchased/Contracted Services	6,500	6,500	2,430	4,070	2,000
Supplies	19,500	19,500	10,537	8,963	1,855
Capital	-	-	-	-	-
Total Emergency Management	35,000	35,000	21,274	13,726	12,031
Total Public Safety	$ 3,402,567	$ 3,402,567	$ 3,216,171	$ 186,396	$ 3,316,727

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021				2020
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Public Works					
Administration					
Personal Services	$ 134,667	$ 134,667	$ 44,582	$ 90,085	$ 67,185
Purchased/Contracted Services	5,500	5,500	1,455	4,045	3,507
Supplies	15,200	15,200	8,798	6,402	12,636
Capital	-	-	-	-	-
Total Administration	155,367	155,367	54,835	100,532	83,328
Road and Bridge Maintenance					
Personal Services	785,893	785,893	745,202	40,691	745,202
Purchased/Contracted Services	200,000	200,000	347,800	(147,800)	347,800
Supplies	656,350	656,350	141,668	514,682	363,689
Capital	-	-	103,836	(103,836)	-
Total Road Maintenance	1,642,243	1,642,243	1,338,506	303,737	1,456,691
Shop					
Personal Services	106,887	106,887	79,957	26,930	58,024
Purchased/Contracted Services	20,500	20,500	2,780	17,720	6,495
Supplies	30,050	30,050	3,511	26,539	18,520
Capital	-	-	1,592	(1,592)	-
Total Shop	157,437	157,437	87,840	69,597	83,039
Total Public Works	$ 1,955,047	$ 1,955,047	$ 1,481,181	$ 473,866	$ 1,623,058

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021				2020
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Health and Welfare					
Public Health					
Administration	$ 50,000	$ 50,000	$ 55,000	$ (5,000)	$ 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	86,300	(5,000)	81,300
Nutrition Program					
Personal Services	31,550	31,550	14,731	16,819	22,647
Purchased/Contracted Services	2,500	2,500	125	2,375	2,488
Supplies	20,600	20,600	23,354	(2,754)	19,178
Capital		-	-	-	-
Total Nutrition Program	54,650	54,650	38,210	16,440	44,313
Transportation Services					
Purchased/Contracted Services	85,000	85,000	206,903	(121,903)	117,545
Supplies	1,500	1,500	151	1,349	339
Capital	8,500	8,500	-	8,500	48,783
Total Transportation Services	95,000	95,000	207,054	(112,054)	166,667
Total Health and Welfare	$ 230,950	$ 230,950	$ 331,564	$ (100,614)	$ 292,280
Culture and Recreation					
Library					
Support Payments	$ 50,000	$ 50,000	$ 47,500	$ 2,500	$ 48,451
Purchased/Contracted Services				-	-
Total Library	50,000	50,000	47,500	2,500	48,451
Recreation					
Personal Services	-	-	-	-	-
Purchased/Contracted Services	-	-	108,438	(108,438)	105,938
Supplies	-	-	7,827	(7,827)	5,985
Capital				-	
Total Recreation	-	-	116,265	(116,265)	111,923
Total Culture and Recreation	$ 50,000	$ 50,000	$ 163,765	$ (113,765)	$ 160,374

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021				2020
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Housing and Development					
Agricultural Resources					
Personal Services	$ 100,000	$ 100,000	$ 90,683	$ 9,317	$ 103,144
Purchased/Contracted Services	31,000	31,000	21,218	9,782	35,706
Supplies	18,250	18,250	14,050	4,200	14,973
Capital	-	-	-	-	-
Total Agricultural Resources	149,250	149,250	125,951	23,299	153,823
Building Inspection					
Personal Services	57,800	57,800	19,477	38,323	61,864
Purchased/Contracted Services	1,100	1,100	15	1,085	190
Supplies	7,600	7,600	23,421	(15,821)	5,103
Capital			-	-	-
Total Building Inspection	66,500	66,500	42,913	23,587	67,157
Planning and Zoning					
Personal Services	-	-	-	-	-
Purchased/Contracted Services	1,500	1,500	580	920	1,276
Supplies	4,500	4,500	24,978	(20,478)	5,064
Capital				-	
Total Planning and Zoning	6,000	6,000	25,558	(19,558)	6,340
Economic Development					
Support Payments					
Brooks County Development Authority	-	-	-	-	75,000
Quitman-Brooks County Airport Authority	20,000	20,000	20,000	-	10,000
Total Economic Development	20,000	20,000	20,000	-	85,000
Total Housing and Development	$ 241,750	$ 241,750	$ 214,422	$ 27,328	$ 312,320

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021				2020
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Debt Service					
Notes	$ 285,000	$ 285,000	$ 258,482	$ 26,518	$ 129,862
Interest	-	-	28,054	(28,054)	24,637
Fees			-	-	-
Total Debt Service	$ 285,000	$ 285,000	$ 286,536	$ (1,536)	$ 154,499
Total Expenditures	$ 10,162,019	$ 10,162,019	$ 11,654,382	$ (1,492,363)	$ 8,974,828
Other Financing Uses					
Transfers (In) Out					
Victim Witness Assistance Fund	$ -	$ -	$ -	$ -	$ -
Law Library		-	(14,365)	14,365	-
Drug Abuse Treatment and Education Fund	-	-	-	-	(28,624)
Emergency 911 Telephone Fund	383,730	383,730	294,227	89,503	311,818
Total Other Financing Uses	$ 383,730	$ 383,730	$ 279,862	$ 103,868	$ 283,194

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2020 Issue
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and Cash Equivalents	$ 177,411	$ -
Receivables		
Intergovernmental	126,233	-
Interfund	-	-
Restricted Cash	-	-
Total Assets	$ 303,644	$ -
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental	42,477	-
Interfund	-	-
Total Liabilities	42,477	-
Fund Blanace		
Nonspendable		
Restricted	261,167	-
Committed		
Assigned		
Unassigned		
Total Fund Balance	261,167	-
Total Liabilities and Fund Balance	$ 303,644	$ -

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sales Tax - 2020 Issue
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Project Period Ended June 30, 2021

	Budget				Variance
	Original	Revised	2021	Cumulative Total	With Project Budget
Revenues					
Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	7,950,000	7,950,000	340,673	340,673	7,609,327
Investment Income				-	-
				-	-
Total Revenues	7,950,000	7,950,000	340,673	340,673	7,609,327
Expenditures					
General Government			-	-	-
Capital	5,274,825	5,274,825		-	5,274,825
Public Safety					-
Capital				-	-
Public Works					-
Capital				-	-
Culture and Recreation					
Capital				-	-
Intergovernmental	2,675,175	2,675,175	79,506	79,506	2,595,669
				-	-
Total Expenditures	7,950,000	7,950,000	79,506	79,506	7,870,494
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	261,167	261,167	$ (261,167)
Other Financing Sources (Uses)					
Transfers from General Fund				-	
Contributions				-	
Proceeds from Long-Term Debt				-	
Change in Fund Balance			261,167	261,167	
Fund Balance, Beginning of Year			-	-	
Fund Balance, End of Year			$ 261,167	$ 261,167	

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2014 Issue
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and Cash Equivalents	$ 2,301,605	$ 1,804,684
Receivables		
Intergovernmental	-	-
Interfund	-	101,140
Restricted Cash	1,415,331	1,448,691
Total Assets	$ 3,716,936	$ 3,354,515
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental	-	36,391
Interfund	506,561	261,024
Total Liabilities	506,561	297,415
Fund Blanace		
Nonspendable		
Restricted	3,210,375	3,057,100
Committed		
Assigned		
Unassigned		
Total Fund Balance	3,210,375	3,057,100
Total Liabilities and Fund Balance	$ 3,716,936	$ 3,354,515

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sales Tax - 2014 Issue
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Project Period Ended June 30, 2021

	Budget							Variance
	Original	Revised	2015 - 2018	2019	2020	2021	Cumulative Total	With Project Budget
Revenues								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	5,360,000	5,360,000	4,162,656	1,845,298	1,868,300	1,585,681	9,461,935	4,101,935
Investment Income							-	-
							-	-
Total Revenues	5,360,000	5,360,000	4,162,656	1,845,298	1,868,300	1,585,681	9,461,935	4,101,935
Expenditures								
General Government								
Capital	750,000	581,000	147,675	-	27,177		174,852	406,148
Public Safety								-
Capital	682,000	682,000	268,428	61,988	3,797	237,072	571,285	110,715
Public Works								-
Capital	2,000,000	1,769,081	1,439,375	1,301,489		-	2,740,864	(971,783)
Operating					21,161	861,294	882,455	(882,455)
Culture and Recreation								
Capital		169,000	247,505	-	-		247,505	(78,505)
Intergovernmental	1,928,000	1,928,000	1,156,401	371,981	399,635	334,040	2,262,057	(334,057)
Debt Service								
Principal		215,709	133,394	28,812	53,503		215,709	-
Interest		15,210	12,046	5,005	1,174		18,225	(3,015)
Total Expenditures	5,360,000	5,360,000	3,404,824	1,769,275	506,447	1,432,406	7,112,952	(1,752,952)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	757,832	76,023	1,361,853	153,275	2,348,983	$2,348,983
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			973,541	76,023	1,361,853	153,275	3,210,375	
Fund Balance, Beginning of Year			-	1,619,224	1,695,247	3,057,100	-	
Fund Balance, End of Year			$ 973,541	$ 1,695,247	$ 3,057,100	$ 3,210,375	$ 3,210,375	

Brooks County, Georgia
Capital Project Funds - Transportation Special Purpose Local Option Sale Tax
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and Cash Equivalents	$ -	$ -
Receivables		
Intergovernmental	72,593	63,547
Interfund	237,072	-
Restricted Cash	1,445,403	1,173,441
Total Assets	$ 1,755,068	$ 1,236,988
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental	-	-
Interfund	100,358	100
Total Liabilities	100,358	100
Fund Blanace		
Nonspendable		
Restricted	1,654,710	1,236,888
Committed		
Assigned		
Unassigned		
Total Fund Balance	1,654,710	1,236,888
Total Liabilities and Fund Balance	$ 1,755,068	$ 1,236,988

Brooks County, Georgia
Capital Project Funds - Transportation Special Purpose Local Option Sales Tax
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Project Period Ended June 30, 2021

	Budget						Variance
	Original	Revised	2019	2020	2021	Cumulative Total	With Project Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	516,170	720,718	793,653	2,030,541	2,030,541
Investment Income						-	-
						-	-
Total Revenues	-	-	516,170	720,718	793,653	2,030,541	2,030,541
Expenditures							
Public Works							-
Operating					372,596	372,596	(372,596)
Capital						-	-
Intergovernmental					3,235	3,235	(3,235)
						-	-
Total Expenditures	-	-	-	-	375,831	375,831	(375,831)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	516,170	720,718	417,822	1,654,710	$1,654,710
Other Financing Sources (Uses)							
Transfers from General Fund				-		-	
Contributions						-	
Proceeds from Long-Term Debt				-		-	
Change in Fund Balance			516,170	720,718	417,822	1,654,710	
Fund Balance, Beginning of Year			-	516,170	1,236,888	-	
Fund Balance, End of Year			$ 516,170	$ 1,236,888	$ 1,654,710	$ 1,654,710	

Brooks County, Georgia
Governmental Funds - Special Revenue
Combining Balance Sheet
June 30, 2021

	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	$ 62,273	$ -	$ 2,386	$ 32,235	$ -	$ 185	$ 38,386	$ 122,487	$ -	$ -	$ 257,952
Receivables											
Intergovernmental				12,636				-		38,901	51,537
Other						22,497	-				22,497
Interfund			-				20,517				20,517
Prepaid Items											-
Other Assets											-
Restricted Assets											
Cash and Cash Equivalents		22,180			934				12,011		35,125
Total Assets	$ 62,273	$ 22,180	$ 2,386	$ 44,871	$ 934	$ 22,682	$ 58,903	$ 122,487	$ 12,011	$ 38,901	$ 387,628
Liabilities, Deferred Inflows of Resources and Fund Balance											
Liabilites											
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Expenses				748		5,654					6,402
Payables											
Interfund		3,509	(3,400)	18,824	458				-	38,812	58,203
Other								3,414			3,414
Unearned Revenue											-
Total Liabilities	-	3,509	(3,400)	19,572	458	5,654	-	3,414	-	38,812	68,019
Deferred Inflows of Resources											
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-	-
Fund Blanace											
Fund Balance											
Nonspendable											-
Restricted	62,273	18,671	5,786	25,299	476	17,028	58,903	119,073	12,011	89	319,609
Committed											-
Assigned											-
Unassigned											-
Total Fund Balance	62,273	18,671	5,786	25,299	476	17,028	58,903	119,073	12,011	89	319,609
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 62,273	$ 22,180	$ 2,386	$ 44,871	$ 934	$ 22,682	$ 58,903	$ 122,487	$ 12,011	$ 38,901	$ 387,628

Brooks County, Georgia
Governmental Funds - Special Revenue
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Twelve Months Ended June 30, 2021

	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	$ -	$ -	$ -	$ 64,909	$ -	$ -	$ -	$ -	$ -	$ 170,254	$ 235,163
Charges for Services						273,837		39,837			313,674
Fines and Forfeitures	11,298	24,173	4,979	24,334	-		36,509				101,293
Investment Income	29	5	2	7	-	35	20				98
Other Income					-		906				906
Total Revenues	11,327	24,178	4,981	89,250	-	273,872	37,435	39,837	-	170,254	651,134
Expenditures											
Judicial											
Current											-
Capital											-
Public Safety											-
Current	602	7,465	714	85,479		586,309	33,896	3,633			718,098
Capital		1,133					27,192				28,325
Public Works											-
Capital											-
Health and Welfare											-
Current								-		170,165	170,165
Total Expenditures	602	8,598	714	85,479	-	586,309	61,088	3,633	-	170,165	916,588
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,725	15,580	4,267	3,771	-	(312,437)	(23,653)	36,204	-	89	(265,454)
Other Financing Sources (Uses)											
Transfers In (Out)	(14,365)	-	-			294,227	-		-	-	279,862
Total Other Financiag Sources (Uses)	(14,365)	-	-	-	-	294,227	-	-	-	-	279,862
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,640)	15,580	4,267	3,771	-	(18,210)	(23,653)	36,204	-	89	14,408
Fund Balance, Beginning of Year	65,913	3,091	1,519	21,528	476	35,238	82,556	82,869	12,011	-	305,201
Fund Balance, End of Year	$ 62,273	$ 18,671	$ 5,786	$ 25,299	$ 476	$ 17,028	$ 58,903	$ 119,073	$ 12,011	$ 89	$ 319,609

Brooks County, Georgia
Law Library Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and Equivalents	$ 62,273	$ 65,913
Receivables		
Interfund	-	
Total Assets	$ 62,273	$ 65,913
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	62,273	65,913
Committed		
Assigned		
Unassigned		
Total Fund Balance	62,273	65,913
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 62,273	$ 65,913

Brooks County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2021
(Compared with Prior Year Actual Amounts)

	2021				2020
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	5,000	5,000	11,298	6,298	11,055
Investment		-	29	29	30
				-	
Total Revenues	5,000	5,000	11,327	6,327	11,085
Expenditures					
Judicial					
Current	5,000	5,000	602	4,398	621
Capital				-	
				-	
Total Expenditures	5,000	5,000	602	4,398	621
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	10,725	10,725	10,464
Other Financing Sources					
Transfers		-	(14,365)	(14,365)	-
Net Change in Fund Balance	-	-	(3,640)	(3,640)	10,464
Fund Balance, Beginning of Year	65,913	65,913	65,913	-	55,449
Fund Balance, End of Year	$ 65,913	$ 65,913	$ 62,273	$ (3,640)	$ 65,913

Brooks County, Georgia
Seizure and Confiscated Property Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and Equivalents	$ -	$ 30
Restricted Assets - Cash	22,180	5,467
Total Assets	$ 22,180	$ 5,497
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Payables		
Interfund	3,509	2,376
Total Liabilities	3,509	2,376
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	18,671	3,091
Committed		
Assigned		
Unassigned		
Total Fund Balance	18,671	3,091
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 22,180	$ 5,467

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, 2021
(Compared with Prior Year Actual Amounts)

	2021				2020
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	7,000	7,000	24,173	17,173	1,639
Investment			5	5	5
Other				-	
Total Revenues	7,000	7,000	24,178	17,178	1,644
Expenditures					
Public Safety					
Current	9,800	9,800	7,465	2,335	8,667
Capital	-	-	1,133	(1,133)	2,160
				-	
Total Expenditures	9,800	9,800	8,598	1,202	10,827
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,800)	(2,800)	15,580	18,380	(9,183)
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	(2,800)	(2,800)	15,580	18,380	(9,183)
Fund Balance, Beginning of Year	3,091	3,091	3,091	-	3,091
Fund Balance, End of Year	$ 291	$ 291	$ 18,671	$ 18,380	$ (6,092)

Brooks County, Georgia
Drug Abuse, Treatment and Education Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and Equivalents	$ 2,386	$ 805
Receivables		
Intergovernmental	3,400	-
Interfund		714
Prepaid Items		-
Total Assets	$ 5,786	$ 1,519
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	5,786	1,519
Committed		
Assigned		
Unassigned		
Total Fund Balance	5,786	1,519
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 5,786	$ 1,519

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, 2021
(Compared with Prior Year Actual Amounts)

	2021				2020
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -		$ -	$ 21,224
Fines and Forfeitures	-	-	4,979	4,979	7,855
Investment			2	2	13
				-	
Total Revenues	-	-	4,981	4,981	29,092
Expenditures					
Public Safety					
Current	-	-	714	(714)	-
Capital				-	
				-	
Total Expenditures	-	-	714	(714)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	4,267	4,267	29,092
Other Financing Sources					
Transfers	-	-	-	-	(28,624)
				-	
Net Change in Fund Balance	-	-	4,267	4,267	468
Fund Balance, Beginning of Year	1,519	1,519	1,519	-	1,051
Fund Balance, End of Year	$ 1,519	$ 1,519	$ 5,786	$ 4,267	$ 1,519

Brooks County, Georgia
Victim Witness Assistance Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and Equivalents	$ 32,234	$ -
Receivables		
Intergovernmental	12,636	28,652
Prepaid Items		
Total Assets	$ 44,870	$ 28,652
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ 4,009
Accrued Expenses	747	1,209
Payables		
Interfund Payable	18,824	1,906
Total Liabilities	19,571	7,124
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		-
Reserved	25,299	21,528
Committed		
Assigned		
Unassigned		
	25,299	21,528
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 44,870	$ 28,652

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, 2021
(Compared with Prior Year Actual Amounts)

	2021				2020
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 97,555	$ 97,555	$ 64,909	$ (32,646)	$ 119,761
Fines and Forfeitures	15,600	15,600	24,334	8,734	20,240
Investment			7	7	6
				-	
Total Revenues	113,155	113,155	89,250	(23,905)	140,007
Expenditures					
Public Safety					
Current	169,129	169,129	85,479	83,650	146,221
Capital				-	1,300
				-	
Total Expenditures	169,129	169,129	85,479	83,650	147,521
Excess (Deficiency) of Revenues Over (Under) Expenditures	(55,974)	(55,974)	3,771	59,745	(7,514)
Other Financing Sources					
Transfers	57,948	57,948	-	(57,948)	-
Appropriation of Surplus				-	
Net Change in Fund Balance	1,974	1,974	3,771	1,797	(7,514)
Fund Balance, Beginning of Year	21,528	21,528	21,528	-	29,041
Fund Balance, End of Year	$ 23,502	$ 23,502	$ 25,299	$ 1,797	$ 21,527

Brooks County, Georgia
Federal Seizure and Confiscated Property Fund
ComparativeBalance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and Equivalents	$ -	$ -
Restricted Assets		
Cash	934	934
Total Assets	$ 934	$ 934
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Internal	458	458
Total Liabilities	458	458
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	476	476
Committed		
Assigned		
Unassigned		
Total Fund Balance	476	476
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 934	$ 934

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, 2021
(Compared with Prior Year Actual Amounts)

	2021				2020
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	5,000	5,000	-	(5,000)	-
Investment			1	1	-
				-	
Total Revenues	5,000	5,000	1	(4,999)	-
Expenditures					
Public Safety					
Current	1,500	1,500	-	1,500	861
Capital	-	-		-	
		-		-	
Total Expenditures	1,500	1,500	-	1,500	861
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,500	3,500	1	(3,499)	(861)
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	3,500	3,500	1	(3,499)	(861)
Fund Balance, Beginning of Year	475	475	475	-	1,336
Fund Balance, End of Year	$ 3,975	$ 3,975	$ 476	$ (3,499)	$ 475

Brooks County, Georgia
Emergency 911 Telephone Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and Equivalents	$ 186	$ 570
Receivables		
Other	22,496	23,118
Prepaid Items	-	18,005
Total Assets	$ 22,682	$ 41,693
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	5,654	5,741
Payables		
Interfund		714
Total Liabilities	5,654	6,455
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable	-	18,005
Reserved	17,028	17,233
Committed		
Assigned		
Unassigned		
Total Fund Balance	17,028	35,238
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 22,682	$ 41,693

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, 2021
(Compared with Prior Year Actual Amounts)

	2021				2020
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	225,000	225,000	273,837	48,837	236,976
Investment		-	35	35	80
				-	
Total Revenues	225,000	225,000	273,872	48,872	237,056
Expenditures					
Public Safety					
Current	575,944	529,730	586,308	(56,578)	588,223
Capital				-	590
				-	
Total Expenditures	575,944	529,730	586,308	(56,578)	588,813
Excess (Deficiency) of Revenues Over (Under) Expenditures	(350,944)	(304,730)	(312,436)	(7,706)	(351,757)
Other Financing Sources					
Transfers	385,730	385,730	294,227	(91,503)	317,818
Appropriation of Surplus	-	-		-	
Net Change in Fund Balance	34,786	81,000	(18,209)	(99,209)	(33,939)
Fund Balance, Beginning of Year	35,238	35,238	35,238	-	69,177
Fund Balance, End of Year	$ 70,024	$ 116,238	$ 17,029	$ (99,209)	$ 35,238

Brooks County, Georgia
Jail Construction and Staffing Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and Equivalents	$ 38,386	$ 62,039
Receivables		
Interfund	20,517	$ 20,517
Total Assets	$ 58,903	$ 82,556
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	58,903	82,556
Committed		
Assigned		
Unassigned		
Total Fund Balance	58,903	82,556
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 58,903	$ 82,556

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, 2021
(Compared with Prior Year Actual Amounts)

	2021				2020
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services				-	
Fines and Forfeitures	30,000	30,000	36,510	6,510	41,173
Investment			20	20	24
Other			906	906	
Total Revenues	30,000	30,000	37,436	7,436	41,197
Expenditures					
Public Safety					
Current	20,624	20,624	32,346	(11,722)	17,085
Capital			28,742	(28,742)	
				-	
Total Expenditures	20,624	20,624	61,088	(40,464)	17,085
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,376	9,376	(23,653)	(33,029)	24,112
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	9,376	9,376	(23,653)	(33,029)	24,112
Fund Balance, Beginning of Year	82,556	82,556	82,556	-	58,444
Fund Balance, End of Year	$ 91,932	$ 91,932	$ 58,903	$ (33,029)	$ 82,556

Brooks County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and Equivalents	$ 122,487	$ 86,283
Total Assets	$ 122,487	$ 86,283
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	119,073	82,869
Committed		
Assigned		
Unassigned		
Total Fund Balance	119,073	82,869
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 122,487	$ 86,283

Brooks County, Georgia
Inmate Commissary Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2021
(Compared with Prior Year Actual Amounts)

	2021				2020
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	25,000	25,000	39,837	14,837	28,014
Investment				-	
Other				-	
Total Revenues	25,000	25,000	39,837	14,837	28,014
Expenditures					
Public Safety					
Current	10,000	10,000	3,633	6,367	990
Capital			-	-	-
				-	
Total Expenditures	10,000	10,000	3,633	6,367	990
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,000	15,000	36,204	21,204	27,024
Other Financing Sources					
Transfers					
Appropriation of Surplus				-	
Net Change in Fund Balance	15,000	15,000	36,204	21,204	27,024
Fund Balance, Beginning of Year	82,869	82,869	82,869	-	55,845
Fund Balance, End of Year	$ 97,869	$ 97,869	$ 119,073	$ 21,204	$ 82,869

Brooks County, Georgia
Family Connection Grant
Copmparative Balance Sheet
As of June 30, 2021 and 2020

	2021	2020
Assets		
Cash and Equivalents	$ -	$ 67,585
Receivables		
Intergovernmental	$ 38,901	$ 14,089
Total Assets	$ 38,901	$ 81,674
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses		
Payables	38,812	43,347
Interfund		
Unearned Revenue		38,327
Total Liabilities	38,812	81,674
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved		
Committed		
Assigned	89	
Unassigned		
Total Fund Balance	89	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 38,901	$ 81,674

Brooks Cpounty, Georgia
Family Connection Fund
Schedule of Revenues, Expendituwres, and Changes in Fund Balancce - Budget and Actual
For the Year Ended June 30, 2021
(Compared with Prior Year Actual Amounts)

	2021				2020
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 300,000	$ 170,000	$ 170,254	$ 254	$ 171,583
Charges for Services				-	
Investment				-	
Other				-	
Total Revenues	300,000	170,000	170,254	254	171,583
Expenditures					
Public Safety					
Current	300,000	170,000	170,165	(165)	171,583
Capital				-	-
				-	
Total Expenditures	300,000	170,000	170,165	(165)	171,583
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	89	89	-
Other Financing Sources					
Transfers					
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	89	89	-
Fund Balance, Beginning of Year	-	-	-	-	-
Fund Balance, End of Year	$ -	$ -	$ 89	$ 89	$ -

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Net Position
June 30, 2021 and 2020

	2021	2020
Assets		
Current Assets		
Cash and Cash Equivalents	$ 628,801	$ 632,182
Receivables		
Solid Waste Assessments	88,366	95,487
Intergovernmental	160,898	80,704
Prepaid Items	-	-
Total Current Assets	878,065	808,373
Capital Assets		
Equipment	40,436	33,541
Accumulated Depreciation	34,403	33,541
Net Capital Assets	6,033	-
Non-Current Assets		
Intergovernmental Receivable	48,750	97,500
Total Assets	$ 932,848	$ 905,873
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 1,193	$ 619
Interfund	74,897	61,296
Accrued Closure & Post-Closure Care Cost	75,000	75,000
Total Current Liabilities	151,090	136,915
Long-Term Liabilities		
Accrued Closure & Post-Closure Care Cost	75,000	150,000
Total Long-Term Liabilities	75,000	150,000
Total Liabilities	226,090	286,915
Net Position		
Invested in Capital Assets	6,895	-
Unrestricted	699,863	618,957
Total Net Position	706,758	618,957
Total Liabilities and Net Position	$ 932,848	$ 905,872

Brooks County, Georgia
Solid WasteFund
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2021 and 2020

	2021	2020
Operating Revenues		
Solid Waste Asssments	$ 875,971	$ 883,525
Intergovernmental	112,410	59,760
Operating Grants		
Total Operating Revenues	988,381	943,285
Operating Expenses		
Salary and Wages	46,368	43,996
Benefits	6,584	5,877
	52,952	49,873
Purchased Contract Services	838,302	800,799
Closure and Post Closure Care	16,380	43,712
Purchased Property Services	2,800	3,891
Other Purchased Services	5,438	
Energy		1,308
Depreciation	863	
Total Operating Expeses	916,735	899,583
Operating Income (Loss)	71,646	43,702
Non-Operating Revenue (Expense)		
Investment Income	16,155	10,420
Total Non-Operating Revenue (Expense)	16,155	10,420
Income (Loss) Before Transfers	87,801	54,122
Transfers In (Out)	-	-
Income (Loss) before Extraordinary Item	87,801	54,122
Extraordinary Item		
Reduction in Estimate for Post Closure Care Cost		127,965
Change in Net Position	87,801	182,087
Net Position, Beginning	618,957	436,870
Net Position, Ending	$ 706,758	$ 618,957

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended June 30, 2021 and 2020

	2021	2020
Cash Flow from Operating Activities		
Solid Waste Assessments Received	$ 883,091	$ 858,403
Intergovernmental	32,216	112,913
Payment of Employee Compensation and Benefits	(52,378)	(49,873)
Payment of Professional and Technical Services	(42,629)	(171,677)
Payment of Purchase Property Services	(824,702)	(865,521)
Payment for Other Goods and Services	(8,239)	(4,911)
Cash flow from Operating Activities	(12,641)	(120,666)
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	(6,895)	
Cash Flow from Capital and Related Financing	(6,895)	-
Cash flow from Investing Activities		
Investment Inome	16,155	10,420
Cash Flow from Investing Activities	16,155	10,420
Net Increase (Decrease) in Cash and Cash Equivalents	(3,381)	17,720
Cash and Cash Equivalents, Beginning	632,182	614,462
Cash and Cash Equivalents, Ending	$ 628,801	$ 632,182
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ 71,646	$ 43,702
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	863	
Change in Assets and Liabilities:		
(Increase) Decrease in Solid Waste Assessments Receivable	7,121	(25,122)
(Increase) Decrease in Intergovernmental Receivables	(31,444)	290,661
Increase (Decrease) in Internal Balances	13,601	(64,722)
Increase (Decrease) in Prepaids	-	-
Increase (Decrease) in Obligation for Post-Closure Care Cost	(75,000)	(365,473)
Increase (Decrease) in Accounts Payable and Accrued Expenses	572	288
Net Cash Provided (Used) By Operating Activities	$ (12,641)	$ (120,666)

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Net Position
June 30, 2021 and 2020

	2021	2020
Assets		
Current Assets		
Cash and Cash Equivalents	$ 58,748	$ 79,939
Investments	373,164	452,865
Receivables		
Fire Protection Assessments	29,756	39,577
Prepaid Items	5,623	4,380
Other		-
Total Current Assets	467,291	576,761
Capital Assets		
Sites and Improvements	4,075	4,075
Buildings and Improvements	217,661	81,342
Equipment and Vehicles	746,936	707,869
	968,672	793,286
Accumulated Depreciation	358,110	295,835
Net Capital Assets	610,562	497,451
Total Assets	$ 1,077,853	$ 1,074,212
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 3,101	$ 3,123
Interfund	233,583	145,578
Total Current Liabilities	236,684	148,701
Long-Term Liabilities		
		-
Total Long-Term Liabilities	-	-
Total Liabilities	236,684	148,701
Net Position		
Invested in Capital Assets	610,562	497,451
Restricted		
Unrestricted	230,607	428,060
Total Net Position	841,169	925,511
Total Liabilities and Net Position	$ 1,077,853	$ 1,074,212

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2021 and 2020

	2021	2020
Operating Revenues		
Fire Protection Assessments	$ 452,724	$ 457,400
Intergovernmental		
Other	632	
Total Operating Revenues	453,356	457,400
Operating Expenses		
Salary and Wages	162,952	141,911
Benefits	55,323	33,515
	218,275	175,426
Purchased Professional and Technical Services	4,050	-
Purchased Contracted Services	12,495	
Purchased Property Services	46,688	39,548
Other Purchased Services	118,447	69,662
Repairs aand Maintenance	2,168	
Energy	27,794	
Supplies	47,257	92,150
Other	3,487	
Depreciation	62,275	56,564
Total Operating Expeses	542,936	433,350
Operating Income (Loss)	(89,580)	24,050
Non-Operating Revenue (Expense)		
Investment Income	5,239	15,310
Total Non-Operating Revenue (Expense)	5,239	15,310
Income (Loss) Before Other Revenues (Expenses) and Transfers	(84,341)	39,360
Other Revenues (Expenses) and Transfers		
Change in Net Position	(84,341)	39,360
Net Position, Beginning	925,510	886,150
Net Position, Ending	$ 841,169	$ 925,510

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Cash Flows
For the Years Ended June 30, 2021 and 2020

	2021	2020
Cash Flow from Operating Activities		
Fire Protection Assessment Received	$ 462,545	$ 446,630
Other Income	631	
Payment of Employee Compensation and Benefits	(218,297)	(175,426)
Payment for Professional and Technical Services	(16,545)	-
Payment for Purchased Property Services	(79,298)	(39,548)
Payment for Other Purchased Services	-	(69,662)
Payment for Other Goods and Services	(78,537)	(54,233)
Cash flow from Operating Activities	70,499	107,761
Cash Flow from Non-Capital Financing Activities		
Prepayment for Purchase of Capital Assets	(137,562)	
Advances from Other IFund		12,897
Cash Flow from Non-Capital Financing Activities	(137,562)	12,897
Cash Flow from Capital and Related Financing		
Purchase of Equipment	(39,068)	(91,413)
Cash Flow from Capital and Related Financing	(39,068)	(91,413)
Cash flow from Investing Activities		
Increase (Decrease) in Investments	79,701	(151,379)
Investment Inome	5,239	15,310
Cash Flow from Investing Activities	84,940	(136,069)
Net Increase (Decrease) in Cash and Cash Equivalents	(21,191)	(106,824)
Cash and Cash Equivalents, Beginning	79,939	186,763
Cash and Cash Equivalents, Ending	$ 58,748	$ 79,939
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ (89,580)	$ 24,050
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	62,275	56,564
Change in Assets and Liabilities:		
Decrease (Increase) in Assessments Receivable	9,821	(10,770)
Increase (Decrease) in Internal Balances	88,005	14,910
(Increase) Decrease in Prepaids		20,777
Increase (Decrease) in Payable and Accrued Expenses	(22)	2,230
Net Cash Provided (Used) By Operating Activities	$ 70,499	$ 107,761
Supplemental Cash Flow Information		
Contribution of Capital Assets	$ -	$ -
Contribution of Capital Assets (Capital Project Fund)	$ -	$ -
Capital Assets Acquired by Advances from the General Fund	$ -	$ -

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2021

	Beginning Balance	Additions	Deductions	Ending Balance
Tax Commissioner				
Assets				
Cash and Equivalents	$ 11,180	$ 23,323,997	$ 23,307,413	$ 27,764
Tax, Fees and Assessments Receivable	3,053,908	20,402,199	22,208,829	1,247,278
Other				-
Total Assets	$ 3,065,088	$ 43,726,196	$ 45,516,242	$ 1,275,042
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Uncollected Taxes, Fees and Assessments	3,053,908	11,972,710	13,779,340	1,247,278
Interfund		10,809,899	10,809,899	-
Other	11,180	16,584		27,764
Total Liabilities	$ 3,065,088	$ 22,799,193	$ 24,589,239	$ 1,275,042
Probate Court				
Assets				
Cash and Equivalents	$ 3,505	$ 46,811	$ 45,633	$ 4,683
Other				-
Total Assets	$ 3,505	$ 46,811	$ 45,633	$ 4,683
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		45,352	45,352	-
Other	3,505	1,459	281	4,683
Total Liabilities	$ 3,505	$ 46,811	$ 45,633	$ 4,683
Clerk of Superior Court				
Assets				
Cash and Equivalents	$ 99,950	$ 598,586	$ 572,485	$ 126,051
Other				-
Total Assets	$ 99,950	$ 598,586	$ 572,485	$ 126,051
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		107,460	107,460	-
Other	99,950	491,126	465,025	126,051
Total Liabilities	$ 99,950	$ 598,586	$ 572,485	$ 126,051
Clerk of State Court				
Assets				
Cash and Equivalents	$ 105,302	$ 465,006	$ 431,320	$ 138,988
Other				-
+				
Total Assets	$ 105,302	$ 465,006	$ 431,320	$ 138,988
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		292,132	292,132	-
Other	105,302	172,874	139,188	138,988
Total Liabilities	$ 105,302	$ 465,006	$ 431,320	$ 138,988

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2021

	Beginning Balance	Additions	Deductions	Ending Balance
Magistrate Court				
Assets				
Cash and Equivalents	$ 15,155	$ 81,163	$ 86,978	$ 9,340
Other				-
Total Assets	$ 15,155	$ 81,163	$ 86,978	$ 9,340
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		31,411	31,411	-
Other	15,155	49,452	55,267	9,340
Total Liabilities	$ 15,155	$ 80,863	$ 86,678	$ 9,340
Sheriff's Department				
Assets				
Cash and Equivalents	$ 50,211	$ 60,308	$ 53,955	$ 56,564
Other				
Total Assets	$ 50,211	$ 60,308	$ 53,955	$ 56,564
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		56,986	51,957	5,029
Other	50,211	3,322	1,998	51,535
Total Liabilities	$ 50,211	$ 60,308	$ 53,955	$ 56,564
Brooks County Development Authority				
Assets				
Cash and Equivalents	$ 585,097	$ -	$ 585,097	$ -
Other				
Total Assets	$ 585,097	$ -	$ 585,097	$ -
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable				-
Other	585,097	-	585,097	-
Total Liabilities	$ 585,097	$ -	$ 585,097	$ -
Briggs Fire District				
Assets				
Cash and Equivalents	$ 18,291	$ -	$ 4,393	$ 13,898
Other				
Total Assets	$ 18,291	$ -	$ 4,393	$ 13,898
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		-	-	-
Other	18,291	-	4,393	13,898
Total Liabilities	$ 18,291	$ -	$ 4,393	$ 13,898

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2021

	Beginning Balance	Additions	Deductions	Ending Balance
Combined Totals				
Assets				
Cash and Equivalents	$ 888,331	$ 24,575,871	$ 25,087,274	$ 377,288
Taxes, Fees and Assessments Receivable	3,053,908	20,402,199	22,208,829	1,247,278
Other	-	-	-	-
Total Assets	$ 3,942,239	$ 44,978,070	$ 47,296,103	$ 1,624,566
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Uncollected Taxes, Fees and Assessments	3,053,908	11,972,710	13,779,340	1,247,278
Interfund	-	11,343,240	11,338,211	5,029
Other	888,331	734,817	1,251,249	372,259
Total Liabilities	$ 3,942,239	$ 24,050,767	$ 26,368,800	$ 1,624,566

Brooks County, Georgia
Schedule of State Financial Assistance
For the Year Ended June 30, 2021

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 2019	SO15005	$ 690,769	$ -	$ 682,551
LMIG 2020	2020-3480	757,922	-	10,332
LMIG 2021	LMIG-2021	657,409	657,409	7,370
Total Department of Transportation		2,106,100	657,409	700,253
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	48,000	48,000	48,000
Total Department of Human Resources		48,000	48,000	48,000
Total State of Georgia		$ 2,182,850	$ 734,159	$ 777,003

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Chairman and 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, 2021, 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 February 3, 2023.

Our report references other auditors who audited the component unit financial statements of the Brooks County Board of Health. 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 2021.002 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 2021.004 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Brooks County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying *Schedule of Finds and Responses* as item 2021.001 and 2021.003.

County's Responses to Findings

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

Purpose of this Report

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

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

February 3, 2023

Brooks County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

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	$ 64,909	$ -
Total for U.S. Department of Justice			64,909	
U.S. Department of Transportation				
Pass-through Georgia Department of Transportation				
Formula Grants for Rural Areas	20.509	GA-18-X033	$ 204,531	
COVID-19 - Formula Grant for Rural Area Transit Program	20.509		39,408	
Pass-through Governors Office of Highway Safety				
State and Community Highway Safety	20.600	LMIG-2021	-	
Total for U.S. Department of Transportation			243,939	
U. S. Department of Treasury				
American Rescue Plan Act Grant of 2021 (CSLFRF)				
Cornarvirus Provider Relieif Fund (PRF)	21.019		569,752	
Coronavirus State and Local Fiscal Recovery Funds	21.027		-	
Total for U. S. Department of Treasury			569,752	
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	38,210	
Drug Free Communities	93.276	1NH28CE002454-1-00	122,254	122,254
Total for U.S. Department of Health & Human Services			160,464	122,254
U. S. Department of Homeland Security				
Pass-through Georgia Emergency Management Agency				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4338-DR-GA	7,396	
Emergency Management Performance Grant	97.042		7,719	
Total for U.S. Department of Homeland Security			15,115	
Total Federal Assistance			$ 1,054,179	$ 122,254

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, 2021. 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.

Brooks County, Georgia
Schedule of Findings and Responses
For the Year Ended June 30, 2021

Section I

Summary of Audit Results

Financial Statements

A	Type of report issued on financial statements:	Unmodified
B	Internal control over financial reporting:	
	Material weaknesses identified.	Yes
	Significant deficiencies identified considered to be material weakness?	Yes
C	Noncompliance material to the financial statements noted:	Yes

Federal Awards

There was not an audit of major federal award programs due the amount expended being less than $750,000, excluding expenditures of $569,752 received the from American Rescue Plan Act Grant.

Section II - Findings – Financial Statement

Current Year Findings

2021.001 Non-compliance with Requirement to Complete and Submit Annual Audit to the State.

Criteria: The county is not in compliance with O.C.G.A. Section §36-81-7 which requires local governments to submit a copy of their annual audit to the state auditor within one hundred eighty days after the close of the unit's fiscal year.

Condition: The County's accounting records from which the annual audit is prepared were not available to prepare the financial statements, notes to financial statements, supplementary information, and compliance reports. Bank accounts had not been reconciled to agree with their respective general ledger accounts. Financial transactions had not been recorded and posted in the accounting system. Internal accounts were not in balance. The adopted budgets had not been imported into the financial reporting system.

Effect: Non-compliance excludes the county, other units of local government, and some non-profit organizations from being eligible to receive state grants from state agencies. Management does not have current accurate financial information necessary to make financial decisions. The preparation of budgets requires current, complete, and accurate financial information. Creditors rely on financial information to make lending decisions.

Recommendation: Employee additional staff with knowledge of governmental financial accounting and reporting requirements to be responsible for reviewing and processing of financial transactions, review and supervise the work of the accounting staff, prepare, or assist with the preparation of budgets, present and explain interim financial statements to the board and management. Prepare the annual financial statements, notes, and required schedules.

Response: The County Administrator has informed the Chairman and Vice Chairman on multiple occurrences where there were identified short comings of the internal accounts payable and accounts receivable processes. It has been recommended by the County Administrator to either replace or add to the staffing to delegate processes to more qualified personnel. The Chairman and board continue to consider alternatives but believe the status of current personnel is qualified to complete the financial accounting and reporting requirements.

2021.002 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 enough properly trained, skilled personnel to be able to segregate duties and responsibilities among personnel so that individuals initiating, processing, verifying, reviewing, approving, recording 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 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 the constitutional officers and one clerk typically perform all of the above referenced duties for their respective offices. 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 four 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 maintains 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 enough 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 operates, does not provide sufficient financial resources to employ the additional personnel necessary to assign and segregate the various duties and responsibilities among staff.

To partially mitigate this weakness the County's administrative office performs the duties related to the issuances of purchase orders, invoice processing and payment of vendors, 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. Payrolls are electronically deposited to employee accounts or hand delivered by department managers. Purchase orders and vendor invoices are available to check signers. All checks, other than payroll, require two 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 payable clerk prepares the financial statements for all governmental and enterprise funds.

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.

2021.003 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 two Special Revenue Funds and eight General Fund departments. (Note 2B, Page 26). The excess of expenditures in the Special Revenue Funds – Emergency 911 Telephone and Jail Construction and Staffing resulted from expenditures for compensation and benefits exceeding appropriations.

General Fund departments with expenditures more than appropriations were: General Governmental Buildings, Clerk of Court, Magistrate Court, Public Safety Administration and Criminal Investigation, Transportation Services in Health and Welfare, and Planning and Zoning in Housing and Development. General Governmental Building excess was attributable to there being no appropriation for the renovation of the courthouse and construction of a new agricultural building. Employee compensation and benefits, supplies, purchased services, and capital were the expenses primarily over budget in the other general fund departments. Transportation services was under budgeted in both revenues and expenses. No budget was prepared for recreation. Planning of courthouse improvements and replacement of the agricultural building began in prior years, but appropriations were not made. Capital appropriations not expended in the current

period carryover unless abandoned. Prior year unexpended capital appropriations should be reappropriated as part of the unassigned fund balance.

Effect: The County is not in compliance with state laws and the County's Finance Ordinance by incurring expenditures greater than appropriated.

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 anticipated 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.

2021.004 Preparation of Annual Financial Statements

(This is a repeat finding)

Criteria: Generally accepted auditing standards require auditors to audit client prepared annual financial statements including the 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 review and accepts responsibility for the financial statements and all related disclosures.

Prior 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.

Current Status: There has been no change in this finding.

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 continue 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: There is no change in this finding. Departmental expenditures continue to exceed appropriations.

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 review and accept responsibility for the financial statements and all related disclosures.

Current Status: There has been no change in this finding.

Section III – Federal Awards Findings and Questioned Costs

None Noted.

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2020 Issue
For the Year Ending June 30, 2021

	Estimated Cost		Prior	Current	Cumulative
	Original	Current	Periods	Period	Cost
Transportation Projects, including repair, maintenance, and construction of transportation infrastructure	$ 5,274,825	$ 5,274,825	$ -	$ -	$ -
Building construction, renovation and and maintenance				-	-
Community and Recreation Projects					
Public Safety Projects including upgrades and iimprovement for				-	-
Fire Department					
Sheriff's Office					
Emergency Management				-	-
Vehicles and Eqjuipment for the				-	-
Fire Department				-	-
Sheriff's Office					-
Public Safety					
Other Board Departments					-
				-	-
County Total	5,274,825	5,274,825	-	-	-
Intergovernmental Shared Revenues					
City of Quitman	2,110,725	2,110,725		62,731	62,731
City of Morven	302,100	302,100		8,978	8,978
City of Pavo	155,025	155,025		4,607	4,607
City of Barwick	107,325	107,325		3,190	3,190
Total Current Year Project Cost	$ 7,950,000	$ 7,950,000	$ -	$ 79,506	$ 79,506
Current Year Expenditures are Reported in:					
Governmental Funds				$ -	
Enterprise Funds				-	
Total				$ -	

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2014 Issue
For the Year Ending June 30, 2021

	Estimated Cost		Prior	Current	Cumulative
	Original	Current	Periods	Period	Cost
Road, Street and Bridge Projects	$ 1,500,000	$ 1,500,000	$ 2,396,545	$ 851,094 [1]	$ 3,247,639
Construction, Repair and Renovation of Buildings	750,000	327,648			
Courthouse					
Agricultural Building					
Administration Office		174,852	174,852	-	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
Public Safety				-	-
Public Works				10,200	10,200
Vehicles					
Public Safety	572,000	572,000	316,963	237,072	554,035
Technology Infrastructure/Software	60,000	60,000	-	-	-
Repayment of Capitalized Lease Obligations					
Principal		215,709	215,744	-	215,744
Interest		15,210	18,189	-	18,189
County Total	3,432,000	3,432,000	3,536,818	1,098,366	4,635,184
Intergovernmental Shared Revenues					
City of Quitman	1,608,000	1,608,000	1,607,527	278,505	1,886,032
City of Morven	184,000	184,000	183,723	31,841	215,564
City of Pavo	85,000	85,000	85,064	14,839	99,903
City of Barwick	51,000	51,000	51,703	8,855	60,558
Total Current Year Project Cost	$ 5,360,000	$ 5,360,000	$ 5,464,835	$ 1,432,406	$ 6,897,241
Current Year Expenditures are Reported in:					
Governmental Funds				$ 1,098,366	
Enterprise Funds				-	
Total				$ 1,098,366	

1 Cumulative cost of road, street and bridge expenditures were funded $2,012,703 from SPLOST funds and $1,234,936 from LMIG funds. Current year exxpenditures of $700,253 were funded from LMIG funds.