Brooks County, Georgia

Quitman, Georgia

Financial Report

For the Year Ended June 30, 2022

Brooks County, Georgia
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Independent Auditor's Report

To the Chairman and Board of Commissioners
Brooks County, Georgia

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to financial statements, which collectively comprise the Brooks County, Georgia's, basic financial statements as listed in the table of contents.

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, 2022, 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.

We did not audit the financial statements of the Brooks County Board of Health or the Brooks County Development Authority which represent 6.5 percent and 45.3 percent of the assets, 0.0 percent, and 48.4 percent of the net position of the aggregately discretely presented component units as of June 30, 2022. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as it related to the amounts included for Brooks County, are based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standard generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Brooks County, Georgia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management for the Financial Statements

Brooks County, Georgia's, 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Brooks County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is ai high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Brooks County, Georgia's, internal control. Accordingly, no opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Brooks County, Georgia's ability to continue as a going concern for a reasonable period.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America, require that the management's discussion and analysis, pension schedules (page 47), and budgetary comparison information (page 46) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Except for Management's Discussion and Analysis, 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 methods of preparing the information and comparing the information for consistency with management's response to our inquiries, 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 limited procedures do not provide sufficient evidence to express an opinion or provide any assurance.

Management 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.

Supplementary 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 non-major fund financial statements and the schedules of special purpose local option sales tax, as required by the Official Code of Georgia, Annotated (O.C.G.A.) §48-8-121 are presented for additional analysis and are not a required part of the 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. In our opinion, the accompanying supplementary information listed above is 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 July 11, 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 this 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

July 11, 2023

Brooks County, Georgia
Statement of Net Position
June 30, 2022

Assets and Deferred Outflows of Resources	Primary Government			Component Units
	Governmental Activities	Business Type Activities	Total	
Assets				
Cash and Cash Equivalents	$ 4,166,693	$ 612,093	$ 4,778,786	$ 1,119,979
Investments	7,790,124	80,960	7,871,084	503,113
Receivables, net	1,902,430	322,036	2,224,466	152,983
Interfund	544,570	(544,570)	-	
Inventories	13,462		13,462	
Prepaid Items	325,417	19,591	345,008	
Restricted Assets				
Cash and Cash Equivalents	4,574,592		4,574,592	-
Other Investments				1,800,038
Assets Held for Resale	948,110		948,110	
Capital Assets				
Land and Other Nondepreciable Assets	739,479	4,075	743,554	
Other Capital Assets, Net of Depreciation	20,452,663	1,998,247	22,450,910	3,809,162
Total Capital Assets	21,192,142	2,002,322	23,194,464	3,809,162
Total Assets	41,457,540	2,492,432	43,949,972	7,385,275
Deferred Outflows of Resources				
Pensions	139,510		139,510	155,973
	139,510	-	139,510	155,973
Total Assets and Deferred Outflows of Resources	$ 41,597,050	$ 2,492,432	$ 44,089,482	$ 7,541,248
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Accounts Payable	$ 484,117	$ 47,454	$ 531,571	$ 27,831
Accrued Liabilities	116,465	-	116,465	
Intergovernmental	41,664	-	41,664	
Compensated Absences	92,890		92,890	
Other	435,890		435,890	-
Pension	326,781		326,781	191,927
Unearned Revenue	1,501,171		1,501,171	
Long-term Liabilities			-	
Current Portion of Long-Term Debt	172,083	114,476	286,559	-
Non-Current Portion of Long-Term Debt	443,987	361,147	805,134	-
Total Liabilities	3,615,048	523,077	4,138,125	219,758
Deferred Inflows of Resources				
Pensions	671,283		671,283	258,830
	671,283	-	671,283	258,830
Net Position				
Net Investment in Capital Assets	19,724,677	1,601,699	21,326,376	5,560,149
Restricted for:				
Capital Projects	6,122,857		6,122,857	
Economic Development				1,462,931
Public Health				130,091
Unrestricted	11,463,185	367,656	11,830,841	(90,511)
Total Net Position	37,310,719	1,969,355	39,280,074	7,062,660
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 41,597,050	$ 2,492,432	$ 44,089,482	$ 7,541,248

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, 2022

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	$ 2,509,303	$ 585,941	$ -	$ -	$ (1,923,362)		$ (1,923,362)	$ -
Judicial	1,042,432	208,642	28,750		(805,040)		(805,040)	
Public Safety	5,391,914	849,805	198,334		(4,343,775)		(4,343,775)	
Public Works	4,258,797	40,644	774,240	722,461	(2,721,452)		(2,721,452)	
Health and Welfare	252,943	-	131,283		(121,660)		(121,660)	
Culture and Recreation	180,571				(180,571)		(180,571)	
Housing and Development	181,757				(181,757)		(181,757)	
Interest and Fees	19,257				(19,257)		(19,257)	
Total Governmental Activities	13,836,974	1,685,032	1,132,607	722,461	(10,296,874)	-	(10,296,874)	-
Business Type Activities:								
Solid Waste	980,222	986,385				6,163	6,163	
Fire Protection	944,272	703,444				(240,828)	(240,828)	
Total Business Type Activities	1,924,494	1,689,829	-	-		(234,665)	(234,665)	-
Total Primary Government	$ 15,761,468	$ 3,374,861	$ 1,132,607	$ 722,461	$ (10,296,874)	$ (234,665)	$ (10,531,539)	$ -
Component Units:								
Development Authority	$ 602,883	$ 15,102	$ -	$ 296,505				$ (291,276)
Airport Authority	187,681	5,296	40,000	37,708				(104,677)
Public Health	445,363	184,437	305,723	-				44,797
Total Component Units	$ 1,235,927	$ 204,835	$ 345,723	$ 334,213				(351,156)
General Revenues								
Taxes								
Property Taxes					7,342,038		7,342,038	206,512
Sales Tax					2,745,887		2,745,887	
Insurance Premium Tax					870,188		870,188	
Other Taxes					238,176		238,176	
Investment					(111,142)	18,472	(92,670)	2,031
Miscellaneous					133,622		133,622	
Gain on Sale of Capital Assets					245,500		245,500	(26,590)
Contributions					210		210	
Total General Revenues					11,464,479	18,472	11,482,951	181,953
Other Revenues (Expenses) and Transfers								
Capital Contributions (Capital Project Funds)					-	357,050	357,050	
Governmental Funds Transfer of Net Assets					(280,570)	280,570	-	
Total Other Revenues (Expenses) and Transfers					(280,570)	637,620	357,050	
Changes in Net Position before Extraordinary Item					887,035	421,427	1,308,462	(169,203)
Extraordinay Item, Disposition of Assets, Note 21					(113,462)		(113,462)	
Change in Net Position					773,573	421,427	1,195,000	(169,203)
Net Position, Beginning of Period					36,537,146	1,547,927	38,085,073	7,231,863
Net Position, End of Period					$ 37,310,719	$ 1,969,354	$ 39,280,073	$ 7,062,660

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

Brooks County, Georgia
Balance Sheet
Governmental Funds
June 30, 2022

	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	$ 925,168	$ 554,926	$ 2,170,903	$ -	$ 248,361	$ 267,335	$ 4,166,693
Investments	7,790,124						7,790,124
Receivables							
Taxes	376,057						376,057
Intergovernmental	960,168	123,815		78,688	-	95,568	1,258,239
Interfund	1,229,089		438,140	237,072		49,033	1,953,334
Other	-					268,134	268,134
Inventories	13,462						13,462
Prepaid Items	325,417						325,417
Resticted Assets							
Cash and Equivalents	15,522		1,379,869	1,637,614	1,501,171	40,416	4,574,592
Other	948,110						948,110
Total Assets	$ 12,583,117	$ 678,741	$ 3,988,912	$ 1,953,374	$ 1,749,532	$ 720,486	$ 21,674,162
Liabilities, Deferred Inflows of Resources, and Fund Balance							
Liabilities							
Accounts Payable	$ 484,117	$ -		$ -	$ -	$ -	$ 484,117
Accrued Expenses	108,845					7,618	116,463
Intergovernemntal		41,664					41,664
Interfund Payables	-	835,103	237,072	40,358	248,361	47,872	1,408,766
Other Payables	213,371					222,519	435,890
Unearned Revenues					1,501,171		1,501,171
Total Liabilities	806,333	876,767	237,072	40,358	1,749,532	278,009	3,988,071
Deferred Inflows of Resources							
Unavailable Revenues - Property Taxes	322,358						322,358
Total Deferred Inflows of Resources	322,358	-	-	-	-	-	322,358
Fund Balance							
Nonspendable	338,879					-	338,879
Restricted	15,521		3,751,840	1,913,016		442,480	6,122,857
Committed	948,110						948,110
Assigned					-		-
Unassigned	10,151,916	(198,026)				(3)	9,953,887
Total Fund Balance	11,454,426	(198,026)	3,751,840	1,913,016	-	442,477	17,363,733
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 12,583,117	$ 678,741	$ 3,988,912	$ 1,953,374	$ 1,749,532	$ 720,486	$ 21,674,162

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, 2022

	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	$ 7,295,277	$ -	$ -	$ -	$ -	$ -	$ 7,295,277
Sales Tax	997,917	1,322,444	-	867,948			3,188,309
Insurance Premium Tax	870,188						870,188
Other Taxes	219,638						219,638
Licenses and Permits	132,126						132,126
Intergovernmental	902,225		722,461		-	230,382	1,855,068
Charges for Services	561,156					351,728	912,884
Fines and Forfeitures	354,447					134,530	488,977
Investment	(111,234)					92	(111,142)
Other	133,622					210	133,832
Total Revenues	11,355,362	1,322,444	722,461	867,948	-	716,942	14,985,157
Expenditures							
Current							
General Government	4,462,063		79,350				4,541,413
Judicial	1,036,419						1,036,419
Public Safety	4,086,638	357,050	92,646		-	889,446	5,425,780
Public Works	2,203,323	982,165	9,000	609,643			3,804,131
Health and Welfare	163,777					89,166	252,943
Culture and Recreation	161,807			-			161,807
Housing and Development	184,973						184,973
Intergovernmental		442,422	-				442,422
Debt Service							
Principal	390,313						390,313
Interest and Fees	19,257						19,257
Capital	-						-
Total Expenditures	12,708,570	1,781,637	180,996	609,643	-	978,612	16,259,458
Excess (Deficit) of Revenues Over (Under) Expenditures	(1,353,208)	(459,193)	541,465	258,305	-	(261,670)	(1,274,301)
Other Financing Sources (Uses)							
Proceeds - Sale of Capital Assets	245,500						245,500
Proceeds - Long-Term Debt Financing	211,199						211,199
Proceeds - Capital Lease Financing	325,417						325,417
Transfers, net	(384,536)					384,536	-
Net Other Financing Sources (Uses)	397,580	-	-	-	-	384,536	782,116
Change in Fund Balance	(955,628)	(459,193)	541,465	258,305	-	122,866	(492,185)
Fund Balance, Beginning	12,410,054	261,167	3,210,375	1,654,710		319,611	17,855,917
Fund Balance, Ending	$ 11,454,426	$ (198,026)	$ 3,751,840	$ 1,913,015	$ -	$ 442,477	$ 17,363,732

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, 2022

Total Fund Balance - Governmental Funds (Page 6)		$17,363,733
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	$ 16,399,024	
Site and site improvements, including buildings	12,721,081	
Machinery and Equipment	6,716,446	
Furniture and Fixtures	581,905	
	36,418,456	
Accumulated Depreciation	15,226,314	
	21,192,142	
Construction in Progress	-	21,192,142
Property tax revenues collected after the end of the year but not considered avlilable to pay liabilities of the current year are reported as deferred inflows of resources on the Governmental Funds Balance Sheet but are reported as revenues on the government-wide Statement of Activities.		322,358

Proceeds from and the repayment of general long-term debt is reported as a source of and use of financial resourcers in Governmenteal Funds. 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	$124,944	$ 47,139	$ 172,083	
Capitalized Leases	113,895	330,092	443,987	
Totals	$238,839	$377,231	$ 616,070	(616,070)

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.		(326,781)
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.		(531,773)
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.		(92,890)
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	$ 1,950,435	
Interfund Payables	(1,950,435)	-
Net Position of Governmental Activities (Page 4)		$37,310,719

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, 2022

Net Change in Fund Balance - Total Governmental Funds (Page 7)		$ (492,185)
Amounts Reported for *Governmental Activities* in the Statement of Activities are Different Because		
Governmental Funds report capital outlays as expenditures. In the Statement of Activities the cost of capital assets are capitalized.		2,821,693
Governmental Funds do report depreciation as an expense. In the Statement of Activites depreciation is recognized as an expense.		(1,265,151)
Governmental Funds only recognize proceeds from the disposition of capital assets. In the Statement of Activities the undepreciated basis of assets are recognized in determing 'gain or loss' from the disposition of assets.		(394,032)
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	$ 322,358	
Property Taxes - Beginning of Year	425,702	(103,344)
Compensated absences are reported in the Statement of Activities but are not reported as expenses in Governmental Funds.		
Accrued Liability - End of Year	$ 92,890	
Accrued Liability - Beginning of Year	66,163	26,727
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	$ 326,781	
Net Pension Liability - Beginning of Year	739,231	(412,450)
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	(531,773)	
Deferred Outflows/Inflows - Beginning of Year	(197,159)	(334,614)
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.		536,616
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.		390,313
Transfers between Governmental Funds are reported in the Governmental Funds operating statements but are eliminated on the government-wide statement of activities.		
Transfers in	$ 384,536	
Transfers out	(384,536)	-
Change in Net Position of Governmental Activities (Page 5)		$ 773,573

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, 2022

	Coronavirus Relief Fund	Caronavirus State & Local Recovery Fund	Total
Assets			
Cash and Equivalents	$ 248,361	$ -	$ 248,361
Receivables			
Intergovernmental			
Restricted Assets			
Cash and Equivalents	-	1,501,171	1,501,171
Total Assets	$ 248,361	$ 1,501,171	1,749,532
Liabilities, Deferred Inflows of Resources, and Net Position			
Liabilities			
Accounts Payable	$ -	$ -	$ -
Accrued Expenses			
Payables			
Interfund	248,361		248,361
Unearned Revenue		1,501,171	1,501,171
Total Liabilities	248,361	1,501,171	1,749,532
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, 2022

	Coronavirus Relief Fund	Caronavirus State & Local Recovery Fund	Total
Revenues			
Intergovernmental	$ -	$ -	$ -
Investment			
Other			
Total Revenues	-	-	-
Expenditures			
Public Safety			
Current	-		-
Capital			
Total Expenditures	-	-	-
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, 2022

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Assets			
Current Assets			
Cash and Cash Equivalents	$ 600,841	$ 11,252	$ 612,093
Investments		80,960	80,960
Receivables			
Accounts	89,861	44,287	134,148
Intergovernmental	187,888	-	187,888
Prepaid and Other	-	19,591	19,591
Total Current Assets	878,590	156,090	1,034,680
Capital Assets			
Land and Other Nondepreciable Assets		4,075	4,075
Other Capital Assets	40,436	2,502,758	2,543,194
	40,436	2,506,833	2,547,269
Accumulated Depreciation	35,552	509,395	544,947
Net Capital Assets	4,884	1,997,438	2,002,322
Non-Current Assets			
Intergovernmental Receivable	-	-	-
Total Assets	$ 883,474	$ 2,153,528	$ 3,037,002
Liabilities and Net Position			
Current Liabilities			
Accounts Payable and Accrued Expenses	$ 1,214	$ 46,240	$ 47,454
Interfund	86,712	457,858	544,570
Capital Lease Obligation		39,476	39,476
Accrued Closure & Post-Closure Care Cost	75,000	-	75,000
Total Current Liabilities	162,926	543,574	706,500
Long-Term Liabilities			
Capital Lease Obligation		361,147	361,147
Accrued Closure & Post-Closure Care Cost	-	-	-
Total Long-Term Liabilities	-	361,147	361,147
Total Liabilities	162,926	904,721	1,067,647
Net Position			
Invested in Capital Assets, net	4,884	1,596,815	1,601,699
Unrestricted	715,664	(348,008)	367,656
Total Net Position	720,548	1,248,807	1,969,355
Total Liabilities and Net Position	$ 883,474	$ 2,153,528	$ 3,037,002

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, 2022

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Operating Revenues			
Solid Waste Asssments	$ 896,103	$ 690,016	$ 1,586,119
Intergovernmental	90,282	$ 13,428	103,710
Other			-
Total Operating Revenues	986,385	703,444	1,689,829
Operating Expenses			
Salary and Wages	66,593	309,995	376,588
Benefits	7,520	87,203	94,723
	74,113	397,198	471,311
Purchase Professional and Technical Services		15,151	15,151
Purchased Contracted Services	865,336	12,450	877,786
Purchased Property Services	7,145	162,805	169,950
Other Purchased Services	12,506	109,678	122,184
Closure and Post Closure Care	19,973		19,973
Repairs and Maintenance		3,671	3,671
Energy	-	33,686	33,686
Supplies		45,447	45,447
Other		1,338	1,338
Interest		13,056	13,056
Depreciation	1,149	149,792	150,941
Total Operating Expeses	980,222	944,272	1,924,494
Operating Income (Loss)	6,163	(240,828)	(234,665)
Non-Operating Revenue (Expense)			
Investment Income	7,626	10,846	18,472
Total Non-Operating Revenue (Expense)	7,626	10,846	18,472
Income (Loss) Before Other Revenues (Expenses) and Transfers	13,789	(229,982)	(216,193)
Other Revenue (Expenses) and Transfers			
Capital Contributions (Capital Project Funds)		357,050	357,050
Transfer of Assets from Governmental Funds		280,570	280,570
Total Other Revenues (Expenses) and Transfers	-	637,620	637,620
Change in Net Position	13,789	407,638	421,427
Net Position, Beginning	706,758	841,169	1,547,927
Net Position, Ending	$ 720,547	$ 1,248,807	$ 1,969,354

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, 2022

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Cash Flow from Operating Activities			
Assessments Received	$ 894,608	$ 675,484	$ 1,570,092
Intergovernmental and Other	112,041	13,428	125,469
Payment of Employee Compensation and Benefits	(74,092)	(368,156)	(442,248)
Payment for Professional and Technical Services	(94,973)	(27,601)	(122,574)
Payment for Purchased Property Service	(853,521)	(37,357)	(890,878)
Payment for Other Purchased Service		(48,207)	(48,207)
Payment for Other Goods and Services	(19,649)	(59,841)	(79,490)
Cash flow from Operating Activities	(35,586)	147,750	112,164
Cash Flow from Non-Capital Financing Activities			
Prepayments for the Purchase of Equipment		-	-
Advances from Other Funds			-
Cash Flow from Non-Capital Financing Activities	-	-	-
Cash Flow from Capital and Related Financing			
Purchase of Capital Assets	-	(311,223)	(311,223)
Capital Lease Financing		438,959	438,959
Repayment of Capital Lease		(38,336)	(38,336)
Cash Flow from Capital and Related Financing	-	89,400	89,400
Cash flow from Investing Activities			
Decrease in Investments		(295,492)	(295,492)
Investment Inome	7,626	10,846	18,472
Cash Flow from Investing Activities	7,626	(284,646)	(277,020)
Net Increase (Decrease) in Cash and Cash Equivalents	(27,960)	(47,496)	(75,456)
Cash and Cash Equivalents, Beginning	628,801	58,748	687,549
Cash and Cash Equivalents, Ending	$ 600,841	$ 11,252	$ 612,093
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities			
Operating Income (Loss)	$ 6,163	$ (240,828)	$ (234,665)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:			
Depreciation Expense	1,149	149,792	150,941
Change in Assets and Liabilities:			
(Increase) Decrease in Receivable	(1,495)	(14,531)	(16,026)
(Increase) Decrease in Intergovernmental Receivables	21,759	-	21,759
Increase (Decrease) in Internal Balances	11,815	224,275	236,090
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	23	29,042	29,065
Net Cash Provided (Used) By Operating Activities	$ (35,586)	$ 147,750	$ 112,164
Supplemental Cash Flow Infomration			
Contribution of Capital Assets	$ -	$ -	$ -
Contribution of Capital Assets (Capital Project Fund	$ -	$ 357,050	$ 357,050
Transfer of Assets from Governmental Funds	$ -	$ 283,307	$ 283,307

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

Brooks County, Georgia
Agency Funds
Combining Statement of Fiduciary Net Position
June 30, 2022

	Tax Commissioner	Courts				Sheriff	Total
		Probate	Superior	State	Magistrate		
Assets							
Cash	$ 15,289	$ 4,684	$ 135,980	$ 157,901	$ 11,331	$ 56,423	$ 381,608
Taxes	1,008,559						1,008,559
Other	-	-					-
Total Assets	$ 1,023,848	$ 4,684	$ 135,980	$ 157,901	$ 11,331	$ 56,423	$ 1,390,167
Liabilities							
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Uncollected Taxes	1,008,559						1,008,559
Other	15,289	4,684	135,980	157,901	11,331	56,423	381,608
Total Liabilities	$ 1,023,848	$ 4,684	$ 135,980	$ 157,901	$ 11,331	$ 56,423	$ 1,390,167
Net Position	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2022

	Beginning Balance	Additions	Deductions	Ending Balance
Tax Commissioner				
Assets				
Cash and Equivalents	$ 27,764	$ 23,206,821	$ 23,219,296	$ 15,289
Tax, Fees and Assessments Receivable	1,247,278	22,716,074	22,954,793	1,008,559
Other				-
Total Assets	$ 1,275,042	$ 45,922,895	$ 46,174,089	$ 1,023,848
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Uncollected Taxes, Fees and Assessments	1,247,278	22,668,940	22,907,659	1,008,559
Interfund		10,834,726	10,834,726	-
Other	27,764	-	12,475	15,289
Total Liabilities	$ 1,275,042	$ 33,503,666	$ 33,754,860	$ 1,023,848
Probate Court				
Assets				
Cash and Equivalents	$ 8,463	$ 46,812	$ 50,591	$ 4,684
Other				-
Total Assets	$ 8,463	$ 46,812	$ 50,591	$ 4,684
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		43,586	43,586	-
Other	8,463	3,206	6,985	4,684
Total Liabilities	$ 8,463	$ 46,792	$ 50,571	$ 4,684
Clerk of Superior Court				
Assets				
Cash and Equivalents	$ 138,988	$ 514,532	$ 517,540	$ 135,980
Other				-
Total Assets	$ 138,988	$ 514,532	$ 517,540	$ 135,980
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		194,431	194,431	-
Other	138,988	320,101	323,109	135,980
Total Liabilities	$ 138,988	$ 514,532	$ 517,540	$ 135,980
Clerk of State Court				
Assets				
Cash and Equivalents	$ 138,988	$ 465,643	$ 446,730	$ 157,901
Other				-
Total Assets	$ 138,988	$ 465,643	$ 446,730	$ 157,901
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		306,463	306,463	-
Other	138,988	159,180	140,267	157,901
Total Liabilities	$ 138,988	$ 465,643	$ 446,730	$ 157,901

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2022

	Beginning Balance	Additions	Deductions	Ending Balance
Magistrate Court				
Assets				
Cash and Equivalents	$ 9,340	$ 136,090	$ 134,099	$ 11,331
Other				-
Total Assets	$ 9,340	$ 136,090	$ 134,099	$ 11,331
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		43,605	43,605	-
Other	9,340	92,485	90,494	11,331
Total Liabilities	$ 9,340	$ 136,090	$ 134,099	$ 11,331
Sheriff's Department				
Assets				
Cash and Equivalents	$ 56,564	$ 60,308	$ 60,449	$ 56,423
Other				
Total Assets	$ 56,564	$ 60,308	$ 60,449	$ 56,423
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable	5,029	60,308	65,337	-
Other	51,535	1,876	(3,012)	56,423
Total Liabilities	$ 56,564	$ 62,184	$ 62,325	$ 56,423

	Beginning Balance	Additions	Deductions	Ending Balance
Combined Totals				
Assets				
Cash and Equivalents	$ 380,107	$ 24,430,206	$ 24,428,705	$ 381,608
Taxes, Fees and Assessments Receivable	1,247,278	22,716,074	22,954,793	1,008,559
Other	-	-	-	-
Total Assets	$ 1,627,385	$ 47,146,280	$ 47,383,498	$ 1,390,167
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Uncollected Taxes, Fees and Assessments	1,247,278	22,668,940	22,907,659	1,008,559
Interfund	5,029	11,483,119	11,488,148	-
Other	375,078	576,848	570,318	381,608
Total Liabilities	$ 1,627,385	$ 34,728,907	$ 34,966,125	$ 1,390,167

Brooks County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2022 and December 31, 2021

	Brooks County			
	Development Authority December 31	Airport Authority December 31	Board of Health June 30	Combined
Assets and Deferred Outflows of Resources				
Current Assets				
Cash and Cash Equivalents	$ 808,827	$ 24,569	$ 286,583	$ 1,119,979
Investments	503,113			503,113
Receivables, net	152,983			152,983
Other				-
Total Current Assets	1,464,923	24,569	286,583	1,776,075
Non-Current Assets				
Cash and Cash Equivalents				-
Other Investments	1,750,987			1,750,987
Net OPEB Asset	-		49,051	49,051
Total Non-Current Assets	1,750,987	-	49,051	1,800,038
Capital Assets				
Other Capital Assets, net of Depreciation	204,721	3,602,641	1,800	3,809,162
Deferred Outflows of Resources				
Pensions and OPEB Related			155,973	155,973
Total Assets and Deferred Outflows of Resources	$ 3,420,631	$ 3,627,210	$ 493,407	$ 7,541,248
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts Payable and Accrued Expenses	$ 1,992	$ 9,270	$ 16,569	$ 27,831
Mortgages Payable				-
Total Current Liabilities	1,992	9,270	16,569	27,831
Long-Term Liabilities				
Pension Obligations and Compensated Absences			191,927	191,927
Mortgages Payable				-
Total Liabilities	1,992	9,270	208,496	219,758
Deferred Inflows of Resources				
Pensions and OPEB Related			258,830	258,830
Net Position				
Invested in Capital Assets	1,955,708	3,602,641	1,800	5,560,149
Restricted				-
Economic Development	-			-
Health and Welfare			130,091	130,091
Unrestricted	1,462,931	15,299	(105,810)	1,372,420
Total Net Position	3,418,639	3,617,940	26,081	7,062,660
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 3,420,631	$ 3,627,210	$ 493,407	$ 7,541,248

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, 2022 and December 31, 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: Development Authority	Net (Expense) Revenue and Changes in Net Position: Airport Authority	Net (Expense) Revenue and Changes in Net Position: Board of Health	Net (Expense) Revenue and Changes in Net Position: Total
Brooks County Development Authority Operations	$ 602,883 #	$ 15,102	$ -	$ 296,505	$ (291,276)	$ -	$ -	$ (291,276)
Quitman-Brooks County Airport Authority Operations	187,681	5,296	40,000	37,708		(104,677)		$ (104,677)
Brooks County Board of Health Public Health	445,363	184,437	305,723	-			44,797	44,797
Total Component Units	$ 1,235,927	$ 204,835	$ 345,723	$ 334,213	(291,276)	(104,677)	44,797	(351,156)
General Revenues								
Taxes								
Property Taxes					206,512			206,512
Intergovernmental							-	-
Investment					1,990	41		2,031
Gain (Loss) Sale of Development Properties					(26,590)		-	(26,590)
Total General Revenues and Transfers					181,912	41	-	181,953
Changes in Net Position					(109,364)	(104,636)	44,797	(169,203)
Net Position, Beginning of Period (Restated for Board of Health)					3,528,003	3,722,576	(18,716)	7,231,863
Net Position, End of Period					$ 3,418,639	$ 3,617,940	$ 26,081	$ 7,062,660

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

Brooks County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2022 and December 31, 2021

	Brooks County			
	Development Authority December 31	Airport Authority December 31	Board of Health June 30	Combined
Assets and Deferred Outflows of Resources				
Current Assets				
Cash and Cash Equivalents	$ 808,827	$ 24,569	$ 286,583	$ 1,119,979
Investments	503,113			503,113
Receivables, net	152,983			152,983
Other				-
Total Current Assets	1,464,923	24,569	286,583	1,776,075
Non-Current Assets				
Cash and Cash Equivalents				-
Other Investments	1,750,987			1,750,987
Net OPEB Asset	-		49,051	49,051
Total Non-Current Assets	1,750,987	-	49,051	1,800,038
Capital Assets				
Other Capital Assets, net of Depreciation	204,721	3,602,641	1,800	3,809,162
Deferred Outflows of Resources				
Pensions and OPEB Related			155,973	155,973
Total Assets and Deferred Outflows of Resources	$ 3,420,631	$ 3,627,210	$ 493,407	$ 7,541,248
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts Payable and Accrued Expenses	$ 1,992	$ 9,270	$ 16,569	$ 27,831
Mortgages Payable				-
Total Current Liabilities	1,992	9,270	16,569	27,831
Long-Term Liabilities				
Pension Obligations and Compensated Absences			191,927	191,927
Mortgages Payable				-
Total Liabilities	1,992	9,270	208,496	219,758
Deferred Inflows of Resources				
Pensions and OPEB Related			258,830	258,830
Net Position				
Invested in Capital Assets	1,955,708	3,602,641	1,800	5,560,149
Restricted				-
Economic Development	-			-
Health and Welfare			130,091	130,091
Unrestricted	1,462,931	15,299	(105,810)	1,372,420
Total Net Position	3,418,639	3,617,940	26,081	7,062,660
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 3,420,631	$ 3,627,210	$ 493,407	$ 7,541,248

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, 2022 and December 31, 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: Development Authority	Net (Expense) Revenue and Changes in Net Position: Airport Authority	Net (Expense) Revenue and Changes in Net Position: Board of Health	Net (Expense) Revenue and Changes in Net Position: Total
Brooks County Development Authority								
Operations	$ 602,883	$ 15,102	$ -	$ 296,505	$ (291,276)	$ -	$ -	$ (291,276)
Quitman-Brooks County Airport Authority								
Operations	187,681	5,296	40,000	37,708		(104,677)		$ (104,677)
Brooks County Board of Health								
Public Health	445,363	184,437	305,723	-			44,797	44,797
Total Component Units	$ 1,235,927	$ 204,835	$ 345,723	$ 334,213	(291,276)	(104,677)	44,797	(351,156)
General Revenues								
Taxes								
Property Taxes					206,512			206,512
Intergovernmental							-	-
Investment					1,990	41		2,031
Gain (Loss) Sale of Development Properties					(26,590)		-	(26,590)
Total General Revenues and Transfers					181,912	41	-	181,953
Changes in Net Position					(109,364)	(104,636)	44,797	(169,203)
Net Position, Beginning of Period (Restated for Board of Health)					3,528,003	3,722,576	(18,716)	7,231,863
Net Position, End of Period					$ 3,418,639	$ 3,617,940	$ 26,081	$ 7,062,660

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 can 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 included 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, 2022. 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 can 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, 2021. 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 can 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, 2021. 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 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 how 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 like 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

(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 reported 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 reported 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 2014 and 2020.

The Transportation Special Purpose 1% Sales Tax (Capital Project Fund) accounts 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 increase (e.g., revenues) and decrease (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 Fund.

Fiduciary Funds

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Reporting focuses 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 reimbursement 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 is 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, bridges and other similar assets acquired after 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 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 focusses 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:

Non-spendable – Fund balances are reported as non-spendable 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 criterions. 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 represents 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 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 30,2022 was adopted June 29, 2021. There were no amendments to the initial 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 originally adopted on August 23, 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			
Seizure and Confiscated Property	$ 500	$ 48,333	$ 47,833
Emergency 911 Telephone Fund	420,578	646,591	172,051
Jail Construction and Staffing Fund	35,000	45,888	10,886

Departmental expenditures exceeded budget appropriations in the following departments:

	Budget	Actual	Excess
General Fund			
Judicial			
Magistrate Court	$ 205,000	$ 213,440	$ 8,440
Public Defender	150,000	159,042	9,042
Public Safety			
Administration	305,500	318,075	12,575
Patrol	880,000	1,171,419	291,419
Vice	300,000	336,142	36,142
Court Services	115,000	147,203	32,203
Public Works			
Road and Bridge Maintenance	1,709,000	2,084,804	375,804
Health and Welfare			
Transportation Services	-0-	37,036	37,036
Housing and Development			
Planning and Zoning	25,000	32,754	7,754

(C) – Deficit Fund Balances

The Capital Project Fund – Special Purpose Local Option Sales Tax 2020 issue had a deficit fund balance of $198,025.

(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 vehicles in 2021 for the Sheriff's Department (Patrol).

Note 3 – Cash, Cash Equivalents, and Investments

The primary government's cash and investments include demand checking accounts, bank certificates of deposit, and U. S. Treasury notes and bonds in the amount of $17,604,370. Account balances with financial institutions were $11,678,024 of which $1,455,045 was insured through the Federal Deposit Insurance Corporation (the FDIC). United States Treasury notes and bonds were $5,926,346 (current value - $5,038,218). 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.

Cash and cash equivalents, invested in savings and certificates of deposit in financial institutions, consist of the following:

Account Type	
Cash on Hand	$ 1,700
Cash and Demand Accounts	11,311,655
Investments (Certificates of Deposit)	366,369
Investments (U.S. Treasury Notes and Bonds)	5,926,346
Total	$ 17,606,070

Restricted cash is summarized as follows:

Board of Education - Escrow from property tax sales	$ 15,522
Grants	
Local Maintenance and Improvement Grant	1,379,869
Local Relief Funds	1,501,171
Seizure and Confiscated Property Funds	28,405
Juvenile Delinquency and Crime Prevention	12,011
Total	$ 2,936,878

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 23
Digest Approved by State Revenue Commissioner	August 31
Tax Commissioner mails annual tax bills	September 7
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	$ 293,322
Prior	82,735
Total	$ 376,057

Note 5 – Receivables

Receivables as of June 30, 2022, for the governmental and proprietary fund are summarized as follows:

	Governmental Type Activities				
	General Fund	Special Revenue Funds	Capital Projects Funds	Proprietary Funds Types	Totals
Receivables					
Property Taxes	$ 376,057	$	$	$	$ 376,057
Charges for Services	$	$ 25,534	$	$ 134,148	$ 159,682
Other Accounts	$	$ 242,600	$	$	$ 242,600
Intergovernmental					
Federal Government					
Grants	$	$ 82,696	$	$	$ 82,696
State of Georgia					
Local Option Sales Tax	93,431	123,815	78,688		295,934
Railroad Equipment Tax	42,554				42,554
Grants	796,412	12,872			809,284
City of Quitman					
Shared Expenses					
Fuel	13,055				13,055
Solid Waste Operations				139,138	139,138
Landfill & Post Closure Care				48,750	48,750
Board of Education					
Shared Expenses					
Recreation	14,716				14,716
Total Intergovernmental	$ 960,168	$ 219,383	$ 78,688	$ 187,888	$ 1,446,127

Note 6 – Interfund Balances and Transfers

Internal account balances result from working capital advances, primarily from the general fund, to finance current operating expenditures, including employee compensation and benefits, are summarized as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Capital Project SPLOST 2020	$ 835,103
Genera Fund	Transportation SPLOST	40,358
General Fund	ARPA Fund	248,361
General Fund	Non-Major Governmental	43,809
General Fund	Solid Waste Enterprise	86,712
General Fund	Fire Protection Fund	457,859
Capital Project SPLOST 2014	General Fund	438,140
Jail Construction and Staffing	General Fund	44,973
Net General Fund		$ 1,229,089
Transportation SPLOST	Capital Project SPLOST 2014	$ 237,072
Non-Major Governmental	Non-Major Governmental	$ 1,161

The Transportation SPLOST receivable from the Capital Project SPLOST 2014 was to reimburse the purchase of six public safety vehicles during the year ended June 30, 2021.

Internal balances are liquidated within one year.

During the year ending June 30, 2022, the general fund transferred $384,536 to the E-911 Telephone Fund to fund current year operations.

Note 7 – Changes in Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Ending Balance
Governmental Activities:					
Capital Assets not being Depreciated					
Land and Improvements	$ 739,479	$ -	$	$	$ 739,479
Construction in Progress	1,210,888	2,126,950		3,337,838	-
Total Assets not being. Depreciated	1,950,367	2,126,950	-	3,337,838	739,479
Other Capital Assets					
Infrastructure	16,399,023				16,399,024
Building and Improvements	8,643,764			3,337,838	11,981,602
Machinery and Equipment	3,386,309	237,690		(225,785)	3,398,214
Transportation Equipment	3,075,724	427,698	245,086	59,896	3,318,232
Office and Technology Equipment	839,755	24,574		(282,424)	581,905
Total Other Capital Assets	32,344,575	689,962	245,086	2,889,525	35,678,977
Less Accumulated Depreciation					
Infrastructure	4,903,995	494,926		(1,787)	5,397,134
Building and Improvements	3,421,146	270,094		(408)	3,690,832
Machinery and Equipment	3,107,891	109,511		(213,816)	3,003,586
Transportation Equipment	2,394,225	349,100	(245,086)	127,610	2,625,849
Office and Technology Equipment	740,731	41,520		(273,338)	508,913
Total Depreciation	14,567,988	1,265,151	(245,086)	(361,739)	15,226,314
Net Other Capital Assets	17,776,587	(575,189)		3,251,264	20,452,663
Total Capital Assets, net	$ 19,726,954	$ 1,551,761	$	$ 86,573	$ 21,192,142
Business Type Activities:					
Solid Waste Enterprise Fund					
Machinery and Equipment	$ 40,436	$ -	$ -	$ -	$ 40,436
Total Capital Assets	40,436	-			40,436
Less Accumulated Depreciation					
Machinery and Equipment	34,403	1,149			35,552
Total Depreciation	34,403	1,149			35,552
Total Capital Assets, net	$ 6,033	$ (1,149)	$ -	$ -	$ 4,884

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Ending Balance
Fire Protection Services					
Other Capital Assets					
Land and Improvements	$ 4,075	$ -	$ -	$ -	$ 4,075
Buildings and Improvements	217,661	314,333		(18,321)	513,673
Equipment	746,936	1,078,083		164,066	1,989,085
Total Capital Assets	968,672	1,392,416		145,745	2,506,833
Less Accumulated Depreciation					
Buildings and Improvements	27,818	9,833		20,969	58,620
Equipment	330,291	141,108		(20,624)	450,775
Total Depreciation	358,110	150,941		345	509,395
Total Capital Assets, net	$ 610,562	$ 1,241,475	$ -	$ (145,401)	$ 1,997,438

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

Governmental Activities:	
General Government	$ 162,913
Judicial	4,606
Public Safety	387,849
Public Works	690,085
Health and Welfare	-
Culture and Recreation	18,764
Housing and Development	934
Total Depreciation Expense – Governmental Activities	$ 1,265,151
Business-type Activities:	
Solid Waste	$ 1,149
Fire Protection Services	150,941
Total Depreciation Expense – Business-type Activities	$ 152,090

Note 8 – Capital Leases

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

	Governmental
Equipment	$ 734,033
Accumulated Amortization	734,033
Unamortized Balance	$ -0-

Current year depreciation includes amortization of $37,383 for leased public works equipment.

Note 9 – Assets Held for Resale

Investment in real estate held for resale as of June 30, 2022 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 refinancing dated May 25, 2022 in the amount of $168,514 is payable $4,563 per month including interest at 2.5 percent per annum with a balloon payment of $102,587 due May 25, 2023. The note is a renewal of the note in the amount of $267,893 dated March 13, 2017 to finance the purchase of two Mack dump trucks.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2023	$ 102,587	$ 1,484	$ 104,071
	-	-	-
Total	$ 102,587	$ 1,484	$ 104,071

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
2023	$ 22,357	$ 1,973	$ 24,330
2024	23,109	1,221	24,330
2025	24,030	445	24,475
	-	-	-
Total	$ 69,496	$ 3,639	$ 73,135

Capitalized Lease Obligations – Leasing 2, Inc.

Financing lease agreement dated August 5, 2021, in the amount of $211,199 is payable in annual installments of $56,243 including interest at 3.22percent per annum through February 5, 2025. Secured by 2021 Max Boom Mower.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2023	$ 51,147	$ 5,096	$ 56,243
2024	52,792	3,451	56,243
2025	54,490	1,753	56,243
-	-	-	-
Total	$ 158,429	$ 10,301	$ 168,729

Capitalized Lease Obligation – Government Capital Corporation

Financing lease agreement dated November 12, 2021, in the amount of $325,417 for the lease purchase of a E911 Phone and radio system. The lease is payable in monthly installments of $5,860 including interest at 2.98 percent per through October 29, 2026.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2023	$ 62,748	$ 7,578	$ 70,326
2024	64,631	5,695	70,326
2025	66,571	3,755	70,326
2026	68,568	1,758	70,326
2027	23,040	131	23,171
-	-	-	-
Total	$ 285,558	$ 18,917	$ 304,475

Business type activities long-term indebtedness consists of the following:

Fire Protection Services

Capitalized Lease Obligations – Government Capital Corporation

The financing lease agreement dated July 14, 2021, in the amount of $438,959 is payable in annual installments of $51,392 including interest at 2.974 percent per annum through July 14, 2031. Secured by a 2020 Custom Rosenbauer Pumper.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2023	$ 39,476	$ 11,916	$ 51,392
2024	40,650	10,742	51,392
2025	41,859	9,533	51,392
2026	43,104	8,288	51,392
2027	44,386	7,006	51,392
2028 - 2031	191,148	14,422	205,570
Total	$ 400,623	$ 61,907	$ 462,530

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 $75,000 for the final year of care. 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 maturity of post-closure care cost is recorded as debt in the solid waste enterprise fund as follows:

Year	Total
2023	$ 75,000
	$ 75,000

Post-closure care costs are 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 $75,000 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, 2022 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	$ 12,141	$ -	$ 12,141	$ -0-	$ -0-
Capitalized Leases Caterpillar Financial Services	231,455	-	231,455	-0-	-0-
Note Payable, Colony Bank Equipment Financing	135,164	-	32,577	102,587	102,587
Capitalized Lease Leasing 2, Inc. Equipment Financing		211,199	52,770	158,429	51,147
Capital Lease Government Capital Corp Equipment Financing		326,312	40,754	285,558	62,748
Note Payable, KS State Bank Vehicle Financing	90,112	-	20,616	69,496	22,357
Compensated Absences	66,163	99,037	72,310	92,890	92,890
Total Governmental Activities	535,035	636,548	462,623	708,960	331,729
Business Type Activities					
Capital Lease, Community First National Fire Truck		438,959	38,366	400,593	39,476
Solid Waste Enterprise Fund Landfill Post-Closure Care	150,000	-	75,000	75,000	75,000
Total Business Type Activities	150,000	438,959	113,366	475,593	114,476
Total	$ 685,035	$ 1,075,507	$ 575,989	$ 1,184,553	$ 446,205

Compensated absences are liquidated primarily from governmental funds.

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	$ 13,462	$ -	$ -	$ -	$ 13,462
Prepaid Expenses	325,417				325,417
Restricted for:					
General Fund					
Property Escrow	15,521				15,521
Capital Project Funds:					
State Grant - Local Maintenance Improvement Program		1,379,869	1,637,614		3,017,483
Special Revenue Funds:					
Law Library Fund				72,258	72,258
Seizure and Confiscated Property Fund				20,067	20,067
Confiscated Asset Fund				3,891	3,891
Drug Abuse Treatment and Education				12,910	12,910
Victim Witness Assistance				54,396	54,396
Grant Funds				12,011	12,011
Jail Construction and Staffing				49,688	49,688
Inmate Commissary Fund				173,323	173,323
E-911 Telephone Service				43,936	43,936
Family Connection				-	-
Capital Project Funds:					
Special Purpose Local Option Sales and Use Tax Fund		2,173,945	275,401		2,449,346
Committed to:					
Real Estate Held for Industrial Development	948,110				948,110
Assigned to:					
Unassigned:	10,151,916			(3)	10,151,913
Total	$ 11,454,426	$ 3,553,814	$ 1,913,015	$ 442,477	$17,363,733

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 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's 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, 2022, (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	57
Terminated plan participants entitled to future benefits	50
Active employees participating in the Plan	52
Total Number of Plan Participants	159
Part-time active employees not participating in the Plan	5
Covered Compensation for Active Participants	$ 1,599,381
Employer Contribution as a Percent of Covered Payroll	9,47%

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	70%	65% - 75%
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%

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, 2021 is summarized as follows:

Assets		
Cash and Equivalents		$ 171,294
Marketable Securities, at market value		4,848,095
Fixed Interest Insurance Account		21,847
		5,041,236
Receivables		
Employer contributions	$ -	
Accrued Interest Income	3,9890	3,980
Total Assets		5,045,216
Liabilities		
Administrative Expenses	10,797	
Accrued Investment Fee	4,580	
Accrued Auditing Fees	-	15,377
Fiduciary Net Position		$ 5,029,839

The County's annual recommended contribution for the year ended December 31, 2021 in the amount of $166,391 was funded May 7, 2022 and is included in the County's Fiduciary Net Position as of December 31, 2021.

The County's Statement of Changes in Fiduciary Net Position for the year ended December 31, 2021 is as follows:

Additions:		
Employer Contributions		$ 166,391
Net Investment Income		699,452
Total Additions		865,843
Deductions		
Investment Expenses	$ 20,893	
Administrative Expenses	24,977	
Benefit Payments	310,777	
Post-Retirement Death Benefits	15,211	
Service Credit Transferred Out	15,595	
Pre-Retirement Death Benefits	-	387,453
Net Increase (Decrease) in Fiduciary Net Position		$ 487,453
Net Position Held in Trust for Pension Benefits		
Beginning of Year		$ 4,551,449
End of Year		$ 5,029,839
Money Weighted Rates of Return		15.06%

The County's Net Position Restricted for Pensions as of December 31, 2021 is as follows:

Fiduciary Net Position	$ 5,029,839
Deferred Outflow of Resources	139,510
Deferred Inflow of Resources	(671,293)
Net Position Restricted for Pensions	$ 5,561,622

The County's total pension liability, fiduciary net position, and net pension liability for the measurement period ended December 31, 2021 is as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance, January 1, 2021	$ 5,290,680	$ 4,551,449	$ 739,231
Changes during the Period			
Service Cost	71,149		71,149
Interest on Total Pension Liability	358,925		358,925
Liability Experience (Gain)/Loss	(48,228)		(48,228)
Assumption Change	10,466		10,466
Employer Contributions		166,391	(166,391)
Net Investment Income		699,452	(699,452)
Payment of Benefits	(310,777)	(310,777)	-
Other			
Administration Expense		(24,977)	24,977
Investment Expenses		(20,893)	20,893
Service Credit Transfer	(15,595)	(15,595)	
Post-Retirement Death Benefits		(15,211)	15,211
Pre-Retirement Death Benefits		-	-
Net Change	65,940	478,390	(412,450)
Balance, December 31, 2021	$ 5,356,620	$ 5,029,839	$ 326,781

Fiduciary Net Position as percentage of Total Pension Liability ($5,029,839/$5,356,620) 93.9%

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	$ 5,962,666	$ 5,356,620	$ 4,848,178
Fiduciary Net Position	5,029,839	5,029,839	5,029,839
Net Pension Liability	$ 932,827	$ 326,781	$ (181,661)

Pension expense for the December 31, 2021 measurement date is comprised of:

Service Cost		$ 71,149
Interest on Total Pension Liability		358,925
Amortization of:		
Liability Experience (Gain) or Loss	$ 42,942	
Change in Assumption	73,266	
Asset (Gain)/Loss	(184,680)	(68,472)
Projected Earnings on Plan Investments		(313,225)
Administration Expense		24,977
Other Changes in Fiduciary Net Position		15,211
Total Pension Expense		$ 88,565

The actuarial present value of accumulated plan benefits as of December 31, 2021 is as follows:

Vested:	
Retirees (and other in pay status)	$ 2,885,528
Deferred vested (former employees)	745,088
Vested Active Participants (current employees)	1,292,129
Total	4,922,745
Non-vested	80,728
Total	$ 5,003,473
Effect of service attribution and future salary increases	$ 573,064
Total Pension Liability	$ 5,576,537
Fiduciary Net Position	$ 5,029,839
Net Pension Liability	$ 546,698
Fiduciary Net Position expressed as a % of Total Pension Liability	90.1%

The County's Net Deferred Outflows and Inflows of Resources for the measurement period ended December 31, 2021 is summarized as follows:

	Net Deferred Outflows	Net Deferred Inflows
Asset (Gain)/Loss	$ 92,139	$ (638,622)
Liability (Gain)/Loss	23,961	(32,671)
(Gain)/Loss due to Assumption Change	23,410	
Total	$ 139,510	$ (671,293)

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
2022	$ (175,314)
2023	(182,320)
2024	(107,963)
2025	(66,186)
2026	
	$ (531,783)

(E) Actuarial Methods and Assumptions

Significant actuarial methods and assumptions used in the valuation for the December 31, 2021 measurement date include:

Actuarial Valuation Date:	January 1, 2022
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 2022. 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 2022 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 $16,255. 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, 2022 the County incurred closure, post-closure care and remediation expenses in the amount of $77,603.

The County estimates post-closure care cost to approximate $75,000 during the remaining year. These costs are based on what it would cost to perform all post-closure care in 2022, 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 ten litigation matters. Six litigation matters are covered by insurance. Three equitable matters that are not covered by insurance are equitable claims and are not likely to result in damages and one litigation matter for damages not covered by insurance.

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, 2022 were $12,548. 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 2022.

Note 19 – Subsequent Events

Subsequent events were evaluated through July 11, 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, 2022, 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 twenty years.

Assessed value of property	$ 169,523,444.
Taxable value (40% of the properties assessed value)	$ 67,809,378.
Gross amount of County property tax prior to abatement	$ 895,109.
Amount of County taxes abated	$ 676,495.
Percentage of County taxes abated	75.58%

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.

Note 21 – Extraordinary Items

During the year the E-911 center was damaged by lightning destroying the tower, computers, phones, and other equipment. The undepreciated value of the destroyed assets was $11,020. The damaged property is being replaced by insurance. The 5311 transit operations were terminated July 1st. The undepreciated basis of the transit vanes and other equipment returned to the state was $102,442. The undepreciated basis of these assets was $113,462.

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

	Conservation	Agricultural	Forest Land	Total
Acreage in Covenant	178,077	2,493	88,047	
Number of Parcels/Covenants	1,846	14	167	
Fair Market Value of Property	$548,722,238	$ 9,449,640	$200,851,600	$759,023,478
Assessed Value	$219,488,895	$ 3,779,856	$ 80,340,640	$303,609,391
Taxed Value	$ 56,783,913	$ 2,877,893	$ 19,034,522	$ 78,696,328
Decrease in Taxable Value	$162,704,982	$ 901,963	$ 61,306,118	$224,913,063
Reduction in County Taxes	$ 2,153,375	$ 12,559	$ 804,765	$ 2,970,699

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, 2022

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	$ 7,314,594	$ 7,314,594	$ 7,295,277	$ (19,317)
Local Option Sales Tax	868,744	868,744	997,917	129,173
Insurance Premium Tax	838,175	838,175	870,188	32,013
Other Taxes	170,000	170,000	219,638	49,638
Licenses and Permits	96,000	96,000	132,126	36,126
Intergovernmental	845,195	845,195	902,225	57,030
Charges for Services	501,000	501,000	561,156	60,156
Fines and Forfeitures	325,000	325,000	354,447	29,447
Investment	225,000	225,000	(111,234)	(336,234)
Contributions			440	440
Other and Miscellaneous	82,725	82,725	133,182	50,457
Total Revenues	11,266,433	11,266,433	11,355,362	88,929
Expenditures				
General Government	4,931,586	4,931,586	4,462,063	469,523
Judicial	1,166,084	1,166,084	1,036,419	129,665
Public Safety	3,762,000	3,762,000	4,086,638	(324,638)
Public Works	1,931,000	1,931,000	2,203,323	(272,323)
Health and Welfare	139,737	139,737	163,777	(24,040)
Culture and Recreation	161,000	161,000	161,807	(807)
Housing and Development	296,369	296,369	184,973	111,396
Debt Service	395,970	395,970	409,570	(13,600)
Total Expenditures	12,783,746	12,783,746	12,708,570	75,176
Excess (Deficit) of Revenues Over (Under) Expenditures	(1,517,313)	(1,517,313)	(1,353,208)	164,105
Other Financing Sources (Uses)				
Proceeds - Sale of Capital Assets			245,500	245,500
2			211,199	211,199
Proceeds - Capital Lease Financing			325,417	325,417
Transfers	(354,000)	(354,000)	(384,536)	(30,536)
Appropriation of Surplus - Operations	500,000	500,000		(500,000)
Appropriation of Surplus - Capital	2,900,000	2,900,000	-	(2,900,000)
Net Other Financing Sources (Uses)	2,900,000	2,900,000	397,580	(2,648,420)
Change in Fund Balance	1,382,687	1,382,687	(955,628)	(2,484,315)
Fund Balance, Beginning	12,410,054	12,410,054	12,410,054	-
Fund Balance, Ending	$ 13,792,741	$ 13,792,741	$ 11,454,426	$ (2,484,315)

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, 2022

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%
December 31, 2021	$ 5,356,620	$ 5,029,839	$ 326,781	93.9%	$ 1,599,381	20.4%

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%
December 31, 2021	$ 158,540	105.0%

See notes to basic financial statements for explanation of actuarial assumptions applied in determining the above calculations. (Note 12, Page 37)

Brooks County, Georgia
General Fund
Comparative Balance Sheet
June 30, 2022 and 2021

	2022	2021
Assets		
Cash and Cash Equivalents	$ 925,168	$ 2,278,230
Investments	7,790,124	8,335,406
Receivables		
Taxes	376,057	501,302
Intergovernmental	960,168	237,435
Interfund	1,229,089	1,249,808
Other	-	16,823
Inventories	13,462	111,760
Prepaid Items	325,417	-
Resticted Assets		
Cash and Investments	15,522	15,514
Other	948,110	948,110
Total Assets	$ 12,583,117	$ 13,694,388
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ 484,117	$ 792,989
Accrued Compensation and Benefits	108,845	65,644
Other Curretn Liabilities	213,371	-
Total Liabilities	806,333	858,633
Deferred Inflows of Resources		
Unavailable Revenues - Property Taxes	322,358	425,702
Total Deferred Inflows of Resources	322,358	425,702
Fund Balance		
Nonspendable	338,879	111,760
Restricted	15,521	15,514
Committed	948,110	948,110
Assigned	-	
Unassigned	10,151,916	11,334,669
Total Fund Balance	11,454,426	12,410,053
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 12,583,117	$ 13,694,388

Brooks County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended June 30, 2022 and 2021

	2022	2021
Revenues		
Property Taxes	$ 7,295,277	$ 7,019,776
Local Option Sales Tax	997,917	955,965
Insurance Premium Tax	870,188	838,175
Other Taxes	219,638	429,565
Licenses and Permits	132,126	220,477
Intergovernmental	902,225	1,319,533
Charges for Services	561,156	619,560
Fines and Forfeitures	354,447	278,961
Investment	(111,233)	295,169
Other and Miscellaneous	133,622	90,893
Total Revenues	11,355,363	12,068,074
Expenditures		
General Government	4,462,063	4,889,895
Judicial	1,036,419	1,070,848
Public Safety	4,086,638	3,216,171
Public Works	2,203,323	1,481,181
Health and Welfare	163,777	331,564
Culture and Recreation	161,807	163,765
Housing and Development	184,973	214,422
Debt Service	409,570	286,536
Total Expenditures	12,708,570	11,654,382
Excess (Deficit) of Revenues Over (Under) Expenditures	(1,353,207)	413,692
Other Financing Sources (Uses)		
Proceeds from Sale of Capital Assets	245,500	53,000
Proceeds from Long-Term Debt Financing	211,199	43,080
Proceeds from Capital Lease Financing	325,417	
Transfers Out	(384,536)	(279,862)
Net Other Financing Sources (Uses)	397,580	(183,782)
Change in Fund Balance	(955,627)	229,910
Fund Balance, Beginning	12,410,054	12,180,144
Fund Balance, Ending	$ 11,454,427	$ 12,410,054

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022				2021
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Revenues					
Taxes					
Property Taxes	$ 7,139,594	$ 7,139,594	$ 7,125,732	$ (13,862)	$ 7,019,776
Local Option Sales Tax	868,744	868,744	997,917	129,173	955,965
Insurance Premium Tax	838,175	838,175	870,188	32,013	838,175
Real Estate Transfer Tax	75,000	75,000	109,527	34,527	99,935
Franchise Tax	25,000	25,000	21,250	(3,750)	24,952
Alcoholic Beverage Tax	45,000	45,000	53,773	8,773	49,074
Business and Occupation Tax	25,000	25,000	35,088	10,088	15,389
FiFa's	50,000	50,000	53,626	3,626	59,801
Interest and Penalties	125,000	125,000	115,919	(9,081)	180,414
Total Taxes	9,191,513	9,191,513	9,383,020	191,507	9,243,481
Licenses and Permits					
Alcoholic Beverage License	500	500	-	(500)	-
Business Licenses	19,500	19,500	21,029	1,529	16,683
Building Permits and Inspection Fees	76,000	76,000	111,097	35,097	203,794
Total Licenses and Permits	96,000	96,000	132,126	36,126	220,477
Intergovernmental					
Federal	42,195	42,195	99,235	57,040	420,216
State	803,000	803,000	802,990	(10)	899,317
Total Intergovernmental	845,195	845,195	902,225	57,030	1,319,533
Charges for Services					
Court Cost, Fees and Charges	178,000	178,000	208,642	30,642	292,506
Motor Vehicle Tag Fees	50,000	50,000	50,451	451	49,066
Commissions and Fees on Tax Collections	238,000	238,000	247,914	9,914	241,277
Public Safety Fees	10,000	10,000	9,100	(900)	10,411
Culverts and Driveways	25,000	25,000	40,644	15,644	26,300
Other	-	-	4,404	4,404	-
Total Charges for Services	501,000	501,000	561,155	60,155	619,560
Fines and Forfeitures	325,000	325,000	354,447	29,447	278,961
Investment	225,000	225,000	(111,234)	(336,234)	295,169

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022				2021
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Miscellaneous					
Rent	41,725	41,725	65,856	40,960	40,960
	41,000	41,000	67,766	26,766	-
Total Miscellaneous	82,725	82,725	133,622	67,726	40,960
Total Revenues	$ 11,266,433	$ 11,266,433	$ 11,355,361	$ 105,757	$ 12,018,141

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022				2021
	Budget		Actual Amounts (Budgetary	Variance With	
Expenditures	Original	Final	Basis)	Final Budget	Actual
General Government					
Governing Body					
Personal Services	$ 102,000	$ 102,000	$ 129,252	$ (27,252)	$ 101,316
Purchased/Contracted Services	272,000	272,000	291,104	(19,104)	279,489
Supplies	295,500	295,500	84,791	210,709	105,482
Capital	-		2,485	(2,485)	541,420
Total Governing Body	669,500	669,500	507,632	161,868	1,027,707
Administration					
Personal Services	376,385	376,385	393,689	(17,304)	339,632
Purchased/Contracted Services	192,000	192,000	150,657	41,343	24,282
Supplies	44,050	44,050	63,653	(19,603)	40,792
Capital	500	500	-	500	-
Total Administration	612,935	612,935	607,999	4,936	404,706
Elections					
Personal Services	177,150	177,150	160,864	16,286	144,541
Purchased/Contracted Services	17,050	17,050	28,326	(11,276)	465
Supplies	20,800	20,800	25,296	(4,496)	22,801
Capital	5,000	5,000	5,407	(407)	-
Total Elections	220,000	220,000	219,893	107	167,807
Tax Collecting					
Personal Services	232,948	232,948	214,337	18,611	206,836
Purchased/Contracted Services	34,500	34,500	27,462	7,038	30,640
Supplies	31,300	31,300	40,569	(9,269)	36,599
Capital	2,000	2,000	5,547	(3,547)	-
Total Tax Collecting	300,748	300,748	287,915	12,833	274,075
Tax Assessing					
Personal Services	185,361	185,361	210,726	(25,365)	189,889
Purchased/Contracted Services	75,050	75,050	26,945	48,105	21,161
Supplies	17,900	17,900	26,466	(8,566)	23,546
Capital			1,754	(1,754)	-
Total Tax Assessing	278,311	278,311	265,891	12,420	234,596
General Government Buildings					
Personal Services	94,493	94,493	83,386	11,107	68,177
Purchased/Contracted Services	136,000	136,000	208,048	(72,048)	119,122
Supplies	219,599	219,599	154,349	65,250	193,506
Capital	2,400,000	2,400,000	2,126,950	273,050	2,400,199
Total General Government Buildings	2,850,092	2,850,092	2,572,733	277,359	2,781,004
Total General Government	$ 4,931,586	$ 4,931,586	$ 4,462,063	$ 469,523	$ 4,889,895

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022				2021
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Judicial					
Superior Court					
Personal Services	$ 56,000	$ 56,000	$ 21,379	$ 34,621	$ 22,174
Purchased/Contracted Services	3,500	3,500	29,204	(25,704)	27,937
Supplies	1,600	1,600	347	1,253	956
Capital		-	-	-	-
Total Superior Court	61,100	61,100	50,930	10,170	51,067
Clerk of Superior Court					
Personal Services	231,500	231,500	170,504	60,996	200,354
Purchased/Contracted Services	50,750	50,750	11,183	39,567	14,008
Supplies	27,750	27,750	30,869	(3,119)	49,747
Capital				-	-
Total Clerk of Superior Court	310,000	310,000	212,556	97,444	264,109
District Attorney					
Purchased/Contracted Services	180,000	180,000	180,000	-	180,000
Total District Attorney	180,000	180,000	180,000	-	180,000
State Court					
Personal Services	59,950	59,950	46,310	13,640	49,955
Purchased/Contracted Services	16,000	16,000	11,234	4,766	10,361
Supplies	4,050	4,050	1,719	2,331	1,499
Capital				-	
Total State Court	80,000	80,000	59,263	20,737	61,815
Magistrate Court					
Personal Services	182,500	182,500	183,123	(623)	167,649
Purchased/Contracted Services	7,500	7,500	7,112	388	10,550
Supplies	15,000	15,000	23,205	(8,205)	19,082
Capital		-		-	-
Total Magistrate Court	205,000	205,000	213,440	(8,440)	197,281
Probate Court					
Personal Services	105,434	105,434	98,996	6,438	93,730
Purchased/Contracted Services	10,000	10,000	5,410	4,590	5,030
Supplies	19,550	19,550	15,099	4,451	17,950
Capital	-	-	-	-	3,184
Total Probate Court	134,984	134,984	119,505	15,479	119,894

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022				2021
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Juvenile Court					
Personal Services	38,500	38,500	32,485	6,015	32,495
Purchased/Contracted Services	5,500	5,500	7,346	(1,846)	3,967
Supplies	1,000	1,000	1,852	(852)	1,178
Capital				-	
Total Juvenile Court	45,000	45,000	41,683	3,317	37,640
Public Defender					
Purchased/Contracted Services	150,000	150,000	159,042	(9,042)	159,042
Total Public Defender	150,000	150,000	159,042	(9,042)	159,042
Total Judicial	$ 1,166,084	$ 1,166,084	$ 1,036,419	$ 129,665	$ 1,070,848

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022				2021
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Public Safety					
Administration					
Personal Services	$ 200,850	$ 200,850	$ 216,255	$ (15,405)	$ 197,544
Purchased/Contracted Services	30,500	30,500	39,613	(9,113)	29,202
Supplies	74,150	74,150	62,207	11,943	81,312
Capital		-	-	-	-
Total Administration	305,500	305,500	318,075	(12,575)	308,058
Criminal Investigation					
Personal Services	276,850	276,850	266,481	10,369	231,790
Purchased/Contracted Services	29,000	29,000	7,080	21,920	15,860
Supplies	39,150	39,150	46,577	(7,427)	68,267
Capital		-		-	-
Total Criminal Investigation	345,000	345,000	320,138	24,862	315,917
Patrol					
Personal Services	725,850	725,850	673,717	52,133	426,609
Purchased/Contracted Services	55,000	55,000	73,170	(18,170)	54,864
Supplies	99,150	99,150	154,322	(55,172)	77,981
Capital	-	-	270,210	(270,210)	43,080
Total Patrol	880,000	880,000	1,171,419	(291,419)	602,534
Detention Facility					
Personal Services	859,250	859,250	871,142	(11,892)	555,919
Purchased/Contracted Services	153,000	153,000	190,101	(37,101)	278,161
Supplies	287,750	287,750	245,186	42,564	273,401
Capital	-	-	-	-	11,647
Total Detention Facility	1,300,000	1,300,000	1,306,429	(6,429)	1,119,128
Vice Control					
Personal Services	250,250	250,250	298,220	(47,970)	260,721
Purchased/Contracted Services	-	-	-	-	11,754
Supplies	49,750	49,750	37,922	11,828	22,000
Capital	-	-	-	-	-
Total Vice Control	300,000	300,000	336,142	(36,142)	294,475

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022				2021
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Court Services					
Personal Services	111,500	111,500	137,394	(25,894)	105,988
Purchased/Contracted Services	-	-	-	-	-
Supplies	3,500	3,500	9,809	(6,309)	8,561
Capital	-	-	-	-	-
Total Court Services	115,000	115,000	147,203	(32,203)	114,549
Emergency Medical Services					
Purchased/Contracted Services	455,000	455,000	446,250	8,750	402,500
Supplies			3,084		
Total Emergency Medical Services	455,000	455,000	449,334	8,750	402,500
Coroner - Medical Examiner					
Personal Services	23,800	23,800	20,377	3,423	15,206
Purchased/Contracted Services	5,000	5,000	4,275	725	10,311
Supplies	7,700	7,700	12,047	(4,347)	12,219
Capital	-			-	
Total Coroner - Medical Examiner	36,500	36,500	36,699	(199)	37,736
Emergency Management					
Personal Services	-	-	-	-	8,307
Purchased/Contracted Services	10,000	10,000	146	9,854	2,430
Supplies	15,000	15,000	1,054	13,946	10,537
Capital	-	-	-	-	-
Total Emergency Management	25,000	25,000	1,199	23,800	21,274
Total Public Safety	$ 3,762,000	$ 3,762,000	$ 4,086,638	$ (321,555)	$ 3,216,171

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022				2021
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Public Works					
Administration					
Personal Services	$ 109,250	$ 109,250	$ 54,935	$ 54,315	$ 44,582
Purchased/Contracted Services	5,500	5,500	896	4,604	1,455
Supplies	10,250	10,250	17,017	(6,767)	8,798
Capital	2,000	2,000	2,325	(325)	-
Total Administration	127,000	127,000	75,173	51,827	54,835
Road and Bridge Maintenance					
Personal Services	741,150	741,150	753,775	(12,625)	745,202
Purchased/Contracted Services	165,000	165,000	134,758	30,242	347,800
Supplies	593,850	593,850	974,572	(380,722)	141,668
Capital	209,000	209,000	221,699	(12,699)	103,836
Total Road Maintenance	1,709,000	1,709,000	2,084,804	(375,804)	1,338,506
Shop					
Personal Services	70,000	70,000	25,891	44,109	79,957
Purchased/Contracted Services	12,500	12,500	1,120	11,380	2,780
Supplies	12,500	12,500	16,335	(3,835)	3,511
Capital	-	-	-	-	1,592
Total Shop	95,000	95,000	43,346	51,654	87,840
Total Public Works	$ 1,931,000	$ 1,931,000	$ 2,203,323	$ (272,323)	$ 1,481,181

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022				2021
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Health and Welfare					
Public Health					
Administration	$ 55,000	$ 55,000	$ 55,000	$ -	$ 55,000
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	86,300	86,300	86,300	-	86,300
Nutrition Program					
Personal Services	34,356	34,356	19,695	14,661	14,731
Purchased/Contracted Services	-	-	-	-	125
Supplies	19,081	19,081	20,746	(1,665)	23,354
Capital		-	-	-	-
Total Nutrition Program	53,437	53,437	40,441	12,996	38,210
Transportation Services					
Purchased/Contracted Services	-	-	37,036	(37,036)	206,903
Supplies	-	-	-	-	151
Capital	-	-	-	-	-
Total Transportation Services	-	-	37,036	(37,036)	207,054
Total Health and Welfare	$ 139,737	$ 139,737	$ 163,777	$ (24,040)	$ 331,564
Culture and Recreation					
Library					
Support Payments	$ 50,000	$ 50,000	$ 50,000	$ -	$ 47,500
Purchased/Contracted Services				-	-
Total Library	50,000	50,000	50,000	-	47,500
Recreation					
Personal Services	-	-	-	-	-
Purchased/Contracted Services	105,000	105,000	105,937	(937)	108,438
Supplies	6,000	6,000	5,870	130	7,827
Capital				-	
Total Recreation	111,000	111,000	111,807	(807)	116,265
Total Culture and Recreation	$ 161,000	$ 161,000	$ 161,807	$ (807)	$ 163,765

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022				2021
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Housing and Development					
Agricultural Resources					
Personal Services	$ 147,219	$ 147,219	$ 69,281	$ 77,938	$ 90,683
Purchased/Contracted Services	26,200	26,200	20,509	5,691	21,218
Supplies	22,950	22,950	15,516	7,434	14,050
Capital	-	-	-	-	-
Total Agricultural Resources	196,369	196,369	105,306	91,063	125,951
Building Inspection					
Personal Services	31,000	31,000	13,366	17,634	19,477
Purchased/Contracted Services	5,000	5,000	1,243	3,757	15
Supplies	16,500	16,500	20,137	(3,637)	23,421
Capital	2,500	2,500	2,167	333	-
Total Building Inspection	55,000	55,000	36,913	18,087	42,913
Planning and Zoning					
Personal Services	-	-	10,657	(10,657)	-
Purchased/Contracted Services	-	-	-	-	580
Supplies	25,000	25,000	22,097	2,903	24,978
Capital				-	
Total Planning and Zoning	25,000	25,000	32,754	(7,754)	25,558
Economic Development					
Support Payments					
Brooks County Development Authority	-	-	-	-	-
Quitman-Brooks County Airport Authority	20,000	20,000	10,000	10,000	20,000
Total Economic Development	20,000	20,000	10,000	10,000	20,000
Total Housing and Development	$ 296,369	$ 296,369	$ 184,973	$ 111,396	$ 214,422

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	2022				2021
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Debt Service					
Notes	$ 373,824	$ 373,824	$ 53,193	$ 320,631	$ 258,482
Capital Leases			337,120	(337,120)	
Interest	22,146	22,146	19,257	2,889	28,054
Fees			-	-	-
Total Debt Service	$ 395,970	$ 395,970	$ 409,570	$ (13,600)	$ 286,536
Total Expenditures	$ 12,783,746	$ 12,783,746	$ 12,708,570	$ 78,259	$ 11,654,382
Other Financing Uses					
Transfers (In) Out					
Law Library	$ -	$ -	$ -	$ -	$ (14,365)
Emergency 911 Telephone Fund	354,000	354,000	384,536	(30,536)	294,227
Total Other Financing Uses	$ 354,000	$ 354,000	$ 384,536	$ (30,536)	$ 279,862

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2020 Issue
Comparative Balance Sheet
June 30, 2022 and 2021

	2022	2021
Assets		
Cash and Cash Equivalents	$ 554,926	$ 177,411
Receivables		
Intergovernmental	123,815	126,233
Interfund	-	-
Restricted Cash	-	-
Total Assets	$ 678,741	$ 303,644
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental	41,664	42,477
Interfund	835,103	-
Total Liabilities	876,767	42,477
Fund Blanace		
Nonspendable		
Restricted	-	261,167
Committed		
Assigned		
Unassigned	(198,026)	
Total Fund Balance	(198,026)	261,167
Total Liabilities and Fund Balance	$ 678,741	$ 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, 2022

	Budget					Variance
					Cumulative	With Project
	Original	Revised	2021	2022	Total	Budget
Revenues						
Taxes	$ -	$ -	$ -		$ -	$ -
Intergovernmental	7,950,000	7,950,000	340,673	1,322,444	1,663,117	6,286,883
Investment Income					-	-
					-	-
Total Revenues	7,950,000	7,950,000	340,673	1,322,444	1,663,117	6,286,883
Expenditures						
General Government						-
Capital	5,274,825	3,932,825		-	-	3,932,825
Public Safety						-
Capital		357,000		357,050	357,050	(50)
Public Works						-
Capital		985,000		982,164	982,164	2,836
Culture and Recreation						
Capital				-	-	-
Intergovernmental	2,675,175	2,675,175	79,506	442,422	521,928	2,153,247
					-	-
Total Expenditures	7,950,000	7,950,000	79,506	1,781,636	1,861,142	6,088,858
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	261,167	(459,192)	(198,025)	$ 198,025
Other Financing Sources (Uses)						
Transfers from General Fund					-	
Contributions					-	
Proceeds from Long-Term Debt					-	
Change in Fund Balance			261,167	(459,192)	(198,025)	
Fund Balance, Beginning of Year			-	261,167	-	
Fund Balance, End of Year			$ 261,167	$ (198,025)	$ (198,025)	

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2014 Issue
Comparative Balance Sheet
June 30, 2022 and 2021

	2022	2021
Assets		
Cash and Cash Equivalents	$ 2,170,903	$ 2,301,605
Receivables		
Intergovernmental	-	-
Interfund	438,140	-
Restricted Cash	1,379,869	1,415,331
Total Assets	$ 3,988,912	$ 3,716,936
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental	-	-
Interfund	237,072	506,561
Total Liabilities	237,072	506,561
Fund Blanace		
Nonspendable		
Restricted	3,751,840	3,210,375
Committed		
Assigned		
Unassigned		
Total Fund Balance	3,751,840	3,210,375
Total Liabilities and Fund Balance	$ 3,988,912	$ 3,716,936

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, 2022

	Budget						Cumulative	Variance With Project
	Original	Revised	2015 - 2019	2020	2021	2022	Total	Budget
Revenues								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	5,360,000	5,360,000	6,007,954	1,868,300	1,585,681	722,461	10,184,396	4,824,396
Investment Income							-	-
							-	-
Total Revenues	5,360,000	5,360,000	6,007,954	1,868,300	1,585,681	722,461	10,184,396	4,824,396
Expenditures								
General Government								
Capital	750,000	581,000	147,675	27,177		79,348	254,200	326,800
Public Safety								-
Capital	682,000	682,000	330,416	3,797	237,072	92,646	663,931	18,069
Public Works								-
Capital	2,000,000	1,769,081	2,740,864			9,000	2,749,864	(980,783)
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	1,528,382	399,635	334,040		2,262,057	(334,057)
Debt Service								
Principal		215,709	162,206	53,503			215,709	-
Interest		15,210	17,051	1,174			18,225	(3,015)
Total Expenditures	5,360,000	5,360,000	5,174,099	506,447	1,432,406	180,994	7,293,946	(1,933,946)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	833,855	1,361,853	153,275	541,467	2,890,450	$2,890,450
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			1,049,564	1,361,853	153,275	541,467	3,751,842	
Fund Balance, Beginning of Year			-	1,695,247	3,057,100	3,210,375	-	
Fund Balance, End of Year			$ 1,049,564	$ 3,057,100	$ 3,210,375	$ 3,751,842	$ 3,751,842	

Brooks County, Georgia
Capital Project Funds - Transportation Special Purpose Local Option Sale Tax
Comparative Balance Sheet
June 30, 2022 and 2021

	2022	2021
Assets		
Cash and Cash Equivalents	$ -	$ -
Receivables		
Intergovernmental	78,688	72,593
Interfund	237,072	237,072
Restricted Cash	1,637,614	1,445,403
Total Assets	$ 1,953,374	$ 1,755,068
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental	-	-
Interfund	40,358	100,358
Total Liabilities	40,358	100,358
Fund Blanace		
Nonspendable		
Restricted	1,913,015	1,654,710
Committed		
Assigned		
Unassigned		
Total Fund Balance	1,913,015	1,654,710
Total Liabilities and Fund Balance	$ 1,953,373	$ 1,755,068

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, 2022

	Budget							Variance
	Original	Revised	2019	2020	2021	2022	Cumulative Total	With Project Budget
Revenues								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	516,170	720,718	793,653	867,948	2,898,489	2,898,489
Investment Income							-	-
							-	-
Total Revenues	-	-	516,170	720,718	793,653	867,948	2,898,489	2,898,489
Expenditures								
Public Works								-
Operating					372,596	609,642	982,238	(982,238)
Capital							-	-
Intergovernmental					3,235		3,235	(3,235)
							-	-
Total Expenditures	-	-	-	-	375,831	609,642	985,473	(985,473)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	516,170	720,718	417,822	258,306	1,913,016	$1,913,016
Other Financing Sources (Uses)								
Transfers from General Fund				-			-	
Contributions							-	
Proceeds from Long-Term Debt				-			-	
Change in Fund Balance			516,170	720,718	417,822	258,306	1,913,016	
Fund Balance, Beginning of Year			-	516,170	1,236,888	1,654,710	-	
Fund Balance, End of Year			$ 516,170	$ 1,236,888	$ 1,654,710	$ 1,913,016	$ 1,913,016	

Brooks County, Georgia
Governmental Funds - Special Revenue
Combining Balance Sheet
June 30, 2022

Assets	Law Library	Seizure and Confiscated Property	Drug Abuse Treatment and Education	Victim Witness Assistance	Federal Seizure and Confiscated Property	Emergency 911 Telephone Fund	Jail Construction and Staffing	Inmate Commissary Fund	Juvenile Delinquency and Crime Prevention	Family Connection Grant	Total
Cash and Cash Equivalents	$ 72,258	$ -	$ 9,799	$ 2,998	$ -	$ 1,777	$ 4,715	$ 175,788	$ -	$ -	$ 267,335
Receivables											
Intergovernmental			3,111	82,696				-		12,872	98,679
Other						268,134	-				268,134
Interfund			-				44,973	949			45,922
Prepaid Items											-
Other Assets											-
Restricted Assets											
Cash and Cash Equivalents		24,056			4,349				12,011		40,416
Total Assets	$ 72,258	$ 24,056	$ 12,910	$ 85,694	$ 4,349	$ 269,911	$ 49,688	$ 176,737	$ 12,011	$ 12,872	$ 720,486
Liabilities, Deferred Inflows of Resources and Fund Balance											
Liabilites											
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Expenses				748		6,870					7,618
Payables											
Interfund		3,989	-	30,550	458				-	12,875	47,872
Other						219,105		3,414			222,519
Unearned Revenue											-
Total Liabilities	-	3,989	-	31,298	458	225,975	-	3,414	-	12,875	278,009
Deferred Inflows of Resources											
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-	-
Fund Blanace											
Fund Balance											
Nonspendable											-
Restricted	72,258	20,067	12,910	54,396	3,891	43,936	49,688	173,323	12,011		442,480
Committed											-
Assigned											-
Unassigned										(3)	(3)
Total Fund Balance	72,258	20,067	12,910	54,396	3,891	43,936	49,688	173,323	12,011	(3)	442,477
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 72,258	$ 24,056	$ 12,910	$ 85,694	$ 4,349	$ 269,911	$ 49,688	$ 176,737	$ 12,011	$ 12,872	$ 720,486

Brooks County, Georgia
Governmental Funds - Special Revenue
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Twelve Months Ended June 30, 2022

	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	$ -	$ -	$ -	$ 141,308	$ -	$ -	$ -	$ -	$ -	$ 89,074	$ 230,382
Charges for Services						288,938		62,790			351,728
Fines and Forfeitures	9,951	49,714	7,120	27,877	3,413		36,455				134,530
Investment Income	34	15	4	8	2	24	5				92
Other Income					-		210				210
Total Revenues	9,985	49,729	7,124	169,193	3,415	288,962	36,670	62,790	-	89,074	716,942
Expenditures											
Judicial											
Current											-
Capital											-
Public Safety											-
Current	-	13,343		101,527		646,591	45,886	8,540			815,887
Capital		34,990		38,569							73,559
Public Works											-
Capital											-
Health and Welfare											-
Current								-		89,166	89,166
Total Expenditures	-	48,333	-	140,096	-	646,591	45,886	8,540	-	89,166	978,612
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,985	1,396	7,124	29,097	3,415	(357,629)	(9,216)	54,250	-	(92)	(261,670)
Other Financing Sources (Uses)											
Transfers In (Out)		-	-			384,536	-		-	-	384,536
Total Other Financiag Sources (Uses)	-	-	-	-	-	384,536	-	-	-	-	384,536
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	9,985	1,396	7,124	29,097	3,415	26,907	(9,216)	54,250	-	(92)	122,866
Fund Balance, Beginning of Year	62,273	18,671	5,786	25,299	476	17,029	58,904	119,073	12,011	89	319,611
Fund Balance, End of Year	$ 72,258	$ 20,067	$ 12,910	$ 54,396	$ 3,891	$ 43,936	$ 49,688	$ 173,323	$ 12,011	$ (3)	$ 442,477

Brooks County, Georgia
Law Library Fund
Comparative Balance Sheet
June 30, 2022 and 2021

	2022	2021
Assets		
Cash and Equivalents	$ 72,258	$ 62,273
Receivables		
Interfund	-	
Total Assets	$ 72,258	$ 62,273
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	72,258	62,273
Committed		
Assigned		
Unassigned		
Total Fund Balance	72,258	62,273
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 72,258	$ 62,273

Brooks County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2022
(Compared with Prior Year Actual Amounts)

	2022				2021
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	-	-	9,951	9,951	11,298
Investment		-	34	34	29
				-	
Total Revenues	-	-	9,985	9,985	11,327
Expenditures					
Judicial					
Current	-	-	-	-	602
Capital				-	
				-	
Total Expenditures	-	-	-	-	602
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	9,985	9,985	10,725
Other Financing Sources					
Transfers		-		-	(14,365)
Net Change in Fund Balance	-	-	9,985	9,985	(3,640)
Fund Balance, Beginning of Year	62,273	62,273	62,273	-	65,913
Fund Balance, End of Year	$ 62,273	$ 62,273	$ 72,258	$ 9,985	$ 62,273

Brooks County, Georgia
Seizure and Confiscated Property Fund
Comparative Balance Sheet
June 30, 2022 and 2021

	2022	2021
Assets		
Cash and Equivalents	$ -	$ -
Restricted Assets - Cash	24,056	22,180
Total Assets	$ 24,056	$ 22,180
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Payables		
Interfund	3,989	3,509
Total Liabilities	3,989	3,509
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	20,067	18,671
Committed		
Assigned		
Unassigned		
Total Fund Balance	20,067	18,671
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 24,056	$ 22,180

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, 2022
(Compared with Prior Year Actual Amounts)

	2022				2021
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	-		49,714	49,714	24,173
Investment			15	15	5
Other				-	
Total Revenues	-	-	49,729	49,729	24,178
Expenditures					
Public Safety					
Current	500	500	13,343	(12,843)	7,465
Capital	-		34,990	(34,990)	1,133
				-	
Total Expenditures	500	500	48,333	(47,833)	8,598
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(500)	1,396	1,896	15,580
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	(500)	(500)	1,396	1,896	15,580
Fund Balance, Beginning of Year	18,671	18,671	18,671	-	3,091
Fund Balance, End of Year	$ 18,171	$ 18,171	$ 20,067	$ 1,896	$ 18,671

Brooks County, Georgia
Drug Abuse, Treatment and Education Fund
Comparative Balance Sheet
June 30, 2022 and 2021

	2022	2021
Assets		
Cash and Equivalents	$ 9,799	$ 2,386
Receivables		
Intergovernmental		
Interfund	3,111	3,400
Prepaid Items		-
Total Assets	$ 12,910	$ 5,786
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	12,910	5,786
Committed		
Assigned		
Unassigned		
Total Fund Balance	12,910	5,786
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 12,910	$ 5,786

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, 2022
(Compared with Prior Year Actual Amounts)

	2022				2021
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -		$ -	$ -
Fines and Forfeitures	-	-	7,120	7,120	4,979
Investment			4	4	2
				-	
Total Revenues	-	-	7,124	7,124	4,981
Expenditures					
Public Safety					
Current	-	-	-	-	714
Capital				-	
				-	
Total Expenditures	-	-	-	-	714
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	7,124	7,124	4,267
Other Financing Sources					
Transfers	-	-	-	-	
				-	
Net Change in Fund Balance	-	-	7,124	7,124	4,267
Fund Balance, Beginning of Year	5,786	5,786	5,786	-	1,519
Fund Balance, End of Year	$ 5,786	$ 5,786	$ 12,910	$ 7,124	$ 5,786

Brooks County, Georgia
Victim Witness Assistance Fund
Comparative Balance Sheet
June 30, 2022 and 2021

	2022	2021
Assets		
Cash and Equivalents	$ 2,998	$ 32,234
Receivables		
Intergovernmental	82,696	12,636
Prepaid Items		
Total Assets	$ 85,694	$ 44,870
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	748	747
Payables		
Interfund Payable	30,550	18,824
Total Liabilities	31,298	19,571
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		-
Reserved	54,396	25,299
Committed		
Assigned		
Unassigned		
	54,396	25,299
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 85,694	$ 44,870

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, 2022
(Compared with Prior Year Actual Amounts)

	2022				2021
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 115,000	$ 115,000	$ 141,308	$ 26,308	$ 64,909
Fines and Forfeitures	28,500	28,500	27,877	(623)	24,334
Investment			8	8	7
				-	
Total Revenues	143,500	143,500	169,193	25,693	89,250
Expenditures					
Public Safety					
Current	98,106	98,106	101,527	(3,421)	85,479
Capital	38,362	38,362	38,569	(207)	-
				-	
Total Expenditures	136,468	136,468	140,096	(3,628)	85,479
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,032	7,032	29,097	22,065	3,771
Other Financing Sources					
Transfers	-	-	-	-	-
Appropriation of Surplus				-	
Net Change in Fund Balance	7,032	7,032	29,097	22,065	3,771
Fund Balance, Beginning of Year	25,299	25,299	25,299	-	21,528
Fund Balance, End of Year	$ 32,331	$ 32,331	$ 54,396	$ 22,065	$ 25,299

Brooks County, Georgia
Federal Seizure and Confiscated Property Fund
ComparativeBalance Sheet
June 30, 2022 and 2021

	2022	2021
Assets		
Cash and Equivalents	$ -	$ -
Restricted Assets		
Cash	4,349	934
Total Assets	$ 4,349	$ 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	3,891	476
Committed		
Assigned		
Unassigned		
Total Fund Balance	3,891	476
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 4,349	$ 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, 2022
(Compared with Prior Year Actual Amounts)

	2022				2021
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ 3,413	$ 3,413	$ -
Fines and Forfeitures				-	-
Investment			2	2	1
				-	
Total Revenues	-	-	3,415	3,415	1
Expenditures					
Public Safety					-
Current			-	-	-
Capital	-	-		-	
		-		-	
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	3,415	3,415	1
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	3,415	3,415	1
Fund Balance, Beginning of Year	476	476	476	-	475
Fund Balance, End of Year	$ 476	$ 476	$ 3,891	$ 3,415	$ 476

Brooks County, Georgia
Emergency 911 Telephone Fund
Comparative Balance Sheet
June 30, 2022 and 2021

	2022	2021
Assets		
Cash and Equivalents	$ 186	$ 186
Receivables		
Other	22,496	22,496
Prepaid Items	-	-
Total Assets	$ 22,682	$ 22,682
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses	5,654	5,654
Payables		
Interfund		-
Total Liabilities	5,654	5,654
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable	-	-
Reserved	17,028	17,028
Committed		
Assigned		
Unassigned		
Total Fund Balance	17,028	17,028
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 22,682	$ 22,682

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, 2022
(Compared with Prior Year Actual Amounts)

	2022				2021
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	235,000	235,000	288,938	53,938	273,837
Investment		-	25	25	35
			242,600	242,600	
Total Revenues	235,000	235,000	531,563	296,563	273,872
Expenditures					
Public Safety					
Current	420,578	420,578	646,592	(226,014)	586,308
Capital				-	-
Debt Service			46,884	(46,884)	
Total Expenditures	420,578	420,578	693,476	(272,898)	586,308
Excess (Deficiency) of Revenues Over (Under) Expenditures	(185,578)	(185,578)	(161,913)	23,665	(312,436)
Other Financing Sources					
Transfers	400,000	400,000	431,420	31,420	294,227
Appropriation of Surplus	-	-		-	
Net Change in Fund Balance	214,422	214,422	269,507	55,085	(18,209)
Fund Balance, Beginning of Year	17,029	17,029	17,029	-	35,238
Fund Balance, End of Year	$ 231,451	$ 231,451	$ 286,536	$ 55,085	$ 17,029

Brooks County, Georgia
Jail Construction and Staffing Fund
Comparative Balance Sheet
June 30, 2022 and 2021

	2022	2021
Assets		
Cash and Equivalents	$ 4,715	$ 38,386
Receivables		
Interfund	44,973	$ 20,517
Total Assets	$ 49,688	$ 58,903
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	49,688	58,903
Committed		
Assigned		
Unassigned		
Total Fund Balance	49,688	58,903
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 49,688	$ 58,903

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, 2022
(Compared with Prior Year Actual Amounts)

	2022				2021
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services				-	
Fines and Forfeitures	-	-	36,455	36,455	36,510
Investment			5	5	20
Other			210	210	906
Total Revenues	-	-	36,670	36,670	37,436
Expenditures					
Public Safety					
Current	35,000	35,000	45,886	(10,886)	32,346
Capital				-	28,742
				-	
Total Expenditures	35,000	35,000	45,886	(10,886)	61,088
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,000)	(35,000)	(9,216)	25,784	(23,652)
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	(35,000)	(35,000)	(9,216)	25,784	(23,652)
Fund Balance, Beginning of Year	58,904	58,904	58,904	-	82,556
Fund Balance, End of Year	$ 23,904	$ 23,904	$ 49,688	$ 25,784	$ 58,904

Brooks County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
June 30, 2022 and 2021

	2022	2021
Assets		
Cash and Equivalents	$ 175,788	$ 122,487
Receivables		
Interfund	$ 949	
Total Assets	$ 176,737	$ 122,487
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	173,323	119,073
Committed	f	
Assigned		
Unassigned		
Total Fund Balance	173,323	119,073
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 176,737	$ 122,487

Brooks County, Georgia
Inmate Commissary Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2022
(Compared with Prior Year Actual Amounts)

	2022				2021
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	55,000	55,000	62,790	7,790	39,837
Investment				-	
Other				-	
Total Revenues	55,000	55,000	62,790	7,790	39,837
Expenditures					
Public Safety					
Current	25,000	25,000	8,540	16,460	3,633
Capital			-	-	-
				-	
Total Expenditures	25,000	25,000	8,540	16,460	3,633
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,000	30,000	54,250	24,250	36,204
Other Financing Sources					
Transfers					
Appropriation of Surplus				-	
Net Change in Fund Balance	30,000	30,000	54,250	24,250	36,204
Fund Balance, Beginning of Year	119,073	119,073	119,073	-	82,869
Fund Balance, End of Year	$ 149,073	$ 149,073	$ 173,323	$ 24,250	$ 119,073

Brooks County, Georgia
Family Connection Grant
Copmparative Balance Sheet
As of June 30, 2022 and 2021

	2022	2021
Assets		
Cash and Equivalents	$ -	$ -
Receivables		
Intergovernmental	$ 12,872	$ 38,901
Total Assets	$ 12,872	$ 38,901
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses		
Payables	12,875	38,812
Interfund		
Unearned Revenue		-
Total Liabilities	12,875	38,812
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved		
Committed		
Assigned		89
Unassigned	(3)	
Total Fund Balance	(3)	89
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 12,872	$ 38,901

Brooks Cpounty, Georgia
Family Connection Fund
Schedule of Revenues, Expendituwres, and Changes in Fund Balancce - Budget and Actual
For the Year Ended June 30, 2022
(Compared with Prior Year Actual Amounts)

	2022				2021
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 89,000	$ 89,000	$ 89,074	$ 74	$ 170,254
Charges for Services				-	
Investment				-	
Other				-	
Total Revenues	89,000	89,000	89,074	74	170,254
Expenditures					
Public Safety					
Current	89,000	89,000	89,166	(166)	170,165
Capital				-	-
				-	
Total Expenditures	89,000	89,000	89,166	(166)	170,165
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(92)	(92)	89
Other Financing Sources					
Transfers					
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	(92)	(92)	89
Fund Balance, Beginning of Year	-	-	89	89	-
Fund Balance, End of Year	$ -	$ -	$ (3)	$ (3)	$ 89

Note 1 - Budgetary Information

The Family Connectrion Grant budget is adopted on a basis which is consistent with the account principles generally accepted in the United States as applied to governmental entities.

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Net Position
June 30, 2022 and 2021

	2022	2021
Assets		
Current Assets		
Cash and Cash Equivalents	$ 600,840	$ 628,801
Receivables		
Solid Waste Assessments	89,861	88,366
Intergovernmental	187,888	160,898
Prepaid Items	-	-
Total Current Assets	878,589	878,065
Capital Assets		
Equipment	40,436	40,436
Accumulated Depreciation	35,552	34,403
Net Capital Assets	4,884	6,033
Non-Current Assets		
Intergovernmental Receivable	-	48,750
Total Assets	$ 883,473	$ 932,848
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 1,213	$ 1,193
Interfund	86,712	74,897
Accrued Closure & Post-Closure Care Cost	75,000	75,000
Total Current Liabilities	162,925	151,090
Long-Term Liabilities		
Accrued Closure & Post-Closure Care Cost	-	75,000
Total Long-Term Liabilities	-	75,000
Total Liabilities	162,925	226,090
Net Position		
Invested in Capital Assets	4,884	6,033
Unrestricted	715,664	700,725
Total Net Position	720,548	706,758
Total Liabilities and Net Position	$ 883,473	$ 932,848

Brooks County, Georgia
Solid WasteFund
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2022 and 2021

	2022	2021
Operating Revenues		
Solid Waste Asssments	$ 896,103	$ 875,971
Intergovernmental	90,282	112,410
Operating Grants		
Total Operating Revenues	986,385	988,381
Operating Expenses		
Salary and Wages	66,593	46,368
Benefits	7,520	6,584
	74,113	52,952
Purchased Contract Services	865,336	838,302
Closure and Post Closure Care	19,973	16,380
Purchased Property Services	7,145	2,800
Other Purchased Services	12,506	5,438
Energy		-
Depreciation	1,149	863
Total Operating Expeses	980,222	916,735
Operating Income (Loss)	6,163	71,646
Non-Operating Revenue (Expense)		
Investment Income	7,626	16,155
Total Non-Operating Revenue (Expense)	7,626	16,155
Income (Loss) Before Transfers	13,789	87,801
Transfers In (Out)	-	-
Change in Net Position	13,789	87,801
Net Position, Beginning	706,758	618,957
Net Position, Ending	$ 720,547	$ 706,758

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended June 30, 2022 and 2021

	2022	2021
Cash Flow from Operating Activities		
Solid Waste Assessments Received	$ 894,608	$ 883,091
Intergovernmental	112,041	32,216
Payment of Employee Compensation and Benefits	(74,092)	(52,378)
Payment of Professional and Technical Services	(94,973)	(42,629)
Payment of Purchase Property Services	(853,521)	(824,702)
Payment for Other Goods and Services	(19,650)	(8,239)
Cash flow from Operating Activities	(35,587)	(12,641)
Cash Flow from Non-Capital Financing Activities		
Reduction in Estimated Post Closure Care Cost		-
Cash Flow from Non-Capital Financing Activities	-	-
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	7,626	16,155
Cash Flow from Investing Activities	7,626	16,155
Net Increase (Decrease) in Cash and Cash Equivalents	(27,961)	(3,381)
Cash and Cash Equivalents, Beginning	628,801	632,182
Cash and Cash Equivalents, Ending	$ 600,840	$ 628,801
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ 6,163	$ 71,646
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	1,149	863
Change in Assets and Liabilities:		
(Increase) Decrease in Solid Waste Assessments Receivable	(1,495)	7,121
(Increase) Decrease in Intergovernmental Receivables	21,759	(31,444)
Increase (Decrease) in Internal Balances	11,815	13,601
Increase (Decrease) in Prepaids	-	-
Increase (Decrease) in Obligation for Post-Closure Care Cost	(75,000)	(75,000)
Increase (Decrease) in Accounts Payable and Accrued Expenses	22	572
Net Cash Provided (Used) By Operating Activities	$ (35,587)	$ (12,641)

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Net Position
June 30, 2022 and 2021

	2022	2021
Assets		
Current Assets		
Cash and Cash Equivalents	$ 11,252	$ 58,748
Investments	80,960	373,164
Receivables		
Fire Protection Assessments	44,287	29,756
Prepaid Items	5,623	5,623
Other	13,968	-
Total Current Assets	156,090	467,291
Capital Assets		
Sites and Improvements	4,075	4,075
Buildings and Improvements	513,673	217,661
Equipment and Vehicles	1,989,085	746,936
	2,506,833	968,672
Accumulated Depreciation	509,395	358,110
Net Capital Assets	1,997,438	610,562
Total Assets	$ 2,153,528	$ 1,077,853
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 32,143	$ 3,101
Due from Briggs Fire	14,097	
Capital Lease Obligation	39,476	
Interfund	457,858	233,583
Total Current Liabilities	543,574	236,684
Long-Term Liabilities		
Capital Lease Obligation	361,147	-
Total Long-Term Liabilities	361,147	-
Total Liabilities	904,721	236,684
Net Position		
Invested in Capital Assets	1,596,815	610,562
Restricted		
Unrestricted	(348,008)	230,607
Total Net Position	1,248,807	841,169
Total Liabilities and Net Position	$ 2,153,528	$ 1,077,853

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2022 and 2021

	2022	2021
Operating Revenues		
Fire Protection Assessments	$ 690,016	$ 452,724
Intergovernmental	13,428	
Other		632
Total Operating Revenues	703,444	453,356
Operating Expenses		
Salary and Wages	309,995	162,952
Benefits	87,203	55,323
	397,198	218,275
Purchased Professional and Technical Services	15,151	4,050
Purchased Contracted Services	12,450	12,495
Purchased Property Services	162,805	46,688
Other Purchased Services	109,678	118,447
Repairs and Mainternance	3,671	2,168
Energy	33,686	27,794
Supplies	45,447	47,257
Other	1,338	3,487
Interest	13,056	
Depreciation	149,792	62,275
Total Operating Expeses	944,272	542,936
Operating Income (Loss)	(240,828)	(89,580)
Non-Operating Revenue (Expense)		
Investment Income	10,846	5,239
Total Non-Operating Revenue (Expense)	10,846	5,239
Income (Loss) Before Other Revenues (Expenses) and Transfers	(229,982)	(84,341)
Other Revenues (Expenses) and Transfers		
Capital Contributions (Capital Project Funds)	357,050	
Transfer of Net Assets from Other Funds	280,570	
Total Other Revenues (Expenses) and Transfers	637,620	-
Increase (Decrease) in Net Position	407,638	(84,341)
Net Position, Beginning	841,169	925,510
Net Position, Ending	$ 1,248,807	$ 841,169

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Cash Flows
For the Years Ended June 30, 2022 and 2021

	2022	2021
Cash Flow from Operating Activities		
Fire Protection Assessment Received	$ 675,484	$ 462,545
Other Income	13,428	$ 631
Payment of Employee Compensation and Benefits	(368,156)	(218,297)
Payment for Professional and Technical Services	(27,601)	(16,545)
Payment for Purchased Property Services	(37,357)	(29,962)
Payment for Other Purchased Services	(48,207)	(79,298)
Payment for Other Goods and Services	(59,841)	(48,575)
Cash flow from Operating Activities	147,750	70,499
Cash Flow from Non-Capital Financing Activities		
Prepayment - Purchase of Capital Assets	-	(137,562)
Advances from Other Funds	-	-
Cash Flow from Non-Capital Financing Activities	-	(137,562)
Cash Flow from Capital and Related Financing		
Purchase of Equipment	(311,223)	(39,068)
Capital Lease Financing of Equipment	438,959	
Repayment of Capital Lease Financing	(38,336)	-
Cash Flow from Capital and Related Financing	89,400	(39,068)
Cash flow from Investing Activities		
Increase (Decrease) in Investments	(295,492)	79,701
Investment Inome	10,846	5,239
Cash Flow from Investing Activities	(284,646)	84,940
Net Increase (Decrease) in Cash and Cash Equivalents	(47,496)	(21,191)
Cash and Cash Equivalents, Beginning	58,748	79,939
Cash and Cash Equivalents, Ending	$ 11,252	$ 58,748
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ (240,828)	$ (89,580)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	149,792	62,275
Change in Assets and Liabilities:		
Decrease (Increase) in Assessments Receivable	(14,531)	9,821
Increase (Decrease) in Internal Balances	224,275	88,005
Increase (Decrease) in Payables and Accrued Expenses	29,042	(22)
	-	
Net Cash Provided (Used) By Operating Activities	$ 147,750	$ 70,499
Supplemental Cash Flow Information		
Contribution of Capital Assets	$ -	$ -
Contribution of Capital Assets (Capital Project Fund)	$ 357,050	$ -
Transfer of Assets from other Governmental Funds	$ 280,570	$ -

Brooks County, Georgia
Schedule of State Financial Assistance
For the Year Ended June 30, 2022

Program	Grant Number	Award Amount	Current Year Revenues or Receipts	Current Year Expenditures Current	Current Year Expenditures Cumulative
State of Georgia					
Georgia Department of Transportation					
Transportation Investment Act of 2010					
Combined Projects					
LMIG 2021	LMIG-2021	$ 657,409	$ -	$ 5,805	$ 13,175
LMIG 2022	LMIG-2022	722,461	722,461	-	-
Total Department of Transportation		1,379,870	722,461	5,805	13,175
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		48,000	48,000	48,000	
Total Department of Human Resources		48,000	48,000	48,000	
Total State of Georgia		$ 1,456,620	$ 799,211	$ 82,555	

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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, 2022, and the related notes to the financial statements, which collectively comprise Brooks County, Georgia's basic financial statements and have issued our report thereon dated July 11, 2023. Our report references other auditors who audited the component unit financial statements of the Brooks County Board of Health and the Brooks County Development Authority. 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) as a basis for designing 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 2022.002 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 2022.004 to be a significant deficiency.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Brooks County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying *Schedule of Finds and Responses* as item 2022.001 and 2022.003.

County's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the 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

July 11, 2023

Brooks County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

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	$ 129,637	$ -
Cornarvirus Relief Fund (CRF)	21.019		11,671	
Total for U.S. Department of Justice			141,308	
U. S. Department of Treasury				
Direct				
COVID 19 4Coronavirus State and Local Fiscal Recovery Funds	21.027		62,734	
Passed through Georgia State of Georgia's Governor Office				
COVID-19 Cornarvirus Relief Fund (CRF)	21.019		49,306	
Total for U. S. Department of Treasury			112,040	
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	48,000	
Drug Free Communities	93.276		41,073	
Total for U.S. Department of Health & Human Services			89,073	-
U. S. Department of Homeland Security				
Pass-through Georgia Emergency Management Agency				
Emergency Management Performance Grant	97.042		7,719	
Total for U.S. Department of Homeland Security			7,719	
Total Federal Assistance			$ 350,140	$ -

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, 2022. 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. The determination of when and award is expended is based on when the activity related to the award occurred.

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, 2022

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.

Section II - Findings – Financial Statement

Current Year Findings

2022.001 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 were not timely reconciled, and some reconciled accounts were not in agreement with their respective general ledger accounts. Financial transactions had not been recorded and posted in the accounting system. Internal accounts were not in balance. Adopted budgets were not transferred from the budget preparation software to financial reporting.

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 the current accurate financial information necessary to make financial decisions. 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 Chairperson and Vice Chairperson on multiple occurrences where there were significant identified weaknesses of the accounts payable and cash receipts/processing of financial transactions. It has been recommended by the County Administrator to either replace or add to the staffing to delegate processes to more qualified personnel. The Chairperson and board continue to consider alternatives but believe the status of current personnel is qualified to complete the financial accounting and reporting requirements.

2022.002 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 able 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 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 receive and process cash receipts/revenue transactions, maintain the accounting records including process and payment of personnel and vendor invoices, reconcile bank statements, and prepare financial statements. There is only one clerk in addition to the elected official for the superior, state, probate, and magistrate courts. The administrative staff maintain the accounting record and prepare 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 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. 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 the accounting in the administrator's office. 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 has transferred a clerk from the road department to administration and plans to reassign the receiving and recording of receipts from the County Clerk to administration under the direct supervision of the County Administrator.

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 Commissioners believe that reasonable management safeguards are in place.

2022.003 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 in balance when the sum of estimated revenues and appropriated fund balance equal appropriations.

Conditions: Expenditures exceeded appropriations in two Special Revenue Funds and eight General Fund departments. (Note 2B, Page 28). 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: Judicial - Magistrate Court and Public Defender, Public Safety – Administration, Patrol, Vice Control, and Court Services, Transportation Services, Health and Welfare, and Planning and Zoning in Housing and Development. Employee compensation and benefits (including retirement), purchased services, supplies, and capital were the expenses primarily over budget.

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 will be monitored more closely by management. Changes in anticipated revenues are being reviewed and revised during the year. The Board and management believe that these processes will continue to improve and improve compliance.

The current accounting system is being replaced to correct this condition.

2022.004 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

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

Current Status: This is no change in this finding.

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 prepares monthly and annual financial statements.

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

Recommendation: Staffing should include professionally 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.

Current Status: Changes are being made with the reassignment of duties among the staff and replacement of accounting software.

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 28). The excess /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. Planning of courthouse improvements and replacement of the agricultural building began in prior years, but appropriations were not reappropriated. 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.

Current Status: Expenditures continue to exceed appropriations.

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 believes 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 is no change in this finding.

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2020 Issue
For the Year Ended June 30, 2022

	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	$ -	$ 982,164	$ 982,164
Building construction, renovation and and maintenance				-	-
Community and Recreation Projects					
Public Safety Projects including upgrades and iimprovement for				-	-
Fire Department					
Sheriff's Department				357,050	357,050
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	-	1,339,214	1,339,214
Intergovernmental Shared Revenues					
City of Quitman	2,110,725	2,110,725	62,731	349,081	411,812
City of Morven	302,100	302,100	8,978	49,963	58,941
City of Pavo	155,025	155,025	4,607	25,628	30,235
City of Barwick	107,325	107,325	3,190	17,750	20,940
Total Current Year Project Cost	$ 7,950,000	$ 7,950,000	$ 79,506	$ 1,781,636	$ 1,861,142
Current Year Expenditures are Reported in:					
Governmental Funds				$ 1,339,214	
Enterprise Funds				-	
Total				$ 1,339,214	

1 Cumulative cost of road, street and bridge expenditures were funded $976,359 from SPLOST funds and $5,805 from LMIG funds. Current year expenditures of $5,805 were funded from LMIG funds.

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2014 Issue
For the Year Ending June 30, 2022

	Estimated Cost		Prior	Current	Cumulative
	Original	Current	Periods	Period	Cost
Road, Street and Bridge Projects	$ 1,500,000	$ 1,500,000	$ 3,247,639	$ -	$ 3,247,639
Construction, Repair and Renovation of					
Buildings	750,000	327,648			
Courthouse				79,348	79,348
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	9,000	19,200
Vehicles					
Public Safety	572,000	572,000	554,035	92,646	646,681
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	4,635,184	180,994	4,816,178
Intergovernmental Shared Revenues					
City of Quitman	1,608,000	1,608,000	1,886,032		1,886,032
City of Morven	184,000	184,000	215,564		215,564
City of Pavo	85,000	85,000	99,903		99,903
City of Barwick	51,000	51,000	60,558		60,558
Total Current Year Project Cost	$ 5,360,000	$ 5,360,000	$ 6,897,241	$ 180,994	$ 7,078,235
Current Year Expenditures are Reported in:					
Governmental Funds				$ 180,994	
Enterprise Funds				-	
Total				$ 180,994	

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 expenditures of $0 were funded from LMIG funds.