Brooks County, Georgia

Quitman, Georgia

Financial Report

For the Year Ended June 30, 2023

Brooks County, Georgia
Table of Contents

	Page
Financial Information	
Independent Auditor's Report	1 - 3
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements	
Governmental Funds	
Balance Sheet	6
Statement of Revenues, Expenditures, and Changes in Fund Balance	7
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position	8
Reconciliation of the Governmental Funds Statement of Revenue, Expenditures, and Changes in Fund Balance to the Government-Wide Statement of Activities	9
Special Revenue Funds (Coronavirus Relief and Coronavirus State and Local Recovery Funds)	
Combined Statement of Net Position	10
Combined Statement of Revenues, Expenditures and Changes in Net Position	11
Proprietary Fund	
Statement of Net Position	12
Statement of Revenues, Expenses, and Changes in Net Position	13
Statement of Cash Flows	14
Fiduciary Funds	
Combined Statement of Fiduciary Assets and Liabilities	15
Combining Statement of Changes in Assets and Liabilities	16 - 17
Component Units	
Combining Statement of Net Position	18
Combining Statement of Activities	19
Notes to Basic Financial Statements	20 – 45
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	46
Notes to Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	46
Schedule of Funding Progress and the Schedule of Employer Contributions	47

Brooks County, Georgia

Table of Contents

	Page
Supplementary Information	
Combining and Individual Fund Statements and Schedules	
Governmental Funds:	
General Fund	
Comparative Balance Sheet	48
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	49
Schedule of Revenues and Other Financing Sources – Budget and Actual	50 - 51
Schedule of Expenditures and Other Financing Uses – Budget and Actual	52 - 60
Capital Project Funds	
Special Purpose Local Option Sales Tax – 2020 Issue	
Comparative Balance Sheet	61
Project Schedule – Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	62
Special Purpose Local Option Sales Tax – 2014 Issue	
Comparative Balance Sheet	63
Project Schedule – Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	64
Transportation Special Purpose Local Option Sales Tax	
Comparative Balance Sheet	65
Project Schedule – Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	66
Special Revenue Funds	
Combining Balance Sheet	67
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	68
Law Library Fund	
Comparative Balance Sheet	69
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	70
Seizure and Confiscated Property Fund	
Comparative Balance Sheet	71
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	72
Drug Abuse, Treatment and Education Fund	
Comparative Balance Sheet	73
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	74
Victim Witness Assistance Fund	
Comparative Balance Sheet	75
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	76
Federal Seizure and Forfeiture Fund	
Comparative Balance Sheet	77
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	78

Table of Contents

	Page
Emergency 911 Telephone Fund	
Comparative Balance Sheet	79
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	80
Jail Construction and Staffing	
Comparative Balance Sheet	81
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	82
Inmate Commissary Fund	
Comparative Balance Sheet	83
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	84
Family Connection Grant	
Comparative Balance Sheet	85
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	86
Proprietary Fund	
Major Enterprise Fund	
Solid Waste Fund	
Comparative Statement of Net Position	87
Comparative Statement of Revenues, Expenses and Changes in Net Position	88
Comparative Statement of Cash Flows	89
Fire Protection Services	
Statement of Net Position	90
Statement of Revenues, Expenses and Changes in Net Position	91
Statement of Cash Flows	92
Schedule of State Financial Assistance	93

Additional Supplementary Information

Compliance Section
Reports Required by Governmental Auditing Standards

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	94 – 95
Schedule of Expenditures of Federal Awards	96
Notes to Schedule of Expenditures of Federal Awards	96
Financial Statement Findings and Questioned Costs	97 – 103

Reports Required by State Statute or Regulations

Project Cost Schedules	
One Percent Special Purpose Local Option Sales Tax – 2020 Issue	104
One Percent Special Purpose Local Option Sales Tax – 2014 Issue	105

GARY R. ZEIGLER, P.C.

Certified Public Accountants and Business Consultants

609 N. Patterson Street • P. O. Box 1389 • Valdosta, Georgia 31603-1389 • (229) 244-3262 • Fax: (229) 247-7286

601 E. Screven Street • P. O. Box 163 • Quitman, Georgia 31643-0163 • (229) 263-7737 • Fax: (229) 263-5757

www.grzeiglercpa.com

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, 2023, 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, 2023, 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 9.5 percent and 36,5 percent of the assets, 0.0 percent, and 40.3 percent of the net position of the aggregately discretely presented component units as of June 30, 2023. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate 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 relating 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

Management is responsible for the preparation and fair presentation of the 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 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 a 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 Audit 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, budgetary comparison information (page 46), and pension schedules (page 47) 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 GAAS, 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 major and non-major fund financial statements, schedules listed in the table of contents, the schedules of expenditure of federal and state awards, the schedules of expenditures 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. Such information is the responsibility of management and was derived from and relate directly

to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the combining and individual major and non-major fund financial statements, schedules listed in the table of contents, the schedules of expenditure of federal and state awards, and the schedules of expenditure of special purpose local option sales tax are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report March 15, 2024, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Brooks County, Georgia's internal control over financial reporting or on compliance. 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

March 15, 2024

Brooks County, Georgia
Statement of Net Position
June 30, 2023

Assets and Deferred Outflows of Resources	Primary Government			Component Units
	Governmental Activities	Business Type Activities	Total	
Assets				
Cash and Cash Equivalents	$ 3,603,938	$ 644,232	$ 4,248,170	$ 1,119,979
Investments	8,855,400	82,124	8,937,524	503,113
Receivables, net	1,879,477	432,517	2,311,994	152,983
Interfund	946,525	(946,525)	-	
Inventories	46,528		46,528	
Prepaid Items	368,397	5,493	373,890	
Non-Current Assets				
Restricted Cash and Equivalents	4,397,163		4,397,163	-
Net OPED Asset				49,051
Assets Held for Sale or Development	948,110		948,110	1,750,987
Capital Assets				
Land and Other Nondepreciable Assets	739,479	280,974	1,020,453	
Other Capital Assets, Net of Depreciation	19,795,747	1,903,437	21,699,184	3,809,162
Total Capital Assets	20,535,226	2,184,411	22,719,637	3,809,162
Total Assets	41,580,764	2,402,252	43,983,016	7,385,275
Deferred Outflows of Resources				
Pensions	1,028,602		1,028,602	155,973
	1,028,602	-	1,028,602	155,973
Total Assets and Deferred Outflows of Resources	$ 42,609,366	$ 2,402,252	$ 45,011,618	$ 7,541,248
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Accounts Payable	$ 124,152	$ 183,878	$ 308,030	$ 27,831
Accrued Liabilities	200,012	-	200,012	
Intergovernmental	84,371	-	84,371	
Compensated Absences	101,941		101,941	
Other	236,526		236,526	-
Pension	1,602,489		1,602,489	191,927
Unearned Revenue	2,633,519		2,633,519	
Long-term Liabilities			-	
Current Portion of Long-Term Debt	138,616	39,476	178,092	-
Non-Current Portion of Long-Term Debt	240,214	361,147	601,361	-
Total Liabilities	5,361,840	584,501	5,946,341	219,758
Deferred Inflows of Resources				
Pensions	435,603		435,603	258,830
	435,603	-	435,603	258,830
Net Position				
Net Investment in Capital Assets	20,156,196	1,783,788	21,939,984	5,560,149
Restricted for:				
Capital Projects	4,905,301		4,905,301	
Economic Development				1,462,931
Public Health				130,091
Unrestricted	11,750,426	33,963	11,784,389	(90,511)
Total Net Position	36,811,923	1,817,751	38,629,674	7,062,660
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 42,609,366	$ 2,402,252	$ 45,011,618	$ 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, 2023

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	$ 3,245,462	$ 783,440	$ -	$ -	$ (2,462,022)		$ (2,462,022)	$ -
Judicial	1,185,557	395,355	33,250		(756,952)		(756,952)	
Public Safety	5,480,329	408,072	473,814		(4,598,443)		(4,598,443)	
Public Works	5,697,696	24,950	846,108		(4,826,638)		(4,826,638)	
Health and Welfare	293,599	-	197,555		(96,044)		(96,044)	
Culture and Recreation	200,076				(200,076)		(200,076)	
Housing and Development	327,924				(327,924)		(327,924)	
Interest and Fees	35,313				(35,313)		(35,313)	
Total Governmental Activities	16,465,956	1,611,817	1,550,727	-	(13,303,412)	-	(13,303,412)	-
Business Type Activities:								
Solid Waste	1,146,321	1,180,353				34,032	34,032	
Fire Protection	1,345,581	863,045				(482,536)	(482,536)	
Total Business Type Activities	2,491,902	2,043,398	-	-		(448,504)	(448,504)	-
Total Primary Government	$ 18,957,858	$ 3,655,215	$ 1,550,727	$ -	$ (13,303,412)	$ (448,504)	$ (13,751,916)	$ -
Component Units:								
Development Authority	$ 1,264,417	$ -	$ -	$ -				$ (1,264,417)
Airport Authority	148,388	7,090	20,000	29,206				(92,092)
Public Health	552,303	133,168	395,203	-				(23,932)
Total Component Units	$ 1,965,108	$ 140,258	$ 415,203	$ 29,206				(1,380,441)
General Revenues								
Taxes								
Property Taxes					8,455,768		8,455,768	173,653
Sales Tax					2,822,820		2,822,820	
Insurance Premium Tax					854,861		854,861	
Other Taxes					177,869		177,869	
Investment					193,491		193,491	2,277
Rent					194,634		194,634	
Miscellaneous					93,705		93,705	3,588
Gain (Loss) Sale of Assets					11,468		11,468	51,038
Total General Revenues					12,804,616	-	12,804,616	230,556
Other Revenues (Expenses) and Transfers								
Capital Contributions (Capital Project Funds)						296,899	296,899	
Total Other Revenues (Expenses) and Transfers					-	296,899	296,899	
Changes in Net Position					(498,796)	(151,605)	(650,401)	(1,149,885)
Net Position, Beginning of Period					37,310,719	1,969,354	39,280,073	7,062,660
Net Position, End of Period					$ 36,811,923	$ 1,817,749	$ 38,629,672	$ 5,912,775

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

Brooks County, Georgia
Balance Sheet
Governmental Funds
June 30, 2023

	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	$ 625,459	$ 894,046	$ 1,604,397	$ -	$ -	$ 480,036	$ 3,603,938
Investments	8,855,400						8,855,400
Receivables							
Taxes	420,278						420,278
Intergovernmental	1,032,037	123,032		80,943	-	91,936	1,327,948
Interfund	1,125,027		938,140	237,072	51,238	30,715	2,382,192
Other	58,000					73,251	131,251
Inventories	46,528						46,528
Prepaid Items	168,209					200,188	368,397
Resticted Assets							
Cash and Equivalents	15,598		722,461	1,055,044	2,582,281	21,779	4,397,163
Other	948,110						948,110
Total Assets	$ 13,294,646	$ 1,017,078	$ 3,264,998	$ 1,373,059	$ 2,633,519	$ 897,905	$ 22,481,205
Liabilities, Deferred Inflows of Resources, and Fund Balance							
Liabilities							
Accounts Payable	$ 121,298	$ -	$ -	$ -	$ -	$ 2,854	$ 124,152
Accrued Expenses	173,174					26,838	200,012
Intergovernemntal		83,871	500				84,371
Interfund Payables	-	1,046,205	237,072	30,501		121,889	1,435,667
Other Payables	9,921					226,605	236,526
Unearned Revenues					2,633,519	-	2,633,519
Total Liabilities	304,393	1,130,076	237,572	30,501	2,633,519	378,186	4,714,247
Deferred Inflows of Resources							
Unavailable Revenues - Property Taxes	373,972						373,972
Total Deferred Inflows of Resources	373,972	-	-	-	-	-	373,972
Fund Balance							
Nonspendable	214,737					-	214,737
Restricted	15,598		3,027,426	1,342,558		519,719	4,905,301
Committed	948,110						948,110
Assigned					-		-
Unassigned	11,437,836	(112,998)					11,324,838
Total Fund Balance	12,616,281	(112,998)	3,027,426	1,342,558	-	519,719	17,392,986
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 13,294,646	$ 1,017,078	$ 3,264,998	$ 1,373,059	$ 2,633,519	$ 897,905	$ 22,481,205

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, 2023

	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	$ 8,404,154	$ -	$ -	$ -	$ -	$ -	$ 8,404,154
Sales Tax	1,008,740	1,382,911	-	934,129			3,325,780
Insurance Premium Tax	854,861						854,861
Other Taxes	339,144						339,144
Licenses and Permits	149,095						149,095
Intergovernmental	956,192				368,109	226,425	1,550,726
Charges for Services	509,944					396,150	906,094
Fines and Forfeitures	279,017					116,368	395,385
Investment	192,899					592	193,491
Other	284,709					3,630	288,339
Total Revenues	12,978,755	1,382,911	-	934,129	368,109	743,165	16,407,069
Expenditures							
Current							
General Government	2,924,497						2,924,497
Judicial	1,185,400					9,149	1,194,549
Public Safety	4,122,362		940		237,899	858,965	5,220,166
Public Works	2,201,877	794,923	723,476	1,504,586	69,496		5,294,358
Health and Welfare	131,382					162,217	293,599
Culture and Recreation	171,312			-	10,000		181,312
Housing and Development	471,308				50,714		522,022
Intergovernmental		502,960	-				502,960
Debt Service							
Principal	237,041						237,041
Interest and Fees	35,313						35,313
Capital	-						-
Total Expenditures	11,480,492	1,297,883	724,416	1,504,586	368,109	1,030,331	16,405,817
Excess (Deficit) of Revenues Over (Under) Expenditures	1,498,263	85,028	(724,416)	(570,457)	-	(287,166)	1,252
Other Financing Sources (Uses)							
Proceeds Sale of Assets	28,000						28,000
Transfers, net	(364,408)					364,408	-
Net Other Financing Sources (Uses)	(336,408)	-	-	-	-	364,408	28,000
Change in Fund Balance	1,161,855	85,028	(724,416)	(570,457)	-	77,242	29,252
Fund Balance, Beginning	11,454,427	(198,025)	3,751,842	1,913,016		442,477	17,363,737
Fund Balance, Ending	$ 12,616,282	$ (112,997)	$ 3,027,426	$ 1,342,559	$ -	$ 519,719	$ 17,392,989

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, 2023

Total Fund Balance - Governmental Funds (Page 6)		$17,392,986
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	6,154,544	
Furniture and Fixtures	600,325	
	35,874,974	
Accumulated Depreciation	15,339,748	
	20,535,226	
Construction in Progress	-	20,535,226
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.		373,972

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	$ 23,108	$ 25,699	$ 48,807	
Capitalized Leases	115,708	214,515	330,223	
Totals	$138,816	$240,214	$ 379,030	(379,030)

The Net Pension Liability not due and payable in the current period is not reported as a liability (asset) in Governmental Funds but is reported as a liability (asset) on the government-wide Statement of Net Position.		(1,602,489)
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.		592,999
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.		(101,741)
		-
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)		$36,811,923

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, 2023

Net Change in Fund Balance - Total Governmental Funds (Page 7)		$ 29,252
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 purchased assets are capitalized.		638,881
Governmental Funds do not report depreciation as an expense. In the Statement of Activites depreciation is recognized as an expense.		(1,279,528)
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.		(16,069)
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	$ 373,972	
Property Taxes - Beginning of Year	322,358	51,614
Compensated absences are reported in the Statement of Activities but are not reported as expenses in Governmental Funds.		
Accrued Liability - End of Year	$ 101,941	
Accrued Liability - Beginning of Year	92,890	(9,051)
The Net Pension Liability is reported in the Statement of Activities but is not reported as a liability in Governmental Funds.		
Net Pension Liability - End of Year	$ 1,602,489	
Net Pension Liability - Beginning of Year	326,781	(1,275,708)
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	592,999	
Deferred Outflows/Inflows - Beginning of Year	(531,773)	1,124,772
Proceeds from the issuance of long-term debt is reported as a source of financial resources in Governmental Funds, but in the Statement of Net Position the outstanding balance of debt is reported as a liability.		-
Repayment of long-term debt is a use of current financial resources in Governmental Funds, but the repayment is reported as a decrease in long-term liabilities in the Statement of Net Position.		237,041
Transfers between Governmental Funds are reported in the Governmental Funds operating statements but are eliminated on the government-wide statement of activities.		
Transfers in	$ 364,408	
Transfers out	(364,408)	-
Change in Net Position of Governmental Activities (Page 5)		$ (498,796)

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, 2023

	Coronavirus Relief Fund	Caronavirus State & Local Recovery Fund	Total
Assets			
Cash and Equivalents	$ -	$ -	$ -
Receivables			
Intergovernmental			
Internal		51,238	51,238
Restricted Assets			
Cash and Equivalents	-	2,582,281	2,582,281
Total Assets	$ -	$ 2,633,519	2,633,519
Liabilities, Deferred Inflows of Resources, and Net Position			
Liabilities			
Accounts Payable	$ -	$ -	$ -
Accrued Expenses			
Payables			
Interfund			-
Unearned Revenue		2,633,519	2,633,519
Total Liabilities	-	2,633,519	2,633,519
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, 2023

	Coronavirus Relief Fund	Caronavirus State & Local Recovery Fund	Total
Revenues			
Intergovernmental	$ -	$ 368,109	$ 368,109
Investment			
Other			
Total Revenues	-	368,109	368,109
Expenditures			
General Governmental			
Current			
Public Safety			
Current			-
Capital		237,899	237,899
Public Works			
Current			
Ca[pital		69,496	69,496
Culture & Recreation			
Current		10,714	10,714
Housing and Development			
Current		50,000	50,000
Total Expenditures	-	368,109	368,109
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
Combining Statement of Net Position
June 30, 2023

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Assets			
Current Assets			
Cash and Cash Equivalents	$ 604,379	$ 39,853	$ 644,232
Investments		82,124	82,124
Receivables			
Accounts	105,472	31,926	137,398
Intergovernmental	295,119	-	295,119
Prepaid and Other	-	5,495	5,495
Total Current Assets	1,004,970	159,398	1,164,368
Capital Assets			
Land and Other Nondepreciable Assets		280,974	280,974
Other Capital Assets	116,921	2,525,710	2,642,631
	116,921	2,806,684	2,923,605
Accumulated Depreciation	49,464	689,730	739,194
Net Capital Assets	67,457	2,116,954	2,184,411
Non-Current Assets			
Intergovernmental Receivable	-	-	-
Total Assets	$ 1,072,427	$ 2,276,352	$ 3,348,779
Liabilities and Net Position			
Current Liabilities			
Accounts Payable and Accrued Expenses	$ 101,942	$ 81,936	$ 183,878
Interfund	215,905	730,622	946,527
Finanaced Purchase Obligations		39,476	39,476
Accrued Closure & Post-Closure Care Cost	-	-	-
Total Current Liabilities	317,847	852,034	1,169,881
Long-Term Liabilities			
Financed Purchase Obligations		361,147	361,147
Accrued Closure & Post-Closure Care Cost	-	-	-
Total Long-Term Liabilities	-	361,147	361,147
Total Liabilities	317,847	1,213,181	1,531,028
Net Position			
Invested in Capital Assets, net	67,457	1,716,331	1,783,788
Unrestricted	687,123	(653,160)	33,963
Total Net Position	754,580	1,063,171	1,817,751
Total Liabilities and Net Position	$ 1,072,427	$ 2,276,352	$ 3,348,779

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

Brooks County, Georgia
Proprietary Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2023

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Operating Revenues			
Solid Waste Asssments	$ 1,024,373	$ 863,045	$ 1,887,418
Intergovernmental	155,980	-	155,980
Other			-
Total Operating Revenues	1,180,353	863,045	2,043,398
Operating Expenses			
Salary and Wages	78,659	680,425	759,084
Benefits	9,367	174,086	183,453
	88,026	854,511	942,537
Purchase Professional and Technical Services		-	-
Purchased Contracted Services	989,831	-	989,831
Purchased Property Services	7,729	93,230	100,959
Other Purchased Services	13,855	66,508	80,363
Closure and Post Closure Care	31,163	-	31,163
Repairs and Maintenance		5,575	5,575
Energy	1,805	40,167	41,972
Supplies	-	77,878	77,878
Other	-	15,460	15,460
Interest	-	11,916	11,916
Depreciation	13,912	180,335	194,247
Total Operating Expeses	1,146,321	1,345,581	2,491,901
Operating Income (Loss)	34,032	(482,536)	(448,503)
Non-Operating Revenue (Expense)			
Investment Income	-	-	-
Total Non-Operating Revenue (Expense)	-	-	-
Income (Loss) Before Other Revenues (Expenses) and Transfers	34,032	(482,536)	(448,503)
Other Revenue (Expenses) and Transfers			
Capital Contributions (Capital Project Funds)		296,899	296,899
Transfer of Assets from Governmental Funds		-	-
Total Other Revenues (Expenses) and Transfers	-	296,899	296,899
Change in Net Position	34,032	(185,637)	(151,604)
Net Position, Beginning	720,547	1,248,807	1,969,354
Net Position, Ending	$ 754,579	$ 1,063,170	$ 1,817,749

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, 2023

	Business-type Activities		
	Solid Waste	Fire Protection	Total
Cash Flow from Operating Activities			
Assessments Received	$ 1,008,763	$ 875,406	$ 1,884,169
Intergovernmental and Other	-	-	-
Payment of Employee Compensation and Benefits	(84,177)	(547,236)	(631,413)
Payment for Professional and Technical Services	(57,395)	(93,230)	(150,625)
Payment for Purchased Property Service	(773,926)	(51,226)	(825,152)
Payment for Other Purchased Service		(5,575)	(5,575)
Payment for Other Goods and Services	(13,241)	(145,422)	(158,663)
Cash flow from Operating Activities	80,024	32,717	112,741
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	(76,486)	(2,952)	(79,438)
Financed Purchase Obligations		-	-
Repayment of Financed Purchases		-	-
Cash Flow from Capital and Related Financing	(76,486)	(2,952)	(79,438)
Cash flow from Investing Activities			
Decrease in Investments		(1,164)	(1,164)
Investment Inome	-		-
Cash Flow from Investing Activities	-	(1,164)	(1,164)
Net Increase (Decrease) in Cash and Cash Equivalents	3,538	28,601	32,139
Cash and Cash Equivalents, Beginning	600,840	11,252	612,092
Cash and Cash Equivalents, Ending	$ 604,378	$ 39,853	$ 644,231
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities			
Operating Income (Loss)	$ 34,032	$ (482,536)	$ (448,504)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:			
Depreciation Expense	13,912	180,335	194,247
Change in Assets and Liabilities:			
(Increase) Decrease in Receivable	(15,611)	12,361	(3,250)
(Increase) Decrease in Intergovernmental Receivables	(107,231)	-	(107,231)
Increase (Decrease) in Internal Balances	129,193	272,764	401,957
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	100,729	49,793	150,522
Net Cash Provided (Used) By Operating Activities	$ 80,024	$ 32,717	$ 112,741
Supplemental Cash Flow Infomration			
Contribution of Capital Assets	$ -	$ -	$ -
Contribution of Capital Assets (Capital Project Fund	$ -	$ -	$ -
Transfer of Assets from Governmental Funds	$ -	$ -	$ -

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, 2023

	Tax Commissioner	Courts				Sheriff	Total
		Probate	Superior	State	Magistrate		
Assets							
Cash	$ 27,396	$ 3,580	$ 144,048	$ 225,838	$ 12,447	$ 37,705	$ 451,014
Taxes	1,118,421						1,118,421
Other	-	-					-
Total Assets	$ 1,145,817	$ 4,684	$ 144,048	$ 225,838	$ 12,447	$ 37,705	$ 1,569,435
Liabilities							
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Uncollected Taxes	1,118,421						1,118,421
Other	27,396	3,580	144,048	225,838	12,447	37,705	451,014
Total Liabilities	$ 1,145,817	$ 3,580	$ 144,048	$ 225,838	$ 12,447	$ 37,705	$ 1,569,435
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, 2023

	Beginning Balance	Additions	Deductions	Ending Balance
Tax Commissioner				
Assets				
Cash and Equivalents	$ 15,289	$ 22,886,183	$ 22,874,076	$ 27,396
Tax, Fees and Assessments Receivable	1,008,559	22,996,045	22,886,183	1,118,421
Other		8,250	8,250	-
Total Assets	$ 1,023,848	$ 45,890,478	$ 45,768,509	$ 1,145,817
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Uncollected Taxes, Fees and Assessments	1,008,559	11,528,586	11,418,724	1,118,421
Interfund		11,557,863	11,557,863	-
Other	15,289	20,357	8,250	27,396
Total Liabilities	$ 1,023,848	$ 23,106,806	$ 22,984,837	$ 1,145,817
Probate Court				
Assets				
Cash and Equivalents	$ 4,684	$ 46,644	$ 47,748	$ 3,580
Other				-
Total Assets	$ 4,684	$ 46,644	$ 47,748	$ 3,580
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		40,834	40,834	-
Other	4,684	5,810	6,914	3,580
Total Liabilities	$ 4,684	$ 46,644	$ 47,748	$ 3,580
Clerk of Superior Court				
Assets				
Cash and Equivalents	$ 135,980	$ 484,603	$ 476,535	$ 144,048
Other				-
Total Assets	$ 135,980	$ 484,603	$ 476,535	$ 144,048
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		187,873	187,873	-
Other	135,980	296,730	288,662	144,048
Total Liabilities	$ 135,980	$ 484,603	$ 476,535	$ 144,048
Clerk of State Court				
Assets				
Cash and Equivalents	$ 157,901	$ 479,886	$ 411,949	$ 225,838
Other				-
Total Assets	$ 157,901	$ 479,886	$ 411,949	$ 225,838
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		269,469	269,469	-
Other	157,901	210,417	142,480	225,838
Total Liabilities	$ 157,901	$ 479,886	$ 411,949	$ 225,838

Brooks County, Georgia
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2023

	Beginning Balance	Additions	Deductions	Ending Balance
Magistrate Court				
Assets				
Cash and Equivalents	$ 11,331	$ 138,539	$ 137,423	$ 12,447
Other				-
Total Assets	$ 11,331	$ 138,539	$ 137,423	$ 12,447
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable		36,419	36,419	-
Other	11,331	102,120	101,004	12,447
Total Liabilities	$ 11,331	$ 138,539	$ 137,423	$ 12,447
Sheriff's Department				
Assets				
Cash and Equivalents	$ 56,423	$ 294,295	$ 313,013	$ 37,705
Other				
Total Assets	$ 56,423	$ 294,295	$ 313,013	$ 37,705
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Interfund Payable	-	37,567	37,567	-
Other	56,423	256,728	275,446	37,705
Total Liabilities	$ 56,423	$ 294,295	$ 313,013	$ 37,705

	Beginning Balance	Additions	Deductions	Ending Balance
Combined Totals				
Assets				
Cash and Equivalents	$ 381,608	$ 24,330,150	$ 24,260,744	$ 451,014
Taxes, Fees and Assessments Receivable	1,008,559	22,996,045	22,886,183	1,118,421
Other	-	8,250	8,250	-
Total Assets	$ 1,390,167	$ 47,334,445	$ 47,155,177	$ 1,569,435
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ -
Uncollected Taxes, Fees and Assessments	1,008,559	11,528,586	11,418,724	1,118,421
Interfund	-	12,130,025	12,130,025	-
Other	381,608	892,162	822,756	451,014
Total Liabilities	$ 1,390,167	$ 24,550,773	$ 24,371,505	$ 1,569,435

Brooks County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2023 and December 31, 2022

	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	$ 965,393	$ 28,394	$ 300,912	$ 1,294,699
Investments	457,364			457,364
Receivables, net	27,631			27,631
Other			440	440
Total Current Assets	1,450,388	28,394	301,352	1,780,134
Non-Current Assets				
Cash and Cash Equivalents				-
Property Held for Sale or Development	728,957			728,957
Net OPEB Asset	-		32,359	32,359
Total Non-Current Assets	728,957	-	32,359	761,316
Capital Assets				
Other Capital Assets, net of Depreciation	213,500	3,506,741	600	3,720,841
Deferred Outflows of Resources				
Pensions and OPEB Related			294,027	294,027
Total Assets and Deferred Outflows of Resources	$ 2,392,845	$ 3,535,135	$ 628,338	$ 6,556,318
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts Payable and Accrued Expenses	$ 8,084	$ 9,270	$ 6,797	$ 24,151
Other			14,263	14,263
Total Current Liabilities	8,084	9,270	21,060	38,414
Long-Term Liabilities				
Pension Obligations and Compensated Absences			548,826	548,826
Other			9,508	9,508
Total Liabilities	8,084	9,270	579,394	596,748
Deferred Inflows of Resources				
Pensions and OPEB Related			46,795	46,795
Net Position				
Invested in Capital Assets	213,500	3,506,741	600	3,720,841
Restricted				-
Economic Development	-			-
Health and Welfare			133,168	133,168
Unrestricted	2,171,261	19,124	(131,619)	2,058,766
Total Net Position	2,384,761	3,525,865	2,149	5,912,775
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 2,392,845	$ 3,535,135	$ 628,338	$ 6,556,318

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, 2023 and December 31, 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: Development Authority	Net (Expense) Revenue and Changes in Net Position: Airport Authority	Net (Expense) Revenue and Changes in Net Position: Board of Health	Total
Brooks County Development Authority								
Operations	$ 1,264,417	$ -	$ -	$ -	$ (1,264,417)	$ -	$ -	$ (1,264,417)
Quitman-Brooks County Airport Authority								
Operations	148,388	7,090	20,000	29,206		(92,093)		$ (92,093)
Brooks County Board of Health								
Public Health	552,303	133,168	395,203	-			(23,932)	(23,932)
Total Component Units	$ 1,965,108	$ 140,258	$ 415,203	$ 29,206	(1,264,417)	(92,093)	(23,932)	(1,380,442)
General Revenues								
Taxes								
Property Taxes					173,653			173,653
Intergovernmental							-	-
Investment					2,277			2,277
Other					3,571	17		3,588
Gain (Loss) Sale of Development Properties					51,038		-	51,038
Total General Revenues and Transfers					230,539	17	-	230,556
Changes in Net Position					(1,033,878)	(92,076)	(23,932)	(1,149,886)
Net Position, Beginning of Period (Restated for Board of Health)					3,418,639	3,617,940	26,081	7,062,660
Net Position, End of Period					$ 2,384,761	$ 3,525,865	$ 2,149	$ 5,912,775

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 the 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, 2023. 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, 2022. 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, 2022. 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 are 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 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 30,2023 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	$ 69,967	$ 69,467
Emergency 911 Telephone Fund	420,578	667,533	246,975
Law Library	-0-	6,038	6,038
Drug Abuse Treatment & Education	-0-	3,111	3,111

Departmental expenditures exceeded appropriations in the following departments:

	Budget	Actual	Excess
General Fund			
General Government			
Election	$ 210,000	$ 286,966	$ 76,966
Tax Collecting	315,248	353,428	38,180
General Government Buildings	500,000	530,905	30,905
Judicial			
State Court	75,000	106,904	31,904
Magistrate Court	210,500	242,659	24,312
Public Defender	150,000	166,226	16,226
Public Safety			
Criminal Investigation	325,000	406,805	81,805
Vice	300,000	371,796	71,796
Court Services	120,000	141,229	21,229
Public Works			
Road and Bridge Maintenance	1,840,000	2,054,990	214,990
Shop	55,000	80,079	25,079
Culture and Recreation			
Recreation	78,125	112,241	34,116
Other Support	-0-	9,070	9,070
Housing and Development			
Building Inspection	105,000	121,100	16,100
Planning and Zoning	105,000	116,587	11,587

(C) – Deficit Fund Balances

The Capital Project Fund – Special Purpose Local Option Sales Tax 2020 issue had a deficit fund balance of $112,998.

(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 cost 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 $18,032,171. Account balances with financial institutions were $12,105,020 of which $3,054,146 were insured through the Federal Deposit Insurance Corporation (the FDIC). United States Treasury notes and bonds were $5,927,153 (current value - $4,750,511). 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	9,800,872
Investments (Certificates of Deposit)	2,304,146
Investments (U.S. Treasury Notes and Bonds)	5,927,153
Total	$ 18,033,871

Restricted cash is summarized as follows:

Board of Education - Escrow from property tax sales	$ 15,598
Grants	
Local Maintenance and Improvement Grant	772,461
Transportation Special Purpose LOST	1,055,044
Local Relief Funds	2,582,281
Seizure and Confiscated Property Funds	9,768
Juvenile Delinquency and Crime Prevention	12,011
Total	$ 4,447,163

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	$ 100,341
Prior	319,937
Total	$ 420,278

Note 5 – Receivables

Receivables as of June 30, 2023, 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	$ 420,278	$	$	$	$ 376,057
Charges for Services	$	$ 73,251	$	$ 137,398	$ 210,649
Other Accounts	$ 58,000	$	$	$	$ 58,000
Intergovernmental					
Federal Government					
Grants	$	$ 69,469	$	$	$ 69,469
State of Georgia					
Local Option Sales Tax	88,571		203,975		292,546
Railroad Equipment Tax	42,554				42,554
Grants	846,107	22,467			868,574
City of Quitman					
Shared Expenses					
Fuel	40,088				40,088
Solid Waste Operations				295,119	295,119
Board of Education					
Shared Expenses					
Recreation	14,717				14,717
Total Intergovernmental	$ 1,032,037	$ 91,936	$ 203,975	$ 295,119	$ 1,623,067

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	$ 1,046,204
Genera Fund	Transportation SPLOST	30,501
General Fund	Non-Major Governmental	121,889
General Fund	Solid Waste Enterprise	215,905
General Fund	Fire Protection Fund	730,622
Special Revenue Fund (ARPA)	General Fund	51,238
Capital Project SPLOST 2014	General Fund	938,140
Jail Construction and Staffing	General Fund	28,161
911 Emergency Telephone Fund	General Fund	2,555
Net General Fund		$ 1,125,027
Transportation SPLOST	Capital Project SPLOST 2014	$ 237,072

The Transportation SPLOST receivable from the Capital Project SPLOST 2014 is 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, 2023, the general fund transferred $375,008 to the E-911 Telephone Fund to fund current operations.

Note 7 – Changes in Capital Assets

Capital asset activity for the year ended June 30, 2023 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					
Total Assets not being Depreciated	738,479				739,479
Other Capital Assets					
Infrastructure	16,399,024				16,399,024
Building and Improvements	11,981,602				11,981,602
Machinery and Equipment	3,398,214	118,500		(962,982)	2,553,732
Transportation Equipment	3,318,232	490,117	39,441	(168,096)	3,600,812
Office and Technology Equipment	581,905	30,264		(11,844)	600,325
Total Other Capital Assets	35,678,977	638,881	39,441	(1,142,922)	35,135,495
Less Accumulated Depreciation					
Infrastructure	5,397,134	494,926			5,892,060
Building and Improvements	3,690,832	347,068		(10)	4,037,890
Machinery and Equipment	3,003,586	71,935		(962,982)	2,112,539
Transportation Equipment	2,625,849	335,608	22,909	(168,095)	2,770,453
Office and Technology Equipment	508,913	29,991		(12,098)	526,806
Total Depreciation	15,226,314	1,279,528	22,909	(1,143,185)	15,339,748
Net Other Capital Assets	20,452,663	(640,647)	(16,532)	263	19,795,747
Total Capital Assets, net	$ 21,192,142	$ (640,647)	$ (16,532)	$ 263	$ 20,535,226
Business Type Activities:					
Solid Waste Enterprise Fund					
Machinery and Equipment	$ 40,436	$ 76,486	$ -	$ -	$ 116,922
Total Capital Assets	40,436	76,786			116,922
Less Accumulated Depreciation					
Machinery and Equipment	35,552	13,912			49,464
Total Depreciation	35,552	13,912			49,464
Total Capital Assets, net	$ 4,884	$ 62,574	$ -	$ -	$ 67,458

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Ending Balance
Fire Protection Services					
Other Capital Assets					
Land and Improvements	$ 4,075	$ -	$ -	$ -	$ 4,075
Buildings and Improvements	513,673	296,899			810,572
Equipment	1,989,085	2,952			1,992,037
Total Capital Assets	2,506,833	299,851			2,806,684
Less Accumulated Depreciation					
Buildings and Improvements	58,620	35,276			93,096
Equipment	450,775	145,059			595,834
Total Depreciation	509,395	180,335			689,730
Total Capital Assets, net	$ 1,997,438	$ 119,516	$ -	$	$ 2,116,954

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

Governmental Activities:	
General Government	$ 239,104
Judicial	3,691
Public Safety	390,676
Public Works	612,252
Health and Welfare	-
Culture and Recreation	18,764
Housing and Development	15,041
Total Depreciation Expense – Governmental Activities	$ 1,279,528
Business-type Activities:	
Solid Waste	$ 13,912
Fire Protection Services	180,335
Total Depreciation Expense – Business-type Activities	$ 194,247

Note 8 – Financed Purchases

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

	Governmental
Equipment	$ 311,832
Accumulated Amortization	311,832
Unamortized Balance	$ -0-

The current year's depreciation does not include any amortization for leased public works equipment.

Note 9 – Assets Held for Resale

Investment in real estate held for resale as of June 30, 2023 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, 2023 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.

This note was paid in June 2023.

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, 2023. 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
2024	$ 23,108	$ 1,221	$ 24,329
2025	25,689	1,221	26,920
	-	-	-
Total	$ 48,807	$ 2,442	$ 51,249

Financed Purchase Obligation – Leasing 2, Inc.

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

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2024	$ 51,147	$ 5,096	$ 56,243
2025	56,135	3,451	59,595
	-	-	-
Total	$ 107,282	$ 8,547	$ 115,829

Purchase Financing Obligation – Government Capital Corporation

Purchase financing agreement dated November 12, 2021, in the amount of $325,417 for the purchase financing of a E911 Phone and Radio System. The obligation 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
2024	$ 64,561	$ 5,765	$ 70,326
2025	66,511	3,815	70,326
2026	91,818	1,950	93,768
-	-	-	-
Total	$ 222,890	$ 11,530	$ 234,420

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

Fire Protection Services

Finance Purchase Obligations – Government Capital Corporation

The financing purchase 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. The obligation is secured by a 2020 Custom Rosenbauer Pumper.

Annual debt service requirements are as follows:

Year	Principal	Interest	Total
2024	$ 39,476	$ 11,916	$ 51,392
2025	40,650	10,742	51,392
2026	41,859	9,533	51,392
2027	43,104	8,288	51,392
2028	44,386	7,006.	51,392
2029 - 2032	191,259	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. 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 County's obligation ended April 9, 2024.

Changes in long-term debt obligations for the year ended June 30, 2023 are summarized as follows:

	Balance Beginning of Period	Additions	Repayments	Balance End of Period	Amount Due In One Year
Governmental Activities					
Nolte Payable, Colony Bank Equipment Financing	$ 102,587	$ -	$ 102,587	$ -	$ -
Financed Purchase Leasing 2, Inc. Equipment Financing	158,429	-	51,147	107,282	51,147
Financed Purchase Government Capital Corp Equipment Financing	285,558	-	62,617	222,941	64,561
Note Payable, KS State Bank Vehicle Financing	69,496	-	20,689	48,807	23,108
Compensated Absences	92,890	109,477	100,426	101,941	101,941
Total Governmental Activities	708,960	109,477	337,466	480,971	240,757
Business Type Activities					
Finance Purchase, Community First National Bank Fire Truck	400,623			400,623	39,476
Solid Waste Enterprise Fund Landfill Post-Closure Care	75,000	-	75,000	-0-	-0-
Total Business Type Activities	475,623	-	75,000	400,623	39,476
Total	$ 1,184,583	$ 109,477	$ 412,466	$ 881,594	$ 280,233

Compensated absences are primarily liquidated 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	$ 46,528	$ -	$ -	$ -	$ 46,528
Prepaid Expenses	168,209				168,209
Restricted for:					
General Fund					
Property Escrow	15,598				15,598
Capital Project Funds:					
State Grant - Local Maintenance Improvement Program		722,461	-		722,461
Special Revenue Funds:					
Law Library Fund				65,079	65,079
Seizure and Confiscated Property Fund				3,910	3,910
Confiscated Asset Fund				1,411	1,411
Drug Abuse Treatment and Education				17,421	17,421
Victim Witness Assistance				57,305	57,305
Grant Funds				12,011	12,011
Jail Construction and Staffing				41,502	41,502
Inmate Commissary Fund				221,326	221,326
E-911 Telephone Service				99,656	99,656
Family Connection				97	97
Capital Project Funds:					
Special Purpose Local Option Sales and Use Tax Fund		2,191,967	1,342,558		3,534,525
Committed to:					
Real Estate Held for Industrial Development	948,110				948,110
Assigned to:					
Unassigned:	11,437,836				11,437,836
Total	$ 12,616,281	$ 2,914,428	$ 1,342,558	$ 519,719	$ 17,392,986

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	55
Terminated plan participants entitled to future benefits	49
Active employees participating in the Plan	56
Total Number of Plan Participants	160
Part-time active employees not participating in the Plan	5
Covered Compensation for Active Participants	$ 2,012,321
Average remaining future service for active participants	9.11

County employees are not permitted to contribute to the Plan.

(C) Summary of Significant Accounting Policies

The Plan's financial statements are prepared on an 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, 2022 is summarized as follows:

Assets		
Cash and Equivalents		$ 227,447
Marketable Securities, at market value		3,898,961
Fixed Interest Insurance Account		21,049
		4,147,457
Receivables		
Employer contributions	$ -	
Accrued Interest Income	4,953	4,953
Total Assets		4,152,410
Liabilities		
Administrative Expenses	-	
Accrued Investment Fee	4,142	
Accrued Auditing Fees	-	4,142
Fiduciary Net Position		$ 4,148,268

The County's annual recommended contribution for the year ended December 31, 2022 in the amount of $217,722 was funded August 17, 2022 and is included in the County's Fiduciary Net Position as of December 31, 2022.

The County's Statement of Changes in Fiduciary Net Position for the year ended December 31, 2022 is as follows:

Additions:		
Employer Contributions		$ 217,722
Net Investment Income		(713,896)
Total Additions		(496,174)
Deductions		
Investment Expenses	$ 18,077	
Administrative Expenses	29,156	
Benefit Payments	298,164	
Post-Retirement Death Benefits	40,000	
Service Credit Transferred Out	-	
Pre-Retirement Death Benefits	-	385,3977
Net Increase (Decrease) in Fiduciary Net Position		$ (881,571)
Net Position Held in Trust for Pension Benefits		
Beginning of Year		$ 5,029,839
End of Year		$ 4,148,268
Money Weighted Rates of Return		(13,93)%

The County's Net Position Restricted for Pensions as of December 31, 2022 is as follows:

Fiduciary Net Position	$ 4,148,268
Deferred Outflow of Resources	1,028,602
Deferred Inflow of Resources	(435,603)
Net Position Restricted for Pensions	$ 3,555,269

The County's total pension liability, fiduciary net position, and net pension liability for the measurement period ended December 31, 2022 is as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance, January 1, 2021	$ 5,356,620	$ 5,029,839	$ 326,781
Changes during the Period			
Service Cost	92,462		92,462
Interest on Total Pension Liability	364,527		364,527
Liability Experience (Gain)/Loss	226,488		226,488
Assumption Change	8,824		8,824
Employer Contributions		217,722	(217,722)
Net Investment Income		(713,896)	713,896
Payment of Benefits	(298,164)	(298,164)	-
Other			
Administration Expense		(29,156)	29,156
Investment Expenses		(18,077)	18,077
Service Credit Transfer	-	-	
Post-Retirement Death Benefits		(40,000)	40,000
. Pre-Retirement Death Benefits		-	-
Net Change	394,137	(881,571)	1,275,708
Balance, December 31, 2022	$ 5,750,757	$ 4,148,268	$ 1,602,489

Fiduciary Net Position as percentage of Total Pension Liability ($4,148,268/$5,750,757) 72.1%

The County's Net Position 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 of 6%	Current Discount Rate of 7%	One Percent Greater Rate to 8.0%
Total Pension Liability	$ 6,402,559	$ 5,750,757	$ 5,203,476
Fiduciary Net Position	4,148,268	4,148,268	4,148,268
Net Pension Liability	$ 932,827	$ 1,602,489	$ 1,055,208

Pension expense for the December 31, 2022 measurement date is comprised of:

Service Cost		$ 92,462
Interest on Total Pension Liability		364,527
Amortization of:		
Liability Experience (Gain) or Loss	$ 77,922	
Change in Assumption	22,200	
Asset (Gain)/Loss	87,405	(187,527)
Projected Earnings on Plan Investments		(345,024
Administration Expense		29,156
Other Changes in Fiduciary Net Position		40,000
Total Pension Expense		$ 368,648

The actuarial present value of accumulated plan benefits as of December 31, 2022 is as follows:

Vested:	
Retirees (and other in pay status)	$ 2,818,827
Deferred vested (former employees)	755,324
Vested Active Participants (current employees)	1,484,350
Total	5,058,501
Non-vested	56,289
Total	$ 5,114,790
Effect of service attribution and future salary increases	$ 767,358
Total Actuarial Accrued Liability	$ 5,882,148
Net Assets Available for Benefits	$ 4,148,268
Net Assets in Excess of Actuarial Present Value of Accumulated Plan Benefits	$ (966,522)
Fiduciary Net Position expressed as a % of Total Pension Liability	71.6%

The County's Net Deferred Outflows and Inflows of Resources for the measurement period ended December 31, 2022 is summarized as follows:

	Net Deferred	
	Outflows	Inflows
Asset (Gain)/Loss	$ 861,598	$ (418,489)
Liability (Gain)/Loss	156,970	(17,114)
(Gain)/Loss due to Assumption Change	10,034	
Total	$ 1,028,602	$ (435,603)

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
2023	$ 288,935
2024	230,103
2025	73,961
2026	-
2027	-
	$ 592,999

(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, 2023
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 2023. 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 2023 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 $43,731. 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, 2023 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 2023, 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's obligation for monitoring and maintenance terminates April 8, 2024. Actual cost for the thirty years from 1994 through 2023 was $2,146,681. The initial cost estimate was $2,439,000.

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 defendant in nine litigation matters and one anticipated claim. The nine litigation matters, and the anticipated claim are covered by insurance. Three equitable claims are not covered by insurance and are not likely to result in damages. Potential exposure to the County is limited to approximately $3,500,000 for all matters inclusive of legal fees and deductibles.

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, 2023 were $13,199. 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 2023.

Note 19 – Subsequent Events

Subsequent events were evaluated through March 15, 2024, 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.

Assessed value of property	$ 364,433,294.
Taxable value (40% of the properties assessed value)	$ 145,773,318.
Gross amount of County property tax prior to abatement	$ 2,066,494.
Amount of County taxes abated	$ 1,635,198.
Percentage of County taxes abated	79,13%

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

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

	Conservation	Agricultural	Forest Land	Total
Acreage in Covenant	179,291	2,600	90,448	
Number of Parcels/Covenants	1,912	14	172	
Fair Market Value of Property	$659,126,485	$ 10,369,600	$238,862,400	$908,358,485
Assessed Value	$263,650,594	$ 4,147,840	$ 95,544,960	$363,343,394
Taxed Value	$ 59,111,108	$ 3,079,747	$ 20,076,456	$ 82,271,311
Decrease in Taxable Value	$204,539,486	$ 1,068,093	$ 75,468,504	$281,076,083
Reduction in County Taxes	$ 2,894,847	$ 15,117	$ 1,068,106	$ 3,645,040

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, 2023

	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget
	Original	Final		
Revenues				
Property Taxes	$ 8,684,152	$ 8,684,152	$ 8,404,154	$ (279,998)
Local Option Sales Tax	984,760	984,760	1,008,740	23,980
Insurance Premium Tax	870,188	870,188	854,861	(15,327)
Other Taxes	185,000	185,000	339,144	154,144
Licenses and Permits	96,000	96,000	149,095	53,095
Intergovernmental	886,719	886,719	956,192	69,473
Charges for Services	516,000	516,000	509,944	(6,056)
Fines and Forfeitures	325,000	325,000	279,017	(45,983)
Investment	250,000	250,000	192,899	(57,101)
Other and Miscellaneous	176,525	176,525	284,709	104,582
Total Revenues	12,974,344	12,974,344	12,978,755	809
Expenditures				
General Government	2,977,883	2,977,883	2,924,497	53,386
Judicial	1,103,884	1,103,884	1,185,400	(81,516)
Public Safety	3,999,500	3,999,500	4,122,362	(122,862)
Public Works	1,997,000	1,997,000	2,201,877	(204,877)
Health and Welfare	126,300	126,300	131,382	(5,082)
Culture and Recreation	50,000	128,125	171,312	(43,187)
Housing and Development	536,369	536,369	471,308	65,061
Debt Service	375,000	389,970	272,354	117,616
Total Expenditures	11,165,936	11,259,031	11,480,492	(221,461)
Excess (Deficit) of Revenues Over (Under) Expenditures	1,808,408	1,715,313	1,498,263	(217,050)
Other Financing Sources (Uses)				
Proceeds - Sale of Capital Assets			28,000	28,000
Proceeds - Long Term Debt Financing				
Proceeds - Financed Purchased Obligations				
Operating Transfers (Out) In			(364,408)	(364,408)
Appropriation of Surplus - Operations				-
Appropriation of Surplus - Capital			-	-
Net Other Financing Sources (Uses)	-	-	(336,408)	(336,408)
Change in Fund Balance	1,808,408	1,715,313	1,161,855	(553,458)
Fund Balance, Beginning	11,454,427	11,454,427	11,454,427	-
Fund Balance, Ending	$ 13,262,835	$ 13,169,740	$ 12,616,282	$ (553,458)

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, 2023

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%
December 31, 2022	$ 5,750,757	$ 4,148,268	$ 1,602,489	72.1%	$ 2,012,321	79.6%

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%
December 31, 2022	$ 203,836	106.8%

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, 2023 and 2022

	2023	2022
Assets		
Cash and Cash Equivalents	$ 583,863	$ 925,198
Investments	8,855,400	7,790,124
Receivables		
Taxes	420,278	376,057
Intergovernmental	1,032,037	960,168
Interfund	1,125,027	1,229,089
Other	58,000	-
Inventories	46,528	13,462
Prepaid Items	168,209	325,417
Resticted Assets		
Cash and Investments	57,194	15,522
Other	948,110	948,110
Total Assets	$ 13,294,646	$ 12,583,147
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ 121,298	$ 484,117
Accrued Compensation and Benefits	173,174	108,845
Other Current Liabilities	9,921	213,701
Total Liabilities	304,393	806,663
Deferred Inflows of Resources		
Unavailable Revenues - Property Taxes	373,972	322,258
Total Deferred Inflows of Resources	373,972	322,258
Fund Balance		
Nonspendable	214,737	338,679
Restricted	15,598	15,521
Committed	948,110	948,110
Assigned	-	
Unassigned	11,437,836	10,151,916
Total Fund Balance	12,616,281	11,454,226
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 13,294,646	$ 12,583,147

Brooks County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended June 30, 2023 and 2022

	2023	2022
Revenues		
Property Taxes	$ 8,404,154	$ 7,295,277
Local Option Sales Tax	1,008,740	997,917
Insurance Premium Tax	854,861	870,188
Other Taxes	339,144	219,638
Licenses and Permits	149,095	132,126
Intergovernmental	956,192	902,225
Charges for Services	509,944	561,156
Fines and Forfeitures	279,017	354,447
Investment	192,899	(111,233)
Other and Miscellaneous	284,709	133,622
Total Revenues	12,978,755	11,355,363
Expenditures		
General Government	2,924,497	4,462,063
Judicial	1,185,400	1,036,419
Public Safety	4,122,362	4,086,638
Public Works	2,201,877	2,203,323
Health and Welfare	131,382	163,777
Culture and Recreation	171,312	161,807
Housing and Development	471,308	184,973
Debt Service	272,354	409,570
Total Expenditures	11,480,492	12,708,570
Excess (Deficit) of Revenues Over (Under) Expenditures	1,498,263	(1,353,207)
Other Financing Sources (Uses)		
Proceeds from Sale of Capital Assets	28,000	245,500
Proceeds from Long-Term Debt Financing	-	211,199
Proceeds from Financed Purchased Obligations	-	325,417
Transfers , net	(364,408)	(384,536)
Net Other Financing Sources (Uses)	(336,408)	397,580
Change in Fund Balance	1,161,855	(955,627)
Fund Balance, Beginning	11,454,427	12,410,054
Fund Balance, Ending	$ 12,616,282	$ 11,454,427

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023				2022
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Revenues					
Taxes					
Property Taxes	$ 8,519,152	$ 8,519,152	$ 8,404,154	$ (114,998)	$ 7,125,732
Local Option Sales Tax	984,760	984,760	1,008,740	23,980	997,917
Insurance Premium Tax	870,188	870,188	854,861	(15,327)	870,188
Real Estate Transfer Tax	90,000	90,000	80,826	(9,174)	109,527
Franchise Tax	25,000	25,000	19,759	(5,241)	21,250
Alcoholic Beverage Tax	50,000	50,000	44,820	(5,180)	53,773
Business and Occupation Tax	20,000	20,000	34,206	14,206	35,088
FiFa's	50,000	50,000	32,464	(17,536)	53,626
Interest and Penalties	115,000	115,000	127,069	12,069	115,919
Total Taxes	10,724,100	10,724,100	10,606,899	(117,201)	9,383,020
Licenses and Permits					
Alcoholic Beverage License			-	-	-
Business Licenses	20,000	20,000	22,098	2,098	21,029
Building Permits and Inspection Fees	76,000	76,000	126,996	50,996	111,097
Total Licenses and Permits	96,000	96,000	149,094	53,094	132,126
Intergovernmental					
Federal	51,719	51,719	76,835	25,116	99,235
State	835,000	835,000	879,358	44,358	802,990
Total Intergovernmental	886,719	886,719	956,193	69,474	902,225
Charges for Services					
Court Cost, Fees and Charges	177,500	177,500	155,542	(21,958)	208,642
Motor Vehicle Tag Fees	45,000	45,000	56,048	11,048	50,451
Commissions and Fees on Tax Collections	258,000	258,000	261,481	3,481	247,914
Public Safety Fees	10,000	10,000	11,922	1,922	9,100
Culverts and Driveways	25,000	25,000	24,950	(50)	40,644
Other	500	500	-	(500)	4,404
Total Charges for Services	516,000	516,000	509,944	(6,057)	561,155
Fines and Forfeitures	325,000	325,000	279,017	(45,983)	354,447
Investment	250,000	250,000	192,899	(57,101)	(1,115,234)

Brooks County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023				2022
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Miscellaneous					
Rent	135,525	135,525	194,634	40,960	65,856
Other	41,000	41,000	118,074	77,074	67,766
Total Miscellaneous	176,525	176,525	312,708	118,034	133,622
Total Revenues	$ 12,974,344	$ 12,974,344	$ 13,006,754	$ 14,260	$ 10,351,361

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023				2022
	Budget		Actual Amounts (Budgetary	Variance With	
Expenditures	Original	Final	Basis)	Final Budget	Actual
General Government					
Governing Body					
Personal Services	$ 137,910	$ 137,910	$ 124,485	$ 13,425	$ 129,252
Purchased/Contracted Services	433,090	433,090	549,393	(116,303)	291,104
Supplies	186,700	186,700	22,196	164,504	84,791
Capital	150,000	150,000	1,000	149,000	2,485
Total Governing Body	907,700	907,700	697,074	210,626	507,632
Administration					
Personal Services	376,235	376,235	433,902	(57,667)	393,689
Purchased/Contracted Services	267,100	267,100	176,118	90,982	150,657
Supplies	44,600	44,600	63,003	(18,403)	63,653
Capital	45,000	45,000	63,417	(18,417)	-
Total Administration	732,935	732,935	736,440	(3,505)	607,999
Elections					
Personal Services	172,150	172,150	188,961	(16,811)	160,864
Purchased/Contracted Services	17,050	17,050	65,532	(48,482)	28,326
Supplies	20,800	20,800	31,419	(10,619)	25,296
Capital	-	-	1,054	(1,054)	5,407
Total Elections	210,000	210,000	286,966	(76,966)	219,893
Tax Collecting					
Personal Services	235,448	235,448	236,897	(1,449)	214,337
Purchased/Contracted Services	34,500	34,500	51,271	(16,771)	27,462
Supplies	45,300	45,300	63,606	(18,306)	40,569
Capital		-	1,654	(1,654)	5,547
Total Tax Collecting	315,248	315,248	353,428	(38,180)	287,915
Tax Assessing					
Personal Services	207,050	207,050	234,177	(27,127)	210,726
Purchased/Contracted Services	75,050	75,050	53,283	21,767	26,945
Supplies	29,900	29,900	30,416	(516)	26,466
Capital			1,808	(1,808)	1,754
Total Tax Assessing	312,000	312,000	319,684	(7,684)	265,891
General Government Buildings					
Personal Services	94,400	94,400	88,393	6,007	83,386
Purchased/Contracted Services	186,000	186,000	131,482	54,518	208,048
Supplies	219,600	219,600	311,030	(91,430)	154,349
Capital	-	-	-	-	2,126,950
Total General Government Buildings	500,000	500,000	530,905	(30,905)	2,572,733
Total General Government	$ 2,977,883	$ 2,977,883	$ 2,924,497	$ 53,386	$ 4,462,063

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023				2022
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Judicial					
Superior Court					
Personal Services	$ 51,000	$ 51,000	$ 23,927	$ 27,073	$ 21,379
Purchased/Contracted Services	4,000	4,000	37,554	(33,554)	29,204
Supplies	500	500	573	(73)	347
Capital		-	-	-	-
Total Superior Court	55,500	55,500	62,054	(6,554)	50,930
Clerk of Superior Court					
Personal Services	169,000	169,000	211,856	(42,856)	170,504
Purchased/Contracted Services	50,750	50,750	11,202	39,548	11,183
Supplies	27,750	27,750	34,730	(6,980)	30,869
Capital				-	-
Total Clerk of Superior Court	247,500	247,500	257,788	(10,288)	212,556
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	54,950	54,950	78,958	(24,008)	46,310
Purchased/Contracted Services	16,000	16,000	26,692	(10,692)	11,234
Supplies	4,050	4,050	1,254	2,796	1,719
Capital				-	
Total State Court	75,000	75,000	106,904	(31,904)	59,263
Magistrate Court					
Personal Services	185,000	185,000	194,236	(9,236)	183,123
Purchased/Contracted Services	7,500	7,500	6,063	1,437	7,112
Supplies	15,000	15,000	31,513	(16,513)	23,205
Capital	3,000	3,000	10,847		-
Total Magistrate Court	210,500	210,500	242,659	(24,312)	213,440
Probate Court					
Personal Services	110,834	110,834	100,720	10,114	98,996
Purchased/Contracted Services	10,000	10,000	3,951	6,049	5,410
Supplies	19,550	19,550	17,567	1,983	15,099
Capital	-	-	-	-	
Total Probate Court	140,384	140,384	122,238	18,146	119,505

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023				2022
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Juvenile Court					
Personal Services	38,500	38,500	32,918	5,582	32,495
Purchased/Contracted Services	5,500	5,500	11,460	(5,960)	7,346
Supplies	1,000	1,000	3,151	(2,151)	1,852
Capital				-	
Total Juvenile Court	45,000	45,000	47,529	(2,529)	41,693
Public Defender					
Purchased/Contracted Services	150,000	150,000	166,226	(16,226)	159,042
Total Public Defender	150,000	150,000	166,226	(16,226)	159,042
Total Judicial	$ 1,103,884	$ 1,103,884	$ 1,185,398	$ (73,667)	$ 1,036,429

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023				2022
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Public Safety					
Administration					
Personal Services	$ 203,350	$ 203,350	$ 221,468	$ (18,118)	$ 216,255
Purchased/Contracted Services	30,500	30,500	9,379	21,121	39,613
Supplies	74,150	74,150	78,147	(3,997)	62,207
Capital		-	1,868	(1,868)	-
Total Administration	308,000	308,000	310,862	(2,862)	318,075
Criminal Investigation					
Personal Services	261,850	261,850	348,044	(86,194)	266,481
Purchased/Contracted Services	24,000	24,000	15,456	8,544	7,080
Supplies	39,150	39,150	43,306	(4,156)	46,577
Capital		-		-	-
Total Criminal Investigation	325,000	325,000	406,806	(81,806)	320,138
Patrol					
Personal Services	820,850	820,850	759,549	61,301	673,717
Purchased/Contracted Services	135,000	135,000	43,736	91,264	73,170
Supplies	99,150	99,150	127,196	(28,046)	154,322
Capital	-	-	73,595	(73,595)	270,210
Total Patrol	1,055,000	1,055,000	1,004,076	50,924	1,171,419
Detention Facility					
Personal Services	894,250	894,250	894,300	(50)	871,142
Purchased/Contracted Services	153,000	153,000	187,639	(34,639)	190,101
Supplies	287,750	287,750	284,860	2,890	245,186
Capital	55,000	55,000	3,824	51,176	
Total Detention Facility	1,390,000	1,390,000	1,370,623	19,377	1,306,429
Vice Control					
Personal Services	250,250	250,250	334,055	(83,805)	298,220
Purchased/Contracted Services	27,500	27,500	8,542	18,958	
Supplies	22,250	22,250	29,199	(6,949)	37,922
Capital	-	-	-	-	-
Total Vice Control	300,000	300,000	371,796	(71,796)	336,142

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023				2022
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Court Services					
Personal Services	116,500	116,500	130,348	(13,848)	137,394
Purchased/Contracted Services	-	-	-	-	-
Supplies	3,500	3,500	10,881	(7,381)	9,809
Capital	-	-	-	-	-
Total Court Services	120,000	120,000	141,229	(21,229)	147,203
Emergency Medical Services					
Purchased/Contracted Services	455,000	455,000	450,000	5,000	446,250
Supplies			5,031		3,084
Total Emergency Medical Services	455,000	455,000	455,031	5,000	449,334
Coroner - Medical Examiner					
Personal Services	23,800	23,800	23,618	182	20,377
Purchased/Contracted Services	5,000	5,000	5,700	(700)	4,275
Supplies	7,700	7,700	13,718	(6,018)	12,047
Capital	-			-	
Total Coroner - Medical Examiner	36,500	36,500	43,036	(6,536)	36,699
Emergency Management					
Personal Services	-	-	-	-	
Purchased/Contracted Services		-	7,796	(7,796)	146
Supplies	10,000	10,000	11,106	(1,106)	1,054
Capital	-	-	-	-	-
Total Emergency Management	10,000	10,000	18,902	(8,902)	1,200
Total Public Safety	$ 3,999,500	$ 3,999,500	$ 4,122,361	$ (117,830)	$ 4,086,639

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023				2022
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Public Works					
Administration					
Personal Services	$ 85,750	$ 85,750	$ 46,675	$ 39,075	$ 54,935
Purchased/Contracted Services	4,000	4,000	390	3,610	896
Supplies	10,250	10,250	19,743	(9,493)	17,017
Capital	2,000	2,000	-	2,000	2,325
Total Administration	102,000	102,000	66,808	35,192	75,173
Road and Bridge Maintenance					
Personal Services	741,150	741,150	766,710	(25,560)	753,775
Purchased/Contracted Services	165,000	165,000	292,010	(127,010)	134,758
Supplies	733,850	733,850	791,022	(57,172)	974,572
Capital	200,000	200,000	205,248	(5,248)	221,699
Total Road Maintenance	1,840,000	1,840,000	2,054,990	(214,990)	2,084,804
Shop					
Personal Services	43,500	43,500	53,143	(9,643)	25,891
Purchased/Contracted Services	500	500	2,120	(1,620)	1,120
Supplies	11,000	11,000	24,816	(13,816)	16,335
Capital	-	-	-	-	
Total Shop	55,000	55,000	80,079	(25,079)	43,346
Total Public Works	$ 1,997,000	$ 1,997,000	$ 2,201,877	$ (204,877)	$ 2,203,323

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023				2022
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
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	20,919	20,919	20,821	98	19,695
Purchased/Contracted Services	-	-	-	-	
Supplies	19,081	19,081	24,261	(5,180)	20,746
Capital		-	-	-	-
Total Nutrition Program	40,000	40,000	45,082	(5,082)	40,441
Total Health and Welfare	$ 126,300	$ 126,300	$ 131,382	$ (5,082)	$ 126,741
Culture and Recreation					
Library					
Support Payments	$ 50,000	$ 50,000	$ 50,000	$ -	$ 50,000
Purchased/Contracted Services				-	-
Total Library	50,000	50,000	50,000	-	50,000
Recreation					
Support Payments	78,125	78,125	111,837	(33,712)	105,937
Supplies			404	(404)	5,870
Capital				-	
Total Recreation	78,125	78,125	112,241	(34,116)	111,807
Other					
Other Support and Supplies			9,070	(9,070)	
'Total Other			9,070	(9,070)	
Total Culture, Recreation & Other	$ 128,125	$ 128,125	$ 171,311	$ (34,116)	$ 161,807

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023				2022
	Budget		Actual Amounts (Budgetary	Variance With	
	Original	Final	Basis)	Final Budget	Actual
Housing and Development					
Agricultural Resources					
Personal Services	$ 147,219	$ 147,219	$ 79,943	$ 67,276	$ 69,281
Purchased/Contracted Services	26,200	26,200	10,028	16,172	20,509
Supplies	22,950	22,950	13,520	9,430	15,516
Capital	110,000	110,000	109,240	760	-
Total Agricultural Resources	306,369	306,369	212,731	93,638	105,306
Building Inspection					
Personal Services	31,000	31,000	60,700	(29,700)	13,366
Purchased/Contracted Services	5,000	5,000	-	5,000	1,243
Supplies	16,500	16,500	10,543	5,957	20,137
Capital	52,500	52,500	49,857	2,643	2,167
Total Building Inspection	105,000	105,000	121,100	(16,100)	36,913
Planning and Zoning					
Personal Services	55,000	55,000	43,732	11,268	10,657
Purchased/Contracted Services	-	-	-	-	
Supplies	-	-	22,998	(22,998)	22,097
Capital	50,000	50,000	49,857	143	
Total Planning and Zoning	105,000	105,000	116,587	(11,587)	32,754
Economic Development					
Support Payments					
Quitman-Brooks County Airport Authority	20,000	20,000	20,890	(890)	10,000
Total Economic Development	20,000	20,000	20,890	(890)	10,000
Total Housing and Development	$ 536,369	$ 536,369	$ 471,308	$ 65,061	$ 184,973

Brooks County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	2023				2022
	Budget		Actual Amounts (Budgetary Basis)	Variance With Final Budget	Actual
	Original	Final			
Debt Service					
Financed Purchases	$ 373,824	$ 373,824	$ 278,194	$ 95,630	$ 390,313
Interest	16,146	16,146	35,313	(19,167)	19,257
Fees			-	-	-
Total Debt Service	$ 389,970	$ 389,970	$ 313,507	$ 76,463	$ 409,570
Total Expenditures	$ 11,259,031	$ 11,259,031	$ 11,521,641	$ (240,662)	$ 12,671,545
Other Financing Uses					
Transfers, net					
Law Library	$ -	$ -	$ (10,600)	$ -	$ (10,600)
Emergency 911 Telephone Fund	385,730	385,730	375,008	10,722	-
Total Other Financing Uses	$ 385,730	$ 385,730	$ 364,408	$ 10,722	$ (10,600)

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2020 Issue
Comparative Balance Sheet
June 30, 2023 and 2022

	2023	2022
Assets		
Cash and Cash Equivalents	$ 894,046	$ 554,926
Receivables		
Intergovernmental	123,032	123,815
Interfund	-	-
Restricted Cash	-	-
Total Assets	$ 1,017,078	$ 678,741
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental	83,871	41,664
Interfund	1,046,205	835,103
Total Liabilities	1,130,076	876,767
Fund Blanace		
Nonspendable		
Restricted	-	
Committed		
Assigned		
Unassigned	(112,998)	(198,026)
Total Fund Balance	(112,998)	(198,026)
Total Liabilities and Fund Balance	$ 1,017,078	$ 678,741

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, 2023

	Budget					Cumulative	Variance With Project
	Original	Revised	2021	2022	2023	Total	Budget
Revenues							
Taxes	$ -	$ -	$ -			$ -	$ -
Intergovernmental	7,950,000	7,950,000	340,673	$ 1,322,444	$ 1,382,911	3,046,028	4,903,972
Investment Income						-	-
						-	-
Total Revenues	7,950,000	7,950,000	340,673	1,322,444	1,382,911	3,046,028	4,903,972
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	794,923	1,777,087	(792,087)
Culture and Recreation							
Capital				-		-	-
Intergovernmental	2,675,175	2,675,175	79,506	442,422	502,960	1,024,888	1,650,287
						-	-
Total Expenditures	7,950,000	7,950,000	79,506	1,781,636	1,297,883	3,159,025	4,790,975
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	261,167	(459,192)	85,028	(112,997)	$ 112,997
Other Financing Sources (Uses)							
Transfers from General Fund						-	
Contributions						-	
Proceeds from Long-Term Debt						-	
Change in Fund Balance			261,167	(459,192)	85,028	(112,997)	
Fund Balance, Beginning of Year			-	261,167	(198,025)	-	
Fund Balance, End of Year			$ 261,167	$ (198,025)	$ (112,997)	$ (112,997)	

Brooks County, Georgia
Capital Project Funds - Special Purpose Local Option Sale Tax - 2014 Issue
Comparative Balance Sheet
June 30, 2023 and 2022

	2023	2022
Assets		
Cash and Cash Equivalents	$ 1,604,397	$ 2,170,903
Receivables		
Intergovernmental	-	-
Interfund	938,140	438,140
Restricted Cash	722,461	1,379,869
Total Assets	$ 3,264,998	$ 3,988,912
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental	500	-
Interfund	237,072	237,072
Total Liabilities	237,572	237,072
Fund Blanace		
Nonspendable		
Restricted	3,027,426	3,751,840
Committed		
Assigned		
Unassigned		
Total Fund Balance	3,027,426	3,751,840
Total Liabilities and Fund Balance	$ 3,264,998	$ 3,988,912

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, 2023

	Budget								Variance
	Original	Revised	2015 - 2019	2020	2021	2022	2023	Cumulative Total	With Project 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	940	664,871	17,129
Public Works									-
Capital	2,000,000	1,769,081	2,740,864			9,000	723,476	3,473,340	(1,704,259)
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	724,416	8,018,362	(2,658,362)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	833,855	1,361,853	153,275	541,467	(724,416)	2,166,034	$ 2,166,034
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	(724,416)	3,027,426	
Fund Balance, Beginning of Year			-	1,695,247	3,057,100	3,210,375	3,751,842	-	
Fund Balance, End of Year			$ 1,049,564	$ 3,057,100	$ 3,210,375	$ 3,751,842	$ 3,027,426	$ 3,027,426	

Brooks County, Georgia
Capital Project Funds - Transportation Special Purpose Local Option Sale Tax
Comparative Balance Sheet
June 30, 2023 and 2022

	2023	2022
Assets		
Cash and Cash Equivalents	$ -	$ -
Receivables		
Intergovernmental	80,943	78,688
Interfund	237,072	237,072
Restricted Cash	1,055,044	1,637,614
Total Assets	$ 1,373,059	$ 1,953,374
Liabilities and Fund Balance		
Liabilites		
Accounts Payable	$ -	$ -
Payables		
Intergovernmental	-	-
Interfund	30,501	40,358
Total Liabilities	30,501	40,358
Fund Blanace		
Nonspendable		
Restricted	1,342,558	1,913,015
Committed		
Assigned		
Unassigned		
Total Fund Balance	1,342,558	1,913,015
Total Liabilities and Fund Balance	$ 1,373,059	$ 1,953,373

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, 2023

	Budget								Variance
	Original	Revised	2019	2020	2021	2022	2023	Cumulative Total	With Project Budget
Revenues									
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	516,170	720,718	793,653	867,948	934,129	$ 3,832,618	3,832,618
Investment Income								-	-
								-	-
Total Revenues	-	-	516,170	720,718	793,653	867,948	934,129	3,832,618	3,832,618
Expenditures									
Public Works									-
Operating					372,596	609,642	1,504,586	2,486,824	(2,486,824)
Capital								-	-
Intergovernmental					3,235			3,235	(3,235)
								-	-
Total Expenditures	-	-	-	-	375,831	609,642	1,504,586	2,490,059	(2,490,059)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	516,170	720,718	417,822	258,306	(570,457)	1,342,559	$ 1,342,559
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	(570,457)	1,342,559	
Fund Balance, Beginning of Year			-	516,170	1,236,888	1,654,710	1,913,016	-	
Fund Balance, End of Year			$ 516,170	$ 1,236,888	$ 1,654,710	$ 1,913,016	$ 1,342,559	$ 1,342,559	

Brooks County, Georgia
Governmental Funds - Special Revenue
Combining Balance Sheet
June 30, 2023

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	$ 72,579	$ -	$ 17,421	$ 86,419	$ -	$ 66,645	$ 15,646	$ 221,326	$ -	$ -	$ 480,036
Receivables											
Intergovernmental			-	22,467				-		69,469	91,936
Other						73,251	-				73,251
Interfund						2,555	28,160				30,715
Prepaid Items											-
Other Assets						200,188					200,188
Restricted Assets											
Cash and Cash Equivalents		5,400			4,368				12,011		21,779
Total Assets	$ 72,579	$ 5,400	$ 17,421	$ 108,886	$ 4,368	$ 342,639	$ 43,806	$ 221,326	$ 12,011	$ 69,469	$ 897,905
Liabilities, Deferred Inflows of Resources and Fund Balance											
Liabilites											
Accounts Payable	$ -	$ -	$ -	$ 199	$ -	$ 351	$ 2,304	$ -	$ -	$ -	$ 2,854
Accrued Expenses				3,311		23,527					26,838
Payables											-
Interfund		3,989	-	48,070	458	-			-	69,372	121,889
Other	7,500					219,105					226,605
Unearned Revenue											-
Total Liabilities	7,500	3,989	-	51,580	458	242,983	2,304	-	-	69,372	378,186
Deferred Inflows of Resources											
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-	-
Fund Blanace											
Fund Balance											
Nonspendable											-
Restricted	65,079	1,411	17,421	57,305	3,910	99,656	41,502	221,326	12,011	97	519,718
Committed											-
Assigned											-
Unassigned											-
Total Fund Balance	65,079	1,411	17,421	57,305	3,910	99,656	41,502	221,326	12,011	97	519,718
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 72,579	$ 5,400	$ 17,421	$ 108,885	$ 4,368	$ 342,639	$ 43,806	$ 221,326	$ 12,011	$ 69,469	$ 897,904

Brooks County, Georgia
Governmental Funds - Special Revenue
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Twelve Months Ended June 30, 2023

	Law Library	Seizure and Confiscated Property	Drug Abuse Treatment and Education	Victim Witness Assistance	Federal Seizure and Confiscated Property	Emergency 911 Telephone Fund	Jail Construction and Staffing	Inmate Commissary Fund	Juvenile Delinquency and Crime Prevention	Family Connection Grant	Total
Revenues											
Intergovernmental	$ -	$ -	$ -	$ 64,108	$ -	$ -	$ -	$ -	$ -	$ 162,317	$ 226,425
Charges for Services						348,172		47,978			396,150
Fines and Forfeitures	9,171	51,186	7,586	23,196			25,229				116,368
Investment Income	288	125	36		19	93	31				592
Other Income					-		216	3,414			3,630
Total Revenues	9,459	51,311	7,622	87,304	19	348,265	25,476	51,392	-	162,317	743,165
Expenditures											
Judicial											
Current	788		3,111								3,899
Capital	5,250										5,250
Public Safety											-
Current	-	69,967		84,394		667,553	33,662	3,389			858,965
Capital											-
Public Works											-
Capital											-
Health and Welfare											-
Current								-		162,217	162,217
Total Expenditures	6,038	69,967	3,111	84,394	-	667,553	33,662	3,389	-	162,217	1,030,331
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,421	(18,656)	4,511	2,910	19	(319,288)	(8,186)	48,003	-	100	(287,166)
Other Financing Sources (Uses)											
Transfers In (Out)	(10,600)	-	-			375,008	-		-	-	364,408
Total Other Financiag Sources (Uses)	(10,600)	-	-	-	-	375,008	-	-	-	-	364,408
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,179)	(18,656)	4,511	2,910	19	55,720	(8,186)	48,003	-	100	77,242
Fund Balance, Beginning of Year	72,258	20,067	12,910	54,396	3,891	43,936	49,688	173,323	12,011	(3)	442,477
Fund Balance, End of Year	$ 65,079	$ 1,411	$ 17,421	$ 57,306	$ 3,910	$ 99,656	$ 41,502	$ 221,326	$ 12,011	$ 97	$ 519,719

Brooks County, Georgia
Law Library Fund
Comparative Balance Sheet
June 30, 2023 and 2022

	2023	2022
Assets		
Cash and Equivalents	$ 72,579	$ 72,258
Receivables		
Interfund	-	
Total Assets	$ 72,579	$ 72,258
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Payables		
Interfund	-	
Other	7,500	
Total Liabilities	7,500	-
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	65,079	72,258
Committed		
Assigned		
Unassigned		
Total Fund Balance	65,079	72,258
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 72,579	$ 72,258

Brooks County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2023
(Compared with Prior Year Actual Amounts)

	2022				2021
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	5,000	5,000	9,171	4,171	9,951
Investment		-	288	288	24
				-	
Total Revenues	5,000	5,000	9,459	4,459	9,975
Expenditures					
Judicial					
Current	-	-	788	(788)	
Capital			5,250	(5,250)	
				-	
Total Expenditures	-	-	6,038	(6,038)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	5,000	3,421	(1,579)	9,975
Other Financing Sources					
Transfers		-	(10,600)	(10,600)	
Net Change in Fund Balance	5,000	5,000	(7,179)	(12,179)	9,975
Fund Balance, Beginning of Year	72,258	72,258	72,258	-	62,273
Fund Balance, End of Year	$ 77,258	$ 77,258	$ 65,079	$ (12,179)	$ 72,248

Brooks County, Georgia
Seizure and Confiscated Property Fund
Comparative Balance Sheet
June 30, 2023 and 2022

	2023	2022
Assets		
Cash and Equivalents	$ -	$ -
Restricted Assets - Cash	5,400	24,056
Total Assets	$ 5,400	$ 24,056
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Payables		
Interfund	3,989	3,989
Total Liabilities	3,989	3,989
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	1,411	20,067
Committed		
Assigned		
Unassigned		
Total Fund Balance	1,411	20,067
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 5,400	$ 24,056

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, 2023
(Compared with Prior Year Actual Amounts)

	2023				2022
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures	-		51,186	51,186	49,714
Investment			125	125	15
Other				-	
Total Revenues	-	-	51,311	51,311	49,729
Expenditures					
Public Safety					
Current	500	500	69,967	(69,467)	13,343
Capital	-			-	34,990
				-	
Total Expenditures	500	500	69,967	(69,467)	48,333
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(500)	(18,656)	(18,156)	1,396
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	(500)	(500)	(18,656)	(18,156)	1,396
Fund Balance, Beginning of Year	20,067	20,067	20,067	-	18,671
Fund Balance, End of Year	$ 19,567	$ 19,567	$ 1,411	$ (18,156)	$20,067

Brooks County, Georgia
Drug Abuse, Treatment and Education Fund
Comparative Balance Sheet
June 30, 2023 and 2022

	2023	2022
Assets		
Cash and Equivalents	$ 17,421	$ 9,799
Receivables		
Intergovernmental		
Interfund		3,111
Prepaid Items		-
Total Assets	$ 17,421	$ 12,910
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	17,421	12,910
Committed		
Assigned		
Unassigned		
Total Fund Balance	17,421	12,910
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 17,421	$ 12,910

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, 2023
(Compared with Prior Year Actual Amounts)

	2023				2022
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -		$ -	$ -
Fines and Forfeitures	-	-	7,586	7,586	7,120
Investment			36	36	4
				-	
Total Revenues	-	-	7,622	7,622	7,124
Expenditures					
Public Safety					
Current	-	-	3,111	(3,111)	
Capital				-	
				-	
Total Expenditures	-	-	3,111	(3,111)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	4,511	4,511	7,124
Other Financing Sources					
Transfers	-	-	-	-	
				-	
Net Change in Fund Balance	-	-	4,511	4,511	7,124
Fund Balance, Beginning of Year	12,910	12,910	12,910	-	5,786
Fund Balance, End of Year	$ 12,910	$ 12,910	$ 17,421	$ 4,511	$ 12,910

Brooks County, Georgia
Victim Witness Assistance Fund
Comparative Balance Sheet
June 30, 2023 and 2022

	2023	2022
Assets		
Cash and Equivalents	$ 86,419	$ 2,998
Receivables		
Intergovernmental	22,467	82,696
Prepaid Items		
Total Assets	$ 108,886	$ 85,694
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ 199	$ -
Accrued Expenses	3,311	748
Payables		
Interfund Payable	48,070	30,550
Total Liabilities	51,580	31,298
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		-
Reserved	57,306	54,396
Committed		
Assigned		
Unassigned		
	57,306	54,396
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 108,886	$ 85,694

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)

	2023				2022
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 110,000	$ 110,000	$ 64,108	$ (45,892)	$ 141,308
Fines and Forfeitures	25,000	25,000	23,196	(1,804)	27,877
Investment				-	8
				-	
Total Revenues	135,000	135,000	87,304	(47,696)	169,193
Expenditures					
Public Safety					
Current	130,000	130,000	84,394	45,606	101,527
Capital	5,000	5,000		5,000	38,569
				-	
Total Expenditures	135,000	135,000	84,394	50,606	140,096
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	2,910	2,910	29,097
Other Financing Sources					
Transfers	-	-	-	-	-
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	2,910	2,910	29,097
Fund Balance, Beginning of Year	54,396	54,396	54,396	-	25,299
Fund Balance, End of Year	$ 54,396	$ 54,396	$ 57,306	$ 2,910	$ 54,396

Brooks County, Georgia
Federal Seizure and Confiscated Property Fund
ComparativeBalance Sheet
June 30, 2023 and 2022

	2023	2022
Assets		
Cash and Equivalents	$ -	$ -
Restricted Assets		
Cash	4,368	4,349
Total Assets	$ 4,368	$ 4,349
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	3,910	3,891
Committed		
Assigned		
Unassigned		
Total Fund Balance	3,910	3,891
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 4,368	$ 4,349

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, 2023
(Compared with Prior Year Actual Amounts)

	2023				2022
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ 3,413
Fines and Forfeitures				-	-
Investment			20	20	2
				-	
Total Revenues	-	-	20	20	3,415
Expenditures					
Public Safety					-
Current			-	-	-
Capital	-	-		-	
		-		-	
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	20	20	3,415
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	-	20	20	3,415
Fund Balance, Beginning of Year	3,890	3,890	3,890	-	475
Fund Balance, End of Year	$ 3,890	$ 3,890	$ 3,910	$ 20	$ 3,890

Brooks County, Georgia
Emergency 911 Telephone Fund
Comparative Balance Sheet
June 30, 2023 and 2022

	2023	2022
Assets		
Cash and Equivalents	$ 66,645	$ 1,777
Receivables		
Other	73,251	25,534
Internal	2,555	
Prepaid Items	200,188	242,600
Total Assets	$ 342,639	$ 269,911
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ 351	$ -
Accrued Expenses	23,527	6,870
Payables		
Interfund	-	-
Other	219,105	219,105
Total Liabilities	242,983	225,975
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable	-	-
Reserved	99,656	43,936
Committed		
Assigned		
Unassigned	-	
Total Fund Balance	99,656	43,936
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 342,639	$ 269,911

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, 2023
(Compared with Prior Year Actual Amounts)

	2023				2022
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	260,000	260,000	348,172	88,172	288,938
Investment		-	93	93	25
			-	-	
Total Revenues	260,000	260,000	348,265	88,265	288,963
Expenditures					
Public Safety					
Current	420,578	420,578	667,553	(246,975)	646,592
Capital				-	-
Debt Service			-	-	
Total Expenditures	420,578	420,578	667,553	(246,975)	646,592
Excess (Deficiency) of Revenues Over (Under) Expenditures	(160,578)	(160,578)	(319,288)	(158,710)	(357,629)
Other Financing Sources					
Transfers	-	-	375,008	375,008	384,536
Appropriation of Surplus	-	-		-	
Net Change in Fund Balance	(160,578)	(160,578)	55,720	216,298	26,907
Fund Balance, Beginning of Year	43,936	43,936	43,936	-	17,029
Fund Balance, End of Year	$ (116,642)	$ (116,642)	$ 99,656	$ 216,298	$ 43,936

Brooks County, Georgia
Jail Construction and Staffing Fund
Comparative Balance Sheet
June 30, 2023 and 2022

	2023	2022
Assets		
Cash and Equivalents	$ 15,646	$ 4,715
Receivables		
Interfund	28,160	$ 44,943
Total Assets	$ 43,806	$ 49,658
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ 2,304	$ -
Payables		
Interfund	-	-
Total Liabilities	2,304	-
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	41,502	49,688
Committed		
Assigned		
Unassigned		
Total Fund Balance	41,502	49,688
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 43,806	$ 49,688

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, 2023
(Compared with Prior Year Actual Amounts)

	2023				2022
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services				-	
Fines and Forfeitures	25,000	25,000	25,229	229	36,455
Investment			31	31	5
Other			216	216	210
Total Revenues	25,000	25,000	25,476	476	36,670
Expenditures					
Public Safety					
Current	25,000	35,000	33,662	1,338	45,886
Capital				-	
				-	
Total Expenditures	25,000	35,000	33,662	1,338	45,886
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(10,000)	(8,186)	1,814	(9,216)
Other Financing Sources					
Transfers				-	
Appropriation of Surplus				-	
Net Change in Fund Balance	-	(10,000)	(8,186)	1,814	(9,216)
Fund Balance, Beginning of Year	49,688	49,688	49,688	-	58,904
Fund Balance, End of Year	$ 49,688	$ 39,688	$ 41,502	$ 1,814	$ 49,688

Brooks County, Georgia
Inmate Commissary Fund
Comparative Balance Sheet
June 30, 2023 and 2022

	2023	2022
Assets		
Cash and Equivalents	$ 221,326	$ 175,788
Receivables		
Interfund	$ -	$ 949
Total Assets	$ 221,326	$ 176,737
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses		
Payables		
Interfund		-
Other		3,414
Total Liabilities	-	3,414
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved	221,326	173,323
Committed		
Assigned		
Unassigned		
Total Fund Balance	221,326	173,323
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 221,326	$ 176,737

Brooks County, Georgia
Inmate Commissary Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2023
(Compared with Prior Year Actual Amounts)

	2023				2022
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Charges for Services	25,000	25,000	47,978	22,978	62,790
Investment				-	
Other			3,414	3,414	
Total Revenues	25,000	25,000	51,392	26,392	62,790
Expenditures					
Public Safety					
Current	-	-	3,389	(3,389)	8,540
Capital			-	-	-
				-	
Total Expenditures	-	-	3,389	(3,389)	8,540
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,000	25,000	48,003	23,003	54,250
Other Financing Sources					
Transfers					
Appropriation of Surplus				-	
Net Change in Fund Balance	25,000	25,000	48,003	23,003	54,250
Fund Balance, Beginning of Year	173,323	173,323	173,323	-	119,073
Fund Balance, End of Year	$ 198,323	$ 198,323	$ 221,326	$ 23,003	$ 173,323

Brooks County, Georgia
Family Connection Grant
Copmparative Balance Sheet
As of June 30, 2023 and 2022

	2023	2022
Assets		
Cash and Equivalents	$ -	$ -
Receivables		
Intergovernmental	69,469	12,872
Total Assets	$ 69,469	$ 12,872
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts Payable	$ -	$ -
Accrued Expenses		
Payables		
Interfund	69,372	12,875
Unearned Revenue		-
Total Liabilities	69,372	12,875
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	-	-
Fund Balance		
Nonspendable		
Reserved		
Committed		
Assigned		
Unassigned	97	(3)
Total Fund Balance	97	(3)
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 69,469	$ 12,872

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)

	2023				2022
	Budget			Variance With Final	
	Original	Final	Actual	Budget	Actual
Revenues					
Intergovernmental	$ 200,000	$ 200,000	$ 162,317	$ (37,683)	$ 89,074
Charges for Services				-	
Investment				-	
Other				-	
Total Revenues	200,000	200,000	162,317	(37,683)	89,074
Expenditures					
Public Safety					
Current	172,220	172,220	162,217	10,003	89,166
Capital				-	-
				-	
Total Expenditures	172,220	172,220	162,217	10,003	89,166
Excess (Deficiency) of Revenues Over (Under) Expenditures	27,780	27,780	100	(27,680)	(92)
Other Financing Sources					
Transfers					
Appropriation of Surplus				-	
Net Change in Fund Balance	27,780	27,780	100	(27,680)	(92)
Fund Balance, Beginning of Year	(3)	(3)	(3)	-	89
Fund Balance, End of Year	$ 27,777	$ 27,777	$ 97	$ (27,680)	$ (3)

Note 1 - Budgetary Information

The Family Connectrion Grant budget is adopted on a basis which is consistent with the accounting

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Net Position
June 30, 2023 and 2022

	2023	2022
Assets		
Current Assets		
Cash and Cash Equivalents	$ 604,379	$ 600,840
Receivables		
Solid Waste Assessments	105,472	89,861
Intergovernmental	295,119	187,888
Prepaid Items	-	-
Total Current Assets	1,004,970	878,589
Capital Assets		
Equipment	116,921	40,436
Accumulated Depreciation	49,464	35,552
Net Capital Assets	67,457	4,884
Non-Current Assets		
Intergovernmental Receivable	-	-
Total Assets	$ 1,072,427	$ 883,473
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 101,942	$ 1,213
Interfund	215,905	86,712
Accrued Closure & Post-Closure Care Cost		75,000
Total Current Liabilities	317,847	162,925
Long-Term Liabilities		
Accrued Closure & Post-Closure Care Cost	-	-
Total Long-Term Liabilities	-	-
Total Liabilities	317,847	162,925
Net Position		
Invested in Capital Assets	67,457	4,884
Unrestricted	687,123	715,664
Total Net Position	754,580	720,548
Total Liabilities and Net Position	$ 1,072,427	$ 883,473

Brooks County, Georgia
Solid WasteFund
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2023 and 2022

	2023	2022
Operating Revenues		
Solid Waste Asssments	$ 1,024,373	$ 903,729
Intergovernmental	155,980	90,282
Operating Grants		
Total Operating Revenues	1,180,353	994,011
Operating Expenses		
Salary and Wages	78,659	66,593
Benefits	9,367	7,520
	88,026	74,113
Purchased Contract Services	989,831	865,336
Closure and Post Closure Care	31,163	19,973
Purchased Property Services	7,729	7,145
Other Purchased Services	13,855	12,506
Energy	1,805	-
Depreciation	13,912	1,149
Total Operating Expeses	1,146,321	980,222
Operating Income (Loss)	34,032	13,789
Non-Operating Revenue (Expense)		
Investment Income	-	-
Total Non-Operating Revenue (Expense)	-	-
Income (Loss) Before Transfers	34,032	13,789
Transfers In (Out)	-	-
Change in Net Position	34,032	13,789
Net Position, Beginning	720,547	706,758
Net Position, Ending	$ 754,579	$ 720,547

Brooks County, Georgia
Solid Waste Fund
Comparative Statement of Cash Flows
For the Years Ended June 30, 2023 and 2022

	2023	2022
Cash Flow from Operating Activities		
Solid Waste Assessments Received	$ 1,008,762	$ 894,608
Intergovernmental	48,749	112,041
Payment of Employee Compensation and Benefits	(84,178)	(74,092)
Payment of Professional and Technical Services	(106,163)	(169,973)
Payment of Purchase Contract Services	(763,757)	(778,521)
Payment for Other Goods and Services	(23,389)	(19,650)
Cash flow from Operating Activities	80,024	(35,587)
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	(76,495)	-
Cash Flow from Capital and Related Financing	(76,486)	-
Cash flow from Investing Activities		
Investment Inome	-	-
Cash Flow from Investing Activities	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	3,538	(35,587)
Cash and Cash Equivalents, Beginning	600,840	636,427
Cash and Cash Equivalents, Ending	$ 604,378	$ 600,840
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ 34,032	$ 6,163
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	13,912	1,149
Change in Assets and Liabilities:		
(Increase) Decrease in Solid Waste Assessments Receivable	(15,611)	(1,495)
(Increase) Decrease in Intergovernmental Receivables	(107,231)	21,759
Increase (Decrease) in Internal Balances	129,193	11,815
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	100,729	22
Net Cash Provided (Used) By Operating Activities	$ 80,024	$ (35,587)

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Net Position
June 30, 2023 and 2022

	2023	2022
Assets		
Current Assets		
Cash and Cash Equivalents	$ 39,853	$ 11,252
Investments	82,124	80,960
Receivables		
Fire Protection Assessments	31,926	44,287
Prepaid and Other	5,495	5,494
Total Current Assets	159,398	141,993
Capital Assets		
Sites and Improvements	280,974	4,075
Buildings and Improvements	533,673	513,673
Equipment and Vehicles	1,992,037	1,989,085
	2,806,684	2,506,833
Accumulated Depreciation	689,730	509,395
Net Capital Assets	2,116,954	1,997,438
Total Assets	$ 2,276,352	$ 2,139,431
Liabilities and Net Position		
Current Liabilities		
Accounts Payable and Accrued Expenses	$ 81,936	$ 32,143
Financed Purchase Obligations	39,476	39,476
Interfund	730,622	457,858
Total Current Liabilities	852,034	529,477
Long-Term Liabilities		
Financed Purchase Obligations	361,147	361,147
Total Long-Term Liabilities	361,147	361,147
Total Liabilities	1,213,181	890,624
Net Position		
Invested in Capital Assets	1,716,331	1,596,815
Restricted		
Unrestricted	(653,160)	(348,008)
Total Net Position	1,063,171	1,248,807
Total Liabilities and Net Position	$ 2,276,352	$ 2,139,431

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2023 and 2022

	2023	2022
Operating Revenues		
Fire Protection Assessments	$ 863,045	$ 700,864
Intergovernmental	-	13,426
Other		
Total Operating Revenues	863,045	714,290
Operating Expenses		
Salary and Wages	680,425	309,995
Benefits	174,086	87,203
	854,511	397,198
Purchased Professional and Technical Services	-	15,151
Purchased Contracted Services	93,230	12,450
Purchased Property Services	66,508	162,805
Other Purchased Services		109,678
Repairs and Mainternance	5,575	3,671
Energy	40,167	33,686
Supplies	77,878	45,447
Other	15,461	1,338
Interest	11,916	13,056
Depreciation	180,335	149,792
Total Operating Expeses	1,345,581	944,272
Operating Income (Loss)	(482,536)	(229,982)
Non-Operating Revenue (Expense)		
Investment Income	-	-
Total Non-Operating Revenue (Expense)	-	-
Income (Loss) Before Other Revenues (Expenses) and Transfers	(482,536)	(229,982)
Other Revenues (Expenses) and Transfers		
Capital Contributions (Capital Project Funds)	296,899	357,050
Transfer of Net Assets from Other Funds	-	280,570
Total Other Revenues (Expenses) and Transfers	296,899	637,620
Increase (Decrease) in Net Position	(185,637)	407,638
Net Position, Beginning	1,248,807	841,169
Net Position, Ending	$ 1,063,170	$ 1,248,807

Brooks County, Georgia
Fire Protection Services
Comparative Statement of Cash Flows
For the Years Ended June 30, 2023 and 2022

	2023	2022
Cash Flow from Operating Activities		
Fire Protection Assessment Received	$ 875,406	$ 686,330
Other Income	-	13,428
Payment of Employee Compensation and Benefits	(547,236)	(368,156)
Payment for Professional and Technical Services	(93,230)	(27,601)
Payment for Purchased Property Services	(51,226)	(37,357)
Payment for Other Purchased Services	(5,575)	(48,207)
Payment for Other Goods and Services	(145,422)	(59,841)
Cash flow from Operating Activities	32,717	158,596
Cash Flow from Non-Capital Financing Activities		
Prepayment - Purchase of Capital Assets	-	
Advances from Other Funds	-	-
Cash Flow from Non-Capital Financing Activities	-	-
Cash Flow from Capital and Related Financing		
Purchase of Equipment	(2,952)	(311,223)
Financed Purchase of Equipment	-	438,959
Repayment of Financed Purchases	-	(38,336)
Cash Flow from Capital and Related Financing	(2,952)	89,400
Cash flow from Investing Activities		
Increase (Decrease) in Investments	(1,164)	(295,492)
Investment Inome	-	-
Cash Flow from Investing Activities	(1,164)	(295,492)
Net Increase (Decrease) in Cash and Cash Equivalents	28,601	(47,496)
Cash and Cash Equivalents, Beginning	11,252	58,748
Cash and Cash Equivalents, Ending	$ 39,853	$ 11,252
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used By) Operating Activities		
Operating Income (Loss)	$ (482,536)	$ (229,982)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	180,335	149,792
Change in Assets and Liabilities:		
Decrease (Increase) in Assessments Receivable	12,361	(14,531)
Increase (Decrease) in Internal Balances	272,764	224,275
Increase (Decrease) in Payables and Accrued Expenses	49,793	29,042
	-	
Net Cash Provided (Used) By Operating Activities	$ 32,717	$ 158,596
Supplemental Cash Flow Information		
Contribution of Capital Assets	$ -	$ -
Contribution of Capital Assets (Capital Project Fund)	$ 296,899	$ 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, 2023

Program	Grant Reference	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	$ -	$ 644,234	$ 657,409
LMIG 2022	LMIG-2022	722,461	722,461	722,461	722,461
Total Department of Transportation		1,379,870	722,461	1,366,695	1,379,870
Criminal Justice Coordinating Council					
Judicial Council of Georgia					
Juvenile Judge Grant	O.C.G.A. 15-11-18	32,250	32,250	32,250	
Total Criminal Justice Coordinating Council		32,250	32,250	32,250	
Georgia Department of Human Services					
Family Connection Grant		52,500	52,500	52,500	
Total Department of Human Resources		52,500	52,500	52,500	
Total State of Georgia		$ 1,464,620	$ 807,211	$ 1,451,445	

GARY R. ZEIGLER, P.C.

Certified Public Accountants and Business Consultants

609 N. Patterson Street • P. O. Box 1389 • Valdosta, Georgia 31603-1389 • (229) 244-3262 • Fax: (229) 247-7286

601 E. Screven Street • P. O. Box 163 • Quitman, Georgia 31643-0163 • (229) 263-7737 • Fax: (229) 263-5757

www.grzeiglercpa.com

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, 2023, 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 March 15, 2024. 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.

Report on 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.

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. 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.

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.

We consider the deficiency described in the accompanying *Schedule of Findings and Responses,* item 2023.002 to be a material weakness.

We consider the deficiency described in the accompanying *Schedule of Findings and Responses*, item 2023.004 to be a significant deficiency.

Member: American Institute of Certified Public Accountants • Georgia Society of Certified Public Accountants

Report on 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 financial statement. 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 are described in the accompanying *Schedule of Finds and Responses* as item 2023.001 and 2023.003.

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

March 15, 2024

Brooks County, Georgia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

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	$ 59,756	$ -
Cornarvirus Relief Fund (CRF)	21.019		4,652	
Total for U.S. Department of Justice			64,408	
U. S. Department of Treasury				
Direct				
COVID 19 Coronavirus State and Local Fiscal Recovery Funds				
First Responders Grant	21.027		62,734	
American Rescue Plan	21.027		367,395	
Passed through the Georgia Department of Early Care and Learning				
Bright from the Start	21.027	469-G23-82	26,305	
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			505,740	
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	35,238	
Drug Free Communities	93.276		83,513	
Total for U.S. Department of Health & Human Services			118,751	-
Total Federal Assistance			$ 688,899	$ -

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, 2023. 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, 2023

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

2023.001 Non-compliance with Requirement to Complete and Submit Annual Audit to the State.

(This is a repeat finding)

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 entity'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.

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

2023.002 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 records 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.

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. Payroll is a contract service with payroll payments electronically deposited 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 all 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 to reduce to a minimum level of risk misstatements resulting from fraud or error could 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. Based on available personnel and resources, the Commissioners believe that reasonable management safeguards are in place.

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 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.

2023.003 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 four Special Revenue Funds and nineteen General Fund departments. (Notes 2 B, C, and D, Pages 28 and 29). The excess of expenditures in the Special Revenue Funds – Emergency 911 Telephone resulted primarily from compensation and benefits, technology, and communications exceeding appropriations.

General Fund expenditures more than appropriations were personal services, purchases/contracted services, and capital. There were no appropriations for some departments and special revenue funds. Capital purchases are sometimes approved without consideration of the source of funding. Purchases are approved and processed for amounts more than board approval. Expenditures continue to be incurred, payables processed and paid and charged to accounts for which there are no or inadequate appropriations.

Effect: The County is not in compliance with state laws and the County's Finance Ordinance by incurring expenditures in excess of appropriation.

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 help correct this condition.

2023.004 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 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 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 better option. The Board and management formally review and accepts responsibility for the financial statements and all related disclosures.

Prior Year Findings

2022.001 Non-compliance with Requirement to Complete and Submit Annual Audit to the State.

(This is a repeat finding)

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.

Current Status: Monthly and annual financial statements continue to not be available for use by the Board of Commissioners, management, and other users within the county. Budgets are prepared based on incomplete financial statements and prior year budgets. Complete accounting records and financial statements continue to not available for six or more months after the end of the fiscal year.

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 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.

Current Status: In October the County contracted payroll processing to ADP and assigned payroll to the human resources director, the processing and payment of vendor invoices continue to the responsibility of the payables clerk and the County Clerk continues to be responsible for the receiving and recording of receipts. The County Clerk and payables clerk continue to reconcile bank accounts. Processing errors are not timely identified and corrected. Complete financial statements are not available to the board and managements until months after the end of the fiscal year.

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, Health and Welfare, Planning and Zoning in Housing and Development, and Debt Service. 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.

Current Status: There is no change in this finding.

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.

Current Status: There is no change in this finding.

Brooks County, Georgia
One Percent Specialo Purpose Local Option Sales Tax
Project Cost Schedule - 2020 Issue
For the Year Ended June 30, 2023

	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	$ 794,923	$ 1,777,087
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	794,923	2,134,137
Intergovernmental Shared Revenues					
City of Quitman	2,110,725	2,110,725	411,812	396,838	808,650
City of Morven	302,100	302,100	58,941	56,798	115,739
City of Pavo	155,025	155,025	30,235	29,146	59,381
City of Barwick	107,325	107,325	20,940	20,178	41,118
Total Current Year Project Cost	$ 7,950,000	$ 7,950,000	$ 1,861,142	$ 1,297,883	$ 3,159,025
Current Year Expenditures are Reported in:					
Governmental Funds				$ 794,923	
Enterprise Funds				-	
Total				$ 794,923	

1 Cumulative cost of road, street and bridge expenditures were funded $1,054,176 from SPLOST funds and $722,911 from LMIG funds. Current year expenditures of $709,286 were funded from LMIG funds.

Brooks County, Georgia
One Percent Special Purpose Local Option Sales Tax
Project Cost Schedule - 2014 Issue
For the Year Ended June 30, 2023

	Estimated Cost		Prior	Current	Cumulative
	Original	Current	Periods	Period	Cost
Road, Street and Bridge Projects	$ 1,500,000	$ 1,500,000	$ 3,247,639	$ 723,473	$ 3,971,112
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				940	940
Public Works			19,200	-	19,200
Vehicles					
Public Safety	572,000	572,000	646,681	-	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	4,816,178	724,413	5,540,591
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	$ 7,078,235	$ 724,413	$ 7,802,648
Current Year Expenditures are Reported in:					
Governmental Funds				$ 724,413	
Enterprise Funds				-	
Total				$ 724,413	

1 Cumulative cost of road, street and bridge expenditures were funded $2,012,703 from SPLOST funds and $1,234,936 from LMIG funds. Current year exxpenditures of $722,461 were funded from LMIG funds.