

**BRANTLEY COUNTY, GEORGIA**  
**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED**  
**DECEMBER 31, 2021**

**BRANTLEY COUNTY, GEORGIA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

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## **INTRODUCTORY SECTION**

### **COUNTY OFFICIALS**

#### **CHAIRMAN**

Chris "Skipper" Harris

#### **COMMISSIONERS**

Hal Herndon

Brian Hendrix

Jesse Mobley

Randy Davison

#### **COUNTY CLERK**

Rene' Herrin

#### **COUNTY MANAGER**

Bryan Singleton

#### **CONSTITUTIONAL OFFICERS**

Debbie Sirmans, Clerk of Superior Court

Cassie Lee, Probate Judge

Pat Tompkins, Tax Commissioner

Len Davis, Sheriff

#### **NON-CONSTITUTIONAL OFFICERS**

Jeff Thomas, Chief Magistrate Judge



## INDEPENDENT AUDITOR'S REPORT

To the County Commissioners  
Brantley County, Georgia

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Brantley County, Georgia, as of and for the year ended December 31, 2021, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Brantley County Health Department, the discretely presented component unit, which represents 100 percent, 100 percent, and 100 percent respectively, of the assets, net position, and revenues of the Component Unit columns. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Brantley County Health Department, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Brantley County, Georgia, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America that require that the budgetary comparison on pages 34 through 36 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our 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 the limited procedures do not provide us with the sufficient evidence to express an opinion or provide any assurance.

Brantley County, Georgia has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this omission.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Brantley County, Georgia's basic financial statements. The introductory section, schedules of expenditures of special purpose local option sales tax proceeds, combining nonmajor fund financial statements and individual budget schedules, and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedules of expenditures of special purpose local option sales tax proceeds, combining nonmajor fund financial statements and individual budget schedules, and other supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of special purpose local option sales tax proceeds, combining nonmajor fund financial statements and individual budget schedules, and other supplementary information are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated August 4, 2022 on our consideration of Brantley County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 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 Brantley County, GA's internal control over financial reporting and compliance.

  
*Hurst and Hurst CPAs, LLC*

Douglas, Georgia  
August 4, 2022

# BASIC FINANCIAL STATEMENTS

**BRANTLEY COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2021**

	Primary Governmental Activities	Component Unit
<b>ASSETS</b>		
Current Assets:		
Cash	\$ 17,255,845	\$ 544,408
Certificate of Deposit	42,222	-
Accounts Receivable	159,697	-
Taxes Receivable	4,929,795	-
Due from Other Governments	118,734	92,358
Prepays	86,589	-
Inventory	40,518	-
Capital Assets:		
Non-depreciable Capital Assets	2,282,320	-
Depreciable Capital Assets, net	24,140,367	2,353
Total Assets	<u>49,056,087</u>	<u>639,119</u>
Deferred Outflows of Resources	-	192,862
Total Assets and Deferred Outflows of Resources	<u>\$ 49,056,087</u>	<u>\$ 831,981</u>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable	\$ 281,950	\$ -
Accrued Expenses	242,220	-
Compensated Absences Payable	87,567	6,331
Capital Leases Payable	39,190	-
Notes Payable	522,199	-
Long-term Liabilities:		
Compensated Absences Payable, net of current portion	45,111	25,323
Capital Leases Payable, net of current portion	153,225	-
Notes Payable, net of current portion	2,070,164	-
Net Pension Obligation Liability	-	424,615
Net OPEB Liability	-	74,953
Total Liabilities	<u>3,441,626</u>	<u>531,222</u>
Deferred Inflows of Resources	-	111,552
Total Liabilities and Deferred Inflows of Resources	<u>3,441,626</u>	<u>642,774</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	23,637,909	2,353
Restricted for:		
Public Safety	2,076,196	-
ARPA	957,972	-
Highways and Streets	1,553,529	-
Capital Projects	2,850,971	-
Prior Year Program Income	-	135,661
Unrestricted	<u>14,537,884</u>	<u>51,193</u>
Total Net Position	<u>45,614,461</u>	<u>189,207</u>
Total Liabilities, Deferred Outflows of Resources, and Net Position	<u>\$ 49,056,087</u>	<u>\$ 831,981</u>

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

**BRANTLEY COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
**FOR YEAR ENDED DECEMBER 31, 2021**

	PROGRAM REVENUES			PRIMARY GOVERNMENT		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Unit
<b><u>FUNCTIONS/PROGRAMS</u></b>						
<b>Primary government</b>						
Governmental Activities:						
General Government	\$ 2,295,145	\$ 490,064	\$ -	\$ -	\$ (1,805,081)	\$ -
Judicial	918,880	510,688	-	-	(408,192)	-
Public Safety	6,020,689	2,892,954	2,125,170	-	(1,002,565)	-
Public Works	3,465,021	886,926	984,745	218,942	(1,374,408)	-
Health and Welfare	301,782	62,960	108,744	-	(130,078)	-
Culture and Recreation	659,975	86,163	-	-	(573,812)	-
Housing and Development	692,499	-	-	-	(692,499)	-
Intergovernmental	124,531	-	-	-	(124,531)	-
Total Governmental Activities	14,478,522	4,929,755	3,218,659	218,942	(6,111,166)	-
<b>Component Units:</b>						
Brantley County Health Dept.	507,710	136,005	454,022	-	-	82,317
Total Component Units	\$ 507,710	\$ 136,005	\$ 454,022	\$ -	\$ -	\$ 82,317
General Revenues:						
Taxes:						
Property Taxes					\$ 6,002,669	\$ -
General Sales and Use Taxes					1,284,533	-
Selective Sales and Use Taxes					2,682,974	-
Business Taxes					1,288,869	-
Penalties and Interest on Taxes Levied					147,499	-
Gain on Sale of Assets					-	-
Interest Earned					2,916	-
Total General Revenues					11,409,460	-
Transfers					-	-
Total General Revenues & Transfers					11,409,460	-
Change in Net Position					5,298,294	82,317
Net Position, Beginning of Year					40,316,169	106,890
Net Position, End of Year					\$ 45,614,461	\$ 189,207

The notes to the financial statements are an integral part of this report.

**BRANTLEY COUNTY, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2021**

	Capital Projects				Other Governmental Funds	Total Governmental Funds
	General	2019 SPLOST	2013 SPLOST	Recreation Fund		
<b>ASSETS</b>						
Cash	\$ 8,730,990	\$ 2,542,042	\$ 169,768	\$ 263,296	\$ 5,549,749	\$ 17,255,845
Certificates of Deposit	-	-	-	-	42,222	42,222
Receivables (net, where applicable, of allowances for uncollectibles)						
Taxes	4,612,075	152,223	-	-	317,720	5,082,018
Accounts	7,474	-	-	-	-	7,474
Due from Other Funds	492,428	-	-	-	-	492,428
Intergovernmental	118,734	-	-	-	-	118,734
Prepays	86,589	-	-	-	-	86,589
Inventories	40,518	-	-	-	-	40,518
Total Assets	<u>14,088,808</u>	<u>2,694,265</u>	<u>169,768</u>	<u>263,296</u>	<u>5,909,691</u>	<u>23,125,828</u>
<b>LIABILITIES</b>						
Accounts Payable	154,967	13,062	-	20,857	93,064	281,950
Accrued Expenses	242,220	-	-	-	-	242,220
Due to Other Funds	-	-	-	331,112	161,316	492,428
Total Liabilities	<u>397,187</u>	<u>13,062</u>	<u>-</u>	<u>351,969</u>	<u>254,380</u>	<u>1,016,598</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenues	1,865,044	-	-	-	68,954	1,933,998
<b>FUND BALANCES</b>						
Fund Balances:						
Nonspendable	127,107	-	-	-	-	127,107
Restricted	-	2,681,203	169,768	-	4,587,697	7,438,668
Committed	-	-	-	-	998,660	998,660
Assigned	-	-	-	-	-	-
Unassigned	11,699,470	-	-	(88,673)	-	11,610,797
Total Fund Balances	<u>11,826,577</u>	<u>2,681,203</u>	<u>169,768</u>	<u>(88,673)</u>	<u>5,586,357</u>	<u>20,175,232</u>
Total Liabilities & Fund Balances	<u>\$ 14,088,808</u>	<u>\$ 2,694,265</u>	<u>\$ 169,768</u>	<u>\$ 263,296</u>	<u>\$ 5,909,691</u>	<u>\$ 23,125,828</u>

The notes to the financial statements are an integral part of this report.

**BRANTLEY COUNTY, GEORGIA**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND**  
**BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

TOTAL GOVERNMENTAL FUND BALANCES		\$ 20,175,232
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Capital assets used in Governmental Activities are not financial resources and therefore are not reported in the funds:		
Cost	46,876,854	
Less Accumulated Depreciation	(20,454,167)	26,422,687
Other Long-term Assets are not available to pay for current period expenditures and therefore are unavailable revenue in the funds:		
Unavailable Revenue, property taxes	1,933,998	1,933,998
Interfund receivables and payables between governmental funds are reported on the fund balance sheet but eliminated on the government-wide Statement of Net Position:		
Interfund Receivables	492,428	
Interfund Payables	(492,428)	-
Liabilities, including Notes, Capital Leases and Compensated Absences are not due and payable in the current period and therefore are not reported in the funds:		
Notes Payable	(2,592,363)	
Capital Leases	(192,415)	
Compensated Absences	(132,678)	(2,917,456)
NET POSITION OF GOVERNMENTAL ACTIVITIES		\$ 45,614,461

The notes to the financial statements are an integral part of this report.

**BRANTLEY COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Capital Projects				Other Governmental Funds	Total Governmental Funds
	General	2019 SPLOST	2013 SPLOST	Recreation Fund		
<b>Revenues:</b>						
Taxes	\$ 8,649,864	\$ 1,647,248	\$ -	\$ -	\$ 1,273,004	\$ 11,570,116
Licenses and Permits	148,114	-	-	-	-	148,114
Intergovernmental	1,358,696	-	-	-	2,078,905	3,437,601
Charges for Services	3,682,453	-	-	86,163	423,368	4,191,984
Fines and Forfeitures	194,816	-	-	-	53,128	247,944
Investment Earnings	1,780	-	39	429	972	3,220
Miscellaneous Revenue	206,700	-	-	572	134,442	341,714
<b>Total Revenues</b>	<b>14,242,423</b>	<b>1,647,248</b>	<b>39</b>	<b>87,164</b>	<b>3,963,819</b>	<b>19,940,693</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General Government	2,219,809	-	-	-	-	2,219,809
Judicial	905,281	-	-	-	8,680	913,961
Public Safety	4,686,017	-	-	-	1,426,637	6,112,654
Public Works	3,412,468	-	-	-	65,557	3,478,025
Health and Welfare	210,967	-	-	-	-	210,967
Culture and Recreation	180,731	-	-	353,312	-	534,043
Housing and Development	608,166	-	-	-	-	608,166
Capital Outlay	-	152,403	41,013	-	222,883	416,299
<b>Debt Service:</b>						
Principal	153,079	510,326	-	-	27,993	691,398
Interest and Other Charges	7,147	67,158	-	-	8,465	82,770
<b>Total Expenditures</b>	<b>12,383,665</b>	<b>729,887</b>	<b>41,013</b>	<b>353,312</b>	<b>1,760,215</b>	<b>15,268,092</b>
Excess (deficiency) of revenues over (under) expenditures	1,858,758	917,361	(40,974)	(266,148)	2,203,604	4,672,601
<b>Other Financing Sources (uses):</b>						
Long-Term Debt Proceeds	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Transfers In/(Out)	556,983	-	-	233,333	(790,318)	-
<b>Total Other Financing Sources</b>	<b>556,983</b>	<b>-</b>	<b>-</b>	<b>233,333</b>	<b>(790,318)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>2,415,741</b>	<b>917,361</b>	<b>(40,974)</b>	<b>(32,815)</b>	<b>1,413,287</b>	<b>4,672,601</b>
Fund Balances, Beginning of Year	9,410,836	1,763,842	210,742	(55,858)	4,173,072	15,502,634
Fund Balances (deficit) End of Year	\$ 11,826,577	\$ 2,681,203	\$ 169,768	\$ (88,673)	\$ 5,586,357	\$ 20,175,232

The notes to the financial statements are an integral part of this report.

**BRANTLEY COUNTY, GEORGIA**  
**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

NET CHANGES IN FUND BALANCES TOTAL GOVERNMENTAL FUNDS		\$ 4,672,601
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period:		
Capital Outlay	1,537,782	
Depreciation Expense	<u>(1,435,049)</u>	102,733
In the Statement of Activities, only the (gain) loss on the sale of assets is reported, whereas on the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the assets sold:		
Net Book Value of Assets Sold	<u>-</u>	-
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
Unavailable at 12/31/21	1,933,998	
Unavailable at 12/31/20	<u>2,097,875</u>	(163,877)
Issuance of Long-term debt provides current financial resources to governmental funds while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. The issuance of Long-term debt increases long-term liabilities and the repayment of Long-term debt reduces long-term liabilities in the Statement of Net Position:		
Issuance of Notes	-	
Issuance of Capital Leases	-	
Repayment of Long-term Debt	<u>691,398</u>	691,398
Some expenses reported in the Statement of Activities, such as Compensated Absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:		
Liability at 12/31/20	128,118	
Liability at 12/31/21	<u>132,678</u>	<u>(4,560)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 5,298,294</u>

The notes to the financial statements are an integral part of this report.

**BRANTLEY COUNTY, GEORGIA  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
DECEMBER 31, 2021**

	Governmental-Activites Internal Service Fund
<b>ASSETS:</b>	
Current Assets:	
Cash	\$ -
Receivables	-
	-
<b>TOTAL ASSETS</b>	<b>-</b>
<b>LIABILITIES:</b>	
Current Liabilities:	
Due to General Fund	-
Claims Payable	-
	-
<b>TOTAL LIABILITIES</b>	<b>-</b>
<b>NET POSITION</b>	
Unrestricted	-
<b>TOTAL NET POSITION</b>	<b>\$ -</b>

The notes to the financial statements are an integral part of this report.

**BRANTLEY COUNTY, GEORGIA**  
**STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Governmental-Activities Internal Service Fund
<b>OPERATING REVENUES:</b>	
Charges for Services	\$ -
Contributions and Miscellaneous	-
Total Operating Revenues	-
<b>OPERATING EXPENSES:</b>	
Insurance Claims and Expenses	-
Total Operating Expenses	-
Operating Income (Loss)	-
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Investment Income	-
Total Nonoperating Expenses	-
Income (Loss) before Transfers	-
<b>TRANSFERS</b>	
Transfers In/Out	-
Change in Net Position	-
<b>NET POSITION - BEGINNING</b>	-
<b>NET POSITION - ENDING</b>	\$ -

The notes to the financial statements are an integral part of this report.

**BRANTLEY COUNTY, GEORGIA**  
**STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Governmental-Activites Internal Service Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Receipts from Interfund Services Provided	\$ -
Payments for Claims	-
Net Cash Provided by (used for) Operating Activities	-
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>	
Transfers from Other Funds	-
Repaid Other Funds	(85,088)
Net Cash Provided by (used for) Noncapital Financing Activities	(85,088)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Sale of Investment	-
Investment Income	-
Net Cash Provided by (used for) Investing Activities	-
Net Increase (Decrease) in Cash and Cash Equivalents	(85,088)
Cash and Cash Equivalents - Beginning of Year	85,088
Cash and Cash Equivalents - End of Year	\$ -
Cash and Cash Equivalents - End of Year	-
Investments	-
Cash, Cash Equivalents, and Investments - End of Year	\$ -
Reconciliation of Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities	
Operating Income (loss)	-
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities	
Depreciation	-
Change in Assets and Liabilities:	
Decrease in Claims Payable	-
Decrease in Receivables	-
Net Cash Provided by (used for) Operating Activities	\$ -

The notes to the financial statements are an integral part of this report.

**BRANTLEY COUNTY, GEORGIA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2021**

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	<u>Custodial Funds</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 513,070
Total assets	<u>513,070</u>
<b>Liabilities</b>	
Due to others	513,070
Total liabilities	<u>513,070</u>
<b>Net Position</b>	
Restricted for:	
Individuals, organizations, and other governments	<u>-</u>
Total Net position	<u><u>\$ -</u></u>

The notes to the financial statements are an integral part of this report.

**BRANTLEY COUNTY, GEORGIA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>Custodial Funds</b>
<b>Additions</b>	
Tax Collections	\$ 18,022,456
Fines and Fees Collections	1,174,291
Other	448,761
Total additions	19,645,508
<b>Deductions</b>	
Taxes Remitted/Payable to Others	18,022,456
Fines and Fees Remitted/Payable to Others	1,174,291
Other	448,761
Total deductions	19,645,508
<b>Changes in Net Position</b>	-
<b>Net Position, Beginning of Year - As Restated</b>	-
<b>Net Position, End of Year</b>	\$ -

The notes to the financial statements are an integral part of this report.

# NOTES TO THE FINANCIAL STATEMENTS

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

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Brantley County, Georgia (the County), was incorporated under the laws of the State of Georgia. The County operates under a Commissioner-Chairman form of government. The County is governed by a board of five commissioners elected by the voters of the County.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for the governmental accounting and financial reporting.

The most significant of the County's accounting policies are described below.

**Reporting Entity**

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Brantley County, this entity includes all departments and activities that are directly operated by the elected officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

The Component unit columns included on the government-wide financial statements identifies the financial data of the County's discretely presented component units. They are not reported separately to emphasize that they are legally separate from the County.

Brief descriptions of the discretely presented component units follow:

Brantley County Health Department (Health Department) – The Health Department provides care services and health education to residents of Brantley County. The Health Department receives financial support from Brantley County, Georgia, the State of Georgia, and the Federal Government. The County Commission appoints a majority of the Board of Directors. The Health Department issued separately audited financial statements with a fiscal year ended June 30, 2020 and copies of these financial statements may be obtained from their administrative office at:

Brantley County Health Department  
Nahunta, Georgia 31553

Other public entities located within the County that are not included in the government-wide financial statements include municipalities and the following independent taxing districts authorized and established by the laws of Georgia:

Brantley County Development Authority  
Brantley County Board of Education  
Brantley County Board of Family & Children Services

Disbursements to these units by the County are based on contractual agreements, have been budgeted, and expended as part of the regular operations of the County.

The accounting policies of Brantley County, Georgia conform to generally accepted accounting principles, as applicable to governments. The following is a summary of the more significant policies.

**Basis of Presentation**

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

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*Government-wide Financial Statements* – The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary activities are not included at the government-wide reporting level. Individual funds are not displayed but the statements distinguish governmental activities which are generally supported by taxes and County general revenues, from business-type activities which are generally financed in whole or in part with fees charged to external customers.

The statement of net position presents the financial position of the governmental and business-type activities of the County and its discretely presented component units at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expense are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) Charges for services which report fees and other charges to users of the County's services.; (2) Operating grants and contributions which finance annual operating activities including restricted investment income; and (3) Capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. The determining factor for identifying to which function program revenue pertains 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 properly included with program revenues are reported as general revenues of the County. 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 draws from the general revenues of the County.

*Fund Financial Statements* – During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary, and fiduciary funds.

Major individual governmental and enterprise funds are reported in separate columns with composite columns for non-major funds. The fiduciary funds are reported by type.

*Fund Accounting* - The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses three categories of funds: governmental, proprietary, and fiduciary.

*Governmental Funds* – Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following is the County's major governmental funds:

*General Fund* – the general fund accounts for all financial resources except those required to be accounted for in other funds. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Georgia.

SPLOST 2013 – This fund is used to account for the proceeds from the Special Local Option Sales Tax of 2013, for the use of these funds as provided by the resolution passed by the voters.

SPLOST 2019 – This fund is used to account for the proceeds from the Special Local Option Sales Tax of 2019, for the use of these funds as provided by the resolution passed by the voters.

Recreation Fund – This fund is used to account for organized recreational activities within the County recreation department.

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

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Proprietary Funds – Proprietary funds are accounted for using economic resources measurement focus and accrual basis of accounting. The accounting objectives are determinations of net income, financial position and cash flow. All assets and liabilities are included on the Statement of Net Position. The County reports the Internal Service Fund which is used to account for the self-funded health insurance provided to various departments of the County. As of January 1, 2019, this fund is no longer utilized and has been closed out.

Fiduciary Funds – The fiduciary fund’s reporting focuses on net position. The County’s fiduciary funds collect the related revenue and disburse the revenue to the agencies for which it is collected. The County has the following fiduciary funds:

*Tax Commissioner, Sheriff, Probate Court, Magistrate Court, Clerk of Superior Court & Inmate Trust Fund.*

**Measurement Focus**

*Government-wide Financial Statements* – The government-wide financial statements and fund financial statements for proprietary funds are prepared using the economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses, including depreciation.

*Fund Financial Statements* – All governmental funds are accounted for using a flow of current financial resources measurement focus in these financial statements. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports the sources (i.e. revenues and other financing sources) and uses (i.e. expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources management focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statements of changes in the fund net position present increases (i.e. revenue) and decreases (i.e. expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

**Basis of Accounting**

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. The revenues susceptible to accrual are property taxes, franchise fees, licenses, charges for services, interest income, and intergovernmental revenues. Sales taxes collected and held by the state at year-end on behalf of the government are also recognized as revenue. All other governmental fund revenues are recognized when received, as they are deemed immaterial.

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed.

All proprietary funds and fiduciary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

*Unavailable Revenue* – Unavailable revenue arises when assets are recognized before revenues recognition criteria have been satisfied.

On governmental fund financial statements (i.e., on the modified accrual basis), receivables that will not be collected within the available period have been reported as unavailable revenue (i.e., they are measurable but not available) rather than as revenue.

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

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Property taxes receivables not collected within 60 days of year-end have been recorded as unavailable revenue. Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as unavailable revenue.

*Expenses/Expenditures* – On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

**Cash, Cash Equivalents, and Investments**

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligation of the State of Georgia or any other states
- Obligations of the United States Government
- Obligation fully insured or guaranteed by the government or governmental agency
- Obligation of any corporation of the government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

Any investments or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by 110% of an equivalent amount of State or U.S. obligations.

**Receivables**

All trade and property tax receivables are reported net of an allowance for uncollectible.

**Interfund Balances**

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund receivable/payables.” These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any residual amounts due between governmental and business-type activities which are reclassified and presented as internal balances.

**Consumable Inventories**

On the government-wide financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as expenditures in the governmental fund types when consumed. Inventories of the proprietary funds are expensed when consumed.

**Prepaid Items**

Payments made to vendors for services that will benefit period beyond December 31, 2021, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which the services are consumed. At the fund reporting level, an equal amount of the fund balance is reserved as this amount is not available for general appropriation.

**Capital Assets**

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements.

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. The County's infrastructure consists of roads and bridges. Improvements to capital assets are capitalized. In implementation of GASB Statement 34, the County elected to only report general infrastructure assets acquired or constructed after December 31, 2002 in government-wide financial statements. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed. Interest incurred during the construction of capital assets utilized by the enterprise is capitalized.

All reported capital assets are depreciated except for land, right-of-ways, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives.

Description	Governmental Activities Estimated Lives	Business- Type Activites Estimated Lives
Improvements other than buildings	10-60 years	10-60 years
Buildings	40-60 years	40-60 years
Machinery and Equipment	3-10 years	3-10 years
Infrastructure	40 years	40 years

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the new present value of future minimum lease payments.

**Compensated Absences**

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

All compensated absences liabilities include salary-related payments, where applicable.

The total compensated absences liability is reported on the government-wide financial statements. Governmental funds report the compensated absences liability at the fund reporting level only "when due."

**Accrued Liabilities and Long-term Obligations**

All payables, accrued liabilities, and long-term obligation are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payments" during the current year. Bonds and capital leases are recognized as a liability in the governmental fund financial statements when due.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position and or balance sheet will sometimes report a separate section for deferred outflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. The County had no items that qualify for reporting in this category.

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

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In addition to liabilities, the statement of financial position and or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The governmental funds report unavailable revenues from property taxes.

**Fund Equity**

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

Fund balance – Generally fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balances classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. The County Commission 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 Commission and the County’s finance director are authorized to assign fund balances.

Unassigned – Fund balances are reported as unassigned at the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balances 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 balance 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. Net Investment in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted as described in the fund balance section above. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

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**Operating Revenues and Expenses**

*Policy for Defining Operating and Non-Operating Revenues and Expenses:*

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing-services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues are charges to customers for sales and services. The County also recognizes as operating revenue the portion of fees intended to recover the cost of providing services to new customers. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**Contributions of Capital**

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources to capital acquisition and construction.

**Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditure/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses section in proprietary funds. Repayment from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

**Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within control of the County and that are either unusual in nature or infrequent in occurrence.

**Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affects the amounts reported in the financial statements and accompanying notes.

**NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Information**

The County normally adopts an annual operating budget for the general fund, each special revenue fund, and each capital project fund. The budget resolution reflects the total of each department's appropriation in each fund. The County's budget is prepared on the modified accrual basis for all budgeted amounts.

All unexpended, annual appropriations lapse at year end.

The Government is required to adopt an annual budget no later than sixty (60) days prior to the beginning of each year. Each department head is required to submit an annual budget to the Board of County Commissioners.

The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is the department level with the following provisions:

The County Clerk may transfer funds from one object or purpose to another within the same department.

The County Commission may amend the budget by motion during the year.

Formal budgetary integration is employed as a management control device during the year for all budgeted funds, except those referred to above.

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

**Excess of Expenditures over Appropriations**

For the year ended December 31, 2021, The County had the following in excess of allowable appropriations:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
General Fund:			
Departments:			
General Government	\$ 624,187	\$ 1,011,282	\$ (387,095)
Sheriff	\$ 1,414,438	\$ 1,569,754	\$ (155,316)
Jail	\$ 1,559,259	\$ 1,636,719	\$ (77,460)
Emergency Management Agency	\$ 38,249	\$ 68,122	\$ (29,873)
Road Department	\$ 1,737,370	\$ 1,935,088	\$ (197,718)
Solid Waste	\$ 1,253,534	\$ 1,477,380	\$ (223,846)
Health Department	\$ 108,046	\$ 115,993	\$ (7,947)
Public Welfare	\$ 15,300	\$ 24,647	\$ (9,347)
Codes and Permits	\$ 106,554	\$ 115,252	\$ (8,698)
Airport	\$ 34,100	\$ 255,310	\$ (221,210)
Family Connection	\$ 59,790	\$ 69,495	\$ (9,705)
Calvary Fire District	\$ 37,150	\$ 80,175	\$ (43,025)
Waynesvilles Fire District	\$ 64,300	\$ 104,297	\$ (39,997)
Hortense Fire District	\$ 34,100	\$ 62,748	\$ (28,648)
Special Fire Protection District	\$ -	\$ 234	\$ (234)

**NOTE 3 – DETAILED NOTES ON ALL FUNDS**

**Deposits and Investments**

Any bank deposit in excess of the total of the FDIC insured amount must be secured by an equivalent amount of State or U.S. Obligations. The County's deposits, including certificates of deposit, were fully insured or collateralized as required by the state statutes at December 31, 2021.

**Receivables**

Receivables at December 31, 2021 consisted of taxes, interest, accounts, and intergovernmental receivables arising from grants.

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

Receivables at December 31, 2021 consist of the following:

	<u>Taxes</u>	<u>Accounts</u>	<u>Due from Other Governments</u>	<u>Net Receivables</u>
General Fund	\$ 4,612,075	\$ 7,474	\$ 118,734	\$ 4,738,283
Splost 2019	152,223	-	-	152,223
Other Governmental Funds	317,720	-	-	317,720
 Total Primary Government	 <u>\$ 5,082,018</u>	 <u>\$ 7,474</u>	 <u>\$ 118,734</u>	 <u>\$ 5,208,226</u>

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

**Property Taxes**

The Board of Commissioners normally levies property taxes in September of each year. Property taxes attach as an enforceable lien on property for the Brantley County Board of Education, the City of Nahunta, the City of Hoboken, and the State of Georgia. Collection of the County's taxes, and for the other governmental agencies, is the responsibility of the Tax Commissioner's Office, which is accounted for as an Agency Fund. County property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables.

Beginning of year for property taxes	January 1, 2021
Millage rate adopted by resolution	September 7, 2021
Property tax digest approved by State	September 14, 2021
Property tax invoices rendered	October 9, 2021
Property tax due date	December 20, 2021

Unavailable Revenue – Delinquent property taxes not collected within sixty (60) days after year-end are recognized as unavailable revenue.

**Capital Assets**

Capital asset activity for the year ended December 31, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 2,029,125	\$ -	\$ -	\$ 2,029,125
Construction in progress	416,980	198,400	362,185	253,195
Total capital assets, not being depreciated	<u>2,446,105</u>	<u>198,400</u>	<u>362,185</u>	<u>2,282,320</u>
Capital assets, being depreciated:				
Buildings & Improvements	16,600,637	-	-	16,600,637
Equipment, Vehicles, and Furniture	10,185,981	811,156	-	10,997,137
Infrastructure	16,106,349	890,411	-	16,996,760
Total capital assets, being depreciated	<u>42,892,967</u>	<u>1,701,567</u>	<u>-</u>	<u>44,594,534</u>
Less accumulated depreciation for:				
Buildings & Improvements	7,200,405	424,056	-	7,624,461
Equipment, Vehicles, and Furniture	7,651,556	551,064	-	8,202,620
Infrastructure	4,167,157	459,929	-	4,627,086
Total accumulated depreciation	<u>19,019,118</u>	<u>1,435,049</u>	<u>-</u>	<u>20,454,167</u>
Total capital assets being depreciated, net	<u>23,873,849</u>	<u>266,518</u>	<u>-</u>	<u>24,140,367</u>
Governmental activities capital assets, net	<u>\$26,319,954</u>	<u>\$ 464,918</u>	<u>\$ 362,185</u>	<u>\$26,422,687</u>

Reconciliation to the statement of Net Position:

Non-depreciable Capital Assets	\$ 2,282,320
Depreciable Capital Assets, net	<u>24,140,367</u>
Capital Assets, net	<u>\$ 26,422,687</u>

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

Depreciation was charged to Governmental Activities as follows:

General Government	\$	73,790
Judicial		4,374
Public Safety		435,862
Public Works		630,695
Health and Welfare		90,815
Culture and Recreation		115,748
Housing and Development		<u>83,765</u>
Total depreciation expense - governmental activities	\$	<u><u>1,435,049</u></u>

**Interfund Balances and Transfers**

Interfund balances at December 31, 2021, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. The County expects to repay all interfund balances within one year.

Transfers are used to report revenues from the fund that statute or budget requires to collect them, to the fund that statute or budget requires to expend them and unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; and to return money to the fund which it was originally provided once a project is completed.

All County transfers either occur on a regular basis or are consistent with the purpose of the fund making the transfer. Individual fund transfers for the year ended December 31, 2021 are as follows:

Transfers In	Transfers Out	Amount
General Fund	ARPA Fund	\$ 257,008
Recreation Fund	General Fund	233,333
General Fund	T-Splst Fund	<u>533,310</u>
	Total	<u><u>\$ 1,023,651</u></u>

Individual fund interfund receivable and payable balances as of December 31, 2021 are as follows:

Due To	Due From	Amount
General Fund	Recreation Fund	\$ 331,112
General Fund	E-911 Fund	158,103
General Fund	Hortense Fire Dept	1,618
General Fund	Nahunta Fire Dept	1,595
	Total	<u><u>\$ 492,428</u></u>

**Compensated Absences**

Employees earn sick leave after completion of the ninety day working test period at a rate of 5 days per year. EMS is accrued at a different rate as shown in the table below. Sick leave maximum accumulation is 45 days. Employees are not entitled to any payment for accrued but unused sick leave at termination.

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

Employees earn annual leave as follows:

Years of Service	Annual Leave	EMS - Annual Leave
After 1 year	5 days	6 days
After 5 years	10 days	12 days
After 10 years	15 days	18 days
After 15 years	20 days	24 days

Annual leave maximum accumulation is 45 days. There is no requirement that annual leave be taken annually. At termination employees are paid for any accumulated annual leave.

**Long-term Debt**

Notes payable:

Changes in Long-term Debt – Changes in the County’s long-term obligations consisted of the following for the year ended December 31, 2021:

	Outstanding Balance Jan. 1, 2021	Additions	Deductions	Outstanding Balance Dec. 31, 2021	Amount Due in One Year	Amount Due in more than One Year
Governmental Activities:						
Notes Payable:						
Bank - Fire Truck	\$ 7,914	\$ -	\$ 7,914	\$ -	\$ -	\$ -
Bank - Police Trucks	116,882	-	116,882	-	-	-
Bank - Jail	3,102,689	-	510,326	2,592,363	522,199	2,070,164
Total	\$ 3,227,485	\$ -	\$ 635,122	\$ 2,592,363	\$ 522,199	\$ 2,070,164

On March 24, 2010, the County entered into a note with a bank for the purpose of purchasing a fire truck for the Calvary Volunteer Fire Department. The note is in the amount of \$42,000 at an interest rate of 3.186%. As of December 31, 2021, this loan has been paid in full.

On June 10, 2020, the County entered into a note with a bank for the purpose of purchasing three trucks for the police department. The note is in the amount of \$116,882 at an interest rate of 3.95%. The loan is for eleven monthly payments of interest only and one final balloon payment of \$116,882 due on June 10, 2021. As of December 31, 2021, this loan has been paid in full.

On September 1, 2006, the County entered into a note with a bank for the purpose of building a jail and the sheriff’s office. The County refinanced the note on June 15, 2013 in the amount of \$6,589,540 at an interest rate of 2.30%. The note is for 53 payments of \$144,591 due quarterly beginning on September 15, 2013. The maturity date is September 15, 2026.

Year Ended	Principal	Interest	Total
2022	522,199	55,285	577,484
2023	534,348	43,136	577,484
2024	546,681	30,803	577,484
2025	559,499	17,985	577,484
2026	429,636	3,477	433,113
Totals	\$ 2,592,363	\$ 150,686	\$ 2,743,049

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

**Capital Leases**

The County has entered into capital leases for various pieces of equipment. These leases meet the criteria of a capital lease since they transfer benefits and risks of ownership to the lessee at the end of the lease term. Capital lease payments are reflected as debt service expenditures at the governmental fund reporting levels. The equipment acquired by the leases is included in governmental activities general capital assets in the amount of \$263,857. The outstanding balance of the corresponding liabilities is included in governmental activities general long-term debt. Future minimum payments are as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	39,189	7,338	46,527
2023	23,032	6,243	29,275
2024	23,970	5,304	29,274
2025	24,947	4,328	29,275
2026	25,963	3,311	29,274
2027-2029	55,312	3,237	58,549
Totals	<u>\$ 192,414</u>	<u>\$ 29,761</u>	<u>\$ 222,174</u>

Activity for the year ended December 31, 2021 is as follows:

	<u>Outstanding Balance Jan. 1, 2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Outstanding Balance Dec. 31, 2021</u>	<u>Amount Due in One Year</u>	<u>Amount Due in more than One Year</u>
Governmental Activities:						
Capital Leases						
Southeastern Bank	53,257	-	36,197	17,060	17,060	-
PrimeSouth Bank	195,434	-	20,079	175,355	22,130	153,225
Totals	<u>\$ 1,663,386</u>	<u>\$ -</u>	<u>\$ 56,276</u>	<u>\$ 192,414</u>	<u>\$ 39,190</u>	<u>\$ 153,225</u>

On May 20, 2019, the County entered into a lease agreement with Southeastern Bank at an interest rate of 4.490%, with an original amount of \$115,900 with a maturity date of May 5, 2022, for the purchase of (4) 2019 Ford F-150's.

On July 30, 2019, the County entered into a lease agreement with Prime South Bank at an interest rate of 4.000%, with an original amount of \$245,452 with a maturity date of September 1, 2028, for the purchase of a new fire truck for the Nahunta VFD.

**Compensated Absences**

	<u>Outstanding Balance Jan. 1, 2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Outstanding Balance Dec. 31, 2021</u>	<u>Amount Due in One Year</u>	<u>Amount Due in more than One Year</u>
Compensated Absences	<u>\$ 128,118</u>	<u>\$ 81,431</u>	<u>\$ 76,871</u>	<u>\$ 132,678</u>	<u>\$ 87,567</u>	<u>\$ 45,111</u>
Total	<u>\$ 128,643</u>	<u>\$ 81,431</u>	<u>\$ 76,871</u>	<u>\$ 132,678</u>	<u>\$ 87,567</u>	<u>\$ 45,111</u>

The compensated absences liability will be paid from the General Fund.

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

**Fund Equity**

Fund balances:

Nonspendable – The following fund balances are nonspendable because they are related to:

General Fund:	
Inventories	\$ 40,518
Prepays	86,589
	\$ 127,107

Restricted – The following fund balances are restricted for:

Capital Projects Funds:	
SPLOST 2013 Fund - used to account for capital projects financed with SPLOST funds - 2013	\$ 169,768
SPLOST 2019 Fund - used to account for capital projects financed with SPLOST funds - 2019	2,681,203
T-SPLOST Fund - used to account for capital projects financed with special purpose local option sales tax	1,553,529
Total Capital Projects Funds	\$ 4,404,500

Special Revenue Funds:

Drug Abuse Fund - used to account for fines and forfeitures revenue that is designated by law for drug abuse treatment	\$ 69,023
DFCS Building Maintenance Fund - used to account for revenue revenue provided for repairs and maintenance of the DFCS building in accordance with the loan agreement	29,799
Jail Fund - to account for revenue and expenditures of the County Jail, whose purpose is restricted by law to public safety expenditures	68,694
ARPA Fund - to account for revenues and expenditures restricted as to their use by the American Rescue Plan Act	957,972
Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library	56,350
E-911 Fund - to account for E-911 revenue restricted to providing emergency telephone services	351,729
Revolving Loan Fund - to account for revenue for loan payments collected	175,782

Special Fire Districts - to account for each special taxing district in a separate fund. Revenues come from property taxes and are committed to the purpose of fire protection within each district:

Calvary Fire District	133,020
Waynesville Fire District	247,613
Hortense Fire District	82,533
Nahunta Fire District	507,329
Hoboken Fire District	341,540
County Special Fire District	12,784

Total Special Revenue Funds	\$ 3,034,168
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**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

Committed – The following fund balances are committed to:

Special Revenue Funds:

Confiscated Assets Fund - used to account for cash received either as a result of a cash confiscation or cash received from the sale of capital assets acquired from a drug raid, committed to public safety expenditures	\$ 1,697
Vending Fund - used to account for revenue from vending machines at the sheriff's office and jail, committed to public safety expenditures	197,028
Recreation Dept. Fund - to account for revenues generated from recreation such as fees and concessions, committed to the purpose of recreational activities	(88,673)
Sheriff's Task Force - to account for fines and forfeitures revenue committed to the purpose of the sheriff's task force	60
Federal Confiscation Fund - to account for any federal money that has been seized and required to be held in an interest bearing account	18,925
Emergency Deputy Fund - to account for funds contributed by deputies, jail officers, and sheriff's office employees for emergency situations	2,324
Inmate Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail	192,067

Total Special Revenue Funds	\$ 323,428
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Assigned – No fund balances were assigned at December 31, 2021.

Unassigned – The County's policy is to maintain an adequate General Fund unassigned fund balance to provide liquidity in the event of economic downturn or natural disaster. The following fund balances are unassigned:

General Fund	\$ 11,699,470
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Net Position:

Net Investment in capital assets, reported on the government-wide statement of net position at December 31, 2021 are as follows:

	Governmental Activities
Cost of capital assets	\$ 46,876,854
Less accumulated depreciation	(20,454,167)
Book value	26,422,687
Less capital related debt	(2,784,778)
Net investment in Capital Assets	\$ 23,637,909

**NOTE 4 – RETIREMENT PLAN**

The Brantley County Retirement Plan is a defined contribution plan which was adopted by the Brantley County Board of Commissioners and was effective January 1, 1990. The plan is administered by Met Life. The plan is open to all full-time employees with three months of service. The employee can contribute a percentage of his salary up to the limits allowed by law with up to an additional 2% matched by the County. Employees are immediately 100% vested in the County contribution.

The contribution for 2021 to the County-funded plan was \$45,331.

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

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**NOTE 5 – RISK MANAGEMENT**

The County maintains third party coverage for claims arising from property and casualty claims and general liability claims.

The Government is exposed to various risks of losses related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Government has joined together with other municipalities in the State as a part of the Georgia Municipal Association Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

As part of these risk pools, the Government is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The Government is also to allow the pool's agents and attorneys to represent the Government in investigation, settlement discussions and all levels of litigation arising out of any claim made against the Government within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the workers' compensation law of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgement, and all expenses incurred for investigation, negotiation or defense.

Settled claims have not exceeded the coverages.

There were no significant reductions in insurance coverage from prior year, and there have been no settlements that exceed the County's insurance coverage.

**5-B. SUBSEQUENT EVENTS**

The County has evaluated subsequent events through August 4, 2022, the date which the financial statements were available to be issued. No subsequent events came to our attention that are expected to have a material effect on the County's financial statements.

**5-C. CONTINGENT LIABILITIES**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement of the grantor agency for costs disallowed under terms of the grant. Based on prior experiences, the County believes that such disallowances, if any, will be immaterial.

The County is a defendant in multiple lawsuits at December 31, 2021.

In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

**5-D. JOINT VENTURES**

Under Georgia law, the County, in conjunction with other cities and counties in the eighteenth county South Georgia area, is a member of the Southern Georgia Regional Commission (RC) and is required to pay annual dues thereof. During its year ended December 31, 2021, the County paid \$21,790 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. The OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Southern Georgia Regional Commission  
South Georgia Parkway  
Waycross, Georgia 31503

**END OF NOTES**

**REQUIRED SUPPLEMENTARY  
INFORMATION**

**BRANTLEY COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 7,801,500	\$ 7,801,500	\$ 8,649,864	\$ 848,364
Licenses and Permits	85,000	85,000	148,114	63,114
Intergovernmental Revenues	70,000	70,000	1,358,696	1,288,696
Charges for Services	3,432,400	3,432,400	3,682,453	250,053
Fines and Forfeitures	228,650	228,650	194,816	(33,834)
Investment Income	6,000	6,000	1,780	(4,220)
Miscellaneous	796,000	796,000	206,700	(589,300)
<b>Total Revenues</b>	<b>\$ 12,419,550</b>	<b>\$ 12,419,550</b>	<b>\$ 14,242,423</b>	<b>\$ 1,822,873</b>
<b>Expenditures</b>				
<b>General Government</b>				
County Commissioner's Office	388,475	388,475	404,674	(16,199)
Elections	91,462	91,462	85,763	5,699
General Government	624,187	624,187	1,011,282	(387,095)
Tax Commissioner	321,213	321,213	330,203	(8,990)
Tax Assessor	315,091	315,091	285,933	29,158
Courthouse	84,893	84,893	78,546	6,347
St. Illa Office Building	23,350	23,350	23,409	(59)
<b>Total General Government</b>	<b>1,848,671</b>	<b>1,848,671</b>	<b>2,219,810</b>	<b>(371,139)</b>
<b>Judicial</b>				
Superior Court	315,192	315,192	277,551	37,641
Clerk of Superior Court	335,209	335,209	311,591	23,618
Magistrate Court	164,652	164,652	168,409	(3,757)
Probate Court	155,886	155,886	147,730	8,156
<b>Total Judicial</b>	<b>970,939</b>	<b>970,939</b>	<b>905,281</b>	<b>65,658</b>
<b>Public Safety</b>				
Sheriff's Department	1,414,438	1,414,438	1,569,754	(155,316)
Jail	1,559,259	1,559,259	1,636,719	(77,460)
Fire	95,715	95,715	93,164	2,551
Emergency Medical Service	1,601,760	1,601,760	1,455,981	145,779
Coroners	20,515	20,515	17,335	3,180
Animal Control	5,167	5,167	5,167	-
Emergency Management Agency	38,249	38,249	68,122	(29,873)
<b>Total Public Safety</b>	<b>4,735,103</b>	<b>4,735,103</b>	<b>4,846,242</b>	<b>(111,139)</b>
<b>Public Works</b>				
Road Department	1,737,370	1,737,370	1,935,088	(197,718)
Solid Waste	1,253,534	1,253,534	1,477,380	(223,846)
<b>Total Public Works</b>	<b>2,990,904</b>	<b>2,990,904</b>	<b>3,412,468</b>	<b>(421,564)</b>

**BRANTLEY COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL, (NON-GAAP BUDGETARY BASIS), continued**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget		Actual	Variance With Final Budget
	Original	Final		
<b>Health and Welfare</b>				
Health Department	108,046	108,046	115,993	(7,947)
Mental Health	1,400	1,400	1,400	-
Public Welfare (DFCS)	15,300	15,300	24,647	(9,347)
Concerted Services, Inc.	2,300	2,300	2,067	233
Senior Center	64,540	64,540	66,860	(2,320)
<b>Total Health and Welfare</b>	<u>191,586</u>	<u>191,586</u>	<u>210,967</u>	<u>(19,381)</u>
<b>Culture and Recreation</b>				
Recreation	-	-	-	-
Library	201,018	201,018	180,731	20,287
<b>Total Culture and Recreation</b>	<u>201,018</u>	<u>201,018</u>	<u>180,731</u>	<u>20,287</u>
<b>Housing and Development</b>				
Development Authority	75,000	75,000	75,000	-
Code and Permits	106,554	106,554	115,252	(8,698)
Airport	34,100	34,100	255,310	(221,210)
County Office Building	12,300	12,300	11,269	1,031
Cooperative Extension Service	57,551	57,551	35,204	22,347
Adult Education/Head Start	13,400	13,400	10,829	2,571
Family Connection	59,790	59,790	69,495	(9,705)
Board of Equalization	13,628	13,628	4,098	9,530
Georgia Forestry Commission	31,709	31,709	31,709	-
<b>Total Housing and Development</b>	<u>404,032</u>	<u>404,032</u>	<u>608,166</u>	<u>(204,134)</u>
<b>Total Expenditures</b>	<u>11,342,253</u>	<u>11,342,253</u>	<u>12,383,665</u>	<u>(1,041,412)</u>
<b>Excess revenues over (under) expenditures</b>	<u>1,077,297</u>	<u>1,077,297</u>	<u>1,858,758</u>	<u>2,864,285</u>
<b>Other Financing Sources</b>				
Contingencies	(667,297)	(667,297)	-	667,297
Transfers In/(Out)	(410,000)	(410,000)	556,983	966,983
Sale of Capital Assets	-	-	-	-
Long-term Debt Proceeds	-	-	-	-
<b>Total Other Financing Sources (uses)</b>	<u>(1,077,297)</u>	<u>(1,077,297)</u>	<u>556,983</u>	<u>1,634,280</u>
<b>Net Changes in Fund Balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,415,741</u>	<u>\$ 4,498,565</u>
<b>Fund Balance - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>9,410,836</u>	
<b>Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,826,577</u>	

**BRANTLEY COUNTY, GEORGIA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**DECEMBER 31, 2021**

**I. BUDGETARY BASIS OF ACCOUNTING**

The budgetary comparison schedule is presented as Required Supplementary Information in accordance with Governmental Accounting Standards Board Statement (GASB) No. 41 for governments with significant budgetary perspective differences.

The perspective differences arise from the net results of certain departments with associated debt services being used for budgetary purposes. The budget differences have no impact on net results of operations and only impact certain expense classifications. The following schedule is presented to reconcile the expense differences in such reporting:

<u>Department</u>	<u>Current Operations</u>	<u>Differences</u>	<u>Budgetary Basis</u>
Sheriff's Department	\$ 1,409,528	\$ 160,226	\$ 1,569,754

**II. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN GENERAL FUND**

The County considers only those excesses that are greater than 5% above appropriations to be in violation of such budget requirements.

For the year ended December 31, 2021, The County had the following General Fund departments in excess of allowable appropriations.

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
General Fund:			
Departments:			
General Government	\$ 624,187	\$ 1,011,282	\$ (387,095)
Sheriff	\$ 1,414,438	\$ 1,569,754	\$ (155,316)
Jail	\$ 1,559,259	\$ 1,636,719	\$ (77,460)
Emergency Management Agency	\$ 38,249	\$ 68,122	\$ (29,873)
Road Department	\$ 1,737,370	\$ 1,935,088	\$ (197,718)
Solid Waste	\$ 1,253,534	\$ 1,477,380	\$ (223,846)
Health Department	\$ 108,046	\$ 115,993	\$ (7,947)
Public Welfare	\$ 15,300	\$ 24,647	\$ (9,347)
Codes and Permits	\$ 106,554	\$ 115,252	\$ (8,698)
Airport	\$ 34,100	\$ 255,310	\$ (221,210)
Family Connection	\$ 59,790	\$ 69,495	\$ (9,705)

# BRANTLEY COUNTY, GEORGIA

## NON-MAJOR FUNDS

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**Drug Abuse and Treatment Fund:** is used to account for revenue designated for drug abuse and treatment.

**DFCS Building Maintenance Fund:** is used to account for revenue provided for the repairs and maintenance of the DFCS building.

**Confiscated Assets Fund:** is used to account for the cash received either as a result of a cash confiscation or cash received from the sale of capital assets acquired from a drug raid.

**Vending Fund:** is used to account for the County's vending services.

**Jail Fund:** is used to account for revenue and expenditures for the County Jail.

**Law Library:** is used to account for the County operated law library.

**T-SPLOST Fund:** is used to account for the financial resources provided and subsequently expensed from the Transportation Special Purpose Local Option Sales Tax.

**E-911:** is used to account for providing emergency telephone services.

**Sheriff's Task Force:** is used to account for revenue and expenditures of the sheriff's task force.

**Federal Confiscation Fund:** is used to account for any federal money that has been seized and required to be held in an interest bearing account.

**Emergency Deputy Fund:** is used to account for funds contributed by deputies, jail officers, and sheriff's office employees for emergency situations.

**Inmate Account:** is used to account for funds collected for care of inmates.

**Revolving Loan Fund:** is used to account for revenue for loan payments collected.

**Special District Funds:** is used to account for each special taxing district in a separate fund. The County has the following special fire districts:

- Calvary Fire District
- Waynesville Fire District
- Hortense Fire District
- Nahunta Fire District
- Hoboken Fire District
- County Special Fire District

## CAPITAL PROJECT FUNDS

**Capital Project Funds:** are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary or trust funds.

**C.D.B.G. Chicora Road:** to account for CDBG grant funds received from the Georgia Department of Community Affairs for street improvements.

**BRANTLEY COUNTY, GEORGIA**  
**COMBINING BALANCE SHEETS**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2021**

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
<b>ASSETS</b>			
Cash	\$ 4,948,467	\$ 601,282	\$ 5,549,749
Certificate of Deposit	42,222	-	42,222
Receivables	84,162	-	84,162
Tax Receivable (net of allowance for uncollectibles)	233,558	-	233,558
Total Assets	<u>5,308,409</u>	<u>601,282</u>	<u>5,909,691</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts Payable	78,341	14,723	93,064
Due to Other Funds	161,316	-	161,316
Total Liabilities	<u>239,657</u>	<u>14,723</u>	<u>254,380</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue	68,954	-	68,954
Total Deferred Inflows of Resources	<u>68,954</u>	<u>-</u>	<u>68,954</u>
<b>FUND BALANCES</b>			
Restricted	4,587,697	-	4,587,697
Committed	412,101	586,559	998,660
Total Fund Balances	<u>4,999,798</u>	<u>586,559</u>	<u>5,586,357</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u>\$ 5,308,409</u>	<u>\$ 601,282</u>	<u>\$ 5,909,691</u>

**BRANTLEY COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
<b>REVENUES:</b>			
Taxes	\$ 1,273,004	\$ -	\$ 1,273,004
Intergovernmental Revenue	1,859,963	218,942	2,078,905
Charges for Services	423,368	-	423,368
Fines and Forfeitures	53,128	-	53,128
Investment Income	865	107	972
Other Revenue	7,814	126,628	134,442
Total Revenues	<u>3,618,142</u>	<u>345,677</u>	<u>3,963,819</u>
<b>EXPENDITURES:</b>			
Public Safety	1,426,637	-	1,426,637
Health and Welfare	-	-	-
Judicial	8,680	-	8,680
Public Works	65,557	-	65,557
Capital Outlay	-	222,883	222,883
Debt service:			
Principal Retirement	27,993	-	27,993
Interest and Fiscal Charges	8,465	-	8,465
Total Expenditures	<u>1,537,332</u>	<u>222,883</u>	<u>1,760,215</u>
Excess (deficiency) of Revenues Over (under) Expenditures	<u>2,080,810</u>	<u>122,794</u>	<u>2,203,604</u>
<b>Other Financing Uses:</b>			
Transfers In/(Out)	(790,318)	-	(790,318)
Long-Term Debt Proceeds	-	-	-
Total Other Financing Uses	<u>(790,318)</u>	<u>-</u>	<u>(790,318)</u>
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	<u>1,290,492</u>	<u>122,794</u>	<u>1,413,286</u>
Net Change in Fund Balances	<u>1,290,492</u>	<u>122,794</u>	<u>1,413,286</u>
<b>Fund Balances, Beginning</b>	<u>3,709,306</u>	<u>463,765</u>	<u>4,173,072</u>
<b>Fund Balances, Ending</b>	<u>\$ 4,999,798</u>	<u>\$ 586,559</u>	<u>\$ 5,586,357</u>

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEETS**  
**DECEMBER 31, 2021**

	Special Revenue						
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Confiscated Assets Fund	Vending Fund	Jail Fund	ARP Fund	Law Library
<b>ASSETS</b>							
Cash	\$ 69,023	\$ 29,799	\$ 1,697	\$ 197,028	\$ 68,694	\$ 957,972	\$ 56,350
Certificate of Deposit	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>69,023</b>	<b>29,799</b>	<b>1,697</b>	<b>197,028</b>	<b>68,694</b>	<b>957,972</b>	<b>56,350</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Accounts Payable	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>							
Restricted	69,023	29,799	-	-	68,694	957,972	56,350
Committed	-	-	1,697	197,028	-	-	-
<b>Total Fund Balances</b>	<b>69,023</b>	<b>29,799</b>	<b>1,697</b>	<b>197,028</b>	<b>68,694</b>	<b>957,972</b>	<b>56,350</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 69,023</b>	<b>\$ 29,799</b>	<b>\$ 1,697</b>	<b>\$ 197,028</b>	<b>\$ 68,694</b>	<b>\$ 957,972</b>	<b>\$ 56,350</b>

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEETS, continued**  
**DECEMBER 31, 2021**

	Special Revenue						
	T-Splost	E-911	Sheriff's Task Force	Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Revolving Loan Fund
<b>ASSETS</b>							
Cash	\$ 1,469,576	\$ 567,938	\$ 60	\$ 18,925	\$ 2,324	\$ 192,067	\$ 175,782
Certificate of Deposit	-	-	-	-	-	-	-
Receivables	84,162	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-	-
Total Assets	<u>1,553,738</u>	<u>567,938</u>	<u>60</u>	<u>18,925</u>	<u>2,324</u>	<u>192,067</u>	<u>175,782</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Accounts Payable	209	58,106	-	-	-	-	-
Due to Other Funds	-	158,103	-	-	-	-	-
Total Liabilities	<u>209</u>	<u>216,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>							
Restricted	1,553,529	351,729	-	-	-	-	175,782
Committed	-	-	60	18,925	2,324	192,067	-
Total Fund Balances	<u>1,553,529</u>	<u>351,729</u>	<u>60</u>	<u>18,925</u>	<u>2,324</u>	<u>192,067</u>	<u>175,782</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u>\$ 1,553,738</u>	<u>\$ 567,938</u>	<u>\$ 60</u>	<u>\$ 18,925</u>	<u>\$ 2,324</u>	<u>\$ 192,067</u>	<u>\$ 175,782</u>

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEETS, continued**  
**DECEMBER 31, 2021**

	Special Revenue							Total Non-Major Special Revenue Funds
	Calvary Fire District	Waynesville Fire District	Hortense Fire District	Nahunta Fire District	Hoboken Fire District	County Special Fire District		
<b>ASSETS</b>								
Cash	\$ 74,859	\$ 217,666	\$ 69,481	\$ 459,773	\$ 306,810	\$ 12,643	\$ 4,948,467	
Certificate of Deposit	42,222	-	-	-	-	-	42,222	
Receivables	-	-	-	-	-	-	84,162	
Taxes Receivable	23,026	52,956	22,416	90,045	44,974	141	233,558	
Total Assets	140,107	270,622	91,897	549,818	351,784	12,784	5,308,409	
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accounts Payable	2,733	4,440	245	12,561	47	-	78,341	
Due to Other Funds	-	-	1,618	1,595	-	-	161,316	
Total Liabilities	2,733	4,440	1,863	14,156	47	-	239,657	
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable Revenue	4,354	18,569	7,501	28,333	10,197	-	68,954	
Total Deferred Inflows of Resources	4,354	18,569	7,501	28,333	10,197	-	68,954	
<b>FUND BALANCES</b>								
Restricted	133,020	247,613	82,533	507,329	341,540	12,784	4,587,697	
Committed	-	-	-	-	-	-	412,101	
Total Fund Balances	133,020	247,613	82,533	507,329	341,540	12,784	4,999,798	
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	\$ 140,107	\$ 270,622	\$ 91,897	\$ 549,818	\$ 351,784	\$ 12,784	\$ 4,350,437	

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Special Revenue							
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Confiscated Assets Fund	Vending Fund	Jail Fund	ARP Fund	Law Library	
<b>REVENUES:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	4,113	-	-	-	1,855,850	-	-
Charges for Services	-	-	-	74,056	-	-	-	-
Fines and Forfeitures	10,888	-	17,187	-	17,355	-	-	7,698
Investment Income	14	-	-	-	19	140	-	-
Miscellaneous	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>10,902</b>	<b>4,113</b>	<b>17,187</b>	<b>74,056</b>	<b>17,374</b>	<b>1,855,990</b>	<b>-</b>	<b>7,698</b>
<b>EXPENDITURES:</b>								
Public Safety	-	-	16,000	23,336	63,742	641,010	-	-
Public Welfare	-	-	-	-	-	-	-	-
Judicial	6,453	-	-	-	-	-	-	2,227
Public Works	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,453</b>	<b>-</b>	<b>16,000</b>	<b>23,336</b>	<b>63,742</b>	<b>641,010</b>	<b>-</b>	<b>2,227</b>
Excess (deficiency) of Revenues Over (under) Expenditures	4,449	4,113	1,187	50,720	(46,368)	1,214,980	-	5,471
<b>Other Financing Uses:</b>								
Transfers In/(Out)	-	-	-	-	-	(257,008)	-	-
Long-Term Debt Proceeds	-	-	-	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(257,008)</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	4,449	4,113	1,187	50,720	(46,368)	957,972	-	5,471
Net Change in Fund Balances	4,449	4,113	1,187	50,720	(46,368)	957,972	-	5,471
<b>Fund Balances, Beginning</b>	<b>64,574</b>	<b>25,686</b>	<b>510</b>	<b>146,308</b>	<b>115,062</b>	<b>-</b>	<b>-</b>	<b>50,879</b>
<b>Fund Balances, Ending</b>	<b>\$ 69,023</b>	<b>\$ 29,799</b>	<b>\$ 1,697</b>	<b>\$ 197,028</b>	<b>\$ 68,694</b>	<b>\$ 957,972</b>	<b>\$ -</b>	<b>\$ 56,350</b>

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, continued**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Special Revenue						
	T-Splost	E-911	Sheriff's Task Force	Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Revolving Loan Fund
<b>REVENUES:</b>							
Taxes	\$ 881,227	-	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	266,589	-	-	-	82,723	-
Fines and Forfeitures	-	-	-	-	-	-	-
Investment Income	265	104	-	10	-	-	35
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	<u>881,492</u>	<u>266,693</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>82,723</u>	<u>35</u>
<b>EXPENDITURES:</b>							
Public Safety	-	330,701	-	6,275	-	25,510	-
Public Welfare	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public Works	65,557	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Total Expenditures	<u>65,557</u>	<u>330,701</u>	<u>-</u>	<u>6,275</u>	<u>-</u>	<u>25,510</u>	<u>-</u>
Excess (deficiency) of Revenues Over (under) Expenditures	<u>815,935</u>	<u>(64,008)</u>	<u>-</u>	<u>(6,265)</u>	<u>-</u>	<u>57,213</u>	<u>35</u>
<b>Other Financing Uses:</b>							
Transfers In/(Out)	(533,310)	-	-	-	-	-	-
Long-Term Debt Proceeds	-	-	-	-	-	-	-
Total Other Financing Uses	<u>(533,310)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	<u>282,625</u>	<u>(64,008)</u>	<u>-</u>	<u>(6,265)</u>	<u>-</u>	<u>57,213</u>	<u>35</u>
Net Change in Fund Balances	<u>282,625</u>	<u>(64,008)</u>	<u>-</u>	<u>(6,265)</u>	<u>-</u>	<u>57,213</u>	<u>35</u>
<b>Fund Balances, Beginning</b>	<u>1,270,904</u>	<u>415,737</u>	<u>60</u>	<u>25,190</u>	<u>2,324</u>	<u>134,854</u>	<u>175,747</u>
<b>Fund Balances, Ending</b>	<u>\$ 1,553,529</u>	<u>\$ 351,729</u>	<u>\$ 60</u>	<u>\$ 18,925</u>	<u>\$ 2,324</u>	<u>\$ 192,067</u>	<u>\$ 175,782</u>

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, continued**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Special Revenue							Total Non-Major Special Revenue Funds
	Calvary Fire District	Waynesville Fire District	Hortense Fire District	Nahunta Fire District	Hoboken Fire District	County Special Fire District		
<b>REVENUES:</b>								
Taxes	\$ 39,397	\$ 103,790	\$ 38,922	\$ 144,570	\$ 64,585	\$ 513	\$ 1,273,004	
Intergovernmental Revenue	-	-	-	-	-	-	1,859,963	
Charges for Services	-	-	-	-	-	-	423,368	
Fines and Forfeitures	-	-	-	-	-	-	53,128	
Investment Income	83	39	16	82	58	-	865	
Miscellaneous	2,291	-	3,435	-	2,088	-	7,814	
Total Revenues	<u>41,771</u>	<u>103,829</u>	<u>42,373</u>	<u>144,652</u>	<u>66,731</u>	<u>513</u>	<u>3,618,142</u>	
<b>EXPENDITURES:</b>								
Public Safety	80,175	104,297	62,748	51,384	21,225	234	1,426,637	
Public Welfare	-	-	-	-	-	-	-	
Judicial	-	-	-	-	-	-	8,680	
Public Works	-	-	-	-	-	-	65,557	
Capital Outlay	-	-	-	-	-	-	-	
Debt service	6,000	-	-	30,458	-	-	36,458	
Total Expenditures	<u>86,175</u>	<u>104,297</u>	<u>62,748</u>	<u>81,842</u>	<u>21,225</u>	<u>234</u>	<u>1,537,332</u>	
Excess (deficiency) of Revenues Over (under) Expenditures	<u>(44,404)</u>	<u>(468)</u>	<u>(20,375)</u>	<u>62,810</u>	<u>45,506</u>	<u>279</u>	<u>2,080,810</u>	
<b>Other Financing Uses:</b>								
Transfers In/(Out)	-	-	-	-	-	-	(790,318)	
Long-Term Debt Proceeds	-	-	-	-	-	-	-	
Total Other Financing Uses	-	-	-	-	-	-	(790,318)	
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	<u>(44,404)</u>	<u>(468)</u>	<u>(20,375)</u>	<u>62,810</u>	<u>45,506</u>	<u>279</u>	<u>1,290,492</u>	
Net Change in Fund Balances	<u>(44,404)</u>	<u>(468)</u>	<u>(20,375)</u>	<u>62,810</u>	<u>45,506</u>	<u>279</u>	<u>1,290,492</u>	
<b>Fund Balances, Beginning</b>	<u>177,424</u>	<u>248,081</u>	<u>102,908</u>	<u>444,519</u>	<u>296,034</u>	<u>12,505</u>	<u>3,709,306</u>	
<b>Fund Balances, Ending</b>	<u>\$ 133,020</u>	<u>\$ 247,613</u>	<u>\$ 82,533</u>	<u>\$ 507,329</u>	<u>\$ 341,540</u>	<u>\$ 12,784</u>	<u>\$ 4,999,798</u>	

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR CAPITAL PROJECT FUNDS**  
**COMBINING BALANCE SHEETS**  
**DECEMBER 31, 2021**

	Capital Projects		Total Non-Major Capital Project Funds
	Capital Project Fund	CDBG Fund	
<b>ASSETS</b>			
Cash	\$ 601,282	\$ -	\$ 601,282
Due from Other Funds	-	-	-
Receivables	-	-	-
Total Assets	601,282	-	601,282
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts Payable	14,723	-	14,723
Due to Other Funds	-	-	-
Total Liabilities	14,723	-	14,723
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue	-	-	-
Total Deferred Inflows of Resources	-	-	-
<b>FUND BALANCES</b>			
Restricted	-	-	-
Committed	586,559	-	586,559
Total Fund Balances	586,559	-	586,559
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	\$ 601,282	\$ -	\$ 601,282

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR CAPITAL PROJECT FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Capital Project			Total Non-Major Capital Project Funds
	Capital Project Funds	CDBG Funds	Funds	Funds
<b>REVENUES:</b>				
Intergovernmental	\$ 34,777	\$ 184,165	\$	\$ 218,942
Investment Income	107	-		107
Other Revenue	126,628	-		126,628
Total Revenues	<u>161,512</u>	<u>184,165</u>		<u>345,677</u>
<b>EXPENDITURES:</b>				
Capital Outlay	38,717	184,166		222,883
Total Expenditures	<u>38,717</u>	<u>184,166</u>		<u>222,883</u>
Excess (deficiency) of Revenues Over (under) Expenditures	<u>122,795</u>	<u>(1)</u>		<u>122,794</u>
<b>Other Financing Uses:</b>				
Transfers In/(Out)	-	-		-
Total Other Financing Uses	<u>-</u>	<u>-</u>		<u>-</u>
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	<u>122,795</u>	<u>(1)</u>		<u>122,794</u>
<b>Fund Balances, Beginning</b>	463,764	1		463,765
<b>Fund Balances, Ending</b>	<u>\$ 586,559</u>	<u>\$ -</u>		<u>\$ 586,559</u>

**OTHER BUDGETARY  
COMPARISON SCHEDULES**

**BRANTLEY COUNTY, GEORGIA**  
**RECREATION FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Charges for Services	\$ 87,000	\$ 86,163	\$ (837)
Investment Income	-	429	429
Other Revenue	2,500	572	(1,928)
Total Revenues	<u>89,500</u>	<u>87,164</u>	<u>(2,336)</u>
Expenditures			
Culture and Recreation	<u>369,500</u>	<u>353,312</u>	<u>16,188</u>
Total Expenditures	<u>369,500</u>	<u>353,312</u>	<u>16,188</u>
Excess (deficiency) of Revenues Over (under) Expenditures	<u>(280,000)</u>	<u>(266,148)</u>	<u>13,852</u>
Other Financing Sources (Uses)	<u>280,000</u>	<u>233,333</u>	<u>(46,667)</u>
Total Other Financing Sources (Uses)	<u>280,000</u>	<u>233,333</u>	<u>(46,667)</u>
Net Change in Fund Balance	<u>-</u>	<u>(32,815)</u>	<u>(32,815)</u>
Fund Balance Beginning	<u>-</u>	<u>(55,858)</u>	<u>-</u>
Fund Balance Ending	<u>\$ -</u>	<u>\$ (88,673)</u>	<u>\$ (32,815)</u>

**BRANTLEY COUNTY, GEORGIA**

**E-911**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

**BUDGET TO ACTUAL**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues			
Charges for Services	\$ 240,000	\$ 266,589	\$ 26,589
Investment Income	300	104	(196)
Total Revenues	<u>240,300</u>	<u>266,693</u>	<u>26,393</u>
Expenditures			
Public Safety	<u>370,300</u>	<u>330,701</u>	<u>39,599</u>
Total Expenditures	<u>370,300</u>	<u>330,701</u>	<u>39,599</u>
Excess (deficiency) of Revenues Over (under) Expenditures	<u>(130,000)</u>	<u>(64,008)</u>	<u>65,992</u>
Other Financing Sources (Uses)	<u>130,000</u>	<u>-</u>	<u>(130,000)</u>
Total Other Financing Sources (Uses)	<u>130,000</u>	<u>-</u>	<u>(130,000)</u>
Net Change in Fund Balance	<u>-</u>	<u>(64,008)</u>	<u>(64,008)</u>
Fund Balance Beginning	<u>-</u>	<u>415,737</u>	<u>-</u>
Fund Balance Ending	<u>\$ -</u>	<u>\$ 351,729</u>	<u>\$ (64,008)</u>

**BRANTLEY COUNTY, GEORGIA**  
**CALVARY FIRE DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 38,515	\$ 39,397	\$ 882
Investment Income	150	83	(67)
Miscellaneous	-	2,291	
Prior Year Fund Balance	4,485	-	(4,485)
<b>Total Revenues</b>	<b>43,150</b>	<b>41,771</b>	<b>(3,670)</b>
Expenditures			
Public Safety	37,150	80,175	(43,025)
Debt Service	6,000	6,000	-
<b>Total Expenditures</b>	<b>43,150</b>	<b>86,175</b>	<b>(43,025)</b>
Excess (deficiency) of Revenues Over (under) Expenditures	-	(44,404)	(46,695)
Other Financing Sources (Uses)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(44,404)</b>	<b>(46,695)</b>
Fund Balance Beginning	-	177,424	-
<b>Fund Balance Ending</b>	<b>\$ -</b>	<b>\$ 133,020</b>	<b>\$ (46,695)</b>

**BRANTLEY COUNTY, GEORGIA**  
**WAYNESVILLE FIRE DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 91,706	\$ 103,790	\$ 12,084
Investment Income	300	39	(261)
Prior Year Fund Balance	7,294	-	(7,294)
<b>Total Revenues</b>	<b>99,300</b>	<b>103,829</b>	<b>4,529</b>
Expenditures			
Public Safety	64,300	104,297	(39,997)
Capital Outlay	35,000	-	35,000
<b>Total Expenditures</b>	<b>99,300</b>	<b>104,297</b>	<b>(4,997)</b>
Excess (deficiency) of Revenues Over (under) Expenditures	-	(468)	(468)
Other Financing Sources (Uses)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(468)</b>	<b>(468)</b>
Fund Balance Beginning	-	248,081	-
<b>Fund Balance Ending</b>	<b>\$ -</b>	<b>\$ 247,613</b>	<b>\$ (468)</b>

**BRANTLEY COUNTY, GEORGIA**  
**HORTENSE FIRE DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 32,044	\$ 38,922	\$ 6,878
Investment Income	100	16	(84)
Miscellaneous	-	3,435	
Prior Year Fund Balance	1,956	-	(1,956)
<b>Total Revenues</b>	<b>34,100</b>	<b>42,373</b>	<b>4,838</b>
Expenditures			
Public Safety	34,100	62,748	(28,648)
<b>Total Expenditures</b>	<b>34,100</b>	<b>62,748</b>	<b>(28,648)</b>
Excess (deficiency) of Revenues Over (under) Expenditures	-	(20,375)	(23,810)
Other Financing Sources (Uses)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(20,375)</b>	<b>(23,810)</b>
Fund Balance Beginning	-	102,908	-
<b>Fund Balance Ending</b>	<b>\$ -</b>	<b>\$ 82,533</b>	<b>\$ (23,810)</b>

**BRANTLEY COUNTY, GEORGIA**  
**NAHUNTA FIRE DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 126,349	\$ 144,570	\$ 18,221
Investment Income	500	82	(418)
Prior Year Fund Balance	-	-	-
Total Revenues	<u>126,849</u>	<u>144,652</u>	<u>17,803</u>
Expenditures			
Public Safety	93,546	51,384	42,162
Debt Service	33,303	30,458	2,845
Capital Outlay	-	-	-
Total Expenditures	<u>126,849</u>	<u>81,842</u>	<u>45,007</u>
Excess (deficiency) of Revenues Over (under) Expenditures	<u>-</u>	<u>62,810</u>	<u>62,810</u>
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>62,810</u>	<u>62,810</u>
Fund Balance Beginning	<u>-</u>	<u>444,519</u>	<u>-</u>
Fund Balance Ending	<u>\$ -</u>	<u>\$ 507,329</u>	<u>\$ 62,810</u>

**BRANTLEY COUNTY, GEORGIA  
HOBOKEN FIRE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET TO ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 60,273	\$ 64,585	\$ 4,312
Investment Income	300	58	(242)
Miscellaneous	-	2,088	
Prior Year Fund Balance	4,727	-	(4,727)
<b>Total Revenues</b>	<b>65,300</b>	<b>66,731</b>	<b>(657)</b>
Expenditures			
Public Safety	65,300	21,225	44,075
<b>Total Expenditures</b>	<b>65,300</b>	<b>21,225</b>	<b>44,075</b>
Excess (deficiency) of Revenues Over (under) Expenditures	-	45,506	43,418
Other Financing Sources (Uses)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>45,506</b>	<b>43,418</b>
Fund Balance Beginning	-	296,034	-
<b>Fund Balance Ending</b>	<b>\$ -</b>	<b>\$ 341,540</b>	<b>\$ 43,418</b>

**BRANTLEY COUNTY, GEORGIA**  
**SPECIAL FIRE PROTECTION DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ -	\$ 513	\$ 513
Investment Income	-	-	-
Prior Year Fund Balance	-	-	-
Total Revenues	-	513	513
Expenditures			
Public Safety	-	234	(234)
Total Expenditures	-	234	(234)
Excess (deficiency) of Revenues Over (under) Expenditures	-	279	279
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	279	279
Fund Balance Beginning	-	12,505	-
Fund Balance Ending	\$ -	\$ 12,784	\$ 279

**BRANTLEY COUNTY, GEORGIA**  
**COMMUNITY DEVELOPMENT BLOCK GRANT #18p-y-013-1-5985**  
**SOURCE & APPLICATION OF FUNDS SCHEDULE**  
**FROM INCEPTION THROUGH DECEMBER 31, 2021**

Total Program Funds Allocated to Recipient	\$ 516,913
Less: Total Program Funds Drawn by Recipient	<u>(516,913)</u>
Funds Still Available from Program Resources	<u>\$ -</u>
Total Program Funds Drawn and Received by Recipient	\$ 516,913
Less: Funds Applied and Expended to Program Costs	<u>(516,913)</u>
Total Program Funds Held by Recipient	<u>\$ -</u>

PROGRAM ACTIVITY	CDBG ACTIVITY NUMBER	APPROVED BUDGET	COST TO DATE	AVAILABLE BALANCE
Street Improvements	P-03K-01	415,915	(415,915)	-
Flood and Drainage Facilities	P-03K-02	<u>100,998</u>	<u>(100,998)</u>	<u>-</u>
Total		<u>\$ 516,913</u>	<u>\$ (516,913)</u>	<u>\$ -</u>

## **FIDUCIARY FUNDS**

**The Fiduciary Funds:** are used to account for assets held by the County in a fiduciary capacity.

The County's Fiduciary Funds are as follows:

Tax Commissioner  
Sheriff  
Clerk of Superior Court  
Magistrate Court  
Probate Court  
Inmate Account

**BRANTLEY COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2021**

<b>Tax Commissioner</b>	<b>Balance Jan. 1, 2021</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance Dec. 31, 2021</b>
<b>ASSETS</b>				
Cash	\$ 87,430	\$ 18,022,456	\$ 18,009,725	\$ 100,161
Total Assets	\$ 87,430	\$ 18,022,456	\$ 18,009,725	\$ 100,161
<b>LIABILITIES</b>				
Due to Others	\$ 87,430	\$ 18,022,456	\$ 18,009,725	\$ 100,161
Total Liabilities	\$ 87,430	\$ 18,022,456	\$ 18,009,725	\$ 100,161

<b>Sheriff</b>	<b>Balance Jan. 1, 2021</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance Dec. 31, 2021</b>
<b>ASSETS</b>				
Cash	\$ 75,428	\$ 198,844	\$ 176,302	\$ 97,970
Total Assets	\$ 75,428	\$ 198,844	\$ 176,302	\$ 97,970
<b>LIABILITIES</b>				
Due to Others	\$ 75,428	\$ 198,844	\$ 176,302	\$ 97,970
Total Liabilities	\$ 75,428	\$ 198,844	\$ 176,302	\$ 97,970

\* As restated

**BRANTLEY COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS, continued**  
**DECEMBER 31, 2021**

Clerk of Court	Balance Jan. 1, 2021	Additions	Deductions	Balance Dec. 31, 2021
<b>ASSETS</b>				
Cash	\$ 92,098	\$ 670,078	\$ 648,569	\$ 113,607
Total Assets	\$ 92,098	\$ 670,078	\$ 648,569	\$ 113,607
<b>LIABILITIES</b>				
Due to Others	\$ 92,098	\$ 670,078	\$ 648,569	\$ 113,607
Total Liabilities	\$ 92,098	\$ 670,078	\$ 648,569	\$ 113,607

Magistrate Court	Balance Jan. 1, 2021	Additions	Deductions	Balance Dec. 31, 2021
<b>ASSETS</b>				
Cash	\$ 36,906	\$ 88,749	\$ 84,776	\$ 40,879
Total Assets	\$ 36,906	\$ 88,749	\$ 84,776	\$ 40,879
<b>LIABILITIES</b>				
Due to Others	\$ 36,906	\$ 88,749	\$ 84,776	\$ 40,879
Total Liabilities	\$ 36,906	\$ 88,749	\$ 84,776	\$ 40,879

**BRANTLEY COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS, continued**  
**DECEMBER 31, 2021**

<b>Probate Court</b>	<b>Balance Jan. 1, 2021</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance Dec. 31, 2021</b>
<b>ASSETS</b>				
Cash	\$ 89,019	\$ 216,621	\$ 211,656	\$ 93,984
Total Assets	\$ 89,019	\$ 216,621	\$ 211,656	\$ 93,984
<b>LIABILITIES</b>				
Due to Others	\$ 89,019	\$ 216,621	\$ 211,656	\$ 93,984
Total Liabilities	\$ 89,019	\$ 216,621	\$ 211,656	\$ 93,984

<b>Inmate Account</b>	<b>Balance Jan. 1, 2021</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance Dec. 31, 2021</b>
<b>ASSETS</b>				
Cash	\$ 63,213	\$ 448,761	\$ 445,504	\$ 66,470
Total Assets	\$ 63,213	\$ 448,761	\$ 445,504	\$ 66,470
<b>LIABILITIES</b>				
Due to Others	\$ 63,213	\$ 448,761	\$ 445,504	\$ 66,470
Total Liabilities	\$ 63,213	\$ 448,761	\$ 445,504	\$ 66,470

**BRANTLEY COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2021**

Total of All Agencies	Balance Jan. 1, 2021	Additions	Deductions	Balance Dec. 31, 2021
<b>ASSETS</b>				
Cash	\$ 444,094	\$ 19,645,508	\$ 19,576,532	\$ 513,070
Total Assets	\$ 444,094	\$ 19,645,508	\$ 19,576,532	\$ 513,070
<b>LIABILITIES</b>				
Due to Others	\$ 444,094	\$ 19,645,508	\$ 19,576,532	\$ 513,070
Total Liabilities	\$ 444,094	\$ 19,645,508	\$ 19,576,532	\$ 513,070

\* As restated

# COMPLIANCE SECTION

**BRANTLEY COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
<b>2013 SPLOST</b>						
Roads and Bridges	\$ 4,200,000	\$ 6,808,904	\$ 5,557,678	\$ 18,028	\$ 5,575,706	81.89%
Jail	3,000,000	3,000,000	3,010,744	-	3,010,744	100.36%
Recreational Facility	800,000	800,000	668,547	22,985	691,532	86.44%
<b>Total</b>	<b>\$ 8,000,000</b>	<b>\$ 10,608,904</b>	<b>\$ 9,236,969</b>	<b>\$ 41,013</b>	<b>\$ 9,277,982</b>	

Note (1): Estimated percentage of completion is based on expenditures by the County to date in relation to total estimated expenditures, which have been provided by County management.

Note (2): LMIG Revenue in the amount of \$2,608,904 has been received for expenditures on roads and bridges for the 2013 SPLOST.

**BRANTLEY COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Project	Original Estimated Cost	Expenditures			Estimated Percentage of Completion
		Prior Years	Current Year	Total	
<b>2019 SPLOST</b>					
Roads and Bridges	\$ 2,560,000	\$ 82,490	\$ -	\$ 82,490	3.22%
Jail	3,000,000	611,894	577,484	1,189,378	39.65%
Recreational Facility	800,000	57,451	27,873	85,324	10.67%
Nahunta	1,080,000	158,645	82,008	240,653	22.28%
Hoboken	560,000	82,288	42,523	124,811	22.29%
<b>Total</b>	<b>\$ 8,000,000</b>	<b>\$ 992,768</b>	<b>\$ 729,887</b>	<b>\$ 1,722,656</b>	

Note (1): Estimated percentage of completion is based on expenditures by the County to date in relation to total estimated expenditures, which have been provided by County management.

Note (2): Long-Term Debt Proceeds of \$279,774 has been received for Road and Bridge projects. This amount has been excluded from expenditures and will be recognized as debt service occurs.



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

To the Board of Commissioners  
Brantley County, Georgia

We have audited in accordance with the 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 governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Brantley County, Georgia, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Brantley County Georgia's basic financial statements, and have issued our report thereon dated August 4, 2022. Our report includes a reference to other auditors who audited the financial statements of the Brantley County Health Department, as described in our report on Brantley County Georgia's financial statements. This report does not include the results of the other auditor's testing on internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Brantley County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Brantley County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Brantley County, Georgia's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal scope of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2021-1 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2019-1 to be a significant deficiency.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Brantley County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2019-1.

**Brantley County's Response to Finding**

Brantley County, GA's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Brantley County's responses were not subjected to the auditing procedures applied in the audit of financial statements and, accordingly, we express no opinion on them. We noted certain other matters that we reported to management of Brantley County, Georgia in a separate letter dated August 4, 2022.

**Purpose of the Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results 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.

*Hurst & Hurst*

*Hurst and Hurst CPAs, LLC*

Douglas, Georgia

August 4, 2022

**BRANTLEY COUNTY, GEORGIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2021**

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**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Significant deficiencies identified not considered to be material weaknesses?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> None Reported
Noncompliance material to financial Statements noted?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Section II – Financial Statement Findings**

**Current Year Findings:**

**2021-1 Lack of Complete Segregation of Duties**

Criteria: An effective internal control system requires the complete segregation of conflicting job duties of accounting personnel.

Condition: Various offices were noted as not having sufficient segregation of accounting responsibilities, specifically surrounding cash collection/disbursement, recording, and bank reconciliation procedures.

Effect: Lack of complete segregation of duties resulted in the misappropriation of an unknown amount of funds that went undetected for a period longer than would have been allowed if certain duties would have been segregated.

Recommendation: Additional personnel should be hired, or procedures should be implemented requiring the segregation of accounting personnel duties. Specifically, cash collection/disbursement and bank reconciliation processes should be segregated, or at a minimum be routinely inspected by management where total segregation is not feasible given the number of personnel.

Management's Response: We agree with the above recommendation. We have updated our procedures to achieve the greatest segregation possible in addition to oversight of conflicting duties.

**Summary of Prior Year Findings:**

**2019-1 Expenditures in Excess of Appropriations**

Criteria: According to the Official Code of Georgia Annotated (O.C.G.A.) Section 36-81-3(b)(1) "Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each *special revenue fund* and each debt service fund and requires a project length balanced budget for capital project funds in use by the local government".

Condition: The entity had expenditures in excess of appropriations at the legal level of budgetary control in two general fund departments and several special revenue funds, and also failed to adopt budgets for several special revenue funds.

Effect: The entity was not in compliance with the above state statute regarding budgetary control.

Cause: The entity did not amend the budgets for excess expenditures as those excess expenditures arose, and/or adopt all required budgets.

**Recommendation:** We recommend that the entity monitor the budget on a monthly basis and amend accordingly for instances of excess expenditures, and adopt budgets for all funds per the above statute.

**Follow up:** The County had several General Fund Department in excess of appropriations in addition to multiple Special Revenue Funds exceeding appropriations.

**Management Response:** We agree with the above recommendation and will put measures into place to avoid this circumstance in future periods.

**REPORT ON CERTIFICATION OF  
E-911 FUND EXPENDITURES**



Independent Accountant's Report

We have examined management's assertion included in the accompanying Certification of 9-1-1 Expenditures on Brantley County, Georgia's compliance during the fiscal year ended December 31, 2021 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official code of Georgia Annotated, Section 46-5-134. Management is responsible for Brantley County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Brantley County, Georgia's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Brantley County, Georgia's compliance with this requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of Brantley County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Brantley County, Georgia complied with the aforementioned requirement during the fiscal year ended December 31, 2021 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts and is not intended to be and should not be used by anyone other than the specified parties.

*Hurst & Hurst*

*Hurst and Hurst CPAs, LLC*

Douglas, Georgia  
August 4, 2022

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2021

Line No.	O.C.G.A. Reference:	
1		Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):  <input checked="" type="checkbox"/> Special Revenue Fund <input type="checkbox"/> Enterprise Fund
2	46-5-134(e)	Expenditures (UCOA Activity 3800) Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)
		\$ _____ -
		\$ _____ -
		\$ _____ -
3		Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:
3a	46-5-134(f)(1)(A)	Lease costs      \$ _____ -
3b	46-5-134(f)(1)(A)	Purchase costs      \$ _____ -
3c	46-5-134(f)(1)(A)	Maintenance costs      \$ _____ 450
4	46-5-134(f)(1)(B)	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges      \$ _____ -
5		Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2
5a	46-5-134(f)(1)(C)	Salaries and wages      \$ _____ 197,059
5b	46-5-134(f)(1)(C)	Employee benefits      \$ _____ 51,710
6	46-5-134(f)(1)(D)	Cost of training of employees who work as dispatchers or directors      \$ _____ 709
7	46-5-134(f)(1)(E)	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services      \$ _____ 2,017
8		Building used as a public safety answering point:
8a	46-5-134(f)(1)(F)	Lease costs      \$ _____ -
8b	46-5-134(f)(1)(F)	Purchase costs      \$ _____ -
9		Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:
9a	46-5-134(f)(1)(G)	Lease costs      \$ _____ -
9b	46-5-134(f)(1)(G)	Purchase costs      \$ _____ -
9c	46-5-134(f)(1)(G)	Maintenance costs      \$ _____ 56,803

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2021

Line No.		O.C.G.A. Reference:	
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	\$ <u>          -</u>
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	\$ <u>          -</u>
11b	Purchase costs	46-5-134(f)(1)(I)	\$ <u>          -</u>
11c	Maintenance costs	46-5-134(f)(1)(I)	\$ <u>          -</u>
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	\$ <u>          -</u>
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2)(B)(ii)	\$ <u>          -</u>
13b	Purchase costs	46-5-134(f)(2)(B)(ii)	\$ <u>          -</u>
13c	Maintenance costs	46-5-134(f)(2)(B)(ii)	\$ <u>          -</u>
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	\$ <u>          -</u>
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2)(B)(iv)	\$ <u>          -</u>
15b	Purchase costs	46-5-134(f)(2)(B)(iv)	\$ <u>          -</u>
15c	Maintenance costs	46-5-134(f)(2)(B)(iv)	\$ <u>          -</u>
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2)(B)(v)	\$ <u>          -</u>
16b	Purchase costs	46-5-134(f)(2)(B)(v)	\$ <u>          -</u>
16c	Maintenance costs	46-5-134(f)(2)(B)(v)	\$ <u>          -</u>
17	Other expenditures not included in Lines 2 through 16 above.		

Brantley County, Georgia  
 Certification of 9-1-1 Expenditures  
 For the Year Ended December 31, 2021

Line  
 No



Identify by object and purpose.

<u>Telecommunication utilities for public safety answering point</u>	\$ <u>19,466</u>
<u>Misc administration supplies and services</u>	\$ <u>2,487</u>
<u> </u>	\$ <u> </u>
18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	\$ <u><u>330,701</u></u>

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by the service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official  Date: August 4, 2022

Print Name of Chief Elected Official: Chris Harris

Title of Chief Elected Official: Chairman

Signature of County Manager  Date: August 4, 2022

Print Name of County Manager: Bryan Singleton