

BRANTLEY COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2023

**BRANTLEY COUNTY, GEORGIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION	
County Officials.....	1
FINANCIAL SECTION	
Independent Auditor’s Report	2-3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	5
Statements of Activities	6
Fund Financial Statements:	
Balance Sheet – Governmental Funds	7
Reconciliation of Total Governmental Funds	
Balances to Net Position of Governmental Activities	8
Statement of Revenues, Expenditures, and Changes in Fund	
Balances – Governmental Funds	9
Reconciliation of the Statements of Revenues, Expenditures, and Changes in	
Fund Balances of Governmental Funds to the Statement of Activities.....	10
Fiduciary Funds:	
Statement of Net Position	11
Statement of Changes in Fiduciary Net Position	12
Notes to the Financial Statements:	
Notes to Financial Statements.....	14-29
Required Supplementary Information:	
Major Fund	
Budgetary Comparison Schedule – General Fund	31-32
Budgetary Comparison Schedule – E-911 Fund	33
Notes to the Required Supplementary Information	34
Nonmajor Governmental Funds:	
Combining Balance Sheet.....	36
Combining Statement of Revenues, Expenditures and Changes	
In Fund Balances.....	37
Nonmajor Special Revenue Funds:	
Combining Fund Balance Sheet – All Nonmajor Special Revenue Funds	38-40
Combining Statement of Revenues, Expenditures and Changes in Fund Balances –	
All Nonmajor Special Revenue Funds	41-43
Nonmajor Capital Projects Funds:	
Combining Fund Balance Sheet – All Nonmajor Capital Project Funds	44
Combining Statement of Revenues, Expenditures and Changes in Fund Balances –	
All Nonmajor Capital Project Funds	45
Other Budgetary Comparison Schedules	
Schedules of Revenues, Expenditures and Changes in Fund Balance	
Budget to Actual:	
Calvary Fire District.....	47
Waynesville Fire District	48
Hortense Fire District.....	49
Nahunta Fire District.....	50
Hoboken Fire District.....	51
County Special Fire District.....	52

Fiduciary Funds

Agency Funds:

Combining Statements of Fiduciary Assets and Liabilities:

Tax Commissioner	54
Sheriff.....	54
Clerk of Court	55
Magistrate Court	55
Probate Court	56
Inmate Account.....	56
Total of All Agencies.....	57

COMPLIANCE SECTION

Schedule of Projects Constructed with Special Purpose

Local Option Sales Tax Proceeds – Splost 2013	59
---	----

Schedule of Projects Constructed with Special Purpose

Local Option Sales Tax Proceeds – Splost 2022	60
---	----

Independent Auditor’s Report on Internal Control Over Financial Reporting and

On Compliance and Other Matters Based on an Audit of Financial Statements

Performed in Accordance with <i>Government Auditing Standards</i>	61
---	----

Schedule of Findings and Questioned Costs	63
---	----

Report on E-911 Fund Collections and Expenditures

Independent Auditor’s Report on E-911 Fund Collections and Expenditures	66
---	----

Annual Report on E-911 Collections and Expenditures.....	67
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INTRODUCTORY SECTION

COUNTY OFFICIALS

CHAIRMAN

Chris "Skipper" Harris

COMMISSIONERS

Hal Herndon
Brian Hendrix
Andy Riggins
Randy Davison

COUNTY CLERK

Rene' Herrin

COUNTY MANAGER

Joey Cason, MPA

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

Opinions

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, 2023, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Brantley County, Georgia, as of December 31, 2023, 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.

We did not audit the financial statements of the Brantley County Health Department, which represents 100 percent, 100 percent, and 100 percent, respectively, of the assets, net position, and revenues of the Brantley County Health Department as of June 30, 2023, and the respective changes in financial position for the year then ended. 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Brantley County, Georgia and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

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.

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Brantley County, Georgia's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Brantley County, Georgia's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America 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 sufficient evidence to express an opinion or provide any assurance.

Management 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.

Supplementary 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 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

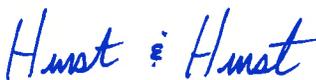
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 9, 2024 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 9, 2024

BASIC FINANCIAL STATEMENTS

BRANTLEY COUNTY, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2023

	Primary Governmental Activities	Component Unit
ASSETS		
Current Assets:		
Cash	\$ 19,802,091	\$ 272,329
Certificate of Deposit	42,222	-
Accounts Receivable	241,520	-
Taxes Receivable, net of allowance	3,579,600	-
Due from Other Governments	136,633	355,593
Due from Department of Public Health	-	44,941
Prepays	291,207	-
Inventory	87,729	-
Capital Assets:		
Non-depreciable Capital Assets	3,394,065	-
Depreciable Capital Assets, net	25,377,475	-
Total Assets	<u>52,952,542</u>	<u>672,863</u>
Deferred Outflows of Resources	-	465,246
Total Assets and Deferred Outflows of Resources	<u>\$ 52,952,542</u>	<u>\$ 1,138,109</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable	\$ 345,186	\$ -
Accrued Expenses	270,848	-
Compensated Absences Payable, current portion	24,081	2,674
Lease Payable, current portion	23,970	-
Notes Payable, current portion	568,830	-
Long-term Liabilities:		
Compensated Absences Payable, net of current portion	136,459	10,698
Leases Payable, net of current portion	106,221	-
Notes Payable, net of current portion	1,055,305	-
Proportionate Share of Collective Net Pension Liability	-	855,044
Proportionate Share of Collective Net OPEB Liability	-	5,510
Total Liabilities	<u>2,530,900</u>	<u>873,926</u>
Deferred Inflows of Resources	-	70,092
Total Liabilities and Deferred Inflows of Resources	<u>2,530,900</u>	<u>944,018</u>
NET POSITION		
Net Investment in Capital Assets	27,017,214	-
Restricted for:		
Public Safety	2,302,129	-
ARPA	349,093	-
Highways and Streets	1,328,765	-
Capital Projects	3,660,214	-
Prior Year Program Income	-	185,969
Unrestricted	<u>15,764,227</u>	<u>8,122</u>
Total Net Position	<u>50,421,642</u>	<u>194,091</u>
Total Liabilities, Deferred Outflows of Resources, and Net Position	<u>\$ 52,952,542</u>	<u>\$ 1,138,109</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, 2023

	PROGRAM REVENUES			PRIMARY GOVERNMENT		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Unit
FUNCTIONS/PROGRAMS						
Primary government						
Governmental Activities:						
General Government	\$ 3,166,175	\$ 289,520	\$ 35,134	\$ -	\$ (2,841,521)	\$ -
Judicial	989,193	561,011	-	-	(428,182)	-
Public Safety	7,668,995	2,662,545	95,306	-	(4,911,144)	-
Public Works	4,337,918	1,361,691	-	687,101	(2,289,126)	-
Health and Welfare	326,907	154,728	72,978	-	(99,201)	-
Culture and Recreation	869,455	169,081	-	-	(700,374)	-
Housing and Development	652,833	-	-	-	(652,833)	-
Intergovernmental	174,156	-	-	-	(174,156)	-
Unallocated Interest Expense	58,486	-	-	-	(58,486)	-
Total Governmental Activities	18,244,118	5,198,576	203,418	687,101	(12,155,023)	-
Component Units:						
Brantley County Health Dept.	808,977	186,244	457,456	-	-	(165,277)
Total Component Units	\$ 808,977	\$ 186,244	\$ 457,456	\$ -	\$ -	\$ (165,277)
General Revenues:						
Taxes:						
Property Taxes					\$ 6,241,572	\$ -
General Sales and Use Taxes					1,489,822	-
Selective Sales and Use Taxes					2,892,148	-
Business Taxes					1,366,749	-
Penalties and Interest on Taxes Levied					123,739	-
Other Local Funds					-	97,519
Other Miscellaneous Interest Earned					744,920	-
					45,261	-
Total General Revenues					12,904,211	97,519
Transfers					-	-
Total General Revenues & Transfers					12,904,211	97,519
Change in Net Position					749,188	(67,758)
Net Position, Beginning of Year					49,672,454	261,849
Net Position, End of Year					\$ 50,421,642	\$ 194,091

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

**BRANTLEY COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023**

	<u>Capital Projects</u>			Other Governmental Funds	Total Governmental Funds
	General	2019 SPLOST	E-911		
ASSETS					
Cash	\$ 11,039,375	\$ 3,518,376	\$ 433,715	\$ 4,810,625	\$ 19,802,091
Certificates of Deposit	-	-	-	42,222	42,222
Receivables (net, where applicable, of allowances for uncollectibles)					
Taxes	3,212,731	175,172	-	191,697	3,579,600
Accounts	66,520	-	-	175,000	241,520
Due from Other Funds	193,510	-	-	-	193,510
Due from Other Governments	136,633	-	-	-	136,633
Prepays	291,207	-	-	-	291,207
Inventories	87,729	-	-	-	87,729
Total Assets	<u>15,027,705</u>	<u>3,693,548</u>	<u>433,715</u>	<u>5,219,544</u>	<u>24,374,512</u>
LIABILITIES					
Accounts Payable	221,668	33,334	57,370	32,814	345,186
Accrued Expenses	270,848	-	-	-	270,848
Due to Other Funds	-	-	190,297	3,213	193,510
Total Liabilities	<u>492,516</u>	<u>33,334</u>	<u>247,667</u>	<u>36,027</u>	<u>809,544</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues	1,337,660	-	-	67,135	1,404,795
FUND BALANCES					
Fund Balances:					
Nonspendable	378,936	-	-	-	378,936
Restricted	-	3,660,214	186,048	3,979,987	7,826,249
Committed	-	-	-	1,136,395	1,136,395
Assigned	-	-	-	-	-
Unassigned	12,818,593	-	-	-	12,818,593
Total Fund Balances	<u>13,197,529</u>	<u>3,660,214</u>	<u>186,048</u>	<u>5,116,382</u>	<u>22,160,173</u>
Total Liabilities & Fund Balances	<u>\$ 15,027,705</u>	<u>\$ 3,693,548</u>	<u>\$ 433,715</u>	<u>\$ 5,219,544</u>	<u>\$ 24,374,512</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, 2023

TOTAL GOVERNMENTAL FUND BALANCES		\$ 22,160,173
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	52,090,417	
Less Accumulated Depreciation	<u>(23,318,877)</u>	28,771,540
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	<u>1,404,795</u>	1,404,795
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	193,510	
Interfund Payables	<u>(193,510)</u>	
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	(1,624,135)	
Leases Payable	(130,191)	
Compensated Absences	<u>(160,540)</u>	<u>(1,914,866)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 50,421,642</u>

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, 2023

	General	2019 SPLOST Fund	E-911 Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 9,509,369	\$ 1,865,158	\$ -	\$ 1,238,724	\$ 12,613,251
Licenses and Permits	237,590	-	-	-	237,590
Intergovernmental	762,583	-	-	94,936	857,519
Charges for Services	4,303,445	-	262,901	75,582	4,641,928
Fines and Forfeitures	102,682	-	-	37,944	140,626
Investment Earnings	42,553	16,537	832	24,373	84,295
Other	84,931	-	-	866,939	951,870
Total Revenues	15,043,153	1,881,695	263,733	2,338,498	19,527,079
Expenditures:					
Current:					
General Government	3,074,407	-	-	-	3,074,407
Judicial	977,492	-	-	7,508	985,000
Public Safety	5,371,666	-	345,008	1,405,208	7,121,882
Public Works	3,846,033	-	-	991,301	4,837,334
Health and Welfare	255,255	-	-	212	255,467
Culture and Recreation	750,689	-	-	-	750,689
Housing and Development	520,887	-	-	-	520,887
Intergovernmental	-	174,156	-	-	174,156
Capital Outlay	-	1,122,956	-	41,067	1,164,023
Debt Service:					
Principal	-	534,348	-	44,529	578,877
Interest and Other Charges	-	43,136	-	15,350	58,486
Total Expenditures	14,796,429	1,874,596	345,008	2,505,175	19,521,208
Excess (deficiency) of revenues over (under) expenditures	246,724	7,099	(81,275)	(166,677)	5,871
Other Financing Sources (uses):					
Long-Term Debt Proceeds	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Transfers In/(Out)	240,741	-	-	(240,741)	-
Total Other Financing Sources	240,741	-	-	(240,741)	-
Net Change in Fund Balances	487,465	7,099	(81,275)	(407,418)	5,871
Fund Balances, Beginning of Year	12,710,064	3,653,115	267,323	5,523,801	22,154,303
Fund Balances (deficit) End of Year	\$ 13,197,529	\$ 3,660,214	\$ 186,048	\$ 5,116,382	\$ 22,160,173

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, 2023

NET CHANGES IN FUND BALANCES TOTAL GOVERNMENTAL FUNDS		\$ 5,871
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	2,238,694	
Depreciation Expense	<u>(1,525,885)</u>	712,809
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 12/31/23	1,404,795	
Unavailable at 12/31/22	<u>1,938,571</u>	(533,776)
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	-	
Repayment of Long-term Debt	<u>578,877</u>	578,877
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 12/31/22	145,946	
Liability at 12/31/23	<u>160,540</u>	(14,594)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 749,188</u>

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, 2023

	Custodial Funds
Assets	
Cash and cash equivalents	\$ 541,407
Total assets	541,407
Liabilities	
Due to others	541,407
Total liabilities	541,407
Net Position	
Restricted for:	
Individuals, organizations, and other governments	-
Total Net position	\$ -

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, 2023

	Custodial Funds
Additions	
Tax Collections	\$ 19,793,776
Fines and Fees Collections	1,159,615
Other	208,253
Total additions	21,161,644
Deductions	
Taxes Remitted/Payable to Others	19,793,776
Fines and Fees Remitted/Payable to Others	1,159,615
Other	208,253
Total deductions	21,161,644
Changes in Net Position	-
Net Position, Beginning of Year	-
Net Position, End of Year	\$ -

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, 2023

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, 2023 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, 2023

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 unit 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 activities of the County and its discretely presented component unit 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. 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, and fiduciary funds.

Major individual governmental 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.

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

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.

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2023

Fiduciary Funds – The fiduciary funds’ 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 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.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental 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.

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.

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.

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2023

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. 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.

Prepaid Items

Payments made to vendors for services that will benefit period beyond December 31, 2023, 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.

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.

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2023

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.

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.”

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2023

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.

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. 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.

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2023

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.

Excess of Expenditures over Appropriations

For the year ended December 31, 2023, The County had the following expenditures in excess of allowable appropriations:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
General Fund:			
Departments:			
Airport	\$ 16,698	\$ 74,145	\$ (57,447)

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2023

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, 2023.

Receivables

Receivables at December 31, 2023 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, 2023 consist of the following:

	Taxes	Accounts	Due from Other Governments	Net Receivables
General Fund	\$ 3,212,731	\$ 66,520	\$ 136,633	\$ 3,415,884
Splost 2019	175,172	-	-	175,172
Other Governmental Funds	191,697	175,000	-	366,697
	\$ 3,579,600	\$ 241,520	\$ 136,633	\$ 3,957,753

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, 2023
Millage rate adopted by resolution	September 7, 2023
Property tax digest approved by State	September 14, 2023
Property tax invoices rendered	October 9, 2023
Property tax due date	December 20, 2023

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

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2023

Capital Assets

Capital asset activity for the year ended December 31, 2023 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	\$ 2,925,097	\$ -	\$ -	\$ 2,925,097
Construction in progress	<u>665,505</u>	<u>308,046</u>	<u>504,583</u>	<u>468,968</u>
 Total capital assets, not being depreciated	 <u>3,590,602</u>	 <u>308,046</u>	 <u>504,583</u>	 <u>3,394,065</u>
Capital assets, being depreciated:				
Buildings & Improvements	16,600,637	-	-	16,600,637
Equipment, Vehicles, and Furniture	11,605,082	1,045,748	-	12,650,830
Infrastructure	<u>18,055,402</u>	<u>1,389,483</u>	<u>-</u>	<u>19,444,885</u>
 Total capital assets, being depreciated	 <u>46,261,121</u>	 <u>2,435,231</u>	 <u>-</u>	 <u>48,696,352</u>
Less accumulated depreciation for:				
Buildings & Improvements	7,994,886	370,425	-	8,365,312
Equipment, Vehicles, and Furniture	8,688,831	646,804	-	9,335,635
Infrastructure	<u>5,109,275</u>	<u>508,655</u>	<u>-</u>	<u>5,617,930</u>
 Total accumulated depreciation	 <u>21,792,992</u>	 <u>1,525,885</u>	 <u>-</u>	 <u>23,318,877</u>
 Total capital assets being depreciated, net	 <u>24,468,129</u>	 <u>909,347</u>	 <u>-</u>	 <u>25,377,475</u>
 Governmental activities capital assets, net	 <u>\$28,058,731</u>	 <u>\$ 1,217,393</u>	 <u>\$ 504,583</u>	 <u>\$28,771,540</u>

Reconciliation to the statement of Net Position:

Non-depreciable Capital Assets	\$ 3,394,065
Depreciable Capital Assets, net	<u>25,377,475</u>
 Capital Assets, net	 <u>\$ 28,771,540</u>

Depreciation was charged to Governmental Activities as follows:

Governmental Activities:	
General Government	\$ 88,617
Judicial	3,363
Public Safety	539,499
Public Works	573,051
Health and Welfare	71,440
Culture and Recreation	118,489
Housing and Development	<u>131,426</u>
 Total depreciation expense - governmental activities	 <u>\$ 1,525,885</u>

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2023

Interfund Balances and Transfers

Interfund balances at December 31, 2023, 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, 2023 are as follows:

Transfers In	Transfers Out	Amount
ARPA Fund	Capital Projects Fund	\$ 175,000
Capital Projects	General Fund	9,259
General Fund	ARPA Fund	250,000
	Total	\$ 434,259

Individual fund interfund receivable and payable balances as of December 31, 2023 are as follows:

Due To	Due From	Amount
General Fund	E-911 Fund	\$ 190,297
General Fund	Hortense Fire Dept	1,618
General Fund	Nahunta Fire Dept	1,595
	Total	\$ 193,510

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.

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.

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2023

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, 2023:

	Outstanding Balance Jan. 1, 2023	Additions	Deductions	Outstanding Balance Dec. 31, 2023	Amount Due in One Year	Amount Due in more than One Year
Governmental Activities:						
Notes Payable:						
Bank - Jail	\$ 2,070,164	\$ -	\$ 534,348	\$ 1,535,816	\$ 546,681	\$ 989,135
Bank - Cat Financial	109,816	-	21,497	88,319	22,149	66,170
Total	\$ 2,179,980	\$ -	\$ 555,845	\$ 1,624,135	\$ 568,830	\$ 1,055,305

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
2024	568,830	33,480	602,310
2025	625,670	19,991	645,661
2026	429,636	3,477	433,113
Totals	\$ 1,624,135	\$ 56,948	\$ 1,681,084

Leases

The County is a lessee for several equipment leases. The City recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$5,000 or more. At the commencement of the lease, the City initially measures the lease liability at the present value of payments expected to be made during the term of the lease. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized over the shorter of the lease term or the useful life of the underlying asset unless the lease contains a purchase option that the City has determined is reasonably certain will be exercised, in which case the lease asset is amortized over the useful life of the underlying asset. For the year ended December 31, 2023, all leases in force contained such purchase options.

Lease payments to maturity are as follows:

Year Ended	Principal	Interest	Total
2024	23,970	5,304	29,274
2025	24,947	4,328	29,275
2026	25,963	3,311	29,274
2027	27,021	2,254	29,275
2028	28,289	983	29,273
Totals	\$ 130,191	\$ 16,180	\$ 146,371

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2023

Activity for the year ended December 31, 2023, is as follows:

	Outstanding Balance Jan. 1, 2023	Additions	Deductions	Outstanding Balance Dec. 31, 2023	Amount Due in One Year	Amount Due in more than One Year
Governmental Activities:						
PrimeSouth Bank	153,224	-	23,032	130,191	23,970	106,221
Totals	<u>\$ 153,224</u>	<u>\$ -</u>	<u>\$ 23,032</u>	<u>\$ 130,191</u>	<u>\$ 23,970</u>	<u>\$ 106,221</u>

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. This asset has been capitalized at \$245,452 in the Equipment, Vehicles & Furniture asset classification with accumulated amortization of \$72,272, and a current net book value of \$173,179 at December 31, 2023.

Compensated Absences

	Outstanding Balance Jan. 1, 2023	Additions	Deductions	Outstanding Balance Dec. 31, 2023	Amount Due in One Year	Amount Due in more than One Year
Compensated Absences	<u>\$ 145,946</u>	<u>\$ 160,540</u>	<u>\$ 145,946</u>	<u>\$ 160,540</u>	<u>\$ 24,081</u>	<u>\$ 136,459</u>
Total	<u>\$ 145,946</u>	<u>\$ 160,540</u>	<u>\$ 145,946</u>	<u>\$ 160,540</u>	<u>\$ 24,081</u>	<u>\$ 136,459</u>

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

Fund Equity

Fund balances:

Non-spendable – The following fund balances are non-spendable because they are related to:

General Fund:		
Inventories		\$ 87,729
Prepays		291,207
		<u>\$ 378,936</u>

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		\$ -
SPLOST 2019 Fund - used to account for capital projects financed with SPLOST funds - 2019		3,660,214
T-SPLOST Fund - used to account for capital projects financed with special purpose local option sales tax		1,328,765
Total Capital Projects Funds		<u>\$ 4,988,979</u>

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2023

Special Revenue Funds:

Drug Abuse Fund - used to account for fines and forfeitures revenue that is designated by law for drug abuse treatment	\$ 83,410
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	31,030
Jail Fund - to account for revenue and expenditures of the County Jail, whose purpose is restricted by law to public safety expenditures	106,821
ARPA Fund - to account for revenues and expenditures restricted as to their use by the American Rescue Plan Act	349,093
Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library	70,113
E-911 Fund - to account for E-911 revenue restricted to providing emergency telephone services	186,048
Revolving Loan Fund - to account for revenue for loan payments collected	177,414

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	164,710
Waynesville Fire District	559,881
Hortense Fire District	73,468
Nahunta Fire District	500,234
Hoboken Fire District	406,295
County Special Fire District	128,753

Total Special Revenue Funds	\$ 2,837,270
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Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2023

Committed – The following fund balances are committed to:

Capital Projects Funds:

General Capital Projects Fund - Used for funds that are committed to expenditures for capital projects	<u>\$ 717,940</u>
Total Capital Projects Funds	<u><u>\$ 717,940</u></u>

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	\$ 2,146
Vending Fund - used to account for revenue from vending machines at the sheriff's office and jail, committed to public safety expenditures	226,274
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	11,780
Emergency Deputy Fund - to account for funds contributed by deputies, jail officers, and sheriff's office employees for emergency situations	1,409
Inmate Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail	<u>176,786</u>
Total Special Revenue Funds	<u><u>\$ 418,455</u></u>

Assigned – No fund balances were assigned at December 31, 2023.

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	<u><u>\$ 12,818,593</u></u>
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Net Position:

Net Investment in capital assets, reported on the government-wide statement of net position at December 31, 2023 are as follows:

	Governmental Activities
Cost of capital assets	<u>\$ 52,090,417</u>
Less accumulated depreciation	<u>(23,318,877)</u>
Book value	28,771,540
Less capital related debt	<u>(1,754,326)</u>
Net investment in Capital Assets	<u><u>\$ 27,017,214</u></u>

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2023

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 2023 to the County-funded plan was \$52,402.

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 9, 2024, 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, 2023.

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, 2023, the County paid \$20,813 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA)

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2023

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, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 8,216,628	\$ 9,325,262	\$ 9,509,369	\$ 184,107
Licenses and Permits	90,000	166,929	237,590	70,661
Intergovernmental Revenues	62,265	772,969	762,583	(10,386)
Charges for Services	4,097,678	5,225,809	4,303,445	(922,364)
Fines and Forfeitures	193,500	193,500	102,682	(90,818)
Investment Income	2,000	42,459	42,553	94
Miscellaneous	842,390	842,390	84,931	(757,459)
Total Revenues	<u>\$ 13,504,461</u>	<u>\$ 16,569,318</u>	<u>\$ 15,043,153</u>	<u>\$ (1,526,165)</u>
Expenditures				
General Government				
County Commissioner's Office	513,237	513,237	508,886	4,351
Elections	139,860	139,860	85,538	54,322
General Government	806,743	1,685,571	1,656,259	29,312
Tax Commissioner	360,504	360,504	336,104	24,400
Tax Assessor	396,936	396,936	334,753	62,183
Courthouse	101,594	121,794	120,774	1,020
St. Illa Office Building	26,565	32,565	32,093	472
Total General Government	<u>2,345,439</u>	<u>3,250,467</u>	<u>3,074,407</u>	<u>176,060</u>
Judicial				
Superior Court	331,209	331,209	267,538	63,671
Clerk of Superior Court	345,993	345,993	333,478	12,515
Magistrate Court	184,213	213,048	211,253	1,795
Probate Court	162,882	164,882	165,223	(341)
Total Judicial	<u>1,024,297</u>	<u>1,055,132</u>	<u>977,492</u>	<u>77,640</u>
Public Safety				
Sheriff's Department	1,395,078	1,633,561	1,622,330	11,231
Jail	1,660,812	1,811,512	1,783,826	27,686
Fire	127,119	131,119	127,251	3,868
Emergency Medical Service	1,440,105	1,808,287	1,793,974	14,313
Coroners	24,883	24,883	20,517	4,366
Animal Control	5,167	5,167	5,139	28
Emergency Management Agency	78,274	32,814	18,629	14,185
Total Public Safety	<u>4,731,438</u>	<u>5,447,343</u>	<u>5,371,666</u>	<u>75,677</u>
Public Works				
Road Department	1,865,938	2,910,938	2,154,932	756,006
Solid Waste	1,558,730	1,710,730	1,691,101	19,629
Total Public Works	<u>3,424,667</u>	<u>4,621,667</u>	<u>3,846,033</u>	<u>775,634</u>

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, 2023

	Budget		Actual	Variance With Final Budget
	Original	Final		
Health and Welfare				
Health Department	109,046	160,179	159,921	258
Mental Health	1,400	1,400	-	1,400
Public Welfare (DFCS)	12,780	13,141	13,141	-
Concerted Services, Inc.	2,300	2,300	1,875	425
Senior Center	73,642	81,595	80,318	1,277
Total Health and Welfare	<u>199,168</u>	<u>258,615</u>	<u>255,255</u>	<u>3,360</u>
Culture and Recreation				
Recreation	446,227	570,538	572,249	(1,711)
Library	194,036	194,036	178,440	15,596
Total Culture and Recreation	<u>640,263</u>	<u>764,574</u>	<u>750,689</u>	<u>13,885</u>
Housing and Development				
Development Authority	81,000	75,000	75,000	-
Code and Permits	279,097	279,097	243,765	35,332
Airport	21,948	16,698	74,145	(57,447)
County Office Building	33,250	30,250	29,536	714
Cooperative Extension Service	73,003	73,003	46,834	26,169
Adult Education/Head Start	13,400	3,700	2,138	1,562
Family Connection	68,200	76,196	14,757	61,439
Board of Equalization	13,668	13,668	3,363	10,305
Georgia Forestry Commission	31,709	31,709	31,349	360
Total Housing and Development	<u>615,275</u>	<u>599,321</u>	<u>520,887</u>	<u>78,434</u>
Total Expenditures	<u>12,980,548</u>	<u>15,997,120</u>	<u>14,796,429</u>	<u>1,200,691</u>
Excess revenues over (under) expenditures	<u>523,913</u>	<u>572,198</u>	<u>246,724</u>	<u>(2,726,855)</u>
Other Financing Sources				
Contingencies	(523,913)	(572,198)	-	572,198
Transfers In/(Out)	-	-	240,741	240,741
Sale of Capital Assets	-	-	-	-
Long-term Debt Proceeds	-	-	-	-
Total Other Financing Sources (uses)	<u>(523,913)</u>	<u>(572,198)</u>	<u>240,741</u>	<u>812,939</u>
Net Changes in Fund Balances	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ 487,465</u>	
Fund Balance - Beginning of Year	<u>12,710,064</u>	<u>12,710,064</u>	<u>12,710,064</u>	
Fund Balance - End of Year	<u>\$ 12,710,064</u>	<u>\$ 12,710,064</u>	<u>\$ 13,197,529</u>	

BRANTLEY COUNTY, GEORGIA

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**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues			
Charges for Services	\$ 260,000	\$ 262,901	\$ 2,901
Interest Income	\$ 100	\$ 832	
Prior Year Funds	94,509	-	(94,509)
Total Revenues	354,609	263,733	(91,608)
Expenditures			
Public Safety	354,609	345,008	9,601
Debt Service	-	-	-
Total Expenditures	354,609	345,008	9,601
Excess (deficiency) of Revenues Over (under) Expenditures	-	(81,275)	(82,007)
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(81,275)	(82,007)
Fund Balance Beginning	-	267,323	-
Fund Balance Ending	\$ -	\$ 186,048	\$ (82,007)

BRANTLEY COUNTY, GEORGIA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023

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. There were no expense differences in such reporting for the year ended December 31, 2023.

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, 2023, 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:			
Airport	\$ 16,698	\$ 74,145	\$ (57,447)

SPECIAL REVENUE FUNDS

Special Revenue Funds: are used to account for specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditures for particular purposes.

The County's Non-Major Special Revenue Funds are as follows:

Drug Abuse & Treatment
DFCS Building Maintenance Fund
Confiscated Assets Fund
Vending Fund
Jail Fund
ARP Fund
Law Library
Sheriff's Task Force
Federal Confiscation
Emergency Deputy Fund
Inmate Account
Revolving Loan Fund
Calvary Fire District
Waynesville Fire District
Hortense Fire District
Nahunta Fire District
Hoboken Fire District
County Special Fire District

BRANTLEY COUNTY, GEORGIA

NON-MAJOR FUNDS

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.

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.

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

SPLOST 2013 Fund: 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.

**BRANTLEY COUNTY, GEORGIA
COMBINING BALANCE SHEETS
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023**

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
ASSETS			
Cash	\$ 2,837,587	\$ 1,973,038	\$ 4,810,625
Certificate of Deposit	42,222	-	42,222
Receivables	175,000	83,753	258,753
Tax Receivable (net of allowance for uncollectibles)	107,944	-	107,944
Total Assets	<u>3,162,753</u>	<u>2,056,791</u>	<u>5,219,544</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts Payable	22,728	10,086	32,814
Due to Other Funds	3,213	-	3,213
Total Liabilities	<u>25,941</u>	<u>10,086</u>	<u>36,027</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	67,135	-	67,135
Total Deferred Inflows of Resources	<u>67,135</u>	<u>-</u>	<u>67,135</u>
FUND BALANCES			
Restricted	2,651,222	1,328,765	3,979,987
Committed	418,455	717,940	1,136,395
Total Fund Balances	<u>3,069,677</u>	<u>2,046,705</u>	<u>5,116,382</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 3,162,753</u>	<u>\$ 2,056,791</u>	<u>\$ 5,219,544</u>

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
REVENUES:			
Taxes	\$ 422,544	\$ 816,180	\$ 1,238,724
Intergovernmental Revenue	7,050	87,886	94,936
Charges for Services	75,582	-	75,582
Fines and Forfeitures	37,944	-	37,944
Investment Income	4,479	19,894	24,373
Other Revenue	401,605	465,334	866,939
Total Revenues	<u>949,204</u>	<u>1,389,294</u>	<u>2,338,498</u>
EXPENDITURES:			
Public Safety	1,405,208	-	1,405,208
Health and Welfare	212	-	212
Judicial	7,508	-	7,508
Public Works	-	991,301	991,301
Capital Outlay	-	41,067	41,067
Debt service:			
Principal Retirement	22,534	21,995	44,529
Interest and Fiscal Charges	7,924	7,426	15,350
Total Expenditures	<u>1,443,386</u>	<u>1,061,789</u>	<u>2,505,175</u>
Excess (deficiency) of Revenues Over (under) Expenditures	<u>(494,182)</u>	<u>327,505</u>	<u>(166,677)</u>
Other Financing Uses:			
Transfers In/(Out)	(75,000)	(165,741)	(240,741)
Long-Term Debt Proceeds	-	-	-
Total Other Financing Uses	<u>(75,000)</u>	<u>(165,741)</u>	<u>(240,741)</u>
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	<u>(569,182)</u>	<u>161,764</u>	<u>(407,418)</u>
Net Change in Fund Balances	<u>(569,182)</u>	<u>161,764</u>	<u>(407,418)</u>
Fund Balances, Beginning	<u>3,638,859</u>	<u>1,884,941</u>	<u>5,523,801</u>
Fund Balances, Ending	<u>\$ 3,069,677</u>	<u>\$ 2,046,705</u>	<u>\$ 5,116,382</u>

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
DECEMBER 31, 2023

	Special Revenue						
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Confiscated Assets Fund	Vending Fund	Jail Fund	ARP Fund	Law Library
ASSETS							
Cash	\$ 83,410	\$ 31,030	\$ 2,146	\$ 226,274	\$ 106,821	\$ 357,812	\$ 70,113
Certificate of Deposit	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-	-
Total Assets	<u>83,410</u>	<u>31,030</u>	<u>2,146</u>	<u>226,274</u>	<u>106,821</u>	<u>357,812</u>	<u>70,113</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accounts Payable	-	-	-	-	-	8,719	-
Due to Other Funds	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	<u>8,719</u>	-
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
FUND BALANCES							
Restricted	83,410	31,030	-	-	106,821	349,093	70,113
Committed	-	-	2,146	226,274	-	-	-
Total Fund Balances	<u>83,410</u>	<u>31,030</u>	<u>2,146</u>	<u>226,274</u>	<u>106,821</u>	<u>349,093</u>	<u>70,113</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 83,410</u>	<u>\$ 31,030</u>	<u>\$ 2,146</u>	<u>\$ 226,274</u>	<u>\$ 106,821</u>	<u>\$ 357,812</u>	<u>\$ 70,113</u>

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS, continued
DECEMBER 31, 2023

	Sheriff's Task Force	Federal				Revolving Loan Fund
	Fund	Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Fund	Fund
ASSETS						
Cash	\$ 60	\$ 11,780	\$ 1,409	\$ 176,786	\$ 2,414	
Certificate of Deposit	-	-	-	-	-	
Receivables	-	-	-	-	175,000	
Taxes Receivable	-	-	-	-	-	
Total Assets	<u>60</u>	<u>11,780</u>	<u>1,409</u>	<u>176,786</u>	<u>177,414</u>	
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Accounts Payable	-	-	-	-	-	
Due to Other Funds	-	-	-	-	-	
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue	-	-	-	-	-	
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
FUND BALANCES						
Restricted	-	-	-	-	177,414	
Committed	60	11,780	1,409	176,786	-	
Total Fund Balances	<u>60</u>	<u>11,780</u>	<u>1,409</u>	<u>176,786</u>	<u>177,414</u>	
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 60</u>	<u>\$ 11,780</u>	<u>\$ 1,409</u>	<u>\$ 176,786</u>	<u>\$ 177,414</u>	

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS, continued
DECEMBER 31, 2023

	Calvary Fire District	Waynesville Fire District	Hortense Fire District	Nahunta Fire District	Hoboken Fire District	County Special Fire District	Total Non- Major Special Revenue Funds
ASSETS							
Cash	\$ 121,291	\$ 559,950	\$ 75,581	\$ 504,167	\$ 405,915	\$ 100,628	\$ 2,837,587
Certificate of Deposit	42,222	-	-	-	-	-	42,222
Receivables	-	-	-	-	-	-	175,000
Taxes Receivable	7,380	30,209	3,087	10,656	3,616	52,996	107,944
Total Assets	170,893	590,159	78,668	514,823	409,531	153,624	3,162,753
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accounts Payable	1,798	8,542	718	2,914	37	-	22,728
Due to Other Funds	-	-	1,618	1,595	-	-	3,213
Total Liabilities	1,798	8,542	2,336	4,509	37	-	25,941
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	4,385	21,736	2,864	10,080	3,199	24,871	67,135
Total Deferred Inflows of Resources	4,385	21,736	2,864	10,080	3,199	24,871	67,135
FUND BALANCES							
Restricted	164,710	559,881	73,468	500,234	406,295	128,753	2,651,222
Committed	-	-	-	-	-	-	418,455
Total Fund Balances	164,710	559,881	73,468	500,234	406,295	128,753	3,069,677
TOTAL LIABILITIES & FUND BALANCE	\$ 170,893	\$ 590,159	\$ 78,668	\$ 514,823	\$ 409,531	\$ 153,624	\$ 3,162,753

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, 2023

	Special Revenue						
	Drug Abuse & Treatment	DFCS Bldg Maintenance	Confiscated Assets	Vending	Jail	ARP	Law Library
	Fund	Fund	Fund	Fund	Fund	Fund	
REVENUES:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	7,050	-	-	-	-	-
Charges for Services	-	-	-	39,928	-	-	-
Fines and Forfeitures	10,767	-	-	-	17,277	-	8,090
Investment Income	154	50	-	-	198	1,607	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	10,921	7,100	-	39,928	17,475	1,607	8,090
EXPENDITURES:							
Public Safety	-	-	-	44,578	-	977,762	-
Public Welfare	-	212	-	-	-	-	-
Judicial	6,550	-	-	-	-	-	958
Public Works	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Total Expenditures	6,550	212	-	44,578	-	977,762	958
Excess (deficiency) of Revenues Over (under) Expenditures	4,371	6,888	-	(4,650)	17,475	(976,155)	7,132
Other Financing Uses:							
Transfers In/(Out)	-	-	-	-	-	(75,000)	-
Long-Term Debt Proceeds	-	-	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-	(75,000)	-
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	4,371	6,888	-	(4,650)	17,475	(1,051,155)	7,132
Net Change in Fund Balances	4,371	6,888	-	(4,650)	17,475	(1,051,155)	7,132
Fund Balances, Beginning	79,039	24,142	2,146	230,924	89,346	1,400,248	62,981
Fund Balances, Ending	\$ 83,410	\$ 31,030	\$ 2,146	\$ 226,274	\$ 106,821	\$ 349,093	\$ 70,113

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, 2023

	Federal				
	Sheriff's Task Force	Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Revolving Loan Fund
REVENUES:					
Taxes	-	\$ -	-	-	\$ -
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	35,654	-
Fines and Forfeitures	-	-	1,810	-	-
Investment Income	-	14	-	-	5
Miscellaneous	-	-	-	-	1,605
Total Revenues	-	14	1,810	35,654	1,610
EXPENDITURES:					
Public Safety	-	4,000	2,200	76,940	-
Public Welfare	-	-	-	-	-
Judicial	-	-	-	-	-
Public Works	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Total Expenditures	-	4,000	2,200	76,940	-
Excess (deficiency) of Revenues Over (under) Expenditures	-	(3,986)	(390)	(41,286)	1,610
Other Financing Uses:					
Transfers In/(Out)	-	-	-	-	-
Long-Term Debt Proceeds	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	-	(3,986)	(390)	(41,286)	1,610
Net Change in Fund Balances	-	(3,986)	(390)	(41,286)	1,610
Fund Balances, Beginning	60	15,766	1,799	218,072	175,804
Fund Balances, Ending	\$ 60	\$ 11,780	\$ 1,409	\$ 176,786	\$ 177,414

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, 2023

	Calvary		Waynesville		Hortense		Nahunta		Hoboken		County		Total Non-	
	Fire District	Fire District	Fire District	Fire District	Fire District	Fire District	Fire District	Fire District	Fire District	Fire District	Special	Special	Major	Special
REVENUES:														
Taxes	\$ 35,993	\$ 112,273	\$ 27,619	\$ 85,280	\$ 45,915	\$ 115,464	\$ 422,544							
Intergovernmental Revenue	-	-	-	-	-	-	7,050							
Charges for Services	-	-	-	-	-	-	75,582							
Fines and Forfeitures	-	-	-	-	-	-	37,944							
Investment Income	166	434	135	894	783	39	4,479							
Miscellaneous	-	400,000	-	-	-	-	401,605							
Total Revenues	<u>36,159</u>	<u>512,707</u>	<u>27,754</u>	<u>86,174</u>	<u>46,698</u>	<u>115,503</u>	<u>949,204</u>							
EXPENDITURES:														
Public Safety	21,134	152,093	44,023	48,439	34,039	-	1,405,208							
Public Welfare	-	-	-	-	-	-	212							
Judicial	-	-	-	-	-	-	7,508							
Public Works	-	-	-	-	-	-	-							
Capital Outlay	-	-	-	-	-	-	-							
Debt service	-	-	-	30,458	-	-	30,458							
Total Expenditures	<u>21,134</u>	<u>152,093</u>	<u>44,023</u>	<u>78,897</u>	<u>34,039</u>	<u>-</u>	<u>1,443,386</u>							
Excess (deficiency) of Revenues Over (under) Expenditures	<u>15,025</u>	<u>360,614</u>	<u>(16,269)</u>	<u>7,277</u>	<u>12,659</u>	<u>115,503</u>	<u>(494,182)</u>							
Other Financing Uses:														
Transfers In/(Out)	-	-	-	-	-	-	(75,000)							
Long-Term Debt Proceeds	-	-	-	-	-	-	-							
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(75,000)</u>							
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	<u>15,025</u>	<u>360,614</u>	<u>(16,269)</u>	<u>7,277</u>	<u>12,659</u>	<u>115,503</u>	<u>(569,182)</u>							
Net Change in Fund Balances	<u>15,025</u>	<u>360,614</u>	<u>(16,269)</u>	<u>7,277</u>	<u>12,659</u>	<u>115,503</u>	<u>(569,182)</u>							
Fund Balances, Beginning	<u>149,685</u>	<u>199,267</u>	<u>89,737</u>	<u>492,957</u>	<u>393,636</u>	<u>13,250</u>	<u>3,638,859</u>							
Fund Balances, Ending	<u>\$ 164,710</u>	<u>\$ 559,881</u>	<u>\$ 73,468</u>	<u>\$ 500,234</u>	<u>\$ 406,295</u>	<u>\$ 128,753</u>	<u>\$ 3,069,677</u>							

**BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEETS
DECEMBER 31, 2023**

	Capital Projects			Total Non-Major Capital Project Funds
	Capital Project Fund	T-Splst	2013 Splst	
ASSETS				
Cash	\$ 728,026	\$ 1,245,012	\$ -	\$ 1,973,038
Due from Other Funds	-	-	-	-
Receivables	-	83,753	-	83,753
Total Assets	728,026	1,328,765	-	2,056,791
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts Payable	10,086	-	-	10,086
Due to Other Funds	-	-	-	-
Total Liabilities	10,086	-	-	10,086
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Restricted	-	1,328,765	-	1,328,765
Committed	717,940	-	-	717,940
Total Fund Balances	717,940	1,328,765	-	2,046,705
TOTAL LIABILITIES & FUND BALANCE	\$ 728,026	\$ 1,328,765	\$ -	\$ 2,056,791

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, 2023

	Capital Project			Total Non-Major Capital Project Funds
	Capital Project Funds	T-Splost	2013 Splost	
REVENUES:				
Taxes	\$ -	\$ 816,180	\$ -	\$ 816,180
Intergovernmental	87,886	-	-	87,886
Investment Income	1,876	17,992	26	19,894
Other Revenue	465,334	-	-	465,334
Total Revenues	<u>555,096</u>	<u>834,172</u>	<u>26</u>	<u>1,389,294</u>
EXPENDITURES:				
Public Works	-	991,301	-	991,301
Capital Outlay	41,067	-	-	41,067
Debt Service	-	-	29,421	29,421
Total Expenditures	<u>41,067</u>	<u>991,301</u>	<u>29,421</u>	<u>1,061,789</u>
Excess (deficiency) of Revenues Over (under) Expenditures	514,029	(157,129)	(29,395)	327,505
Other Financing Uses:				
Transfers In/(Out)	(165,741)	-	-	(165,741)
Total Other Financing Uses	<u>(165,741)</u>	<u>-</u>	<u>-</u>	<u>(165,741)</u>
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	348,288	(157,129)	(29,395)	161,764
Fund Balances, Beginning	369,652	1,485,894	29,395	1,884,941
Fund Balances, Ending	<u>\$ 717,940</u>	<u>\$ 1,328,765</u>	<u>\$ -</u>	<u>\$ 2,046,705</u>

**OTHER BUDGETARY
COMPARISON SCHEDULES**

**BRANTLEY COUNTY, GEORGIA
CALVARY FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 36,575	\$ 35,993	\$ (582)
Investment Income	75	166	91
Miscellaneous	-	-	
Prior Year Fund Balance	2,635	-	(2,635)
Total Revenues	39,285	36,159	(3,126)
Expenditures			
Public Safety	39,285	21,134	18,151
Debt Service	-	-	-
Total Expenditures	39,285	21,134	18,151
Excess (deficiency) of Revenues Over (under) Expenditures	-	15,025	15,025
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	15,025	15,025
Fund Balance Beginning	-	149,685	-
Fund Balance Ending	\$ -	\$ 164,710	\$ 15,025

**BRANTLEY COUNTY, GEORGIA
WAYNESVILLE FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 84,804	\$ 112,273	\$ 27,469
Miscellaneous	-	400,000	
Investment Income	175	434	259
Prior Year Fund Balance	14,521	-	(14,521)
Total Revenues	99,500	512,707	13,207
Expenditures			
Public Safety	95,364	92,093	3,271
Capital Outlay	60,000	60,000	-
Total Expenditures	155,364	152,093	3,271
Excess (deficiency) of Revenues Over (under) Expenditures	(55,864)	360,614	16,478
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(55,864)	360,614	16,478
Fund Balance Beginning	-	199,267	-
Fund Balance Ending	\$ (55,864)	\$ 559,881	\$ 16,478

BRANTLEY COUNTY, GEORGIA
HORTENSE FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 34,115	\$ 27,619	\$ (6,496)
Investment Income	50	135	85
Miscellaneous	-	-	
Prior Year Fund Balance	19,835	-	(19,835)
Total Revenues	54,000	27,754	(26,246)
Expenditures			
Public Safety	54,000	44,023	9,977
Total Expenditures	54,000	44,023	9,977
Excess (deficiency) of Revenues Over (under) Expenditures	-	(16,269)	(16,269)
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(16,269)	(16,269)
Fund Balance Beginning	-	89,737	-
Fund Balance Ending	\$ -	\$ 73,468	\$ (16,269)

**BRANTLEY COUNTY, GEORGIA
 NAHUNTA FIRE DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET TO ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 127,883	\$ 85,280	\$ (42,603)
Intergovernmental Revenue	-	-	-
Investment Income	75	894	819
Prior Year Fund Balance	-	-	-
Total Revenues	127,958	86,174	(41,784)
Expenditures			
Public Safety	127,958	78,897	49,061
Debt Service	-	-	-
Capital Outlay	-	-	-
Total Expenditures	127,958	78,897	49,061
Excess (deficiency) of Revenues Over (under) Expenditures	-	7,277	7,277
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	7,277	7,277
Fund Balance Beginning	-	492,957	-
Fund Balance Ending	\$ -	\$ 500,234	\$ 7,277

**BRANTLEY COUNTY, GEORGIA
HOBOKEN FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 54,500	\$ 45,915	\$ (8,585)
Investment Income	50	783	733
Miscellaneous	-	-	-
Prior Year Fund Balance	-	-	-
	<u>54,550</u>	<u>46,698</u>	<u>(7,852)</u>
Total Revenues			
Expenditures			
Public Safety	54,550	34,039	20,511
	<u>54,550</u>	<u>34,039</u>	<u>20,511</u>
Total Expenditures			
Excess (deficiency) of Revenues Over (under) Expenditures	-	12,659	12,659
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	12,659	12,659
Fund Balance Beginning	-	393,636	-
Fund Balance Ending	<u>\$ -</u>	<u>\$ 406,295</u>	<u>\$ 12,659</u>

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, 2023

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ -	\$ 115,464	\$ 115,464
Investment Income	-	39	39
Prior Year Fund Balance	-	-	-
Total Revenues	-	115,503	115,503
Expenditures			
Public Safety	-	-	-
Total Expenditures	-	-	-
Excess (deficiency) of Revenues Over (under) Expenditures	-	115,503	115,503
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	115,503	115,503
Fund Balance Beginning	-	13,250	-
Fund Balance Ending	\$ -	\$ 128,753	\$ 115,503

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, 2023

Tax Commissioner	Balance Jan. 1, 2023	Additions	Deductions	Balance Dec. 31, 2023
ASSETS				
Cash	\$ 117,822	\$ 19,793,776	\$ 19,797,594	\$ 114,004
Total Assets	<u>\$ 117,822</u>	<u>\$ 19,793,776</u>	<u>\$ 19,797,594</u>	<u>\$ 114,004</u>
LIABILITIES				
Due to Others	\$ 117,822	\$ 19,793,776	\$ 19,797,594	\$ 114,004
Total Liabilities	<u>\$ 117,822</u>	<u>\$ 19,793,776</u>	<u>\$ 19,797,594</u>	<u>\$ 114,004</u>
Sheriff	Balance Jan. 1, 2023	Additions	Deductions	Balance Dec. 31, 2023
ASSETS				
Cash	\$ 95,957	\$ 159,810	\$ 127,079	\$ 128,688
Total Assets	<u>\$ 95,957</u>	<u>\$ 159,810</u>	<u>\$ 127,079</u>	<u>\$ 128,688</u>
LIABILITIES				
Due to Others	\$ 95,957	\$ 159,810	\$ 127,079	\$ 128,688
Total Liabilities	<u>\$ 95,957</u>	<u>\$ 159,810</u>	<u>\$ 127,079</u>	<u>\$ 128,688</u>

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS, continued
DECEMBER 31, 2023

<u>Clerk of Court</u>	<u>Balance Jan. 1, 2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2023</u>
ASSETS				
Cash	\$ 121,483	\$ 645,743	\$ 680,738	\$ 86,488
Total Assets	<u>\$ 121,483</u>	<u>\$ 645,743</u>	<u>\$ 680,738</u>	<u>\$ 86,488</u>
LIABILITIES				
Due to Others	\$ 121,483	\$ 645,743	\$ 680,738	\$ 86,488
Total Liabilities	<u>\$ 121,483</u>	<u>\$ 645,743</u>	<u>\$ 680,738</u>	<u>\$ 86,488</u>
<u>Magistrate Court</u>	<u>Balance Jan. 1, 2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2023</u>
ASSETS				
Cash	\$ 50,147	\$ 133,243	\$ 144,432	\$ 38,959
Total Assets	<u>\$ 50,147</u>	<u>\$ 133,243</u>	<u>\$ 144,432</u>	<u>\$ 38,959</u>
LIABILITIES				
Due to Others	\$ 50,147	\$ 133,243	\$ 144,432	\$ 38,959
Total Liabilities	<u>\$ 50,147</u>	<u>\$ 133,243</u>	<u>\$ 144,432</u>	<u>\$ 38,959</u>

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS, continued
DECEMBER 31, 2023

Probate Court	Balance Jan. 1, 2023	Additions	Deductions	Balance Dec. 31, 2023
ASSETS				
Cash	\$ 106,100	\$ 220,819	\$ 215,268	\$ 111,651
Total Assets	<u>\$ 106,100</u>	<u>\$ 220,819</u>	<u>\$ 215,268</u>	<u>\$ 111,651</u>
LIABILITIES				
Due to Others	\$ 106,100	\$ 220,819	\$ 215,268	\$ 111,651
Total Liabilities	<u>\$ 106,100</u>	<u>\$ 220,819</u>	<u>\$ 215,268</u>	<u>\$ 111,651</u>
Inmate Account	Balance Jan. 1, 2023	Additions	Deductions	Balance Dec. 31, 2023
ASSETS				
Cash	\$ 49,899	\$ 208,253	\$ 202,238	\$ 55,914
Total Assets	<u>\$ 49,899</u>	<u>\$ 208,253</u>	<u>\$ 202,238</u>	<u>\$ 55,914</u>
LIABILITIES				
Due to Others	\$ 49,899	\$ 208,253	\$ 202,238	\$ 55,914
Total Liabilities	<u>\$ 49,899</u>	<u>\$ 208,253</u>	<u>\$ 202,238</u>	<u>\$ 55,914</u>

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2023

<u>Total of All Agencies</u>	<u>Balance Jan. 1, 2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2023</u>
ASSETS				
Cash	\$ 541,407	\$ 21,161,645	\$ 21,167,348	\$ 535,703
Total Assets	<u>\$ 541,407</u>	<u>\$ 21,161,645</u>	<u>\$ 21,167,348</u>	<u>\$ 535,703</u>
LIABILITIES				
Due to Others	\$ 541,407	\$ 21,161,645	\$ 21,167,348	\$ 535,703
Total Liabilities	<u>\$ 541,407</u>	<u>\$ 21,161,645</u>	<u>\$ 21,167,348</u>	<u>\$ 535,703</u>

COMPLIANCE SECTION

BRANTLEY COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2023

<u>Project</u>	<u>Original Estimated Cost</u>	<u>Revised Estimated Cost</u>	<u>Expenditures</u>			<u>Estimated Percentage of Completion</u>
			<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>	
2013 SPLOST						
Roads and Bridges	\$ 4,200,000	\$ 6,808,904	\$ 5,716,092	\$ 29,421	\$ 5,745,513	84.38%
Jail	3,000,000	3,000,000	3,010,744	-	3,010,744	100.36%
Recreational Facility	800,000	800,000	691,532	-	691,532	86.44%
Total	<u>\$ 8,000,000</u>	<u>\$ 10,608,904</u>	<u>\$ 9,418,368</u>	<u>\$ 29,421</u>	<u>\$ 9,447,789</u>	

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.

Note (3): Long-Term Debt Proceeds of \$0 has been received for Road and Bridge projects. This amount has been excluded from expenditures and will be recognized as debt service occurs.

BRANTLEY COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2023

<u>Project</u>	<u>Original Estimated Cost</u>	<u>Expenditures</u>			<u>Estimated Percentage of Completion</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>	
2019 SPLOST					
Roads and Bridges	\$ 2,560,000	\$ 82,490	\$ 693,721	\$ 776,211	30.32%
Jail	3,000,000	1,766,862	870,593	2,637,455	87.92%
Recreational Facilities	800,000	178,828	136,126	314,954	39.37%
City of Nahunta	1,080,000	359,247	114,708	473,955	43.88%
City of Hoboken	560,000	186,304	59,448	245,752	43.88%
Total	\$ 8,000,000	\$ 2,573,731	\$ 1,874,596	\$ 4,448,327	

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.



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, 2023, 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 9, 2024. 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.

Report on 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 course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency listed in the accompanying schedule of findings and questioned costs as item 2023-1 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 deficiency listed in the accompanying schedule of findings and questioned costs as item 2019-1 to be a significant deficiency.

Report on Compliance and Other Matters

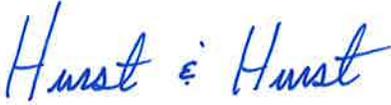
As part of obtaining reasonable assurance about whether Brantley County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct 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 the Findings

Brantley County, GA's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Brantley County's response was not subjected to the auditing procedures applied in the audit of financial statements and, accordingly, we express no opinion on it. We noted certain other matters that we reported to management of Brantley County, Georgia in a separate letter dated August 9, 2024.

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 and Hurst CPAs, LLC

Douglas, Georgia
August 9, 2024

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

BRANTLEY COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

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:

2023-1 Insufficient Internal Controls

Criteria: Internal controls should be designed and implemented to prevent and/or provide early detection of errors and misappropriations.

Condition: Insufficient internal controls including lack of segregated duties, and bank reconciliations - both lack of performance of and inaccuracies, were noted in the Probate and Magistrate Courts. Additionally, cash deposits and agency payouts are not being made in a timely manner in the Probate Court.

Effect: In the Probate Court, inaccurate bank reconciliations were relied upon to reflect a sufficient balance to cover December payables when in fact, reperformance of reconciliations during auditing procedures showed a \$5,714.65 shortfall in cash on hand at December 31 available to cover December payouts. In the Magistrate Court, no reconciliations were performed.

Recommendation: We recommend that bank reconciliations be performed on all checking accounts, preferably by an individual outside of the cash collection/disbursement process. We recommend a secondary review of reconciliations performed to provide assurance as to the accuracy of performance, specifically outstanding checks and deposits as of the reconciliation date. We recommend all County related collections be deposited into the respective local banking institution at a minimum of weekly, or more frequent if possible. All agency collections for the County should be receipted, reconciled and paid out to the respective payees within the two weeks subsequent to collection month.

Managements Response: We agree with the above recommendations and will put the recommendations into effect.

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, 2023 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, 2023 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 and Hurst CPAs, LLC

Douglas, Georgia
August 9, 2024

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2023

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		
	Expenditures (UCOA Activity 3800)		
2	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		\$ _____
	_____		\$ _____
	_____		\$ _____
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	Lease costs	46-5-134(f)(1)(A)	\$ _____
3b	Purchase costs	46-5-134(f)(1)(A)	\$ _____
3c	Maintenance costs	46-5-134(f)(1)(A)	\$ _____
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	\$ _____
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	Salaries and wages	46-5-134(f)(1)(C)	\$ 246,244
5b	Employee benefits	46-5-134(f)(1)(C)	\$ 48,640
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	\$ _____
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	\$ 2,276
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	\$ _____
8b	Purchase costs	46-5-134(f)(1)(F)	\$ _____
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	\$ _____
9b	Purchase costs	46-5-134(f)(1)(G)	\$ 7,212
9c	Maintenance costs	46-5-134(f)(1)(G)	\$ 19,680

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2023

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, 2023

Line
No.

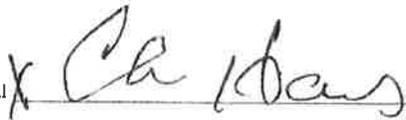
O.C.G.A.
Reference:

Identify by object and purpose.

Telecommunication utilities for public safety answering point	\$ 18,902
Misc administration supplies and services	\$ 2,054
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	\$ 345,008

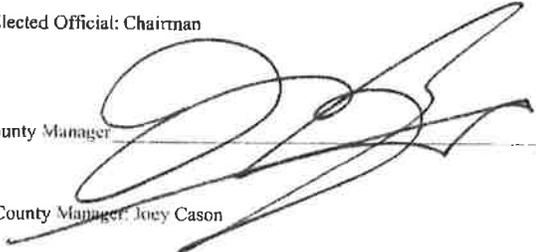
Certification of Local Government Officials

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 9, 2024

Print Name of Chief Elected Official: Chris Harris

Title of Chief Elected Official: Chairman

Signature of County Manager  Date: August 9, 2024

Print Name of County Manager: Joey Cason