

BRANTLEY COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2022

**BRANTLEY COUNTY, GEORGIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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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, 2022, 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, 2022, 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, 2022, 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 introductory section, schedules of expenditures of special purpose local option sales tax proceeds, combining nonmajor fund financial statements and individual budget schedules, and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 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 June 30, 2023 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
June 30, 2023

BASIC FINANCIAL STATEMENTS

BRANTLEY COUNTY, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2022

	Primary Governmental Activities	Component Unit
ASSETS		
Current Assets:		
Cash	\$ 19,736,979	\$ 427,204
Certificate of Deposit	42,222	-
Accounts Receivable	24,437	-
Taxes Receivable	4,544,882	-
Due from Other Governments	124,427	223,883
Prepays	98,845	-
Inventory	40,223	-
Proportionate Share of net OPEB Benefit	-	60,285
Capital Assets:		
Non-depreciable Capital Assets	3,590,602	-
Depreciable Capital Assets, net	24,468,129	-
Total Assets	52,670,746	711,372
Deferred Outflows of Resources	-	325,179
Total Assets and Deferred Outflows of Resources	\$ 52,670,746	\$ 1,036,551
LIABILITIES		
Current Liabilities:		
Accounts Payable	\$ 246,682	\$ -
Accrued Expenses	272,460	-
Compensated Absences Payable	96,324	4,174
Leases Payable	23,032	-
Notes Payable	555,845	-
Long-term Liabilities:		
Compensated Absences Payable, net of current portion	49,622	16,694
Leases Payable, net of current portion	130,192	-
Notes Payable, net of current portion	1,624,135	-
Net Pension Obligation Liability	-	303,099
Total Liabilities	2,998,292	323,967
Deferred Inflows of Resources	-	450,735
Total Liabilities and Deferred Inflows of Resources	2,998,292	774,702
NET POSITION		
Net Investment in Capital Assets	25,725,527	-
Restricted for:		
Public Safety	2,037,167	-
ARPA	1,400,248	-
Highways and Streets	1,485,894	-
Capital Projects	3,682,510	-
Prior Year Program Income	-	164,067
Unrestricted	15,341,108	97,782
Total Net Position	49,672,454	261,849
Total Liabilities, Deferred Outflows of Resources, and Net Position	\$ 52,670,746	\$ 1,036,551

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

BRANTLEY COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR YEAR ENDED DECEMBER 31, 2022

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			PRIMARY GOVERNMENT		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Unit
Primary government						
Governmental Activities:						
General Government	\$ 2,467,852	\$ 500,237	\$ -	\$ -	\$ (1,967,615)	\$ -
Judicial	881,938	600,659	-	-	(281,279)	-
Public Safety	6,839,922	2,343,268	2,179,952	95,385	(2,221,317)	-
Public Works	4,113,384	1,353,187	-	673,917	(2,086,280)	-
Health and Welfare	279,835	42,223	46,597	-	(191,015)	-
Culture and Recreation	705,350	180,302	-	-	(525,048)	-
Housing and Development	593,552	-	-	-	(593,552)	-
Intergovernmental	180,087	-	-	-	(180,087)	-
Unallocated Interest Expense	63,773	-	-	-	(63,773)	-
Total Governmental Activities	16,125,693	5,019,876	2,226,549	769,302	(8,109,966)	-
Component Units:						
Brantley County Health Dept.	587,022	164,233	414,587	-	-	(8,202)
Total Component Units	\$ 587,022	\$ 164,233	\$ 414,587	\$ -	\$ -	\$ (8,202)
General Revenues:						
Taxes:						
Property Taxes					\$ 6,365,168	\$ -
General Sales and Use Taxes					1,421,971	-
Selective Sales and Use Taxes					2,861,116	-
Business Taxes					1,265,192	-
Penalties and Interest on Taxes Levied					98,271	-
Other Local Funds					-	80,844
Gain on Sale of Assets					154,499	-
Interest Earned					1,742	-
Total General Revenues					12,167,959	80,844
Transfers					-	-
Total General Revenues & Transfers					12,167,959	80,844
Change in Net Position					4,057,993	72,642
Net Position, Beginning of Year					45,614,461	189,207
Net Position, End of Year					\$ 49,672,454	\$ 261,849

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

**BRANTLEY COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	<u>Capital Projects</u>			Other Governmental Funds	Total Governmental Funds
	General	2019 SPLOST	2013 SPLOST		
ASSETS					
Cash	\$ 10,443,772	\$ 3,493,510	\$ 29,395	\$ 5,770,302	\$ 19,736,979
Certificates of Deposit	-	-	-	42,222	42,222
Receivables (net, where applicable, of allowances for uncollectibles)					
Taxes	4,096,975	159,605	-	288,302	4,544,882
Accounts	24,437	-	-	-	24,437
Due from Other Funds	147,759	-	-	-	147,759
Intergovernmental	124,427	-	-	-	124,427
Prepays	98,845	-	-	-	98,845
Inventories	40,223	-	-	-	40,223
Total Assets	<u>14,976,438</u>	<u>3,653,115</u>	<u>29,395</u>	<u>6,100,826</u>	<u>24,759,774</u>
LIABILITIES					
Accounts Payable	122,211	-	-	124,471	246,682
Accrued Expenses	272,460	-	-	-	272,460
Due to Other Funds	-	-	-	147,759	147,759
Total Liabilities	<u>394,671</u>	<u>-</u>	<u>-</u>	<u>272,230</u>	<u>666,901</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues	<u>1,871,703</u>	<u>-</u>	<u>-</u>	<u>66,868</u>	<u>1,938,571</u>
FUND BALANCES					
Fund Balances:					
Nonspendable	139,068	-	-	-	139,068
Restricted	-	3,653,115	29,395	4,923,309	8,605,819
Committed	-	-	-	838,419	838,419
Assigned	-	-	-	-	-
Unassigned	12,570,996	-	-	-	12,570,996
Total Fund Balances	<u>12,710,064</u>	<u>3,653,115</u>	<u>29,395</u>	<u>5,761,728</u>	<u>22,154,302</u>
Total Liabilities & Fund Balances	<u>\$ 14,976,438</u>	<u>\$ 3,653,115</u>	<u>\$ 29,395</u>	<u>\$ 6,100,826</u>	<u>\$ 24,759,774</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, 2022

TOTAL GOVERNMENTAL FUND BALANCES		\$ 22,154,302
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	49,851,723	
Less Accumulated Depreciation	<u>(21,792,992)</u>	28,058,731
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>1,938,571</u>	1,938,571
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	147,759	
Interfund Payables	<u>(147,759)</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	(2,179,980)	
Capital Leases	(153,224)	
Compensated Absences	<u>(145,946)</u>	<u>(2,479,150)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES		<u><u>\$ 49,672,454</u></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, 2022

	<u>Capital Projects</u>			<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>2019 SPLOST</u>	<u>2013 SPLOST</u>		
Revenues:					
Taxes	\$ 8,920,421	\$ 1,822,987	\$ -	\$ 1,263,737	\$ 12,007,145
Licenses and Permits	167,642	-	-	-	167,642
Intergovernmental	1,044,420	-	-	1,951,235	2,995,655
Charges for Services	3,818,724	-	-	462,628	4,281,352
Fines and Forfeitures	168,027	-	-	70,260	238,287
Investment Earnings	1,260	-	13	678	1,951
Miscellaneous Revenue	142,402	-	-	190,180	332,582
Total Revenues	14,262,896	1,822,987	13	3,938,718	20,024,614
Expenditures:					
Current:					
General Government	2,389,014	-	-	-	2,389,014
Judicial	869,806	-	-	7,004	876,810
Public Safety	5,034,678	-	-	2,288,657	7,323,335
Public Works	3,942,189	-	-	922,069	4,864,258
Health and Welfare	194,645	-	-	13,750	208,395
Culture and Recreation	585,354	-	-	-	585,354
Housing and Development	466,467	-	-	-	466,467
Capital Outlay	-	273,591	250,202	447,272	971,065
Debt Service:					
Principal	17,060	522,199	24,826	22,130	586,215
Interest and Other Charges	160	55,285	-	8,328	63,773
Total Expenditures	13,499,373	851,075	275,028	3,709,210	18,334,686
Excess (deficiency) of revenues over (under) expenditures	763,523	971,912	(275,015)	229,508	1,689,928
Other Financing Sources (uses):					
Long-Term Debt Proceeds	-	-	134,642	-	134,642
Sale of Capital Assets	154,499	-	-	-	154,499
Transfers In/(Out)	(34,535)	-	-	34,535	-
Total Other Financing Sources	119,964	-	134,642	34,535	289,141
Net Change in Fund Balances	883,487	971,912	(140,373)	264,043	1,979,069
Fund Balances, Beginning of Year	11,826,577	2,681,203	169,768	5,497,686	20,175,234
Fund Balances (deficit) End of Year	\$ 12,710,064	\$ 3,653,115	\$ 29,395	\$ 5,761,728	\$ 22,154,302

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, 2022

NET CHANGES IN FUND BALANCES TOTAL GOVERNMENTAL FUNDS		\$ 1,979,069
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	3,078,869	
Depreciation Expense	<u>(1,442,825)</u>	1,636,044
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 12/31/22	1,938,571	
Unavailable at 12/31/21	<u>1,933,998</u>	4,573
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	(134,642)	
Repayment of Long-term Debt	<u>586,215</u>	451,573
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 12/31/21	132,678	
Liability at 12/31/22	<u>145,946</u>	<u>(13,268)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 4,057,993</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, 2022

	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, 2022

	Custodial Funds
Additions	
Tax Collections	\$ 17,440,414
Fines and Fees Collections	1,064,035
Other	350,110
Total additions	18,854,559
Deductions	
Taxes Remitted/Payable to Others	17,440,414
Fines and Fees Remitted/Payable to Others	1,064,035
Other	350,110
Total deductions	18,854,559
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, 2022

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, 2022 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, 2022

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.

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

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

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2022

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, 2022

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, 2022, 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, 2022

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, 2022

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, 2022

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, 2022, The County had the following expenditures in excess of allowable appropriations:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
General Fund:			
Departments:			
General Government	\$ 580,366	\$ 1,083,183	\$ (502,817)
Courthouse	\$ 85,022	\$ 91,328	\$ (6,306)
Sheriff	\$ 1,242,571	\$ 1,526,365	\$ (283,794)
Jail	\$ 1,586,062	\$ 1,685,769	\$ (99,707)
Fire	\$ 109,820	\$ 116,999	\$ (7,179)
Emergency Medical Service	\$ 1,459,589	\$ 1,636,891	\$ (177,302)
Animal Control	\$ 5,167	\$ 5,602	\$ (435)
Road Department	\$ 1,831,766	\$ 2,356,901	\$ (525,135)
Solid Waste	\$ 1,253,936	\$ 1,585,288	\$ (331,352)
Senior Center	\$ 63,740	\$ 68,543	\$ (4,803)
Codes and Permits	\$ 133,904	\$ 155,103	\$ (21,199)
Airport	\$ 34,100	\$ 61,111	\$ (27,011)
Waynesvilles Fire District	\$ 71,400	\$ 176,654	\$ (105,254)
Nahunta Fire District	\$ 93,946	\$ 159,036	\$ (65,090)

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2022

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, 2022.

Receivables

Receivables at December 31, 2022 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, 2022 consist of the following:

	Taxes	Accounts	Due from Other Governments	Net Receivables
General Fund	\$ 4,096,975	\$ 24,437	\$ 124,427	\$ 4,245,839
Splost 2019	159,605	-	-	159,605
Other Governmental Funds	288,302	-	-	288,302
Total Primary Government	\$ 4,544,882	\$ 24,437	\$ 124,427	\$ 4,693,746

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, 2022
Millage rate adopted by resolution	September 7, 2022
Property tax digest approved by State	September 14, 2022
Property tax invoices rendered	October 9, 2022
Property tax due date	December 20, 2022

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, 2022

Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 2,029,125	\$ 895,972	\$ -	\$ 2,925,097
Construction in progress	<u>253,195</u>	<u>556,775</u>	<u>144,465</u>	<u>665,505</u>
 Total capital assets, not being depreciated	 <u>2,282,320</u>	 <u>1,452,747</u>	 <u>144,465</u>	 <u>3,590,602</u>
Capital assets, being depreciated:				
Buildings & Improvements	16,600,637	-	-	16,600,637
Equipment, Vehicles, and Furniture	10,997,137	711,945	104,000	11,605,082
Infrastructure	<u>16,996,760</u>	<u>1,058,642</u>	<u>-</u>	<u>18,055,402</u>
 Total capital assets, being depreciated	 <u>44,594,534</u>	 <u>1,770,587</u>	 <u>104,000</u>	 <u>46,261,121</u>
Less accumulated depreciation for:				
Buildings & Improvements	7,624,461	370,425	-	7,994,886
Equipment, Vehicles, and Furniture	8,202,620	590,211	104,000	8,688,831
Infrastructure	<u>4,627,086</u>	<u>482,189</u>	<u>-</u>	<u>5,109,275</u>
 Total accumulated depreciation	 <u>20,454,167</u>	 <u>1,442,825</u>	 <u>104,000</u>	 <u>21,792,992</u>
 Total capital assets being depreciated, net	 <u>24,140,367</u>	 <u>327,762</u>	 <u>-</u>	 <u>24,468,129</u>
 Governmental activities capital assets, net	 <u>\$26,422,687</u>	 <u>\$ 1,780,509</u>	 <u>\$ 144,465</u>	 <u>\$28,058,731</u>

Reconciliation to the statement of Net Position:

Non-depreciable Capital Assets	\$ 3,590,602
Depreciable Capital Assets, net	<u>24,468,129</u>
 Capital Assets, net	 <u>\$ 28,058,731</u>

Depreciation was charged to Governmental Activities as follows:

Governmental Activities:	
General Government	\$ 75,973
Judicial	4,374
Public Safety	528,384
Public Works	516,297
Health and Welfare	71,440
Culture and Recreation	119,745
Housing and Development	<u>126,611</u>
 Total depreciation expense - governmental activities	 <u>\$ 1,442,825</u>

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2022

Interfund Balances and Transfers

Interfund balances at December 31, 2022, 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, 2022 are as follows:

Transfers In	Transfers Out	Amount
General Fund	Recreation Fund	\$ 34,535
	Total	\$ 34,535

Individual fund interfund receivable and payable balances as of December 31, 2022 are as follows:

Due To	Due From	Amount
General Fund	E-911 Fund	\$ 144,546
General Fund	Hortense Fire Dept	1,618
General Fund	Nahunta Fire Dept	1,595
	Total	\$ 147,759

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, 2022

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, 2022:

	Outstanding Balance Jan. 1, 2022	Additions	Deductions	Outstanding Balance Dec. 31, 2022	Amount Due in One Year	Amount Due in more than One Year
Governmental Activities:						
Notes Payable:						
Bank - Jail	\$ 2,592,363	\$ -	\$ 522,199	\$ 2,070,164	\$ 534,348	\$ 1,535,816
Bank - Cat Financial	-	134,642	24,826	109,816	21,497	88,319
Total	\$ 2,592,363	\$ 134,642	\$ 547,025	\$ 2,179,980	\$ 555,845	\$ 1,624,135

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
2023	555,845	46,465	602,310
2024	568,830	33,480	602,310
2025	625,670	19,991	645,661
2026	429,636	3,477	433,113
Totals	\$ 2,179,980	\$ 103,413	\$ 2,283,394

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, 2022, all leases in force contained such purchase options.

Lease payments to maturity are as follows:

Year Ended	Principal	Interest	Total
2023	23,032	6,243	29,275
2024	23,970	5,304	29,274
2025	24,947	4,328	29,275
2026	25,963	3,311	29,274
2027	27,021	2,254	29,275
2028	28,290	983	29,273
Totals	\$ 153,224	\$ 22,423	\$ 175,646

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2022

Activity for the year ended December 31, 2022 is as follows:

	Outstanding Balance Jan. 1, 2022	Additions	Deductions	Outstanding Balance Dec. 31, 2022	Amount Due in One Year	Amount Due in more than One Year
Governmental Activities:						
Southeastern Bank	17,060	-	17,060	-	-	-
PrimeSouth Bank	175,355	-	22,130	153,224	23,032	130,192
Totals	<u>\$ 192,414</u>	<u>\$ -</u>	<u>\$ 39,190</u>	<u>\$ 153,224</u>	<u>\$ 23,032</u>	<u>\$ 130,192</u>

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

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

Compensated Absences

	Outstanding Balance Jan. 1, 2022	Additions	Deductions	Outstanding Balance Dec. 31, 2022	Amount Due in One Year	Amount Due in more than One Year
Compensated Absences	\$ 132,678	\$ 100,835	\$ 87,567	\$ 145,946	\$ 96,324	\$ 49,622
Total	<u>\$ 132,678</u>	<u>\$ 100,835</u>	<u>\$ 87,567</u>	<u>\$ 145,946</u>	<u>\$ 96,324</u>	<u>\$ 49,622</u>

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

Fund Equity

Fund balances:

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

General Fund:

Inventories	\$ 40,223
Prepays	98,845
	<u>\$ 139,068</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	\$ 29,395
SPLOST 2019 Fund - used to account for capital projects financed with SPLOST funds - 2019	3,653,115
T-SPLOST Fund - used to account for capital projects financed with special purpose local option sales tax	1,485,894
Total Capital Projects Funds	<u>\$ 5,168,404</u>

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2022

Special Revenue Funds:

Drug Abuse Fund - used to account for fines and forfeitures revenue that is designated by law for drug abuse treatment	\$ 79,039
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	24,142
Jail Fund - to account for revenue and expenditures of the County Jail, whose purpose is restricted by law to public safety expenditures	89,346
ARPA Fund - to account for revenues and expenditures restricted as to their use by the American Rescue Plan Act	1,400,248
Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library	62,981
E-911 Fund - to account for E-911 revenue restricted to providing emergency telephone services	267,323
Revolving Loan Fund - to account for revenue for loan payments collected	175,804

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	149,685
Waynesville Fire District	199,267
Hortense Fire District	89,737
Nahunta Fire District	492,957
Hoboken Fire District	393,636
County Special Fire District	13,250

Total Special Revenue Funds	\$ 3,437,415
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Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2022

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	\$ 369,652
Total Capital Projects Funds	\$ 369,652
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	230,924
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	15,766
Emergency Deputy Fund - to account for funds contributed by deputies, jail officers, and sheriff's office employees for emergency situations	1,799
Inmate Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail	218,072
Total Special Revenue Funds	\$ 468,767

Assigned – No fund balances were assigned at December 31, 2022.

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>12,570,996</u>
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Net Position:

Net Investment in capital assets, reported on the government-wide statement of net position at December 31, 2022 are as follows:

	Governmental Activities
Cost of capital assets	\$ 49,851,723
Less accumulated depreciation	(21,792,992)
Book value	28,058,731
Less capital related debt	(2,333,204)
Net investment in Capital Assets	\$ 25,725,527

Brantley County, Georgia
Notes to the Financial Statements
For the Year Ended December 31, 2022

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 2022 to the County-funded plan was \$38,449.

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 June 30, 2023, 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, 2022.

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, 2022, the County paid \$25,807 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, 2022

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, 2022

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes	\$ 7,599,500	\$ 7,599,500	\$ 7,781,245	\$ 181,745
Licenses and Permits	85,000	85,000	167,642	82,642
Intergovernmental Revenues	70,000	70,000	1,044,420	974,420
Charges for Services	3,432,400	3,432,400	4,957,900	1,525,500
Fines and Forfeitures	228,650	228,650	168,027	(60,623)
Investment Income	6,000	6,000	1,260	(4,740)
Miscellaneous	796,000	796,000	142,402	(653,598)
Total Revenues	<u>\$ 12,217,550</u>	<u>\$ 12,217,550</u>	<u>\$ 14,262,896</u>	<u>\$ 2,045,346</u>
Expenditures				
General Government				
County Commissioner's Office	464,024	464,024	441,031	22,993
Elections	164,035	164,035	121,755	42,280
General Government	580,366	580,366	1,083,183	(502,817)
Tax Commissioner	358,315	358,315	315,202	43,113
Tax Assessor	309,461	309,461	317,917	(8,456)
Courthouse	85,022	85,022	91,328	(6,306)
St. Illa Office Building	23,350	23,350	18,598	4,752
Total General Government	<u>1,984,573</u>	<u>1,984,573</u>	<u>2,389,014</u>	<u>(404,441)</u>
Judicial				
Superior Court	322,686	322,686	261,995	60,691
Clerk of Superior Court	325,656	325,656	284,263	41,393
Magistrate Court	175,925	175,925	175,847	78
Probate Court	157,166	157,166	147,701	9,465
Total Judicial	<u>981,432</u>	<u>981,432</u>	<u>869,806</u>	<u>111,626</u>
Public Safety				
Sheriff's Department	1,242,571	1,242,571	1,526,365	(283,794)
Jail	1,586,062	1,586,062	1,685,769	(99,707)
Fire	109,820	109,820	116,999	(7,179)
Emergency Medical Service	1,459,589	1,459,589	1,636,891	(177,302)
Coroners	20,616	20,616	17,334	3,282
Animal Control	5,167	5,167	5,602	(435)
Emergency Management Agency	62,618	62,618	62,938	(320)
Total Public Safety	<u>4,486,444</u>	<u>4,486,444</u>	<u>5,051,898</u>	<u>(565,454)</u>
Public Works				
Road Department	1,831,766	1,831,766	2,356,901	(525,135)
Solid Waste	1,253,936	1,253,936	1,585,288	(331,352)
Total Public Works	<u>3,085,702</u>	<u>3,085,702</u>	<u>3,942,189</u>	<u>(856,487)</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, 2022

	Budget		Actual	Variance With Final Budget
	Original	Final		
Health and Welfare				
Health Department	108,046	108,046	108,176	(130)
Mental Health	1,400	1,400	1,400	-
Public Welfare (DFCS)	15,300	15,300	14,701	599
Concerted Services, Inc.	2,300	2,300	1,825	475
Senior Center	63,740	63,740	68,543	(4,803)
Total Health and Welfare	<u>190,786</u>	<u>190,786</u>	<u>194,645</u>	<u>(3,859)</u>
Culture and Recreation				
Recreation	-	-	427,200	(427,200)
Library	167,063	167,063	158,154	8,909
Total Culture and Recreation	<u>167,063</u>	<u>167,063</u>	<u>585,354</u>	<u>(418,291)</u>
Housing and Development				
Development Authority	75,000	75,000	75,000	-
Code and Permits	133,904	133,904	155,103	(21,199)
Airport	34,100	34,100	61,111	(27,011)
County Office Building	12,300	12,300	12,873	(573)
Cooperative Extension Service	65,177	65,177	57,405	7,772
Adult Education/Head Start	13,400	13,400	8,398	5,002
Family Connection	63,790	63,790	61,349	2,441
Board of Equalization	13,668	13,668	3,879	9,789
Georgia Forestry Commission	31,709	31,709	31,349	360
Total Housing and Development	<u>443,047</u>	<u>443,047</u>	<u>466,467</u>	<u>(23,420)</u>
Total Expenditures	<u>11,339,047</u>	<u>11,339,047</u>	<u>13,499,373</u>	<u>(2,160,326)</u>
Excess revenues over (under) expenditures	<u>878,503</u>	<u>878,503</u>	<u>763,523</u>	<u>4,205,672</u>
Other Financing Sources				
Contingencies	-	-	-	-
Transfers In/(Out)	(376,148)	(376,148)	(34,535)	341,613
Sale of Capital Assets	-	-	154,499	154,499
Long-term Debt Proceeds	-	-	-	-
Total Other Financing Sources (uses)	<u>(376,148)</u>	<u>(376,148)</u>	<u>119,964</u>	<u>496,112</u>
Net Changes in Fund Balances	<u>\$ 502,355</u>	<u>\$ 502,355</u>	<u>\$ 883,487</u>	<u>\$ 4,701,785</u>
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>11,826,577</u>	
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,710,064</u>	

BRANTLEY COUNTY, GEORGIA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2022

I. BUDGETARY BASIS OF ACCOUNTING

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

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

Department	Current Operations	Differences	Budgetary Basis
Sheriff's Department	\$ 1,509,145	\$ 17,220	\$ 1,526,365

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, 2022, The County had the following General Fund departments in excess of allowable appropriations.

	Appropriations	Expenditures	Excess
General Fund:			
Departments:			
General Government	\$ 580,366	\$ 1,083,183	\$ (502,817)
Courthouse	\$ 85,022	\$ 91,328	\$ (6,306)
Sheriff	\$ 1,242,571	\$ 1,526,365	\$ (283,794)
Jail	\$ 1,586,062	\$ 1,685,769	\$ (99,707)
Fire	\$ 109,820	\$ 116,999	\$ (7,179)
Emergency Medical Service	\$ 1,459,589	\$ 1,636,891	\$ (177,302)
Animal Control	\$ 5,167	\$ 5,602	\$ (435)
Road Department	\$ 1,831,766	\$ 2,356,901	\$ (525,135)
Solid Waste	\$ 1,253,936	\$ 1,585,288	\$ (331,352)
Senior Center	\$ 63,740	\$ 68,543	\$ (4,803)
Recreation	\$ -	\$ 427,200	\$ (427,200)
Codes and Permits	\$ 133,904	\$ 155,103	\$ (21,199)
Airport	\$ 34,100	\$ 61,111	\$ (27,011)
Waynesvilles Fire District	\$ 71,400	\$ 176,654	\$ (105,254)
Nahunta Fire District	\$ 93,946	\$ 159,036	\$ (65,090)

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

T-SPLOST

E-911

Sheriff's Task Force

Federal Confiscation

Emergency Deputy Fund

Inmate Account

Revolving Loan Fund

Recreation 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.

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

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

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

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

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

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

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

Recreation Fund: is used to account for the activities of the recreation department.

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

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

CAPITAL PROJECT FUNDS

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

C.D.B.G. Various Projects: to account for CDBG grant funds received from the Georgia Department of Community Affairs.

**BRANTLEY COUNTY, GEORGIA
COMBINING BALANCE SHEETS
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
ASSETS			
Cash	\$ 5,389,846	\$ 380,456	\$ 5,770,302
Certificate of Deposit	42,222	-	42,222
Receivables	83,753	-	83,753
Tax Receivable (net of allowance for uncollectibles)	204,549	-	204,549
Total Assets	<u>5,720,370</u>	<u>380,456</u>	<u>6,100,826</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts Payable	113,667	10,804	124,471
Due to Other Funds	147,759	-	147,759
Total Liabilities	<u>261,426</u>	<u>10,804</u>	<u>272,230</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	66,868	-	66,868
Total Deferred Inflows of Resources	<u>66,868</u>	<u>-</u>	<u>66,868</u>
FUND BALANCES			
Restricted	4,923,309	-	4,923,309
Committed	468,767	369,652	838,419
Total Fund Balances	<u>5,392,076</u>	<u>369,652</u>	<u>5,761,728</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 5,720,370</u>	<u>\$ 380,456</u>	<u>\$ 6,100,826</u>

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
REVENUES:			
Taxes	\$ 1,263,737	\$ -	\$ 1,263,737
Intergovernmental Revenue	1,911,109	40,126	1,951,235
Charges for Services	462,628	-	462,628
Fines and Forfeitures	70,260	-	70,260
Investment Income	620	58	678
Other Revenue	-	190,180	190,180
Total Revenues	<u>3,708,354</u>	<u>230,364</u>	<u>3,938,718</u>
EXPENDITURES:			
Public Safety	2,288,657	-	2,288,657
Health and Welfare	13,750	-	13,750
Judicial	7,004	-	7,004
Public Works	922,069	-	922,069
Capital Outlay	-	447,272	447,272
Debt service:			
Principal Retirement	30,458	-	30,458
Interest and Fiscal Charges	-	-	-
Total Expenditures	<u>3,261,938</u>	<u>447,272</u>	<u>3,709,210</u>
Excess (deficiency) of Revenues Over (under) Expenditures	<u>446,416</u>	<u>(216,908)</u>	<u>229,508</u>
Other Financing Uses:			
Transfers In/(Out)	34,535	-	34,535
Long-Term Debt Proceeds	-	-	-
Total Other Financing Uses	<u>34,535</u>	<u>-</u>	<u>34,535</u>
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	<u>480,951</u>	<u>(216,908)</u>	<u>264,043</u>
Net Change in Fund Balances	<u>480,951</u>	<u>(216,908)</u>	<u>264,043</u>
Fund Balances, Beginning	<u>4,911,125</u>	<u>586,560</u>	<u>5,497,686</u>
Fund Balances, Ending	<u>\$ 5,392,076</u>	<u>\$ 369,652</u>	<u>\$ 5,761,728</u>

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
DECEMBER 31, 2022

	Special Revenue						
	Drug Abuse & Treatment	DFCS Bldg Maintenance	Confiscated Assets	Vending	Jail	ARP	Law Library
	Fund	Fund	Fund	Fund	Fund	Fund	
ASSETS							
Cash	\$ 79,039	\$ 24,142	\$ 2,146	\$ 230,924	\$ 89,346	\$ 1,417,042	\$ 62,981
Certificate of Deposit	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-	-
Total Assets	79,039	24,142	2,146	230,924	89,346	1,417,042	62,981
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accounts Payable	-	-	-	-	-	16,794	-
Due to Other Funds	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	16,794	-
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
FUND BALANCES							
Restricted	79,039	24,142	-	-	89,346	1,400,248	62,981
Committed	-	-	2,146	230,924	-	-	-
Total Fund Balances	79,039	24,142	2,146	230,924	89,346	1,400,248	62,981
TOTAL LIABILITIES & FUND BALANCE							
	\$ 79,039	\$ 24,142	\$ 2,146	\$ 230,924	\$ 89,346	\$ 1,417,042	\$ 62,981

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS, continued
DECEMBER 31, 2022

	T-Splost	Special Revenue						Revolving Loan Fund
		E-911	Sheriff's Task Force	Confiscation Fund	Emergency Deputy Fund	Inmate Fund		
ASSETS								
Cash	\$ 1,402,141	\$ 469,303	\$ 60	\$ 15,766	\$ 1,799	\$ 218,072	\$ 175,804	
Certificate of Deposit	-	-	-	-	-	-	-	
Receivables	83,753	-	-	-	-	-	-	
Taxes Receivable	-	-	-	-	-	-	-	
Total Assets	<u>1,485,894</u>	<u>469,303</u>	<u>60</u>	<u>15,766</u>	<u>1,799</u>	<u>218,072</u>	<u>175,804</u>	
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accounts Payable	-	57,434	-	-	-	-	-	
Due to Other Funds	-	144,546	-	-	-	-	-	
Total Liabilities	-	<u>201,980</u>	-	-	-	-	-	
DEFERRED INFLOWS OF RESOURCES								
Unavailable Revenue	-	-	-	-	-	-	-	
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	
FUND BALANCES								
Restricted	1,485,894	267,323	-	-	-	-	175,804	
Committed	-	-	60	15,766	1,799	218,072	-	
Total Fund Balances	<u>1,485,894</u>	<u>267,323</u>	<u>60</u>	<u>15,766</u>	<u>1,799</u>	<u>218,072</u>	<u>175,804</u>	
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 1,485,894</u>	<u>\$ 469,303</u>	<u>\$ 60</u>	<u>\$ 15,766</u>	<u>\$ 1,799</u>	<u>\$ 218,072</u>	<u>\$ 175,804</u>	

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS, continued
DECEMBER 31, 2022

	Recreation Fund	Special Revenue							County Special Fire District	Total Non-Major Special Revenue Funds
		Calvary Fire District	Waynesville Fire District	Hortense Fire District	Nahunta Fire District	Hoboken Fire District	Special Fire District			
ASSETS										
Cash	\$ -	\$ 95,688	\$ 198,231	\$ 80,425	\$ 444,922	\$ 368,904	\$ 13,111	\$ 5,389,846		
Certificate of Deposit	-	42,222	-	-	-	-	-	42,222		
Receivables	-	-	-	-	-	-	-	83,753		
Taxes Receivable	-	17,745	42,669	18,789	84,133	41,072	141	204,549		
Total Assets	-	155,655	240,900	99,214	529,055	409,976	13,252	5,720,370		
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
Accounts Payable	-	1,918	22,352	1,037	8,249	5,883	-	113,667		
Due to Other Funds	-	-	-	1,618	1,595	-	-	147,759		
Total Liabilities	-	1,918	22,352	2,655	9,844	5,883	-	261,426		
DEFERRED INFLOWS OF RESOURCES										
Unavailable Revenue	-	4,052	19,281	6,822	26,254	10,457	2	66,868		
Total Deferred Inflows of Resources	-	4,052	19,281	6,822	26,254	10,457	2	66,868		
FUND BALANCES										
Restricted	-	149,685	199,267	89,737	492,957	393,636	13,250	4,923,309		
Committed	-	-	-	-	-	-	-	468,767		
Total Fund Balances	-	149,685	199,267	89,737	492,957	393,636	13,250	5,392,076		
TOTAL LIABILITIES & FUND BALANCE	\$ -	\$ 155,655	\$ 240,900	\$ 99,214	\$ 529,055	\$ 409,976	\$ 13,252	\$ 4,303,328		

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, 2022

	Special Revenue						
	Drug Abuse & Treatment	DFCS Bldg Maintenance	Confiscated Assets	Vending	Jail	ARP	Law
	Fund	Fund	Fund	Fund	Fund	Fund	Library
REVENUES:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	8,093	-	-	-	1,855,850	-
Charges for Services	-	-	-	59,093	-	-	-
Fines and Forfeitures	15,986	-	23,626	-	20,642	-	7,656
Investment Income	9	-	-	-	10	192	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	15,995	8,093	23,626	59,093	20,652	1,856,042	7,656
EXPENDITURES:							
Public Safety	-	-	23,177	25,197	-	1,413,766	-
Public Welfare	-	13,750	-	-	-	-	-
Judicial	5,979	-	-	-	-	-	1,025
Public Works	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Total Expenditures	5,979	13,750	23,177	25,197	-	1,413,766	1,025
Excess (deficiency) of Revenues Over (under) Expenditures	10,016	(5,657)	449	33,896	20,652	442,276	6,631
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)	10,016	(5,657)	449	33,896	20,652	442,276	6,631
Net Change in Fund Balances	10,016	(5,657)	449	33,896	20,652	442,276	6,631
Fund Balances, Beginning	69,023	29,799	1,697	197,028	68,694	957,972	56,350
Fund Balances, Ending	\$ 79,039	\$ 24,142	\$ 2,146	\$ 230,924	\$ 89,346	\$ 1,400,248	\$ 62,981

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, 2022

	Special Revenue							
	T-Splost	E-911	Sheriff's Task Force	Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Revolving Loan Fund	
REVENUES:								
Taxes	\$ 854,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Charges for Services	-	274,171	-	-	-	75,226	-	-
Fines and Forfeitures	-	-	-	-	2,350	-	-	-
Investment Income	183	61	-	1	-	-	-	22
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	<u>854,434</u>	<u>274,232</u>	<u>-</u>	<u>1</u>	<u>2,350</u>	<u>75,226</u>	<u>-</u>	<u>22</u>
EXPENDITURES:								
Public Safety	-	358,638	-	3,160	2,875	49,221	-	-
Public Welfare	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Public Works	922,069	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Total Expenditures	<u>922,069</u>	<u>358,638</u>	<u>-</u>	<u>3,160</u>	<u>2,875</u>	<u>49,221</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of Revenues Over (under) Expenditures	<u>(67,635)</u>	<u>(84,406)</u>	<u>-</u>	<u>(3,159)</u>	<u>(525)</u>	<u>26,005</u>	<u>-</u>	<u>22</u>
Other Financing Uses:								
Transfers In/(Out)	-	-	-	-	-	-	-	-
Long-Term Debt Proceeds	-	-	-	-	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	<u>(67,635)</u>	<u>(84,406)</u>	<u>-</u>	<u>(3,159)</u>	<u>(525)</u>	<u>26,005</u>	<u>-</u>	<u>22</u>
Net Change in Fund Balances	<u>(67,635)</u>	<u>(84,406)</u>	<u>-</u>	<u>(3,159)</u>	<u>(525)</u>	<u>26,005</u>	<u>-</u>	<u>22</u>
Fund Balances, Beginning	<u>1,553,529</u>	<u>351,729</u>	<u>60</u>	<u>18,925</u>	<u>2,324</u>	<u>192,067</u>	<u>175,782</u>	<u>-</u>
Fund Balances, Ending	<u>\$ 1,485,894</u>	<u>\$ 267,323</u>	<u>\$ 60</u>	<u>\$ 15,766</u>	<u>\$ 1,799</u>	<u>\$ 218,072</u>	<u>\$ 175,804</u>	<u>\$ -</u>

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, continued
FOR THE YEAR ENDED DECEMBER 31, 2022

	Recreation Fund	Special Revenue							County Special Fire District	Total Non- Major Special Revenue Funds
		Calvary Fire District	Waynesville Fire District	Hortense Fire District	Nahunta Fire District	Hoboken Fire District	Special Fire District	Total Non- Major Special Revenue Funds		
REVENUES:										
Taxes	\$ -	\$ 41,547	\$ 105,783	\$ 41,299	\$ 150,400	\$ 69,991	\$ 466	\$ 1,263,737		
Intergovernmental Revenue	-	-	22,500	-	24,666	-	-	1,911,109		
Charges for Services	54,138	-	-	-	-	-	-	462,628		
Fines and Forfeitures	-	-	-	-	-	-	-	70,260		
Investment Income	-	9	25	9	56	43	-	620		
Miscellaneous	-	-	-	-	-	-	-	-		
Total Revenues	54,138	41,556	128,308	41,308	175,122	70,034	466	3,708,354		
EXPENDITURES:										
Public Safety	-	24,891	176,654	34,104	159,036	17,938	-	2,288,657		
Public Welfare	-	-	-	-	-	-	-	13,750		
Judicial	-	-	-	-	-	-	-	7,004		
Public Works	-	-	-	-	-	-	-	922,069		
Capital Outlay	-	-	-	-	-	-	-	-		
Debt service	-	-	-	-	30,458	-	-	30,458		
Total Expenditures	-	24,891	176,654	34,104	189,494	17,938	-	3,261,938		
Excess (deficiency) of Revenues Over (under) Expenditures	54,138	16,665	(48,346)	7,204	(14,372)	52,096	466	446,416		
Other Financing Uses:										
Transfers In/(Out)	34,535	-	-	-	-	-	-	34,535		
Long-Term Debt Proceeds	-	-	-	-	-	-	-	-		
Total Other Financing Uses	34,535	-	-	-	-	-	-	34,535		
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	88,673	16,665	(48,346)	7,204	(14,372)	52,096	466	480,951		
Net Change in Fund Balances	88,673	16,665	(48,346)	7,204	(14,372)	52,096	466	480,951		
Fund Balances, Beginning	(88,673)	133,020	247,613	82,533	507,329	341,540	12,784	4,911,125		
Fund Balances, Ending	\$ -	\$ 149,685	\$ 199,267	\$ 89,737	\$ 492,957	\$ 393,636	\$ 13,250	\$ 5,392,076		

**BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEETS
DECEMBER 31, 2022**

	Capital Projects			Total Non-Major Capital Project Funds
	Capital Project Fund	CDBG Fund		
ASSETS				
Cash	\$ 380,456	\$ -	\$	380,456
Due from Other Funds	-	-		-
Receivables	-	-		-
Total Assets	<u>380,456</u>	<u>-</u>		<u>380,456</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts Payable	10,804	-		10,804
Due to Other Funds	-	-		-
Total Liabilities	<u>10,804</u>	<u>-</u>		<u>10,804</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	-	-		-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>		<u>-</u>
FUND BALANCES				
Restricted	-	-		-
Committed	369,652	-		369,652
Total Fund Balances	<u>369,652</u>	<u>-</u>		<u>369,652</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 380,456</u>	<u>\$ -</u>		<u>\$ 380,456</u>

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, 2022

	Capital Project Funds	CDBG Funds	Total Non-Major Capital Project Funds
REVENUES:			
Intergovernmental	\$ 40,126	\$ -	\$ 40,126
Investment Income	58	-	58
Other Revenue	190,180	-	190,180
Total Revenues	<u>230,364</u>	<u>-</u>	<u>230,364</u>
EXPENDITURES:			
Capital Outlay	447,272	-	447,272
Total Expenditures	<u>447,272</u>	<u>-</u>	<u>447,272</u>
Excess (deficiency) of Revenues Over (under) Expenditures	<u>(216,908)</u>	<u>-</u>	<u>(216,908)</u>
Other Financing Uses:			
Transfers In/(Out)	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	<u>(216,908)</u>	<u>-</u>	<u>(216,908)</u>
Fund Balances, Beginning	<u>586,560</u>	<u>-</u>	<u>586,560</u>
Fund Balances, Ending	<u>\$ 369,652</u>	<u>\$ -</u>	<u>\$ 369,652</u>

**OTHER BUDGETARY
COMPARISON SCHEDULES**

**BRANTLEY COUNTY, GEORGIA
RECREATION FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Charges for Services	\$ -	\$ 54,138	\$ 54,138
Investment Income	-	-	-
Other Revenue	-	-	-
Total Revenues	-	54,138	54,138
Expenditures			
Culture and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (deficiency) of Revenues Over (under) Expenditures	-	54,138	54,138
Other Financing Sources (Uses)	-	34,535	34,535
Total Other Financing Sources (Uses)	-	34,535	34,535
Net Change in Fund Balance	-	88,673	88,673
Fund Balance Beginning	-	(88,673)	-
Fund Balance Ending	\$ -	\$ -	\$ 88,673

BRANTLEY COUNTY, GEORGIA
E-911
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Charges for Services	\$ 240,000	\$ 274,171	\$ 34,171
Investment Income	300	61	(239)
Total Revenues	<u>240,300</u>	<u>274,232</u>	<u>33,932</u>
Expenditures			
Public Safety	275,908	289,922	(14,014)
Debt Service	70,000	68,716	1,284
Total Expenditures	<u>345,908</u>	<u>358,638</u>	<u>(12,730)</u>
Excess (deficiency) of Revenues Over (under) Expenditures	<u>(105,608)</u>	<u>(84,406)</u>	<u>21,202</u>
Other Financing Sources (Uses)	105,608	-	(105,608)
Total Other Financing Sources (Uses)	<u>105,608</u>	<u>-</u>	<u>(105,608)</u>
Net Change in Fund Balance	<u>(0)</u>	<u>(84,406)</u>	<u>(84,406)</u>
Fund Balance Beginning	<u>-</u>	<u>351,729</u>	<u>-</u>
Fund Balance Ending	<u>\$ (0)</u>	<u>\$ 267,323</u>	<u>\$ (84,406)</u>

**BRANTLEY COUNTY, GEORGIA
CALVARY FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 36,575	\$ 41,547	\$ 4,972
Investment Income	150	9	(141)
Miscellaneous	-	-	
Prior Year Fund Balance	2,560	-	(2,560)
Total Revenues	39,285	41,556	2,271
Expenditures			
Public Safety	33,285	22,474	10,811
Debt Service	6,000	2,417	3,583
Total Expenditures	39,285	24,891	14,394
Excess (deficiency) of Revenues Over (under) Expenditures	-	16,665	16,665
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	16,665	16,665
Fund Balance Beginning	-	133,020	-
Fund Balance Ending	\$ -	\$ 149,685	\$ 16,665

**BRANTLEY COUNTY, GEORGIA
WAYNESVILLE FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 87,115	\$ 105,783	\$ 18,668
Intergovernmental Revenue	-	22,500	
Investment Income	300	25	(275)
Prior Year Fund Balance	8,985	-	(8,985)
Total Revenues	96,400	128,308	9,408
Expenditures			
Public Safety	71,400	176,654	(105,254)
Capital Outlay	25,000	-	25,000
Total Expenditures	96,400	176,654	(80,254)
Excess (deficiency) of Revenues Over (under) Expenditures	-	(48,346)	(70,846)
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(48,346)	(70,846)
Fund Balance Beginning	-	247,613	-
Fund Balance Ending	\$ -	\$ 199,267	\$ (70,846)

BRANTLEY COUNTY, GEORGIA
HORTENSE FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 30,400	\$ 41,299	\$ 10,899
Investment Income	100	9	(91)
Miscellaneous	-	-	
Prior Year Fund Balance	6,000	-	(6,000)
Total Revenues	36,500	41,308	4,808
Expenditures			
Public Safety	36,500	34,104	2,396
Total Expenditures	36,500	34,104	2,396
Excess (deficiency) of Revenues Over (under) Expenditures	-	7,204	7,204
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	7,204	7,204
Fund Balance Beginning	-	82,533	-
Fund Balance Ending	\$ -	\$ 89,737	\$ 7,204

**BRANTLEY COUNTY, GEORGIA
NAHUNTA FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 126,749	\$ 150,400	\$ 23,651
Intergovernmental Revenue	-	24,666	24,666
Investment Income	500	56	(444)
Prior Year Fund Balance	-	-	-
Total Revenues	127,249	175,122	47,873
Expenditures			
Public Safety	93,946	159,036	(65,090)
Debt Service	33,303	30,458	2,845
Capital Outlay	-	-	-
Total Expenditures	127,249	189,494	(62,245)
Excess (deficiency) of Revenues Over (under) Expenditures	-	(14,372)	(14,372)
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(14,372)	(14,372)
Fund Balance Beginning	-	507,329	-
Fund Balance Ending	\$ -	\$ 492,957	\$ (14,372)

BRANTLEY COUNTY, GEORGIA
HOBOKEN FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 54,250	\$ 69,991	\$ 15,741
Investment Income	300	43	(257)
Miscellaneous	-	-	-
Prior Year Fund Balance	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenues	54,550	70,034	15,484
	<hr/>	<hr/>	<hr/>
Expenditures			
Public Safety	54,550	17,938	36,612
	<hr/>	<hr/>	<hr/>
Total Expenditures	54,550	17,938	36,612
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of Revenues Over (under) Expenditures	-	52,096	52,096
	<hr/>	<hr/>	<hr/>
Other Financing Sources (Uses)	-	-	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	-	-	-
	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	-	52,096	52,096
	<hr/>	<hr/>	<hr/>
Fund Balance Beginning	-	341,540	-
	<hr/>	<hr/>	<hr/>
Fund Balance Ending	\$ -	\$ 393,636	\$ 52,096
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2022

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ -	\$ 466	\$ 466
Investment Income	-	-	-
Prior Year Fund Balance	-	-	-
Total Revenues	-	466	466
Expenditures			
Public Safety	-	-	-
Total Expenditures	-	-	-
Excess (deficiency) of Revenues Over (under) Expenditures	-	466	466
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	466	466
Fund Balance Beginning	-	12,784	-
Fund Balance Ending	\$ -	\$ 13,250	\$ 466

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, 2022

Tax Commissioner	Balance Jan. 1, 2022	Additions	Deductions	Balance Dec. 31, 2022
ASSETS				
Cash	\$ 100,161	\$ 17,440,414	\$ 17,422,753	\$ 117,822
Total Assets	<u>\$ 100,161</u>	<u>\$ 17,440,414</u>	<u>\$ 17,422,753</u>	<u>\$ 117,822</u>
LIABILITIES				
Due to Others	\$ 100,161	\$ 17,440,414	\$ 17,422,753	\$ 117,822
Total Liabilities	<u>\$ 100,161</u>	<u>\$ 17,440,414</u>	<u>\$ 17,422,753</u>	<u>\$ 117,822</u>
Sheriff	Balance Jan. 1, 2022	Additions	Deductions	Balance Dec. 31, 2022
ASSETS				
Cash	\$ 97,970	\$ 139,910	\$ 141,923	\$ 95,957
Total Assets	<u>\$ 97,970</u>	<u>\$ 139,910</u>	<u>\$ 141,923</u>	<u>\$ 95,957</u>
LIABILITIES				
Due to Others	\$ 97,970	\$ 139,910	\$ 141,923	\$ 95,957
Total Liabilities	<u>\$ 97,970</u>	<u>\$ 139,910</u>	<u>\$ 141,923</u>	<u>\$ 95,957</u>

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS, continued
DECEMBER 31, 2022

Clerk of Court	Balance Jan. 1, 2022	Additions	Deductions	Balance Dec. 31, 2022
ASSETS				
Cash	\$ 113,607	\$ 575,502	\$ 567,627	\$ 121,483
Total Assets	\$ 113,607	\$ 575,502	\$ 567,627	\$ 121,483
LIABILITIES				
Due to Others	\$ 113,607	\$ 575,502	\$ 567,627	\$ 121,483
Total Liabilities	\$ 113,607	\$ 575,502	\$ 567,627	\$ 121,483

Magistrate Court	Balance Jan. 1, 2022	Additions	Deductions	Balance Dec. 31, 2022
ASSETS				
Cash	\$ 40,879	\$ 119,888	\$ 110,620	\$ 50,147
Total Assets	\$ 40,879	\$ 119,888	\$ 110,620	\$ 50,147
LIABILITIES				
Due to Others	\$ 40,879	\$ 119,888	\$ 110,620	\$ 50,147
Total Liabilities	\$ 40,879	\$ 119,888	\$ 110,620	\$ 50,147

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS, continued
DECEMBER 31, 2022

Probate Court	Balance Jan. 1, 2022	Additions	Deductions	Balance Dec. 31, 2022
ASSETS				
Cash	\$ 93,984	\$ 228,735	\$ 216,619	\$ 106,100
Total Assets	\$ 93,984	\$ 228,735	\$ 216,619	\$ 106,100
LIABILITIES				
Due to Others	\$ 93,984	\$ 228,735	\$ 216,619	\$ 106,100
Total Liabilities	\$ 93,984	\$ 228,735	\$ 216,619	\$ 106,100

Inmate Account	Balance Jan. 1, 2022	Additions	Deductions	Balance Dec. 31, 2022
ASSETS				
Cash	\$ 66,470	\$ 350,110	\$ 366,681	\$ 49,899
Total Assets	\$ 66,470	\$ 350,110	\$ 366,681	\$ 49,899
LIABILITIES				
Due to Others	\$ 66,470	\$ 350,110	\$ 366,681	\$ 49,899
Total Liabilities	\$ 66,470	\$ 350,110	\$ 366,681	\$ 49,899

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2022

Total of All Agencies	Balance Jan. 1, 2022	Additions	Deductions	Balance Dec. 31, 2022
ASSETS				
Cash	\$ 513,070	\$ 18,854,559	\$ 18,826,223	\$ 541,407
Total Assets	<u>\$ 513,070</u>	<u>\$ 18,854,559</u>	<u>\$ 18,826,223</u>	<u>\$ 541,407</u>
LIABILITIES				
Due to Others	\$ 513,070	\$ 18,854,559	\$ 18,826,223	\$ 541,407
Total Liabilities	<u>\$ 513,070</u>	<u>\$ 18,854,559</u>	<u>\$ 18,826,223</u>	<u>\$ 541,407</u>

COMPLIANCE SECTION

BRANTLEY COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2013 SPLOST						
Roads and Bridges	\$ 4,200,000	\$ 6,808,904	\$ 5,575,706	\$ 140,386	\$ 5,716,092	83.95%
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>\$ 9,277,982</u>	<u>\$ 140,386</u>	<u>\$ 9,418,368</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 \$134,642 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, 2022

Project	Original Estimated Cost	Expenditures			Estimated Percentage of Completion
		Prior Years	Current Year	Total	
2019 SPLOST					
Roads and Bridges	\$ 2,560,000	\$ 82,490	\$ -	\$ 82,490	3.22%
Jail	3,000,000	1,189,378	577,484	1,766,862	58.90%
Recreational Facility	800,000	85,324	93,504	178,828	22.35%
Nahunta	1,080,000	240,653	118,594	359,247	33.26%
Hoboken	560,000	124,811	61,493	186,304	33.27%
Total	\$ 8,000,000	\$ 1,722,656	\$ 851,075	\$ 2,573,731	

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, 2022, 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 June 30, 2023. 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.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-1 that we consider 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 Finding

Brantley County, GA's response to the finding 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 June 30, 2023.

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
June 30, 2023



REPORT ON COMPLIANCE FOR THE U.S. DEPARTMENT OF TREASURY CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS PROGRAM (CSLFRF) REQUIREMENTS FOR AN ALTERNATIVE CSLFRF COMPLIANCE EXAMINATION ENGAGEMENT
INDEPENDENT ACCOUNTANT’S REPORT

To the County Commissioners
 Brantley County, Georgia

We have examined Brantley County, Georgia’s compliance with the compliance requirements “activities allowed or unallowed” and “allowable cost/cost principles” (the specified requirements) as described in Part IV “Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds” of the CSLFRF section of the 2022 OMB *Compliance Supplement* (referred to herein as “Requirements for an Alternative CSLFRF Compliance Examination Engagement”) during the year ended December 31, 2022. Management of Brantley County, Georgia is responsible for Brantley County, Georgia’s compliance with the specified requirements. Our responsibility is to express an opinion on Brantley County, Georgia’s compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation agreements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the “Requirements for an Alternative CSLFRF Compliance Examination Engagement.” Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether Brantley County, Georgia complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Brantley County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on Brantley County, Georgia’s compliance with specified requirements.

In our opinion, Brantley County, Georgia complied, in all material respects, with the specified requirements referenced above during the year ended December 31, 2022.

Other Reporting Required by *Government Auditing Standards*

In accordance with the *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on Brantley County, Georgia’s compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on Brantley County, Georgia’s compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

Intended Purpose

The purpose of the examination report is solely to express an opinion on whether Brantley County, Georgia complied, in all material respects with the specified requirements referenced above during the year ended December 31, 2022. Accordingly, this report is not suitable for any other purpose.

Hurst and Hurst CPAs, LLC

Douglas, Georgia
 June 30, 2023

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

BRANTLEY COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2022

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 type="checkbox"/> Yes	<input checked="" 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:

None, except as noted below.

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, 2022 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, 2022 is fairly stated, in all material respects.

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

Hurst & Hurst

Hurst and Hurst CPAs, LLC

Douglas, Georgia
June 30, 2023

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2022

Line No.	O.C.G.A. Reference:	
1		Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one): <input checked="" type="checkbox"/> Special Revenue Fund <input type="checkbox"/> Enterprise Fund
2	46-5-134(e)	Expenditures (UCOA Activity 3800) Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)
		\$ _____ -
		\$ _____ -
		\$ _____ -
3		Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9 1 1 system:
3a	46-5-134(f)(1)(A)	Lease costs \$ _____ -
3b	46-5-134(f)(1)(A)	Purchase costs \$ _____ -
3c	46-5-134(f)(1)(A)	Maintenance costs \$ _____ -
4	46-5-134(f)(1)(B)	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges \$ _____ -
5		Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2
5a	46-5-134(f)(1)(C)	Salaries and wages \$ _____ 191,088
5b	46-5-134(f)(1)(C)	Employee benefits \$ _____ 44,555
6	46-5-134(f)(1)(D)	Cost of training of employees who work as dispatchers or directors \$ _____ -
7	46-5-134(f)(1)(E)	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services \$ _____ 2,062
8		Building used as a public safety answering point:
8a	46-5-134(f)(1)(F)	Lease costs \$ _____ -
8b	46-5-134(f)(1)(F)	Purchase costs \$ _____ -
9		Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:
9a	46-5-134(f)(1)(G)	Lease costs \$ _____ -
9b	46-5-134(f)(1)(G)	Purchase costs \$ _____ 68,716
9c	46-5-134(f)(1)(G)	Maintenance costs \$ _____ 31,230

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2022

Line No.	O.C.G.A. Reference:	
10	46-5-134(f)(1)(H)	\$ <u> -</u>
Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials		
11		
Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	46-5-134(f)(1)(I)	\$ <u> -</u>
Lease costs		
11b	46-5-134(f)(1)(I)	\$ <u> -</u>
Purchase costs		
11c	46-5-134(f)(1)(I)	\$ <u> -</u>
Maintenance costs		
12	46-5-134(f)(2)(B)(i)	\$ <u> -</u>
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		
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	46-5-134(f)(2)(B)(ii)	\$ <u> -</u>
Lease costs		
13b	46-5-134(f)(2)(B)(ii)	\$ <u> -</u>
Purchase costs		
13c	46-5-134(f)(2)(B)(ii)	\$ <u> -</u>
Maintenance costs		
14	46-5-134(f)(2)(B)(iii)	\$ <u> -</u>
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		
15		
Mobile public safety voice and data equipment, geo-targeted text messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	46-5-134(f)(2)(B)(iv)	\$ <u> -</u>
Lease costs		
15b	46-5-134(f)(2)(B)(iv)	\$ <u> -</u>
Purchase costs		
15c	46-5-134(f)(2)(B)(iv)	\$ <u> -</u>
Maintenance costs		
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	46-5-134(f)(2)(B)(v)	\$ <u> -</u>
Lease costs		
16b	46-5-134(f)(2)(B)(v)	\$ <u> -</u>
Purchase costs		
16c	46-5-134(f)(2)(B)(v)	\$ <u> -</u>
Maintenance costs		
17		
Other expenditures not included in Lines 2 through 16 above.		

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2021

Line
No.

O.C.G.A.
Reference:

Identify by object and purpose.

Telecommunication utilities for public safety answering point	\$ 19,002
Misc administration supplies and services	\$ 1,985
	\$ -
	\$ -
	\$ -
	\$ -
18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	\$ 358,638

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: 6/30/2023

Print Name of Chief Elected Official: Chris Harris

Title of Chief Elected Official: Chairman

Signature of County Manager  Date: 6/30/2023

Print Name of County Manager: Bryan Singleton