

**BRYAN COUNTY, GEORGIA**  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2016

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
Bryan County, Georgia

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Bryan County, Georgia, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Bryan County Board of Health, a discretely presented component unit, which represents 0.4% of the assets, 0.4% of the net position, and 2.4% of the revenues of Bryan County, Georgia.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Bryan County Board of Health, a discretely presented component unit, which represents 0.4% of the assets, 0.4% of the net position, and 2.4% of the revenues of Bryan County, Georgia. Those financial 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 Bryan County Board of Health, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Bryan County, Georgia, as of December 31, 2016, and, the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 12 and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bryan County, Georgia's basic financial statements. The combining and individual major and nonmajor fund financial statements and schedules and schedule of projects paid with SPLOST proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2017, on our consideration of Bryan County, Georgia's internal control over financial reporting and on 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 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 Bryan County, Georgia's internal control over financial reporting and compliance.

*Lanier, Dahl & Proctor*

Statesboro, GA  
October 26, 2017

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the Bryan County, Georgia (the County) annual financial report, the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the fiscal year ended December 31, 2016. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the County's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

### Financial Highlights

- The County's assets exceeded its liabilities by \$76,381,500 (net position) for the fiscal year reported.
- Total net position is comprised of the following:
  - (1) Net investment in capital assets of \$54,775,435 includes property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
  - (2) Net position of \$6,294,781 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  - (3) Unrestricted net position of \$15,311,284 represents the portion available to maintain the County's continuing obligations to citizens and creditors.
- The County's governmental funds reported total ending fund balance of \$24,879,871 this year. This compares to the prior year ending fund balance of \$23,664,412 showing an increase of \$1,215,459 or 5% during the current year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$18,756,126 or 99% of total General Fund expenditures.
- Overall, the County continues to maintain a strong financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

### Overview of the Financial Statements

This Management Discussion and Analysis document introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The County also includes in this report additional information to supplement the basic financial statements. Comparative data is presented when available.

### Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*. This is the government-wide statement of position presenting information that includes all of the County's assets and liabilities, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the County's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Both government-wide financial statements distinguish governmental activities of the County that are principally supported by fees, charges for services, grants, and property taxes from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. The major governmental activities include general government, judicial, public safety, public works, health and welfare, libraries and recreation, and housing and development. Business-type activities include the water and sewer enterprise fund. The County's fiduciary activities simply hold resources temporarily for others and are not included in the government-wide statements since these assets are not available to fund County programs.

The County's financial reporting includes the funds of the County (primary government) and, additionally, organizations for which the County is accountable (component units). These component units operate independently or provide services directly to the citizens, though the County remains accountable for their activities. These component units are governed by a board of directors that the County Commission has appointed. These organizations, such as the Bryan County Board of Health and the Development Authority of Bryan County, are reported separately from the primary government though included in the County's overall reporting entity.

The government-wide financial statements are presented on pages 13 & 14 of this report.

### ***Fund Financial Statements***

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The County has three kinds of funds:

1. *Governmental funds* are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 15 - 20 of this report.

Individual fund information for non-major governmental funds is found in combining statements in a later section of this report.

2. *Proprietary funds* are reported in the fund financial statements and generally report services for which the County charges customers a fee. The County's proprietary fund is classified as an enterprise fund. This enterprise fund essentially encompasses the same functions reported as business-type activities in the government-wide statements. Services are provided to customers external to the County organization for water and sewer services.

The basic enterprise fund financial statements are presented on pages 21-23 of this report.



3. *Fiduciary funds* (i.e., the agency funds) are reported in the fiduciary fund financial statements, but are excluded from the government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund County programs.

The basic fiduciary fund financial statement is presented on page 24 of this report.

**Notes to the Basic Financial Statements**

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 25 of this report.

**Supplementary Information**

In addition to the basic financial statements and accompanying note disclosures, this report also presents certain required supplementary information concerning the County's budget presentations. The budgetary comparison statement is included as a basic financial statement for the general fund. Budgetary comparison schedules for all other governmental funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the County's adopted and final revised budget.

As discussed, the County reports major funds and component units in the basic financial statements. Combining and individual statements and schedules for major and non-major funds are presented in this section of this report beginning on page 53.

**Financial Analysis of the County as a Whole**

The County's net position at fiscal year-end is \$76,381,500. The following table provides a summary of the County's net position:

	Summary of Net Position							
	Governmental Activities		Business-type Activities		Total		Percentage of Total	
	2016	2015	2016	2015	2016	2015	2016	2015
Assets:								
Current assets	\$ 26,957,505	\$ 25,128,995	\$ 850,823	\$ 256,405	\$ 27,808,328	\$ 25,385,400	31%	28%
Capital assets	51,649,263	53,324,189	10,353,441	10,679,116	62,002,704	64,003,305	68%	71%
Other noncurrent assets	-	-	670,718	670,718	670,718	670,718	1%	1%
Total assets	78,606,768	78,453,184	11,874,982	11,606,239	90,481,750	90,059,423	100%	100%
Deferred Outflows of Resources:								
Resources related to pensions	1,951,777	882,726	-	-	1,951,777	882,726	100%	100%
Liabilities:								
Current liabilities	2,273,505	1,865,997	703,132	712,533	2,976,637	2,578,530	19%	17%
Long-term liabilities	8,307,552	7,513,302	4,767,838	5,372,414	13,075,390	12,885,716	81%	83%
Total liabilities	10,581,057	9,379,299	5,470,970	6,084,947	16,052,027	15,464,246	100%	100%
Net position:								
Net investment in capital assets	49,794,408	50,699,734	4,981,027	5,010,177	54,775,435	55,709,911	72%	74%
Restricted	5,994,781	5,868,381	300,000	300,000	6,294,781	6,168,381	8%	8%
Unrestricted	14,188,299	13,388,496	1,122,985	211,115	15,311,284	13,599,611	20%	18%
Total net position	\$ 69,977,488	\$ 69,956,611	\$ 6,404,012	\$ 5,521,292	\$ 76,381,500	\$ 75,477,903	100%	100%

The County continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. For 2016 and 2015, the current ratio was 9.3 and 9.8, respectively.

Note that approximately 72% of the County's net position is invested in capital assets. The County uses these capital assets to provide services to its citizens.

The following table provides a summary of the changes in net position, with comparative data for both 2016 and 2015.

	Summary of Changes in Net Position							
	Governmental		Business-type		Total		Percentage	
	Activities		Activities				of Total	
	2016	2015	2016	2015	2016	2015	2016	2015
Revenues:								
Program:								
Fees, fines and charges for services	\$ 4,699,646	\$ 5,299,366	\$ 806,037	\$ 434,464	\$ 5,505,683	\$ 5,733,830	17%	18%
Operating grants and contributions	788,122	526,641	-	-	788,122	526,641	3%	2%
Capital grants and contributions	432,512	738,018	1,189,285	942,065	1,621,797	1,680,083	5%	5%
General:								
Property taxes	14,012,821	13,740,499	-	-	14,012,821	13,740,499	44%	43%
Sales taxes	7,934,509	8,411,003	-	-	7,934,509	8,411,003	25%	26%
Insurance premium tax	1,046,089	984,383	-	-	1,046,089	984,383	3%	3%
Other taxes	610,405	585,178	-	-	610,405	585,178	2%	2%
Interest	44,916	36,001	-	130	44,916	36,131	-	-
Gain on sale of capital assets	8,611	44,010	-	-	8,611	44,010	-	-
Other	307,182	260,313	-	-	307,182	260,313	1%	1%
Total revenues	29,884,813	30,625,412	1,995,322	1,376,659	31,880,135	32,002,071	101%	100%
Program Expenses:								
General government	3,499,425	2,795,306	-	-	3,499,425	2,795,306	11%	9%
Public safety	10,499,452	9,963,465	-	-	10,499,452	9,963,465	34%	34%
Judicial	1,817,158	1,775,298	-	-	1,817,158	1,775,298	6%	6%
Public works	7,866,965	8,669,502	-	-	7,866,965	8,669,502	26%	29%
Health and welfare	1,034,968	1,262,916	-	-	1,034,968	1,262,916	3%	4%
Libraries and recreation	2,498,489	2,429,536	-	-	2,498,489	2,429,536	8%	8%
Housing and development	2,492,185	1,663,187	-	-	2,492,185	1,663,187	8%	6%
Interest	70,501	78,249	-	-	70,501	78,249	-	-
Water and Sewer	-	-	1,197,395	1,088,017	1,197,395	1,088,017	4%	4%
Total expenses	29,779,143	28,637,459	1,197,395	1,088,017	30,976,538	29,725,476	100%	100%
Excess (deficiency)	105,670	1,987,953	797,927	288,642	903,597	2,276,595		
Transfers	(84,793)	(627,779)	84,793	627,779	-	-		
Change in net position	20,877	1,360,174	882,720	916,421	903,597	2,276,595		
Prior period adjustment for pensions	-	(2,435,806)	-	-	-	(2,435,806)		
Beginning net position, as restated	69,956,611	71,032,243	5,521,292	4,604,871	75,477,903	75,637,114		
Ending net position	\$ 69,977,488	\$ 69,956,611	\$ 6,404,012	\$ 5,521,292	\$ 76,381,500	\$ 75,477,903		

Total revenues decreased by 0.4% from the previous year. Property taxes and sales taxes provided 69% of the County's total revenues. Governmental program revenues cover 20% of governmental operating expenses. Property taxes increased by 2% from the prior year and sales taxes decreased by 6%.

Operating grants for governmental activities included \$592,595 in emergency funds received as a result of damages from Hurricane Matthew.

Total expenses increased by \$1,251,062 or 4% over the previous year. Total expenses for business-type activities increased by \$109,378 or 10% from the prior year. This increase was primarily for depreciation and operating expenses. The public safety function comprises 34% of the County's total expenses. Public works costs represent 26% of the total expenses. Of the total \$30,976,538 in County expenses, \$4,444,019 or 14% consists of depreciation.

## Financial Analysis of the County's Funds

### *Governmental Funds*

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$24,879,871, compared to \$23,664,412 in 2015. Of this year-end total, \$18,744,461 is unassigned indicating availability for continuing County service requirements.

The total ending fund balances of governmental funds show an increase of \$1,215,459 or 5% from the prior year. In fiscal year 2015, the total ending fund balances of governmental funds increased by \$3,270,288 or 16%.

### *Major Governmental Funds*

The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance increased by \$1,199,059 or 7%. In fiscal year 2015, the fund balance increased by \$3,267,009 or 22%.

The General Fund revenues decreased by \$122,478 or .6%. Taxes increased \$94,357 or .6%. Licenses and permits increased \$15,191 or 3%. Intergovernmental revenue increased \$48,841 or 4%. Fines and forfeitures decreased \$318,727 or 19%.

The General Fund expenditures increased by \$1,683,622 or 10%. General government expenditures increased \$781,727 or 31%. Public works expenditures increased \$599,026 or 30% primarily because of the purchase of road equipment, road resurfacing projects, and costs associated with Hurricane Matthew.

The General Fund's ending fund balance is considered very adequate, representing the equivalent of 96% of annual expenditures and transfers out.

In the SPLOST VI capital projects fund, the County recognized \$5,053,830 in sales tax revenue. Total SPLOST revenue decreased by \$407,557 or 7%. Total expenditures for capital projects and debt service within the SPLOST VI capital projects fund totaled \$4,963,618 for 2016, a decrease of \$80,897 or 2%.

The SPLOST VI capital projects fund's ending fund balance increased \$9,649 or .3%.

### **General Fund Budgetary Highlights**

Total revenues for the General Fund were \$621,046 over the amount budgeted. Total expenditures for the General Fund were \$1,129,504 under budget. The total favorable variance for 2016 compared to budget was \$1,609,955.

### **Capital Assets and Debt Administration**

#### *Capital Assets*

The County's investment in capital assets, net of accumulated depreciation, for governmental and business-type activities as of December 31, 2016, was \$51,649,263 and \$10,353,441 respectively, for a total of \$62,002,704. Net capital assets for governmental activities decreased \$1,674,926 and net capital assets for business-type activities decreased \$325,675 from the prior year. Major capital asset additions during the current fiscal year were as follows:

1. Road resurfacing projects totaling \$464,063
2. Construction in progress on the Henderson Park tennis courts in the amount of \$707,997

	Capital Assets					
	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Non-depreciable assets:						
Land	\$ 1,646,776	\$ 1,646,776	\$ 644,151	\$ 644,151	\$ 2,290,927	\$ 2,290,927
Construction in progress	1,035,047	318,450	-	-	1,035,047	318,450
Total non-depreciable	2,681,823	1,965,226	644,151	644,151	3,325,974	2,609,377
Depreciable assets:						
Buildings	20,094,502	20,094,502	-	-	20,094,502	20,094,502
Improvements other than buildings	11,887,899	11,887,899	12,010,712	11,967,792	23,898,611	23,855,691
Machinery and equipment	20,652,006	19,643,574	43,075	9,645	20,695,081	19,653,219
Infrastructure	92,190,339	91,726,276	-	-	92,190,339	91,726,276
Total depreciable assets	144,824,746	143,352,251	12,053,787	11,977,437	156,878,533	155,329,688
Less accumulated depreciation	95,857,306	91,993,288	2,344,497	1,942,472	98,201,803	93,935,760
Book value - depreciable assets	48,967,440	51,358,963	9,709,290	10,034,965	58,676,730	61,393,928
Percentage depreciated	66%	64%	19%	16%	63%	60%
Total book value	\$ 51,649,263	\$ 53,324,189	\$ 10,353,441	\$ 10,679,116	\$ 62,002,704	\$ 64,003,305

See Note 6 for additional information about changes in capital assets during the fiscal year.

### Long-term Debt

The County's governmental activities reported capital leases of \$904,014. Notes payable for governmental activities consisted primarily of a loan with an outstanding amount of \$936,725 for the refinance of the DFCS/DJJ building. Total long-term debt for governmental activities decreased by \$533,962 or 10% from the prior year.

Total long-term debt outstanding for business-type activities decreased by \$667,288 or 11% from the prior year.

	Outstanding Debt					
	Governmental Activities		Business - type Activity		Totals	
	2016	2015	2016	2015	2016	2015
Capital leases	\$ 904,014	\$ 1,594,302	-	-	\$ 904,014	\$ 1,594,302
Notes payable	950,841	1,030,153	-	-	950,841	1,030,153
Bonds payable	-	5,000	\$ 5,372,414	\$ 6,039,702	5,372,414	6,044,702
Accrued landfill post-closure care costs	300,000	325,000	-	-	300,000	325,000
Net other postemployment benefit obligation	1,775,329	1,563,163	-	-	1,775,329	1,563,163
Compensated absences	840,039	786,567	-	-	840,039	786,567
Total	\$ 4,770,223	\$ 5,304,185	\$ 5,372,414	\$ 6,039,702	\$ 10,142,637	\$ 11,343,887

See Notes 7, 8, 9, 10, and 11 for additional information about the County's long-term debt.

**Economic Factors and Next Year's Budget**

The General Fund budget for 2017 reflects a \$134,606 increase in operational expenditures or only a .6% increase from the 2016 original budget.

The 2017 budget is conservative and revenues must meet expected amounts or the use of unassigned fund balance will be required. The Commissioners have allocated \$220,000 for contingencies. This represents 1% of the operational budget and provides reasonable assurance that funds are available for unexpected expenditures.

**Contacting the County's Financial Management**

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the Bryan County Board of Commissioners at P.O. Box 430, Pembroke, Georgia, 31321, or at (912) 653-3819.

**BRYAN COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2016**

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Bryan County Board of Health	Development Authority of Bryan County
<b>ASSETS</b>					
<b>Current Assets:</b>					
Cash	\$ 19,339,698	\$ 811,739	\$ 20,151,437	\$ 266,535	\$ 1,036,841
Certificates of deposit	4,369,633	-	4,369,633	-	-
<b>Receivables:</b>					
Taxes	782,293	-	782,293	-	-
Intergovernmental	2,142,262	-	2,142,262	39,406	-
Notes	-	-	-	-	76,677
Other	154,085	39,084	193,169	27,324	5,355
Internal balances	-	-	-	-	-
Prepaid items	149,366	-	149,366	-	-
Inventories	20,168	-	20,168	-	-
<b>Noncurrent Assets:</b>					
Restricted cash	-	670,718	670,718	-	171,593
Notes receivable	-	-	-	-	163,229
<b>Capital Assets:</b>					
Nondepreciable capital assets	2,681,823	644,151	3,325,974	-	15,530,804
Depreciable capital assets, net	48,967,440	9,709,290	58,676,730	3,081	1,447,467
<b>Total Assets</b>	<b>78,606,768</b>	<b>11,874,982</b>	<b>90,481,750</b>	<b>336,346</b>	<b>18,431,966</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Resources related to pensions	1,951,777	-	1,951,777	91,922	-
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts payable	1,279,816	53,366	1,333,182	829	63,460
Accrued interest payable	2,597	41,190	43,787	-	1,654
Accrued payroll	211,865	-	211,865	-	-
Customer deposits	-	4,000	4,000	-	-
Compensated absences payable	168,008	-	168,008	10,209	-
Notes payable	81,690	-	81,690	-	691,761
Capital leases payable	504,529	-	504,529	-	-
Bonds payable	-	604,576	604,576	-	-
Landfill post-closure care costs	25,000	-	25,000	-	-
<b>Long-Term Liabilities:</b>					
Compensated absences payable (net of current portion)	672,031	-	672,031	40,836	-
Net pension obligation	4,316,556	-	4,316,556	609,758	-
Net other postemployment benefit obligation	1,775,329	-	1,775,329	-	-
Notes payable (net of current portion)	869,151	-	869,151	-	9,485,950
Capital leases payable (net of current portion)	399,485	-	399,485	-	-
Bonds payable (net of current portion)	-	4,767,838	4,767,838	-	-
Landfill post-closure care costs (net of current portion)	275,000	-	275,000	-	-
<b>Total Liabilities</b>	<b>10,581,057</b>	<b>5,470,970</b>	<b>16,052,027</b>	<b>661,632</b>	<b>10,242,825</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Resources related to pensions	-	-	-	50,118	-
<b>NET POSITION</b>					
Net investment in capital assets	49,794,408	4,981,027	54,775,435	3,081	6,979,355
<b>Restricted for:</b>					
Capital projects	3,662,620	50,000	3,712,620	-	-
Debt service	13,247	250,000	263,247	-	-
Other purposes	2,318,914	-	2,318,914	120,000	-
Unrestricted	14,188,299	1,122,985	15,311,284	(406,563)	1,209,786
<b>Total Net Position</b>	<b>\$ 69,977,488</b>	<b>\$ 6,404,012</b>	<b>\$ 76,381,500</b>	<b>\$ (283,482)</b>	<b>\$ 8,189,141</b>

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

Program/Function	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Units	
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental	Primary Government	Total	Bryan County	Development Authority
					Activities	Business-Type Activities		Board of Health	of Bryan County
<b>Primary Government</b>									
<b>Governmental Activities</b>									
General government	\$ 3,499,425	\$ 840,089	-	-	\$ (2,659,336)	-	\$ (2,659,336)		
Judicial	1,817,158	155,363	\$ 10,952	-	(1,650,843)	-	(1,650,843)		
Public safety	10,499,452	3,018,135	-	-	(7,481,317)	-	(7,481,317)		
Public works	7,866,965	5,825	592,595	\$ 432,512	(6,836,033)	-	(6,836,033)		
Health and welfare	1,034,968	6,917	184,575	-	(843,476)	-	(843,476)		
Libraries and recreation	2,498,489	281,494	-	-	(2,216,995)	-	(2,216,995)		
Housing and development	2,492,185	391,823	-	-	(2,100,362)	-	(2,100,362)		
Interest	70,501	-	-	-	(70,501)	-	(70,501)		
<b>Total governmental activities</b>	<u>29,779,143</u>	<u>4,699,646</u>	<u>788,122</u>	<u>432,512</u>	<u>(23,858,863)</u>	<u>-</u>	<u>(23,858,863)</u>		
<b>Business-Type Activities</b>									
Water and Sewer	1,197,395	806,037	-	1,189,285	-	\$ 797,927	797,927		
<b>Total - Primary Government</b>	<u>\$ 30,976,538</u>	<u>\$ 5,505,683</u>	<u>\$ 788,122</u>	<u>\$ 1,621,797</u>	<u>(23,858,863)</u>	<u>797,927</u>	<u>(23,060,936)</u>		
<b>Component Units:</b>									
Bryan County Board of Health	611,613	287,863	367,054	-				\$ 43,304	-
Development Authority of Bryan County	771,756	180,505	1,687,632	-				-	\$ 1,096,381
<b>Total Component Units</b>	<u>\$ 1,383,369</u>	<u>\$ 468,368</u>	<u>\$ 2,054,686</u>	<u>-</u>				<u>43,304</u>	<u>1,096,381</u>
		<b>General Revenues</b>							
		Property taxes levied for:							
		General purposes			11,507,397	-	11,507,397	-	-
		Fire protection			1,220,877	-	1,220,877	-	-
		Solid waste collection			1,269,529	-	1,269,529	-	-
		Debt service for special service districts			15,018	-	15,018	-	-
		Sales taxes			7,934,509	-	7,934,509	-	-
		Insurance premium tax			1,046,089	-	1,046,089	-	-
		Other taxes			610,405	-	610,405	-	-
		Interest earned			44,916	-	44,916	-	2,466
		Gain on sale of capital assets			8,611	-	8,611	-	-
		Miscellaneous			307,182	-	307,182	108,622	46,557
		<b>Total General Revenues</b>			<u>23,964,533</u>	<u>-</u>	<u>23,964,533</u>	<u>108,622</u>	<u>49,023</u>
		Transfers			(84,793)	84,793	-	-	-
		<b>Total General Revenues and Transfers</b>			<u>23,879,740</u>	<u>84,793</u>	<u>23,964,533</u>	<u>108,622</u>	<u>49,023</u>
		<b>Change in Net Position</b>			<u>20,877</u>	<u>882,720</u>	<u>903,597</u>	<u>151,926</u>	<u>1,145,404</u>
		<b>Net Position Beginning of Year</b>			<u>69,956,611</u>	<u>5,521,292</u>	<u>75,477,903</u>	<u>(435,408)</u>	<u>7,043,737</u>
		<b>Net Position End of Year</b>			<u>\$ 69,977,488</u>	<u>\$ 6,404,012</u>	<u>\$ 76,381,500</u>	<u>\$ (283,482)</u>	<u>\$ 8,189,141</u>

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2016**

	General	SPLOST VI	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 13,442,015	\$ 3,356,942	\$ 2,404,895	\$ 19,203,852
Certificates of deposit	4,369,633	-	-	4,369,633
Receivables:				
Taxes	572,055	-	210,238	782,293
Intergovernmental	1,230,013	910,816	1,433	2,142,262
Other	36,164	-	117,921	154,085
Due from other funds	164,018	1,582	-	165,600
Prepaid items	108,796	-	40,570	149,366
Inventories	20,168	-	-	20,168
<b>TOTAL ASSETS</b>	<b>\$ 19,942,862</b>	<b>\$ 4,269,340</b>	<b>\$ 2,775,057</b>	<b>\$ 26,987,259</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 411,842	\$ 716,720	\$ 151,254	\$ 1,279,816
Accrued payroll	211,865	-	-	211,865
Due to other funds	1,582	-	158,759	160,341
<b>TOTAL LIABILITIES</b>	<b>625,289</b>	<b>716,720</b>	<b>310,013</b>	<b>1,652,022</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	322,483	-	132,883	455,366
<b>FUND BALANCES</b>				
Nonspendable	128,964	-	40,570	169,534
Restricted	110,000	3,552,620	2,303,256	5,965,876
Unassigned	18,756,126	-	(11,665)	18,744,461
<b>TOTAL FUND BALANCES</b>	<b>18,995,090</b>	<b>3,552,620</b>	<b>2,332,161</b>	<b>24,879,871</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 19,942,862</b>	<b>\$ 4,269,340</b>	<b>\$ 2,775,057</b>	<b>\$ 26,987,259</b>

See accompanying notes to the basic financial statements.



**BRYAN COUNTY, GEORGIA**  
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**DECEMBER 31, 2016**

**Amounts reported for governmental activities in the statement  
of net position are different because:**

Total Governmental Fund Balances		\$ 24,879,871
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:		
Cost	\$ 147,506,569	
Less accumulated depreciation	<u>(95,857,306)</u>	51,649,263
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable in the funds:		
Property taxes		455,366
The internal service fund is used by management to charge the costs of the County's employee health reimbursement plan to individual funds. Certain assets and liabilities of the internal service funds are included in the governmental activities column of the statement of net position.		130,587
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	\$ 165,600	
Interfund payables	<u>(165,600)</u>	-
Deferred outflows and deferred inflows related to pensions is not reported in the governmental funds		1,951,777
The County's net pension obligation is not reported in the governmental funds but is in the statement of net position		(4,316,556)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds but are reported on the statement of net position:		
Accrued interest payable	\$ (2,597)	
Capital leases payable	(904,014)	
Notes payable	(950,841)	
Landfill postclosure care costs	(300,000)	
Net other postemployment benefit obligation	(1,775,329)	
Compensated absences	<u>(840,039)</u>	<u>(4,772,820)</u>
<b>Net Position Of Governmental Activities</b>		<b><u>\$ 69,977,488</u></b>

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	General	SPLOST VI	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 15,997,139	\$ 5,053,830	\$ 2,505,424	\$ 23,556,393
Licenses and permits	511,584	-	4,232	515,816
Charges for services	1,630,076	-	1,016,294	2,646,370
Fines and forfeitures	1,364,191	-	160,987	1,525,178
Intergovernmental	1,209,682	-	10,952	1,220,634
Interest	40,036	4,230	491	44,757
Other	307,182	-	12,283	319,465
Total revenues	<u>21,059,890</u>	<u>5,058,060</u>	<u>3,710,663</u>	<u>29,828,613</u>
<b>EXPENDITURES</b>				
Current:				
General government	3,319,979	-	-	3,319,979
Judicial	1,770,331	-	19,463	1,789,794
Public safety	6,966,533	-	2,693,639	9,660,172
Public works	2,627,261	-	1,365,365	3,992,626
Health and welfare	990,358	-	-	990,358
Libraries and recreation	1,707,251	-	276,533	1,983,784
Housing and development	1,511,957	-	-	1,511,957
Capital outlay	-	2,203,487	63,571	2,267,058
Intergovernmental	-	2,174,663	-	2,174,663
Debt service:				
Principal	66,148	563,359	145,093	774,600
Interest	29,377	22,109	20,495	71,981
Total expenditures	<u>18,989,195</u>	<u>4,963,618</u>	<u>4,584,159</u>	<u>28,536,972</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>2,070,695</u>	<u>94,442</u>	<u>(873,496)</u>	<u>1,291,641</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	8,611	-	-	8,611
Transfers in	794	-	881,041	881,835
Transfers out	(881,041)	(84,793)	(794)	(966,628)
Total other financing sources (uses)	<u>(871,636)</u>	<u>(84,793)</u>	<u>880,247</u>	<u>(76,182)</u>
<b>NET CHANGE IN FUND BALANCES</b>	1,199,059	9,649	6,751	1,215,459
<b>FUND BALANCES, JANUARY 1, 2016</b>	<u>17,796,031</u>	<u>3,542,971</u>	<u>2,325,410</u>	<u>23,664,412</u>
<b>FUND BALANCES, DECEMBER 31, 2016</b>	<u>\$ 18,995,090</u>	<u>\$ 3,552,620</u>	<u>\$ 2,332,161</u>	<u>\$ 24,879,871</u>

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

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**Amounts reported for governmental activities in the statement of activities are different because:**

Net Changes In Fund Balances - Total Governmental Funds		\$ 1,215,459
<p>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 depreciation expense exceeded capitalized capital outlay in the current period.</p>		
	Depreciation expense	\$ (4,041,994)
	Capital outlay	<u>2,367,068</u>
		(1,674,926)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.</p>		
	Property taxes:	
	Deferred @ 12/31/16	\$ 455,366
	Deferred @ 12/31/15	<u>(407,936)</u>
		47,430
<p>Elimination of transfers between governmental funds:</p>		
	Transfers in	\$ 881,835
	Transfers out	<u>(881,835)</u>
		-
<p>Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities.</p>		
		-
<p>The internal service fund used by management to charge the costs of the employee health reimbursement plan to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.</p>		
		(33,820)
<p>Other financing sources for proceeds from capital leases and notes payable are reported on the fund level operating statement but are reported as a liability on the government-wide financial statements.</p>		
		-
<p>The change in the net pension obligation and pension related deferred outflows and deferred inflows is reported on the government-wide statement of activities but not in the governmental funds.</p>		
		(68,708)
<p>Repayment of bonds, notes and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>		
		774,600
<p>Some expenses reported in the statement of activities, such as compensated absences, accrued interest payable, landfill post-closure care costs, and other postemployment benefit obligation costs do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.</p>		
		<u>(239,158)</u>
<b>Change In Net Position of Governmental Activities</b>		<u><u>\$ 20,877</u></u>

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes:				
Property	\$ 11,045,830	\$ 11,045,830	\$ 11,459,966	\$ 414,136
Local option sales tax	3,200,000	3,200,000	2,880,679	(319,321)
Insurance premium tax	900,000	900,000	1,046,089	146,089
Alcoholic beverage	165,000	165,000	185,910	20,910
Other	333,200	333,200	424,495	91,295
Licenses and permits	450,000	450,400	511,584	61,184
Charges for services	1,488,846	1,488,846	1,630,076	141,230
Fines and forfeitures	1,830,300	1,830,300	1,364,191	(466,109)
Intergovernmental	774,500	774,500	1,209,682	435,182
Interest	16,000	16,000	40,036	24,036
Other	235,168	234,768	307,182	72,414
Total revenues	<u>20,438,844</u>	<u>20,438,844</u>	<u>21,059,890</u>	<u>621,046</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
County government	1,470,485	1,622,702	1,588,082	34,620
Tax commissioner	643,034	643,034	636,307	6,727
Elections	310,938	312,938	312,429	509
Registrar	-	3,900	3,757	143
County buildings maintenance	262,101	262,101	241,182	20,919
Tax assessor	480,654	540,054	538,222	1,832
Total general government	<u>3,167,212</u>	<u>3,384,729</u>	<u>3,319,979</u>	<u>64,750</u>
Judicial:				
Superior Court	373,057	373,057	299,663	73,394
State Court	425,445	425,445	416,440	9,005
Clerk of Courts	549,957	549,957	526,639	23,318
Probate Court	208,357	262,357	275,112	(12,755)
Magistrate Court	120,713	120,713	117,486	3,227
Juvenile Court	60,994	123,394	122,922	472
Juvenile Justice	12,140	12,140	12,069	71
Total judicial	<u>1,750,663</u>	<u>1,867,063</u>	<u>1,770,331</u>	<u>96,732</u>
Public safety:				
Sheriff	4,824,853	4,824,853	4,647,156	177,697
Emergency medical service	2,309,338	2,309,338	2,045,389	263,949
Coroner	33,418	33,418	31,370	2,048
Emergency management	150,001	150,001	46,015	103,986
Animal control	258,139	258,139	196,603	61,536
Total public safety	<u>7,575,749</u>	<u>7,575,749</u>	<u>6,966,533</u>	<u>609,216</u>

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>EXPENDITURES (Continued)</b>				
Public works:				
Roads	\$ 2,265,373	\$ 2,251,991	\$ 2,334,982	\$ (82,991)
Maintenance shop	286,104	286,104	259,475	26,629
Solid waste	-	35,000	32,804	2,196
Total public works	<u>2,551,477</u>	<u>2,573,095</u>	<u>2,627,261</u>	<u>(54,166)</u>
Health and welfare:				
Health department	186,550	191,550	198,689	(7,139)
Family connections	163,483	182,483	180,599	1,884
Family and children services	38,350	38,350	24,606	13,744
Aging services	15,500	20,500	18,932	1,568
Senior citizens program	240,144	526,816	447,165	79,651
Summer lunch program	117,550	117,550	64,337	53,213
Transit program	446,889	13,000	12,125	875
Mosquito control	67,740	67,740	43,905	23,835
Total health and welfare	<u>1,276,206</u>	<u>1,157,989</u>	<u>990,358</u>	<u>167,631</u>
Libraries and recreation:				
Recreation	1,365,495	1,370,495	1,354,860	15,635
Libraries	349,371	352,471	352,391	80
Total libraries and recreation	<u>1,714,866</u>	<u>1,722,966</u>	<u>1,707,251</u>	<u>15,715</u>
Housing and development:				
Extension service	70,011	70,011	55,443	14,568
Forestry commission	51,040	58,040	46,403	11,637
Planning and zoning	593,650	598,650	467,850	130,800
Engineering and inspections	280,821	280,821	212,224	68,597
Economic development	577,632	731,110	730,037	1,073
Total housing and development	<u>1,573,154</u>	<u>1,738,632</u>	<u>1,511,957</u>	<u>226,675</u>
Debt service:				
Principal	57,519	57,519	66,148	(8,629)
Interest	40,957	40,957	29,377	11,580
Total debt service	<u>98,476</u>	<u>98,476</u>	<u>95,525</u>	<u>2,951</u>
Total expenditures	<u>19,707,803</u>	<u>20,118,699</u>	<u>18,989,195</u>	<u>1,129,504</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>731,041</u>	<u>320,145</u>	<u>2,070,695</u>	<u>1,750,550</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	8,611	8,611
Proceeds from capital leases	150,000	150,000	-	(150,000)
Transfers in	-	-	794	794
Transfers out	(881,041)	(881,041)	(881,041)	-
Total other financing sources (uses)	<u>(731,041)</u>	<u>(731,041)</u>	<u>(871,636)</u>	<u>(140,595)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (410,896)</u>	<u>1,199,059</u>	<u>\$ 1,609,955</u>
FUND BALANCE, BEGINNING OF YEAR			<u>17,796,031</u>	
FUND BALANCE, END OF YEAR			<u>\$18,995,090</u>	

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2016**

	Business Type Activities - Enterprise Fund Water and Sewer Fund	Governmental Activities - Internal Service Fund Employee Health Reimbursement Fund
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$ 811,739	\$ 135,846
Accounts receivable	39,084	-
Total Current Assets	<u>850,823</u>	<u>135,846</u>
<b>Noncurrent Assets</b>		
Restricted cash	<u>670,718</u>	<u>-</u>
<b>Capital Assets</b>		
Land	644,151	-
Water and sewer system	12,010,712	-
Equipment	43,075	-
Less accumulated depreciation	<u>(2,344,497)</u>	<u>-</u>
Total Capital Assets	<u>10,353,441</u>	<u>-</u>
Total Noncurrent Assets	<u>11,024,159</u>	<u>-</u>
Total Assets	<u>11,874,982</u>	<u>135,846</u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable	53,366	-
Accrued interest payable	41,190	-
Customer deposits	4,000	-
Current portion of bonds payable	604,576	-
Due to other funds	<u>-</u>	<u>5,259</u>
Total Current Liabilities	<u>703,132</u>	<u>5,259</u>
<b>Long Term Liabilities</b>		
Bonds payable, less current portion	<u>4,767,838</u>	<u>-</u>
Total Liabilities	<u>5,470,970</u>	<u>5,259</u>
<b>NET POSITION</b>		
Net investment in capital assets	4,981,027	-
Restricted for debt service	250,000	-
Restricted for renewal and extension	50,000	-
Unrestricted	<u>1,122,985</u>	<u>130,587</u>
Total Net Position	<u>\$ 6,404,012</u>	<u>\$ 130,587</u>

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Business Type Activities - Enterprise Fund Water and Sewer Fund	Governmental Activities - Internal Service Fund Employee Health Reimbursement Fund
<b>OPERATING REVENUES</b>		
Water and sewer sales	\$ 571,718	-
Tap and connection fees	234,319	-
Health care reimbursement fees	-	-
Total operating revenues	<u>806,037</u>	<u>-</u>
<b>OPERATING EXPENSES</b>		
Depreciation	402,025	-
Purchased services	467,586	-
Materials and supplies	157,857	-
Claims	-	\$ 33,979
Total operating expenses	<u>1,027,468</u>	<u>33,979</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(221,431)</u>	<u>(33,979)</u>
<b>NONOPERATING REVENUE (EXPENSE)</b>		
Interest income	-	159
Interest expense	(169,927)	-
Total nonoperating revenue (expense)	<u>(169,927)</u>	<u>159</u>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<u>(391,358)</u>	<u>(33,820)</u>
Capital contributions/Cost recovery fees	1,189,285	-
Transfers in	84,793	-
<b>CHANGE IN NET POSITION</b>	<u>882,720</u>	<u>(33,820)</u>
<b>NET POSITION, JANUARY 1, 2016</b>	<u>5,521,292</u>	<u>164,407</u>
<b>NET POSITION, DECEMBER 31, 2016</b>	<u>\$ 6,404,012</u>	<u>\$ 130,587</u>

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Business Type Activities - Enterprise Fund	Governmental Activities - Internal Service Fund
	Water and Sewer Fund	Employee Health Reimbursement Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers and others	\$ 835,594	-
Receipts from interfund charges	-	-
Cash payments for goods and services	(572,077)	-
Cash payments for claims	-	\$ (39,414)
Net cash provided (used) by operating activities	<u>263,517</u>	<u>(39,414)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfers in	84,793	-
Advances from (to) general fund	(258,980)	-
Capital contributions/Cost recovery fees	1,189,285	-
Interest paid	(173,982)	-
Acquisition and construction of capital assets	(76,350)	-
Payments on bonds payable	(667,288)	-
Net cash provided by capital and related financing activities	<u>97,478</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	-	159
<b>NET INCREASE (DECREASE) IN CASH</b>	360,995	(39,255)
<b>CASH, JANUARY 1, 2016</b>	<u>1,121,462</u>	<u>175,101</u>
<b>CASH, DECEMBER 31, 2016</b>	<u>\$ 1,482,457</u>	<u>\$ 135,846</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ (221,431)	\$ (33,979)
Adjustments:		
Depreciation	402,025	-
(Increase) decrease in accounts receivable	25,557	-
Increase (decrease) in customer deposits	4,000	-
Increase (decrease) in accounts payable	53,366	(5,435)
Net cash provided (used) by operating activities	<u>\$ 263,517</u>	<u>\$ (39,414)</u>

See accompanying notes to the basic financial statements.



**BRYAN COUNTY, GEORGIA**  
**COMPARATIVE STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**DECEMBER 31, 2016 AND 2015**

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	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
Cash	<u>\$ 1,909,968</u>	<u>\$ 1,814,372</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,909,968</u></u>	<u><u>\$ 1,814,372</u></u>
<b>LIABILITIES</b>		
Due to other entities and individuals	<u>\$ 1,909,968</u>	<u>\$ 1,814,372</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ 1,909,968</u></u>	<u><u>\$ 1,814,372</u></u>

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

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Bryan County, Georgia (the “County”) operates under a Commissioner – County Administrator form of Government. The County is governed by a board of six 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 governmental accounting and financial reporting. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities at the government-wide financial reporting level and to its enterprise funds at the fund reporting level, provided they do not conflict with or contradict GASB pronouncements.

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

**1-A. 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.

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 significantly 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 identify the financial data of the County’s discretely presented component units. They are reported separately to emphasize that they are legally separate from the County.

A brief description of the County’s discretely presented component units follows:

**Development Authority of Bryan County (the Authority)** – The Development Authority of Bryan County was created on July 12, 2005 to promote industry, trade, and economic growth in the County. The County appoints the members of the authority’s board and assists with its funding. The Bryan County-Pembroke Development Authority and Coastal Bryan Development Authority were dissolved as of July 12, 2005 and their net position was transferred to the newly created Development Authority of Bryan County. Complete financial statements for the Authority can be obtained at the Authority’s administrative office at:

Development Authority of Bryan County  
116 Lanier Street  
Pembroke, Georgia

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Bryan County Board of Health** (Health Department) – The Health Department provides health care services and health education to residents of Bryan County. The Health Department receives financial support from Bryan 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, 2016. Copies of these financial statements may be obtained from their administrative office at:

Bryan County Board of Health  
430 Ledford Street  
Pembroke, Georgia

**1-B. 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.

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

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

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses 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. For identifying to which function program revenue pertains, the determining

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted*.

Other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

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

Major individual governmental funds are reported in separate columns with composite columns for non-major funds. 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 only 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 are the County's major governmental funds:

**The General Fund** – The general fund accounts for all financial resources except those required to be accounted for in another fund. 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 the State of Georgia.

**SPLOST VI Capital Projects Fund** – This fund accounts for the special purpose local option sales tax collected pursuant to a referendum for various capital improvements within the County.

**Proprietary Funds** - Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The proprietary funds are classified as enterprise funds and internal service funds. The following are the County's proprietary funds:

**Water and Sewer Fund** – This fund accounts for the activities associated with the operation of the water and sewer system at the County's industrial development park and for water and sewer systems in South Bryan County.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Employee Health Reimbursement Fund** – This internal service fund accounts for the County’s employee health reimbursement plan.

**Fiduciary Funds** – The County’s fiduciary funds are agency funds. These agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Constitutional officers use these funds to temporarily hold assets.

**1-C. Measurement Focus**

**Government-wide Financial Statements** – The government-wide financial statements are prepared using the economic resources measurement focus. 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.

**Fund Financial Statements** – All governmental funds are accounted for using a flow of current financial resources measurement focus. 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 a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

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

**1-D. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting and fiduciary funds use the accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

**Revenues – Exchange Transactions** – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase “available for exchange transactions” means expected to be received within 60 days of year-end.

**Revenue – Non-exchange Transactions** – Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, interest and federal and state grants.

**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.

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position**

**Cash, Cash Equivalents, and Investments**

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

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

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

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or United States Government agency
- Obligations of any corporation of the United States 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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Receivables**

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable.

**Interfund Balances**

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

**Consumable Inventories**

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

**Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2016, 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 services are consumed.

**Restricted Assets**

Restricted cash represents amounts restricted for debt service, renewal and extension, and construction required by the refunding revenue bonds within the water and sewer enterprise fund.

**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 County fund financial statements. Capital assets utilized by proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in proprietary funds' statement of net position.

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. 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 enterprise funds is capitalized.

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	15-40 years
Improvements other than buildings	15-40 years
Machinery and equipment	5-15 years
Infrastructure	15-50 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 net present value of future minimum lease payments.

**Compensated Absences**

Personal leave 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.

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

**Accrued Liabilities and Long-term Obligations**

All payables, accrued liabilities, and long-term obligations 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 payment” during the current year. Bonds, notes payable, and capital leases are recognized as a liability in the governmental fund financial statements when due.

**Debt Premiums, Discounts and Issuance Costs**

On the government-wide statement of net position and the proprietary fund type statements of net position, debt premiums and discounts are netted against the debt payable. On the government-wide and proprietary fund type statement of activities, debt premiums and discounts are amortized over the life of the debt using the effective interest method and debt issuance costs are expensed in the current period.

At the governmental fund reporting level, debt premiums and discounts are reported as other financing sources and uses, separately from the face amount of the debt issued. Debt issuance costs are reported as debt service expenditures.



**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This 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/expenditure) until then. The County only has one item that qualifies for reporting in this category. It is resources related to pensions reported at the government-wide level for governmental activities.

In addition to liabilities, the statement of financial position 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 a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has an 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 governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The County can also have deferred inflows of resources related to its pension plan at the government-wide level for governmental activities.

**Fund Equity**

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

**Fund Balance** – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund 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 Board of Commissioners through the adoption of a resolution. Only the Board of Commissioners also may modify or rescind the commitment.

**Assigned** – Fund balances are reported as assigned when amounts are constrained by the Board of Commissioners’ intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County Administrator or Finance Director to assign fund balances.

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Unassigned**– Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

The County's policy is to maintain an adequate general fund unassigned fund balance to provide liquidity in the event of an economic downturn or natural disaster. Through resolution, the Board of Commissioners has adopted a financial standard to maintain an average general fund minimum unassigned fund balance equivalent to 25% of annual budgeted expenditures.

**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 consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is 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. 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 positions are available.

**Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water and sewer. Operating expenses are necessary costs incurred to provide the goods or service that are the primary activity of each fund and include administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Interfund Activity**

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business-type activities column are eliminated. Transfers between governmental and business-type activities are eliminated from the total column.

**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 affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Comparative Data**

Comparative total data for the prior year have been presented only for individual funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year's presentation.

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

**Budgetary Information**

The County adopts an annual operating budget for the general fund, each special revenue fund, debt service fund and capital projects fund. The budget resolution reflects the total of each department's appropriation in each fund.

All budgets are adopted on a basis consistent with GAAP.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. The County Administrator may approve budget transfers within departments. Any change in total to a fund or departmental appropriation within a fund requires approval of the Board of Commissioners.

During the year, the Board of Commissioners approved budget revisions.

All unexpended annual appropriations lapse at year-end.

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)**

**Excess of Expenditures Over Appropriations**

Expenditures exceeded appropriations for the year ended December 31, 2016 in the following departments for the general fund:

	<u>General Fund</u>
Current:	
Probate Court	\$ 12,755
Roads	82,991
Health Department	7,139

The overexpenditures in these areas were funded by under expenditures in other departments.

Expenditures exceeded appropriations in the following funds and these overexpenditures were funded by additional revenues over amounts budgeted and/or by available fund balance.

	<u>Overexpenditures</u>
Special Revenue Funds:	
Emergency Telephone	\$ 3,291
Sheriff Forfeiture Fund	12,190
Curbside Solid Waste	115,709
Superior Court General Purpose	8,478
Fire Protection	5,912

**NOTE 3 – DEPOSITS**

Custodial credit risk is the risk that, in the event of a bank failure, the County’s deposits may not be returned to it. The County has a policy to reduce its exposure to this risk by requiring deposits to be collateralized in accordance with State law.

At December 31, 2016, the carrying amount of the County’s deposits (checking and certificates of deposit) was \$27,101,756 and the bank balance was \$28,031,858. Of the bank balance, \$1,499,095 was covered by federal depository insurance and \$26,532,763 was collateralized with securities held by the pledging financial institution’s trust department or agent in the County’s name.

Discretely Presented Component Units

At December 31, 2016, the carrying amount of deposits for the Development Authority of Bryan County was \$1,208,434 and the bank balance was \$1,235,317. Of the bank balance, \$723,981 was covered by federal depository insurance and \$511,336 was collateralized with securities held by the pledging financial institution’s trust department or agent in the Authority’s name.

At June 30, 2016, the carrying amount of the Bryan County Board of Health’s bank deposits was \$266,335 and the bank balance was \$266,969. The Board of Health did not have any balances exposed to custodial credit risk as uninsured and uncollateralized.

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 4 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The composition of interfund balances as of December 31, 2016, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Fire Protection	\$ 38,620
	Emergency Telephone	118,687
	Belfast Subdivision Special Service District	1,452
	Employee Health Reimbursement	5,259
SPLOST VI	General	1,582
		<u>\$ 165,600</u>

Interfund balances at December 31, 2016 represent reimbursable expenses and temporary loans. The County expects to repay all interfund balances within one year.

Interfund transfers for the year ended December 31, 2016 consisted of \$654,103 in transfers from the general fund to the Emergency Telephone special revenue fund to help fund its deficit. The general fund also transferred \$226,938 to help fund the operating deficit for the Fire Protection special revenue fund. The SPLOST VI capital projects fund transferred \$84,783 to the water and sewer enterprise fund for construction costs. The Jerico Subdivision Special Service District debt fund transferred \$794 to the general fund to close out that fund.

**NOTE 5 – PROPERTY TAXES**

Property taxes attach as an enforceable lien on property as of January 1. Property taxes are billed on or about October 20<sup>th</sup> of each year and are payable within sixty days. The County bills and collects its own property taxes and also collects property taxes for the Bryan County Board of Education, the Cities of Pembroke and Richmond Hill, and the State of Georgia. Collection of the County’s taxes and for the other government agencies is the responsibility of the Tax Commissioner’s Office, which is accounted for in 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 (i.e., collectible in 60 days). For 2016, property taxes were levied on August 25, 2016 and were due November 15, 2016.

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2016 was as follows:

	Balance 1/1/16	Additions	Deductions	Balance 12/31/16
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 1,646,776	-	-	\$ 1,646,776
Construction in progress	318,450	\$ 716,597	-	1,035,047
Total capital assets not being depreciated	<u>1,965,226</u>	<u>716,597</u>	<u>-</u>	<u>2,681,823</u>
Capital assets being depreciated:				
Buildings	20,094,502	-	-	20,094,502
Improvements other than buildings	11,887,899	-	-	11,887,899
Machinery and equipment	19,643,574	1,186,408	\$ 177,976	20,652,006
Infrastructure	91,726,276	464,063	-	92,190,339
Total capital assets being depreciated	<u>143,352,251</u>	<u>1,650,471</u>	<u>177,976</u>	<u>144,824,746</u>
Total capital assets	<u>145,317,477</u>	<u>2,367,068</u>	<u>177,976</u>	<u>147,506,569</u>
Accumulated depreciation:				
Buildings	7,737,818	461,537	-	8,199,355
Improvements other than buildings	3,643,852	489,329	-	4,133,181
Machinery and equipment	16,431,856	906,613	177,976	17,160,493
Infrastructure	64,179,762	2,184,515	-	66,364,277
Total accumulated depreciation	<u>91,993,288</u>	<u>4,041,994</u>	<u>177,976</u>	<u>95,857,306</u>
Governmental activities capital assets, net	<u>\$ 53,324,189</u>	<u>\$ (1,674,926)</u>	<u>\$ -</u>	<u>\$ 51,649,263</u>

Governmental activities depreciation expense:

General government	\$ 253,185
Judicial	1,774
Public safety	849,858
Public works	2,316,388
Health and welfare	42,671
Libraries and recreation	561,603
Housing and development	16,515
Total governmental activities depreciation expense	<u>\$ 4,041,994</u>

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 – CAPITAL ASSETS (Continued)**

Capital asset activity for the year ended December 31, 2016 for the County’s enterprise fund was as follows:

	Balance 1/1/2016	Additions	Deductions	Balance 12/31/2016
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 644,151	-	-	\$ 644,151
Total capital assets not being depreciated	<u>644,151</u>	<u>-</u>	<u>-</u>	<u>644,151</u>
Capital assets being depreciated:				
Water and sewer system	11,967,792	\$ 42,920	-	12,010,712
Machinery and equipment	9,645	33,430	-	43,075
Total capital assets being depreciated	<u>11,977,437</u>	<u>76,350</u>	<u>-</u>	<u>12,053,787</u>
Total capital assets	<u>12,621,588</u>	<u>76,350</u>	<u>-</u>	<u>12,697,938</u>
Accumulated depreciation:				
Water and sewer system	1,934,105	399,403	-	2,333,508
Machinery and equipment	8,367	2,622	-	10,989
Total accumulated depreciation	<u>1,942,472</u>	<u>402,025</u>	<u>-</u>	<u>2,344,497</u>
Business-type activities capital assets, net	<u>\$ 10,679,116</u>	<u>\$ (325,675)</u>	<u>\$ -</u>	<u>\$ 10,353,441</u>

Capital asset activity for the year ended December 31, 2016 for the County’s component units was as follows:

	Balance 1/1/16	Additions	Deductions	Balance 12/31/16
Component units:				
Capital assets not being depreciated:				
Land	\$ 9,978,979	-	\$ 135,272	\$ 9,843,707
Industrial park improvements	5,687,097	-	-	5,687,097
Total capital assets not being depreciated	<u>15,666,076</u>	<u>-</u>	<u>135,272</u>	<u>15,530,804</u>
Other capital assets being depreciated:				
Buildings	1,494,904	-	-	1,494,904
Improvements other than buildings	339,068	-	-	339,068
Machinery and equipment	87,116	-	180	86,936
Total other capital assets being depreciated	<u>1,921,088</u>	<u>-</u>	<u>180</u>	<u>1,920,908</u>
Total capital assets	<u>17,587,164</u>	<u>-</u>	<u>135,452</u>	<u>17,451,712</u>
Accumulated depreciation:				
Buildings	139,863	\$ 59,796	-	199,659
Machinery and equipment	77,859	2,431	180	80,110
Improvements other than buildings	174,520	16,071	-	190,591
Total accumulated depreciation	<u>392,242</u>	<u>78,298</u>	<u>180</u>	<u>470,360</u>
Component units capital assets, net	<u>\$ 17,194,922</u>	<u>\$ (78,298)</u>	<u>\$ 135,272</u>	<u>\$ 16,981,352</u>

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 7 – ACCRUED LANDFILL POSTCLOSURE CARE COSTS**

State and federal laws and regulations required the County to place a final cover on its two closed landfill sites and to perform certain maintenance and monitoring functions at the sites for five to thirty years after closure. The County reports a liability for these postclosure care costs in its government-wide statement of net position. The accrued landfill postclosure care costs at December 31, 2016, are based on what it would cost to perform all postclosure care in 2016. Actual costs may be higher due to inflation, unexpected mitigation requirements, changes in technology, or changes in regulations.

**NOTE 8 – NOTES PAYABLE**

Notes payable at December 31, 2016 consisted of the following:

Governmental activities:

\$111,427 Note payable to Heritage Bank for the financing of road construction and stormwater drainage improvements for the Belfast Subdivision, payable in annual installments of \$14,861 including interest at 6.25% through January 20, 2017. \$ 14,116

\$1,142,000 Note payable to Ameris Bank for the refinancing of the Bryan County Department of Family and Children Services building, secured by real estate, payable in 180 monthly installments of \$7,960 including interest at 3.09% through September 20, 2028. 936,725

\$ 950,841

As of December 31, 2016, annual debt service requirements to maturity for notes payable are as follows:

Year ending December 31	Governmental Activities		
	Principal	Interest	Total
2017	\$ 81,690	\$ 28,696	\$ 110,386
2018	69,692	25,833	95,525
2019	71,876	23,649	95,525
2020	74,129	21,396	95,525
2021	76,452	19,073	95,525
2022-2026	419,743	57,884	477,627
2027-2028	157,259	4,272	161,531
	<u>\$ 950,841</u>	<u>\$ 180,803</u>	<u>\$ 1,131,644</u>



**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 – CAPITAL LEASES**

The County has entered into lease agreements as lessee for financing of construction of recreational facilities and the acquisition of various equipment costing \$4,025,300. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of inception. Amortization of the cost of these capital assets is included in depreciation expense in the government-wide financial statements and accumulated depreciation was \$1,553,199 at December 31, 2016.

The following is a schedule of future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at December 31, 2016:

<u>Year ending December 31</u>	
2017	\$ 520,079
2018	58,628
2019	255,875
2020	<u>102,109</u>
Total minimum lease payments	936,691
Less amount representing interest	<u>32,677</u>
Present value of future minimum lease payments	<u><u>\$ 904,014</u></u>

**NOTE 10– BONDS PAYABLE**

In December 2002, the County issued \$175,000 in general obligation bonds for the construction of road and stormwater drainage improvements for the Jerico Subdivision. These bonds are to be repaid from taxes assessed on the Jerico Subdivision Special Service District (debt service fund).

The bonds are due in annual installments of \$10,000 to \$20,000 from March 1, 2003 to March 1, 2016, and bear interest at 5.18 percent payable semiannually on September 1 and March 1 each year. The bonds were paid in full in 2016.

In September 2013, the County issued \$7,532,000 in refunding revenue bonds to pay off outstanding Water and Sewer Fund note obligations. Bonds were issued in three series. Series 2013A bonds were issued for \$1,749,000 with an interest rate of 3.0 percent and a maturity date of July 1, 2028. Series 2013B bonds were issued for \$1,233,000 with an interest rate of 1.59 percent and a maturity date of July 1, 2017. Series 2013C bonds were issued for \$4,550,000 with an interest rate of 3.09 percent and a maturity date of July 1, 2028. The bonds require quarterly principal and interest payments from the Water and Sewer Fund beginning October 1, 2013 as follows:

Series 2013A	\$ 36,175
Series 2013B	79,448
Series 2013C	<u>94,694</u>
Total quarterly payments	<u><u>\$ 210,317</u></u>

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 10– BONDS PAYABLE (Continued)**

As of December 31, 2016, debt service requirements to maturity are as follows:

Year ending December 31	Business-Type Activities		
	Principal	Interest	Total
2017	604,576	157,246	761,822
2018	379,711	143,765	523,476
2019	391,649	131,827	523,476
2020	403,625	119,851	523,476
2021	416,652	106,824	523,476
2022-2026	2,287,985	329,396	2,617,381
2027-2028	888,216	27,868	916,084
	<u>\$ 5,372,414</u>	<u>\$ 1,016,777</u>	<u>\$ 6,389,191</u>

**NOTE 11 – CHANGES IN LONG-TERM DEBT**

	Balance January 1, 2016	Additions	Reductions	Balance December 31, 2016	Amounts Due In One Year
<b>Governmental Activities:</b>					
Compensated absences payable	\$ 786,567	\$ 119,012	\$ 65,540	\$ 840,039	\$ 168,008
Accrued landfill postclosure care costs	325,000	-	25,000	300,000	25,000
Capital leases payable	1,594,302	-	690,288	904,014	504,529
Notes payable	1,030,153	-	79,312	950,841	81,690
Bonds payable	5,000	-	5,000	-	-
Net other postemployment benefit obligation	1,563,163	212,166	-	1,775,329	-
	<u>\$ 5,304,185</u>	<u>\$ 331,178</u>	<u>\$ 865,140</u>	<u>\$ 4,770,223</u>	<u>\$ 779,227</u>
<b>Business-type Activities:</b>					
Bonds payable	\$ 6,039,702	\$ -	\$ 667,288	\$ 5,372,414	\$ 604,576

The accrued landfill postclosure care costs will be paid from the General Fund. Principal and interest payments on the bonds payable for governmental activities are financed from taxes levied for the special service district debt service funds.

The compensated absences liability will be paid from the governmental fund from which the employees' salaries are paid which is primarily the General Fund. The capital lease obligations will be paid from the Emergency Telephone Special Revenue Fund and the SPLOST VI Capital Projects Fund. The notes payable for governmental activities will be paid from the General Fund, and the bonds payable for business-type activities will be paid from the Water and Sewer Enterprise Fund.

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 12 – FUND BALANCES – GOVERNMENTAL FUNDS**

As of December 31, 2016, governmental fund balances are composed of the following:

	General	SPLOST VI	Other Governmental Funds	Total Governmental Funds
Nonspendable:				
Prepaid items/ inventories	\$ 128,964	-	\$ 40,570	\$ 169,534
Restricted:				
Capital projects	-	\$3,552,620	-	3,552,620
Roads	110,000	-	-	110,000
Sheriff	-	-	149,841	149,841
Law library	-	-	147,559	147,559
Clerk of courts	-	-	8,832	8,832
Drug education	-	-	225,432	225,432
Jail	-	-	398,182	398,182
Fire protection	-	-	26,455	26,455
Engineering and inspections	-	-	4,391	4,391
Juvenile services	-	-	13,830	13,830
Sanitation	-	-	803,760	803,760
Recreation	-	-	511,727	511,727
Debt service - Subdivision special service districts	-	-	13,247	13,247
Total restricted	110,000	3,552,620	2,303,256	5,965,876
Unassigned	18,756,126	-	(11,665)	18,744,461
Total fund balances	\$18,995,090	\$3,552,620	\$ 2,332,161	\$24,879,871

**NOTE 13 – EMPLOYEE RETIREMENT PLANS**

Plan Description

The County’s defined benefit pension plan, the Bryan County Defined Benefit Plan (the “Plan”), provides retirement, disability, and death benefits to plan members and beneficiaries. The Plan is affiliated with the Association County Commissioners of Georgia (ACCG) Defined Benefit Plan (the “Plan”), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The specific benefit provisions of the County’s plan were established by an adoption agreement executed by the Bryan County Board of Commissioners. The ACCG issues a publicly available financial report that includes financial statements and required supplementary information. The report can be obtained by writing to GEBCorp, 191 Peachtree Street NE, Suite 700, Atlanta, Georgia 30303.

**BRYAN COUNTY, GEORGIA**  
NOTES TO FINANCIAL STATEMENTS

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**NOTE 13 – EMPLOYEE RETIREMENT PLANS (Continued)**

Benefits Provided

All full-time County employees are eligible to participate in the Plan after completing three years of service. Benefits are fully vested after five years of service. Participants become eligible to retire at age 65 with three years of participation in the plan. At that time, an employee is entitled to a lifetime pension equal to 1.00% of average annual compensation up to \$6,600 plus 1.50% of average annual compensation in excess of \$6,600 plus \$54 multiplied by the years of service.

Compensation is averaged over a five-year period prior to retirement or termination. The plan also provides benefits in the event of death or disability. These benefit provisions and all other requirements, including amendments or termination, are established by an adoption agreement executed by the Bryan County Board of Commissioners.

Employees Covered by Benefit Terms

Retirees and beneficiaries receiving benefits	52
Deferred vested (former employees)	103
Active participants	<u>151</u>
Total plan participants	<u><u>306</u></u>
Covered Compensation	<u><u>\$ 5,541,240</u></u>

Contributions

The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in section 47-20 of the Georgia Code. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement. The County's annual required contribution to the Plan for the year ended December 31, 2016 was \$822,367 and the actual amount contributed was \$819,004 (99.6%).

The Georgia Constitution enables the governing authority of the County, the Board of Commissioners, to establish, and amend from time-to-time the contribution rates for the County and its plan participants.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2015.

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 13 – EMPLOYEE RETIREMENT PLANS (Continued)**

Actuarial Assumptions

The total pension liability in the January 1, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	7.50% per year
Future salary increases	4.50% plus an aged base scale ranging from -1.0% to 1.5%
Mortality	RP-2000, Combined
Future payroll growth	5.50% per year
Inflation	3.00%

The actuarial assumptions used in the January 1, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2010 to December 31, 2014.

The Plan's financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by the Plan and incremental changes in the cash value of pre-retirement life insurance policies owned by the trust. County contributions are recognized when due and the County has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable.

Investments in securities are valued at current market price. The trust fund is invested approximately 70% in equities and 30% in fixed income securities on a cost basis.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on the assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 13 – EMPLOYEE RETIREMENT PLANS (Continued)**

Changes in the Net Pension Liability

	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (c) = (a)-(b)</b>
Balance, January 1, 2015	\$ 12,123,647	\$ 8,944,850	\$ 3,178,797
Changes for the year:			
Service cost	311,647	-	311,647
Interest on the total pension liability	893,162	-	893,162
Liability experience loss	257,412	-	257,412
Assumption change	428,088	-	428,088
Contributions from the employer	-	819,004	(819,004)
Net investment income	-	74,425	(74,425)
Administrative expenses	-	(30,204)	30,204
Benefit payments	(429,632)	(429,632)	-
Other changes	-	(110,675)	110,675
Net Changes	<u>1,460,677</u>	<u>322,918</u>	<u>1,137,759</u>
Balance, December 31, 2015	<u>\$ 13,584,324</u>	<u>\$ 9,267,768</u>	<u>\$ 4,316,556</u>

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the County, calculated using the discounted rate of 7.50 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50 percent) or one percentage point higher (8.50 percent) than the current rate:

	Discount Rate - 1% (6.50%)	Current Discount Rate (7.50%)	Discount Rate + 1% (8.50%)
County's net pension liability	\$ 6,151,584	\$ 4,316,556	\$ 2,780,346

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended December 31, 2016, the County recognized pension expense of \$900,506. At December 31, 2016, the County reported deferred outflows of resources from the following sources:

	<u>Deferred Outflows of Resources</u>
Net differences between projected and actual net investment income	\$ 566,306
Experience losses	207,910
Changes of assumptions	345,763
Employer contributions after measurement date	831,798
	<u>\$ 1,951,777</u>

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 13 – EMPLOYEE RETIREMENT PLANS (Continued)**

Amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ending	
<u>December 31</u>	
2017	\$ 1,109,184
2018	277,386
2019	277,386
2020	277,386
2021	10,435
	<u>\$ 1,951,777</u>

Judges of the Probate Courts Retirement Fund of Georgia

The Probate Judge is covered under a pension plan which requires that certain sums from marriage licenses and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

Clerk of Superior Court Retirement Fund

The Clerk of Superior Court is covered under a pension plan which requires that certain sums from fees and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

Sheriff's Retirement Fund/Peace Officers' Annuity and Benefit Fund

The Sheriff and sheriff deputies are covered under separate pension plans which require that certain sums from fines or bond forfeitures be remitted by the Magistrate Court and Clerk of Superior Court to the pension plans before the payment of any costs or other claims.

Magistrates Retirement Fund of Georgia

The Magistrate Judge is covered under a pension plan which requires that certain sums from fees and fines or bond forfeitures be remitted to the state sponsored pension plan.

Georgia Judicial Retirement System

This system provides retirement benefits for Superior Court Judges, District Attorneys, State Court Judges, Solicitors-General of the State Courts, and Juvenile Court Judges.

Employee's Retirement System of Georgia

Bryan County tax officials are covered under this retirement plan.

**NOTE 13 – EMPLOYEE RETIREMENT PLANS (Continued)**

Bryan County Board of Health (component unit)

The employees of the Bryan County Board of Health participate in the Georgia State Employees Retirement System (ERS). The plan is administered by the State of Georgia. ERS issues a publicly available financial report that can be obtained at [www.ers.ga.gov](http://www.ers.ga.gov). The retirement contributions for the year ended June 30, 2016 were \$85,758. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2016, the Board of Health reported \$609,758 for its proportionate share of the net pension liabilities. For the year ended June 30, 2016, the Board of Health recognized pension expense (benefit) of (\$3,945).

**NOTE 14 – OTHER POST-EMPLOYMENT BENEFITS**

**Plan Description.** The County sponsors a single-employer post-retirement medical plan. The plan provides medical, prescription, and death benefits to eligible retirees and their spouses. Since the plan has no assets, reporting an other employee benefit trust fund in the accompanying financial statements is not required nor was a separate or stand-alone report issued.

**Funding Policy.** The contribution requirements of plan members and the County are established and may be amended by the Board of Commissioners. Plan members are not required to contribute; however, plan members receiving healthcare benefits pay for 20% of the health care insurance premium for individual and family coverage if the employee had 10 years of service at retirement.

For the year ended December 31, 2016, the County made no contributions and instead elected to continue funding on a *pay-as-you-go* basis, which amounted to \$86,265 for 2016. The County is currently developing its policy of funding OPEB liabilities beyond the *pay-as-you-go* basis and may pre-fund any unfunded annual required contribution as determined under GASB Statement 45; accordingly, liabilities have been discounted at a blended rate between a fully pre-funded approach and a simple *pay-as-you-go* approach.

**Annual OPEB Cost and Net OPEB Obligation.** The County's annual other post-retirement benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB Obligation.



**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 14 – OTHER POST-EMPLOYMENT BENEFITS (Continued)**

Annual required contribution	\$ 286,459
Interest on net OPEB obligation	79,986
Adjustment to annual required contribution	<u>(68,014)</u>
Annual OPEB cost (expense)	298,431
Contributions made	<u>(86,265)</u>
Increase in net obligation	212,166
Net OPEB obligation (BOY)	<u>1,563,163</u>
Net OPEB obligation (EOY)	<u><u>\$ 1,775,329</u></u>

The County’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation is as follows:

<u>Fiscal Year</u> <u>Ended</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>OPEB Cost</u> <u>Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
12/31/2016	\$ 298,431	28.9%	\$ 1,775,329
12/31/2015	298,431	22.9%	1,536,163
12/31/2014	280,256	17.4%	1,333,103

**Funded Status and Funding Progress.** As of January 1, 2015, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$2,530,192 and the actuarial value of assets was \$0 resulting in an unfunded actuarial accrued liability (UAAL) of \$2,530,192. The covered payroll (annual payroll of active employees covered by the plan) was \$5,631,450 and the ratio of the UAAL to the covered payroll was 44.9%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

**Actuarial Methods and Assumptions.** Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and includes the type of benefits provided at the time of each valuation and the historical pattern of sharing the benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2015 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 6.0% investment rate of return (net of administrative expenses), and an annual healthcare cost trend rate of 8% initially, reduced by decrements to an ultimate rate of 5% after ten years. The actuarial value of assets was determined using a standard balanced portfolio expectation for retirement plan asset returns. The UAAL is being amortized as a level percentage of payroll on an open basis. The remaining amortization period at January 1, 2015 was 30 years.

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 15 – RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other counties in the state as part of the Association of County Commissioners of Georgia (ACCG) Interlocal Risk Management Agency Property and Liability Insurance Fund and the Association of County Commissioners of Georgia (ACCG) Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management insurance program for member local governments.

As part of these risk pools, the County 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 any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County 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 worker's 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 in the past three years have not exceeded the coverages.

**NOTE 16 – CONTINGENCIES**

The County is a defendant in various other lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County attorney, the resolution of these matters probably will not have a material adverse effect on the financial condition of the County.

**NOTE 17 – JOINT VENTURE**

Under Georgia law, the County, in conjunction with other cities and counties in the ten county Southeast Georgia areas, is a member of the Coastal Regional Commission of Georgia (RC) and is required to pay annual dues thereto. During its year ended December 31, 2016, the County paid \$24,383 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-33 which provides for the organizational structure of the RC in Georgia. The RC Regional Council membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Coastal Regional Commission of Georgia  
1181 Coastal Drive SW  
Darien, Georgia 31305

**NOTE 18 – TAX ABATEMENTS**

The Development Authority of Bryan County (the “Authority”) can enter into agreements for industrial projects to encourage the creation of jobs and new capital investment through an “Investment Assistance Program.” Georgia case law and statutory provisions, including the Development Authorities Law (Title 36 Chapter 62 of the Georgia Code Annotated), provide the Authority with the power to enter into such agreements with companies.

The Authority may accept title to real property (land and building) and personal property (machinery and equipment) assets from a company in return for job creation and/or capital investment and provide a tax benefit to the company through a lease agreement with the Authority. Agreements with respect to taxation of such assets under the lease provide the terms and conditions of any tax abatement. In general, failure to create jobs and/or investments as set forth in the agreements would result in a reduction (or claw back) of any tax abatements. The Authority monitors compliance with performance and accountability agreements to ensure the companies meet their commitments.

For Bryan County’s fiscal year ending December 31, 2016, the cumulative property tax not collected by Bryan County due to incentive agreements was \$629,485. Such agreements in effect for Bryan County resulted in an estimated \$268,000,000 in capital investment and approximately 550 jobs.

**NOTE 18 – SUBSEQUENT EVENTS**

The County evaluated subsequent events through October 26, 2017, the date which the financial statements were available to be issued.

**BRYAN COUNTY BOARD OF COMMISSIONERS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BRYAN COUNTY DEFINED BENEFIT PLAN**  
**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>2016 (1)</u>	<u>2015 (1)</u>
<b>Total pension liability</b>		
Service cost	\$ 311,647	\$ 317,967
Interest	893,162	838,487
Liability Experience (Gain)/Loss	257,412	
Assumption	428,088	
Benefit payments	<u>(429,632)</u>	<u>(425,275)</u>
<b>Net change in total pension liability</b>	1,460,677	731,179
<b>Total pension liability-beginning</b>	<u>12,123,647</u>	<u>11,392,468</u>
<b>Total pension liability-ending (a)</b>	<u><u>\$ 13,584,324</u></u>	<u><u>\$ 12,123,647</u></u>
 <b>Plan fiduciary net position</b>		
Contributions-employer	\$ 819,004	\$ 796,173
Net investment income	74,425	580,839
Benefit payments	(429,632)	(425,275)
Administrative expense	(30,204)	(29,342)
Other	<u>(110,675)</u>	<u>(104,032)</u>
<b>Net change in plan fiduciary net position</b>	322,918	818,363
<b>Plan fiduciary net position-beginning</b>	<u>8,944,850</u>	<u>8,126,487</u>
<b>Plan fiduciary net position-ending (b)</b>	<u><u>\$ 9,267,768</u></u>	<u><u>\$ 8,944,850</u></u>
 <b>Net pension liability-ending (a)-(b)</b>	<u><u>\$ 4,316,556</u></u>	<u><u>\$ 3,178,797</u></u>
 <b>Plan fiduciary net position as a percentage of the total pension liability</b>	68.22%	73.78%
 <b>Covered-employee payroll</b>	5,541,240	5,361,450
 <b>Net pension liability as a percentage of covered-employee payroll</b>	77.90%	59.29%

(1) Only fiscal years 2016 and 2015 were available. The County will continue to present information for years available until a full 10-year trend is compiled.

**BRYAN COUNTY BOARD OF COMMISSIONERS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BRYAN COUNTY DEFINED BENEFIT PLAN**  
**SCHEDULE OF CONTRIBUTIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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	2016	2015
Actuarially determined contribution	*	\$ 822,367
Contributions in relation to the actuarially determined contribution	*	(819,004)
Contribution deficiency (excess)	*	3,363
Covered-employee payroll	*	\$ 5,361,450
Contributions as a percentage of covered-employee payroll	*	15.28%

\*2016 information will be determined after fiscal year end and will be included in the 2016 valuation report

**Notes to Schedule:**

*Methods and assumptions used to determine contribution rates:*

Actuarial Cost Method	Entry Age Normal
Amortization Method	Closed level dollar for remaining unfunded liability
Remaining Amortization Period	N/A
Asset Valuation Method	Smoothed market value with a 5-year smoothing period

Actuarial Assumptions:

Net Investment Rate of Return	7.75%
Projected Salary Increases	4.50% plus an aged base scale ranging from -1.0% to 1.5%
Cost of Living Adjustments	N/A
Retirement Age	Probability of retirement calculated as 10% at age 55 to 60, 20% at age 61 to 64, 30% at age 65 to 69, and 100% at age 70
Mortality	RP-2000 Combined

**BRYAN COUNTY, GEORGIA**  
**GENERAL FUND**  
**COMPARATIVE BALANCE SHEETS**

	DECEMBER 31, 2016	DECEMBER 31, 2015
<b>ASSETS</b>		
Cash	\$ 13,442,015	\$ 12,642,843
Certificates of deposit	4,369,633	2,362,466
Receivables:		
Taxes	572,055	646,061
Intergovernmental	1,230,013	692,571
Other	36,164	76,150
Due from other funds	164,018	1,802,186
Prepaid items	108,796	141,476
Inventories	20,168	19,044
<b>TOTAL ASSETS</b>	<b>\$ 19,942,862</b>	<b>\$ 18,382,797</b>
<b>LIABILITIES</b>		
Accounts payable	\$ 411,842	\$ 161,732
Accrued payroll	211,865	118,949
Due to other funds	1,582	-
Unearned revenue	-	10,660
<b>Total liabilities</b>	<b>625,289</b>	<b>291,341</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue - property taxes	322,483	295,425
<b>FUND BALANCE</b>		
Nonspendable	128,964	160,520
Restricted	110,000	-
Unassigned	18,756,126	17,635,511
<b>Total fund balance</b>	<b>18,995,090</b>	<b>17,796,031</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 19,942,862</b>	<b>\$ 18,382,797</b>

**BRYAN COUNTY, GEORGIA**  
**GENERAL FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**

	YEAR ENDED	
	DECEMBER 31, 2016	DECEMBER 31, 2015
<b>REVENUES</b>		
Taxes	\$ 15,997,139	\$ 15,902,782
Licenses and permits	511,584	496,393
Charges for services	1,630,076	1,653,082
Fines and forfeitures	1,364,191	1,682,918
Intergovernmental	1,209,682	1,160,841
Interest	40,036	29,039
Other	307,182	257,313
Total revenues	<u>21,059,890</u>	<u>21,182,368</u>
<b>EXPENDITURES</b>		
Current:		
General government	3,319,979	2,538,252
Judicial	1,770,331	1,761,766
Public safety	6,966,533	6,651,791
Public works	2,627,261	2,028,235
Health and welfare	990,358	1,247,530
Libraries and recreation	1,707,251	1,731,249
Housing and development	1,511,957	1,251,225
Debt service:		
Principal	66,148	63,031
Interest	29,377	32,494
Total expenditures	<u>18,989,195</u>	<u>17,305,573</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>2,070,695</u>	<u>3,876,795</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Sale of capital assets	8,611	53,110
Transfers in	794	30,000
Transfers out	(881,041)	(692,896)
Total other financing sources (uses)	<u>(871,636)</u>	<u>(609,786)</u>
<b>NET CHANGE IN FUND BALANCES</b>	1,199,059	3,267,009
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>17,796,031</u>	<u>14,529,022</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 18,995,090</u>	<u>\$ 17,796,031</u>

**BRYAN COUNTY, GEORGIA**  
**SPLOST VI CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**

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ASSETS

	<u>DECEMBER 31,</u> 2016	<u>DECEMBER 31,</u> 2015
ASSETS		
Cash	\$ 3,356,942	\$ 3,115,251
Intergovernmental receivable	910,816	898,057
Due from other funds	<u>1,582</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 4,269,340</u>	<u>\$ 4,013,308</u>

LIABILITIES AND  
FUND BALANCE

LIABILITIES		
Accounts payable	\$ 716,720	\$ 470,337
FUND BALANCE		
Restricted	<u>3,552,620</u>	<u>3,542,971</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,269,340</u>	<u>\$ 4,013,308</u>



**BRYAN COUNTY, GEORGIA**  
**SPLOST VI CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	YEAR ENDED	
	DECEMBER 31, 2016	DECEMBER 31, 2015
<b>REVENUES</b>		
Intergovernmental	-	\$ 100,000
Sales taxes	\$ 5,053,830	5,357,365
Interest	4,230	5,252
Other	-	3,000
Total revenues	5,058,060	5,465,617
<b>EXPENDITURES</b>		
Capital outlay:		
General government	52,548	47,467
Public safety	310,995	52,519
Roads	168,152	1,245,484
Culture and recreation	711,792	429,412
Housing and development	960,000	380,000
Intergovernmental	2,174,663	2,305,274
Debt service:		
Principal	563,359	555,719
Interest	22,109	28,640
Total expenditures	4,963,618	5,044,515
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	94,442	421,102
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from capital leases	-	195,482
Transfers out	(84,793)	(627,779)
Total other financing sources (uses)	(84,793)	(432,297)
<b>NET CHANGE IN FUND BALANCES</b>	9,649	(11,195)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	3,542,971	3,554,166
<b>FUND BALANCES, END OF YEAR</b>	\$ 3,552,620	3,542,971

**BRYAN COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2016**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Cash	\$ 2,390,196	\$ 14,699	\$ 2,404,895
Receivables:			
Taxes	209,495	743	210,238
Intergovernmental	1,433	-	1,433
Other	117,921	-	117,921
Prepaid items	40,570	-	40,570
<b>TOTAL ASSETS</b>	<b>\$ 2,759,615</b>	<b>\$ 15,442</b>	<b>\$ 2,775,057</b>
<b>LIABILITIES</b>			
Liabilities:			
Accounts payable	\$ 151,254	-	\$ 151,254
Due to other funds	157,307	\$ 1,452	158,759
Total liabilities	308,561	1,452	310,013
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	132,140	743	132,883
<b>FUND BALANCES</b>			
Nonspendable	40,570	-	40,570
Restricted	2,290,009	13,247	2,303,256
Unassigned	(11,665)	-	(11,665)
Total fund balances	2,318,914	13,247	2,332,161
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 2,759,615</b>	<b>\$ 15,442</b>	<b>\$ 2,775,057</b>

**BRYAN COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 2,490,406	\$ 15,018	\$ 2,505,424
Licenses and permits	4,232	-	4,232
Charges for services	1,016,294	-	1,016,294
Fines and forfeitures	160,987	-	160,987
Intergovernmental	10,952	-	10,952
Interest	491	-	491
Other	12,283	-	12,283
Total revenues	<u>3,695,645</u>	<u>15,018</u>	<u>3,710,663</u>
<b>EXPENDITURES</b>			
Current:			
Judicial	19,463	-	19,463
Public safety	2,693,639	-	2,693,639
Public works	1,365,365	-	1,365,365
Recreation	276,533	-	276,533
Capital outlay:			
Public safety	53,571	-	53,571
Housing and development	10,000	-	10,000
Debt service:			
Principal	126,929	18,164	145,093
Interest	18,668	1,827	20,495
Total expenditures	<u>4,564,168</u>	<u>19,991</u>	<u>4,584,159</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(868,523)</u>	<u>(4,973)</u>	<u>(873,496)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	881,041	-	881,041
Transfers out	-	(794)	(794)
Total financing sources (uses)	<u>881,041</u>	<u>(794)</u>	<u>880,247</u>
<b>NET CHANGE IN FUND BALANCES</b>	12,518	(5,767)	6,751
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>2,306,396</u>	<u>19,014</u>	<u>2,325,410</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 2,318,914</u>	<u>\$ 13,247</u>	<u>\$ 2,332,161</u>

**BRYAN COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2016**

	Emergency Telephone	Jail Fund	Sheriff Forfeiture Fund	Law Library	Curbside Solid Waste Fund	Inmate Telephone Commission Fund	NPDES Permit Fees Fund
<b>ASSETS</b>							
Cash	-	\$ 327,754	\$ 149,841	\$ 147,659	\$ 879,422	\$ 12,167	\$ 4,391
Receivables:							
Taxes	-	-	-	-	107,246	-	-
Intergovernmental	-	-	-	-	-	-	-
Other	\$ 117,921	-	-	-	-	-	-
Prepaid items	35,966	4,604	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 153,887</b>	<b>\$ 332,358</b>	<b>\$ 149,841</b>	<b>\$ 147,659</b>	<b>\$ 986,668</b>	<b>\$ 12,167</b>	<b>\$ 4,391</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 10,899	\$ 3,303	-	\$ 100	\$ 115,708	-	-
Due to other funds	118,687	-	-	-	-	-	-
<b>Total liabilities</b>	<b>129,586</b>	<b>3,303</b>	<b>-</b>	<b>100</b>	<b>115,708</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenue - property taxes	-	-	-	-	67,200	-	-
<b>FUND BALANCES</b>							
Nonspendable	35,966	4,604	-	-	-	-	-
Restricted	-	324,451	\$ 149,841	147,559	803,760	\$ 12,167	\$ 4,391
Unassigned	(11,665)	-	-	-	-	-	-
<b>Total fund balances</b>	<b>24,301</b>	<b>329,055</b>	<b>149,841</b>	<b>147,559</b>	<b>803,760</b>	<b>12,167</b>	<b>4,391</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 153,887</b>	<b>\$ 332,358</b>	<b>\$ 149,841</b>	<b>\$ 147,659</b>	<b>\$ 986,668</b>	<b>\$ 12,167</b>	<b>\$ 4,391</b>

**BRYAN COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2016**

	Recreation Fund	Jail Commissary Fund	Superior Court General Purpose Fund	Drug Abuse Treatment and Education Fund	Juvenile Supplemental Services Fund	Fire Protection Fund	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>							
Cash	\$ 513,605	\$ 64,841	\$ 8,832	\$ 223,999	\$ 13,830	43,855	\$ 2,390,196
Receivables:							
Taxes	-	-	-	-	-	102,249	209,495
Intergovernmental	-	-	-	1,433	-	-	1,433
Other	-	-	-	-	-	-	117,921
Prepaid items	-	-	-	-	-	-	40,570
<b>TOTAL ASSETS</b>	<u>\$ 513,605</u>	<u>\$ 64,841</u>	<u>\$ 8,832</u>	<u>\$ 225,432</u>	<u>\$ 13,830</u>	<u>\$146,104</u>	<u>\$ 2,759,615</u>
<b>LIABILITIES</b>							
Accounts payable	\$ 1,878	\$ 3,277	-	-	-	\$ 16,089	\$ 151,254
Due to other funds	-	-	-	-	-	38,620	157,307
Total liabilities	<u>1,878</u>	<u>3,277</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,709</u>	<u>308,561</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenue - property taxes	-	-	-	-	-	64,940	132,140
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	-	-	-	40,570
Restricted	511,727	61,564	\$ 8,832	225,432	\$ 13,830	26,455	2,290,009
Unassigned	-	-	-	-	-	-	(11,665)
Total fund balances	<u>511,727</u>	<u>61,564</u>	<u>8,832</u>	<u>225,432</u>	<u>13,830</u>	<u>26,455</u>	<u>2,318,914</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<u>\$ 513,605</u>	<u>\$ 64,841</u>	<u>\$ 8,832</u>	<u>\$ 225,432</u>	<u>\$ 13,830</u>	<u>\$146,104</u>	<u>\$ 2,759,615</u>

**BRYAN COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Emergency Telephone	Jail Fund	Sheriff Forfeiture Fund	Law Library	Curbside Solid Waste Fund	Inmate Telephone Commission Fund	NPDES Permit Fees Fund
<b>REVENUES</b>							
Taxes	-	-	-	-	\$ 1,269,529	-	-
Licenses and permits	-	-	-	-	-	-	\$ 4,232
Charges for services	\$ 702,779	-	\$ 1,710	-	-	-	-
Fines and forfeitures	-	\$ 75,565	-	\$ 22,979	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interest	-	-	260	137	-	\$ 10	-
Other	4,313	-	439	-	-	7,406	-
Total revenues	<u>707,092</u>	<u>75,565</u>	<u>2,409</u>	<u>23,116</u>	<u>1,269,529</u>	<u>7,416</u>	<u>4,232</u>
<b>EXPENDITURES</b>							
Current:							
Judicial	-	-	-	4,475	-	-	-
Public safety	1,185,514	58,822	22,690	-	-	3,654	-
Public works	-	-	-	-	1,365,365	-	-
Recreation	-	-	-	-	-	-	-
Capital outlay:							
Public safety	5,783	11,164	-	-	-	-	-
Housing and development	-	-	-	-	-	-	10,000
Debt service:							
Principal	126,929	-	-	-	-	-	-
Interest	18,668	-	-	-	-	-	-
Total expenditures	<u>1,336,894</u>	<u>69,986</u>	<u>22,690</u>	<u>4,475</u>	<u>1,365,365</u>	<u>3,654</u>	<u>10,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(629,802)</u>	<u>5,579</u>	<u>(20,281)</u>	<u>18,641</u>	<u>(95,836)</u>	<u>3,762</u>	<u>(5,768)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	654,103	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>654,103</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>24,301</u>	<u>5,579</u>	<u>(20,281)</u>	<u>18,641</u>	<u>(95,836)</u>	<u>3,762</u>	<u>(5,768)</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>323,476</u>	<u>170,122</u>	<u>128,918</u>	<u>899,596</u>	<u>8,405</u>	<u>10,159</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 24,301</u>	<u>\$ 329,055</u>	<u>\$ 149,841</u>	<u>\$ 147,559</u>	<u>\$ 803,760</u>	<u>\$ 12,167</u>	<u>\$ 4,391</u>

**BRYAN COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Recreation Fund	Jail Commissary Fund	Superior Court General Purpose Fund	Drug Abuse Treatment and Education Fund	Juvenile Supplemental Services Fund	Fire Protection Fund	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>							
Taxes	-	-	-	-	-	\$ 1,220,877	\$ 2,490,406
Licenses and permits	-	-	-	-	-	-	4,232
Charges for services	\$ 281,369	\$ 30,436	-	-	-	-	1,016,294
Fines and forfeitures	-	-	-	\$ 61,439	\$ 1,004	-	160,987
Intergovernmental	-	-	\$ 10,952	-	-	-	10,952
Interest	-	72	12	-	-	-	491
Other	125	-	-	-	-	-	12,283
Total revenues	<u>281,494</u>	<u>30,508</u>	<u>10,964</u>	<u>61,439</u>	<u>1,004</u>	<u>1,220,877</u>	<u>3,695,645</u>
<b>EXPENDITURES</b>							
<b>Current:</b>							
Judicial	-	-	14,988	-	-	-	19,463
Public safety	-	28,378	-	9,355	-	1,385,226	2,693,639
Public works	-	-	-	-	-	-	1,365,365
Recreation	276,533	-	-	-	-	-	276,533
<b>Capital outlay:</b>							
Public safety	-	-	-	-	-	36,624	53,571
Housing and development	-	-	-	-	-	-	10,000
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	126,929
Interest	-	-	-	-	-	-	18,668
Total expenditures	<u>276,533</u>	<u>28,378</u>	<u>14,988</u>	<u>9,355</u>	<u>-</u>	<u>1,421,850</u>	<u>4,564,168</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>4,961</u>	<u>2,130</u>	<u>(4,024)</u>	<u>52,084</u>	<u>1,004</u>	<u>(200,973)</u>	<u>(868,523)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	226,938	881,041
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>226,938</u>	<u>881,041</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>4,961</u>	<u>2,130</u>	<u>(4,024)</u>	<u>52,084</u>	<u>1,004</u>	<u>25,965</u>	<u>12,518</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>506,766</u>	<u>59,434</u>	<u>12,856</u>	<u>173,348</u>	<u>12,826</u>	<u>490</u>	<u>2,306,396</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 511,727</u>	<u>\$ 61,564</u>	<u>\$ 8,832</u>	<u>\$ 225,432</u>	<u>\$ 13,830</u>	<u>\$ 26,455</u>	<u>\$ 2,318,914</u>

**BRYAN COUNTY, GEORGIA**  
**EMERGENCY TELEPHONE SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original and Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>				
Charges for services	\$ 678,000	\$ 702,779	\$ 24,779	\$ 695,131
Interest	500	-	(500)	98
Other	1,000	4,313	3,313	7,367
Total revenues	<u>679,500</u>	<u>707,092</u>	<u>27,592</u>	<u>702,596</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	1,171,266	1,185,514	(14,248)	1,153,958
Capital outlay:				
Public safety	2,500	5,783	(3,283)	934
Debt service:				
Principal	145,598	126,929	18,669	131,358
Interest	14,239	18,668	(4,429)	14,239
Total expenditures	<u>1,333,603</u>	<u>1,336,894</u>	<u>(3,291)</u>	<u>1,300,489</u>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	(654,103)	(629,802)	24,301	(597,893)
<b>OTHER FINANCING SOURCES</b>				
Transfers in	654,103	654,103	-	597,893
<b>NET CHANGE IN FUND BALANCES</b>	-	24,301	24,301	-
<b>FUND BALANCES, BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 24,301</u>	<u>\$ 24,301</u>	<u>\$ -</u>



**BRYAN COUNTY, GEORGIA**  
**JAIL SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original and Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>				
Fines and forfeitures	\$ 87,500	\$ 75,565	\$ (11,935)	\$ 111,661
Interest	500	-	(500)	146
Total revenues	<u>88,000</u>	<u>75,565</u>	<u>(12,435)</u>	<u>111,807</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	78,000	58,822	19,178	65,798
Capital outlay:				
Public safety	10,000	11,164	(1,164)	21,000
Total expenditures	<u>88,000</u>	<u>69,986</u>	<u>18,014</u>	<u>86,798</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	5,579	5,579	25,009
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>323,476</u>	<u>323,476</u>	<u>-</u>	<u>298,467</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 323,476</u>	<u>\$ 329,055</u>	<u>\$ 5,579</u>	<u>\$ 323,476</u>

**BRYAN COUNTY, GEORGIA**  
**SHERIFF FORFEITURE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original and Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>				
Fines and forfeitures	\$ 10,000	-	\$ (10,000)	\$ 45,642
Charges for services	-	\$ 1,710	1,710	-
Other	-	439	439	-
Interest	500	260	(240)	249
Total revenues	<u>10,500</u>	<u>2,409</u>	<u>(8,091)</u>	<u>45,891</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	10,500	22,690	(12,190)	12,820
Capital:				
Public safety	-	-	-	-
Total expenditures	<u>10,500</u>	<u>22,690</u>	<u>(12,190)</u>	<u>12,820</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(20,281)</u>	<u>(20,281)</u>	<u>33,071</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>170,122</u>	<u>170,122</u>	<u>-</u>	<u>137,051</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 170,122</u>	<u>\$ 149,841</u>	<u>\$ (20,281)</u>	<u>\$ 170,122</u>

**BRYAN COUNTY, GEORGIA**  
**LAW LIBRARY SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original and Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>				
Fines and forfeitures	\$ 29,000	\$ 22,979	\$ (6,021)	\$ 28,713
Interest	200	137	(63)	125
Total revenues	<u>29,200</u>	<u>23,116</u>	<u>(6,084)</u>	<u>28,838</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	29,200	4,475	24,725	4,805
Capital outlay:				
Judicial	-	-	-	-
Total expenditures	<u>29,200</u>	<u>4,475</u>	<u>24,725</u>	<u>4,805</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	18,641	18,641	24,033
<b>OTHER FINANCING USES</b>				
Transfer to general fund	-	-	-	(30,000)
<b>NET CHANGE IN FUND BALANCES</b>	-	18,641	18,641	(5,967)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>128,918</u>	<u>128,918</u>	<u>-</u>	<u>134,885</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 128,918</u>	<u>\$ 147,559</u>	<u>\$ 18,641</u>	<u>\$ 128,918</u>

**BRYAN COUNTY, GEORGIA**  
**CURBSIDE SOLID WASTE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>					
Taxes	\$ 1,138,000	\$ 1,248,656	\$ 1,269,529	\$ 20,873	\$ 1,239,858
Interest	1,000	1,000	-	(1,000)	283
Total revenues	<u>1,139,000</u>	<u>1,249,656</u>	<u>1,269,529</u>	<u>19,873</u>	<u>1,240,141</u>
<b>EXPENDITURES</b>					
Current:					
Solid waste	<u>1,139,000</u>	<u>1,249,656</u>	<u>1,365,365</u>	<u>(115,709)</u>	<u>1,303,379</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(95,836)</u>	<u>(95,836)</u>	<u>(63,238)</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>899,596</u>	<u>899,596</u>	<u>899,596</u>	<u>-</u>	<u>962,834</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 899,596</u>	<u>\$ 899,596</u>	<u>\$ 803,760</u>	<u>\$ (95,836)</u>	<u>\$ 899,596</u>

**BRYAN COUNTY, GEORGIA**  
**INMATE TELEPHONE COMMISSION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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	Original and Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>				
Interest	\$ 10	\$ 10	\$ -	\$ 6
Telephone commissions	8,500	7,406	(1,094)	6,788
Total revenues	<u>8,510</u>	<u>7,416</u>	<u>(1,094)</u>	<u>6,794</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>8,510</u>	<u>3,654</u>	<u>4,856</u>	<u>12,674</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>3,762</b>	<b>3,762</b>	<b>(5,880)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>8,405</u>	<u>8,405</u>	<u>-</u>	<u>14,285</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 8,405</u>	<u>\$ 12,167</u>	<u>\$ 3,762</u>	<u>\$ 8,405</u>

**BRYAN COUNTY, GEORGIA**  
**NPDES PERMIT FEES SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>					
Permit fees	\$ 3,000	\$ 3,000	\$ 4,232	\$ 1,232	\$ 6,020
Interest	30	30	-	(30)	15
Total revenues	<u>3,030</u>	<u>3,030</u>	<u>4,232</u>	<u>1,202</u>	<u>6,035</u>
<b>EXPENDITURES</b>					
Capital outlay:					
Housing and development	<u>3,030</u>	<u>13,030</u>	<u>10,000</u>	<u>3,030</u>	<u>20,317</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(10,000)</b>	<b>(5,768)</b>	<b>4,232</b>	<b>(14,282)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>10,159</u>	<u>10,159</u>	<u>10,159</u>	<u>-</u>	<u>24,441</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 10,159</u>	<u>\$ 159</u>	<u>\$ 4,391</u>	<u>\$ 4,232</u>	<u>\$ 10,159</u>

**BRYAN COUNTY, GEORGIA**  
**RECREATION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original and Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>				
Charges for services	\$ 383,683	\$ 281,369	\$ (102,314)	\$ 373,712
Interest	213	-	(213)	214
Other	500	125	(375)	4,501
	<u>384,396</u>	<u>281,494</u>	<u>(102,902)</u>	<u>378,427</u>
<b>EXPENDITURES</b>				
Current:				
Recreation	<u>384,396</u>	<u>276,533</u>	<u>107,863</u>	<u>286,311</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	4,961	4,961	92,116
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>506,766</u>	<u>506,766</u>	-	<u>414,650</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 506,766</u>	<u>\$ 511,727</u>	<u>\$ 4,961</u>	<u>\$ 506,766</u>

**BRYAN COUNTY, GEORGIA**  
**JAIL COMMISSARY SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original and Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>				
Commissary sales	\$ 38,000	\$ 30,436	\$ (7,564)	\$ 39,813
Interest	100	72	(28)	68
Total revenues	38,100	30,508	(7,592)	39,881
<b>EXPENDITURES</b>				
Current:				
Public safety	38,100	28,378	9,722	38,897
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	2,130	2,130	984
<b>FUND BALANCES, BEGINNING OF YEAR</b>	59,434	59,434	-	58,450
<b>FUND BALANCES, END OF YEAR</b>	\$ 59,434	\$ 61,564	\$ 2,130	\$ 59,434



**BRYAN COUNTY, GEORGIA**  
**SUPERIOR COURT GENERAL PURPOSE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original and Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>				
Intergovernmental	\$ 6,500	\$ 10,952	\$ 4,452	\$ 3,818
Interest	10	12	2	11
Total revenues	<u>6,510</u>	<u>10,964</u>	<u>4,454</u>	<u>3,829</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	<u>6,510</u>	<u>14,988</u>	<u>(8,478)</u>	<u>2,788</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(4,024)	(4,024)	1,041
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>12,856</u>	<u>12,856</u>	-	<u>11,815</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 12,856</u>	<u>\$ 8,832</u>	<u>\$ (4,024)</u>	<u>\$ 12,856</u>

**BRYAN COUNTY, GEORGIA**  
**DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original and Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>				
Fines and forfeitures	\$ 46,000	\$ 61,439	\$ 15,439	\$ 65,375
Interest	-	-	-	49
Total revenues	<u>46,000</u>	<u>61,439</u>	<u>15,439</u>	<u>65,424</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	46,000	9,355	36,645	7,024
Total expenditures	<u>46,000</u>	<u>9,355</u>	<u>36,645</u>	<u>7,024</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	52,084	52,084	58,400
FUND BALANCES, BEGINNING OF YEAR	<u>173,348</u>	<u>173,348</u>	-	<u>114,948</u>
FUND BALANCES, END OF YEAR	<u>\$ 173,348</u>	<u>\$ 225,432</u>	<u>\$ 52,084</u>	<u>\$ 173,348</u>

**BRYAN COUNTY, GEORGIA**  
**JUVENILE SUPPLEMENTAL SERVICES SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original and Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>				
Fines and forfeitures	\$ 1,480	\$ 1,004	\$ (476)	\$ 2,250
Interest	12	-	(12)	5
Total revenues	1,492	1,004	(488)	2,255
<b>EXPENDITURES</b>				
Current:				
Public safety	1,492	-	1,492	2,555
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	1,004	1,004	(300)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	12,826	12,826	-	13,126
<b>FUND BALANCES, END OF YEAR</b>	\$ 12,826	\$ 13,830	\$ 1,004	\$ 12,826

**BRYAN COUNTY, GEORGIA**  
**FIRE PROTECTION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>					
Taxes	\$ 1,120,000	\$ 1,187,000	\$ 1,220,877	\$ 33,877	\$ 1,199,573
Charges for services	-	-	-	-	80,000
Interest	2,000	2,000	-	(2,000)	286
Total revenues	<u>1,122,000</u>	<u>1,189,000</u>	<u>1,220,877</u>	<u>31,877</u>	<u>1,279,859</u>
<b>EXPENDITURES</b>					
Current:					
Public safety	1,248,938	1,320,938	1,385,226	(64,288)	1,289,168
Capital outlay:					
Public safety	100,000	95,000	36,624	58,376	44,966
Debt service:					
Principal	-	-	-	-	113,276
Interest	-	-	-	-	1,136
Total expenditures	<u>1,348,938</u>	<u>1,415,938</u>	<u>1,421,850</u>	<u>(5,912)</u>	<u>1,448,546</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(226,938)</u>	<u>(226,938)</u>	<u>(200,973)</u>	<u>25,965</u>	<u>(168,687)</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	226,938	226,938	226,938	-	95,003
Total other financing sources	<u>226,938</u>	<u>226,938</u>	<u>226,938</u>	<u>-</u>	<u>95,003</u>
NET CHANGE IN FUND BALANCES	-	-	25,965	25,965	(73,684)
FUND BALANCES, BEGINNING OF YEAR	490	490	490	-	74,174
FUND BALANCES, END OF YEAR	<u>\$ 490</u>	<u>\$ 490</u>	<u>\$ 26,455</u>	<u>\$ 25,965</u>	<u>\$ 490</u>

**BRYAN COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**DECEMBER 31, 2016**

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	Jerico Subdivision Special Service District	Belfast Subdivision Special Service District	Total Nonmajor Debt Service Funds
<b>ASSETS</b>			
Cash	\$ -	\$ 14,699	\$ 14,699
Taxes receivable	-	743	743
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 15,442</b>	<b>\$ 15,442</b>
<b>LIABILITIES</b>			
Due to general fund	\$ -	\$ 1,452	\$ 1,452
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	-	743	743
<b>FUND BALANCES</b>			
Restricted	-	13,247	13,247
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 15,442</b>	<b>\$ 15,442</b>

**BRYAN COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Jerico Subdivision Special Service District	Belfast Subdivision Special Service District	Total Nonmajor Debt Service Funds
REVENUES			
Taxes	\$ 899	\$ 14,119	\$ 15,018
EXPENDITURES			
Debt service:			
Principal	5,000	13,164	18,164
Interest	130	1,697	1,827
Total expenditures	5,130	14,861	19,991
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,231)	(742)	(4,973)
OTHER FINANCING USES			
Transfers out	(794)	-	(794)
NET CHANGE IN FUND BALANCE	(5,025)	(742)	(5,767)
FUND BALANCES, BEGINNING OF YEAR	5,025	13,989	19,014
FUND BALANCES, END OF YEAR	\$ -	\$ 13,247	\$ 13,247

**BRYAN COUNTY, GEORGIA**  
**JERICO SUBDIVISION SPECIAL SERVICE DISTRICT DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original and Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>				
Taxes	\$ 21,555	\$ 899	\$ (20,656)	\$ 3,923
Interest	-	-	-	-
Total revenues	<u>21,555</u>	<u>899</u>	<u>(20,656)</u>	<u>3,923</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	20,000	5,000	15,000	35,000
Interest	1,555	130	1,425	1,326
Total expenditures	<u>21,555</u>	<u>5,130</u>	<u>16,425</u>	<u>36,326</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(4,231)	(4,231)	(32,403)
<b>OTHER FINANCING USES</b>				
Transfers out	-	(794)	(794)	-
<b>NET CHANGE IN FUND BALANCE</b>	-	(5,025)	(5,025)	(32,403)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	5,025	5,025	-	37,428
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 5,025</u>	<u>\$ -</u>	<u>\$ (5,025)</u>	<u>\$ 5,025</u>

**BRYAN COUNTY, GEORGIA**  
**BELFAST SUBDIVISION SPECIAL SERVICE DISTRICT DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original and Final Budget	Actual	Variance Positive (Negative)	2015 Actual
<b>REVENUES</b>				
Taxes	\$ 14,861	\$ 14,119	\$ (742)	\$ 16,377
<b>EXPENDITURES</b>				
Debt service:				
Principal	10,965	13,164	(2,199)	12,261
Interest	3,896	1,697	2,199	2,600
Total expenditures	14,861	14,861	-	14,861
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(742)	(742)	1,516
<b>FUND BALANCES, BEGINNING OF YEAR</b>	13,989	13,989	-	12,473
<b>FUND BALANCES, END OF YEAR</b>	\$ 13,989	\$ 13,247	\$ (742)	\$ 13,989



**BRYAN COUNTY, GEORGIA**  
**WATER AND SEWER ENTERPRISE FUND**  
**COMPARATIVE STATEMENT OF NET POSITION**

	<u>DECEMBER 31,</u> 2016	<u>DECEMBER 31,</u> 2015
<b>ASSETS</b>		
Current Assets		
Cash	\$ 811,739	\$ 450,744
Accounts receivable	39,084	64,641
Total Current Assets	<u>850,823</u>	<u>515,385</u>
Noncurrent Assets		
Restricted cash	<u>670,718</u>	<u>670,718</u>
Capital Assets		
Land	644,151	644,151
Water and sewer system	12,010,712	11,967,792
Equipment	43,075	9,645
Less accumulated depreciation	<u>(2,344,497)</u>	<u>(1,942,472)</u>
Total Capital Assets	<u>10,353,441</u>	<u>10,679,116</u>
Total Noncurrent Assets	<u>11,024,159</u>	<u>11,349,834</u>
<b>TOTAL ASSETS</b>	<u>11,874,982</u>	<u>11,865,219</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	53,366	-
Accrued interest payable	41,190	45,245
Customer deposits	4,000	-
Current portion of bonds payable	604,576	667,288
Due to other funds	<u>-</u>	<u>258,980</u>
Total Current Liabilities	703,132	971,513
Long Term Liabilities		
Bonds payable, less current portion	<u>4,767,838</u>	<u>5,372,414</u>
Total Liabilities	<u>5,470,970</u>	<u>6,343,927</u>
<b>NET POSITION</b>		
Net investment in capital assets	4,981,027	5,010,177
Restricted for debt service	250,000	250,000
Restricted for renewal and extension	50,000	50,000
Unrestricted	<u>1,122,985</u>	<u>211,115</u>
	<u>\$ 6,404,012</u>	<u>\$ 5,521,292</u>

**BRYAN COUNTY, GEORGIA**  
**WATER AND SEWER ENTERPRISE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**

	YEAR ENDED	
	DECEMBER 31, 2016	DECEMBER 31, 2015
<b>OPERATING REVENUES</b>		
Water and sewer sales	\$ 571,718	\$ 243,564
Tap and connection fees	234,319	190,900
Total operating revenues	<u>806,037</u>	<u>434,464</u>
<b>OPERATING EXPENSES</b>		
Depreciation	402,025	371,854
Purchased services	467,586	419,476
Materials and supplies	157,857	111,297
Total operating expenses	<u>1,027,468</u>	<u>902,627</u>
<b>OPERATING LOSS</b>	<u>(221,431)</u>	<u>(468,163)</u>
<b>NONOPERATING REVENUE (EXPENSE)</b>		
Interest income	-	130
Interest expense	(169,927)	(185,390)
Total nonoperating revenue (expense)	<u>(169,927)</u>	<u>(185,260)</u>
<b>LOSS BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	(391,358)	(653,423)
Capital contributions/Cost recovery fees	1,189,285	942,065
Transfers in	84,793	627,779
<b>CHANGE IN NET POSITION</b>	882,720	916,421
<b>NET POSITION, JANUARY 1</b>	<u>5,521,292</u>	<u>4,604,871</u>
<b>NET POSITION, DECEMBER 31</b>	<u>\$ 6,404,012</u>	<u>\$ 5,521,292</u>

**BRYAN COUNTY, GEORGIA**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**DECEMBER 31, 2016**

	Tax	Probate	Clerk of	Magistrate	Sheriff	Victims	Totals	
	Commissioner	Court	Courts	Court		Assistance	2016	2015
						Fund		
<b>ASSETS</b>								
Cash	\$ 1,034,764	\$ 9,517	\$ 636,259	\$ 9,148	\$ 204,821	\$ 15,459	\$ 1,909,968	\$ 1,814,372
<b>TOTAL ASSETS</b>	<u>\$ 1,034,764</u>	<u>\$ 9,517</u>	<u>\$ 636,259</u>	<u>\$ 9,148</u>	<u>\$ 204,821</u>	<u>\$ 15,459</u>	<u>\$ 1,909,968</u>	<u>\$ 1,814,372</u>
<b>LIABILITIES</b>								
Due to other entities and individuals	\$ 1,034,764	\$ 9,517	\$ 636,259	\$ 9,148	\$ 204,821	\$ 15,459	\$ 1,909,968	\$ 1,814,372
<b>TOTAL LIABILITIES</b>	<u>\$ 1,034,764</u>	<u>\$ 9,517</u>	<u>\$ 636,259</u>	<u>\$ 9,148</u>	<u>\$ 204,821</u>	<u>\$ 15,459</u>	<u>\$ 1,909,968</u>	<u>\$ 1,814,372</u>

**BRYAN COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Tax Commissioner</b>				
Assets				
Cash	\$ 1,020,581	\$ 44,812,162	\$ 44,797,979	\$ 1,034,764
Liabilities				
Due to other entities and individuals	\$ 1,020,581	\$ 44,812,162	\$ 44,797,979	\$ 1,034,764
<b>Probate Court</b>				
Assets				
Cash	\$ 13,548	\$ 205,343	\$ 209,374	\$ 9,517
Liabilities				
Due to other entities and individuals	\$ 13,548	\$ 205,343	\$ 209,374	\$ 9,517
<b>Clerk of Courts</b>				
Assets				
Cash	\$ 559,234	\$ 2,259,431	\$ 2,182,406	\$ 636,259
Liabilities				
Due to other entities and individuals	\$ 559,234	\$ 2,259,431	\$ 2,182,406	\$ 636,259
<b>Magistrate Court</b>				
Assets				
Cash	\$ 13,828	\$ 101,748	\$ 106,428	\$ 9,148
Liabilities				
Due to other entities and individuals	\$ 13,828	\$ 101,748	\$ 106,428	\$ 9,148
<b>Sheriff</b>				
Assets				
Cash	\$ 201,666	\$ 43,340	\$ 40,185	\$ 204,821
Liabilities				
Due to other entities and individuals	\$ 201,666	\$ 43,340	\$ 40,185	\$ 204,821
<b>Victims Assistance Fund</b>				
Assets				
Cash	\$ 5,515	\$ 77,153	\$ 67,209	\$ 15,459
Liabilities				
Due to other entities and individuals	\$ 5,515	\$ 77,153	\$ 67,209	\$ 15,459
<b>Total Agency Funds</b>				
Assets				
Cash	\$ 1,814,372	\$ 47,499,177	\$ 47,403,581	\$ 1,909,968
Liabilities				
Due to other entities and individuals	\$ 1,814,372	\$ 47,499,177	\$ 47,403,581	\$ 1,909,968

**BRYAN COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS PAID WITH SPECIAL**  
**PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

SPLOST VI

Project	Original Estimated Cost	Current Estimated Cost	Expenditures		Total	Estimated Percentage of Completion
			Prior Years	Current Year		
Library	\$ 1,500,000	\$ 1,500,000	\$ 48,500	-	\$ 48,500	3%
Recreation projects	5,105,000	5,105,000	3,176,671	\$ 1,238,737	4,415,408	86%
Building renovations	1,185,000	1,185,000	48,066	52,548	100,614	8%
911 upgrades (debt servicing)	1,000,000	1,000,000	920,903	-	920,903	92%
Emergency services equipment/Firehouse	800,000	800,000	343,264	284,743	628,007	79%
Roads, streets, and bridges	2,500,000	2,500,000	2,296,014	8,156	2,304,170	92%
Water and sewer	2,500,000	2,500,000	1,902,718	84,793	1,987,511	80%
Public works equipment	300,000	355,569	137,049	218,520	355,569	100%
Development Authority	3,300,000	3,300,000	980,000	960,000	1,940,000	59%
Public safety (Sheriff vehicles)	360,000	360,000	175,289	1,290	176,579	49%
Animal control	250,000	250,000	19,155	24,962	44,117	18%
City of Richmond Hill	11,000,000	11,000,000	6,588,674	1,684,441	8,273,115	75%
City of Pembroke	3,200,000	3,200,000	1,917,795	490,221	2,408,016	75%
	<u>\$ 33,000,000</u>	<u>\$ 33,055,569</u>	<u>\$ 18,554,098</u>	<u>\$ 5,048,411</u>	<u>\$ 23,602,509</u>	<u>71%</u>

Reconciliation of current year expenditures to Statement of Revenues, Expenditures and Changes in Fund Balances:

Total SPLOST VI fund expenditures per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 4,963,618
Transfers to other funds	84,793
Total current year expenditures per above	<u>\$ 5,048,411</u>

# LANIER, DEAL & PROCTOR

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

To the Board of Commissioners  
Bryan County, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Bryan County, Georgia, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Bryan County's basic financial statements and have issued our report thereon dated October 26, 2017. Our report includes a reference to other auditors who audited the financial statements of the Bryan County Board of Health, a component unit, as described in our report on Bryan County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bryan 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 Bryan County's internal control. Accordingly, we do not express an opinion on the effectiveness of Bryan County, Georgia's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to

prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described below as 2016-1 and 2016-2 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described below as 2016-3 to be a significant deficiency.

**2016-1 Bank Reconciliations**

During our audit we noted that timely bank reconciliations were not being prepared, which resulted in a delay in the performance of audit fieldwork. This delay was largely due to complications related to a mid-year software conversion and resulting issues with the posting of deposit batches. Bank reconciliations should be prepared and reviewed each month in a timely manner to ensure that account balances are correct and all transactions have been recorded in the County's general ledger. Not reconciling the accounts on a timely basis means that unintentional errors or other problems might not be recognized and resolved in a timely manner. It is generally easier and less time consuming to reconcile accounts while transactions are fresh in mind. Training on the reconciliation feature within the software would benefit the County going forward. An individual independent of the cash receipts and disbursements processes should review all bank reconciliations on a monthly basis. The reviewer should document his/her review with a signature on the bank reconciliation.

County Response: We concur with this finding. We will implement procedures to ensure that accurate and timely bank reconciliations are prepared for all bank accounts each month.

**2016-2 Recording of Year End Accruals for the Financial Statements**

The County's procedures to ensure that all year end accruals, such as receivables, accounts payable, prepaid items, and accrued payroll, are included in the financial statements are inadequate. Adjusting journal entries were needed to record some of these accruals in the County's financial statements. The most significant unrecorded receivable was for a large federal grant related to hurricane cleanup.

County Response: We concur with this finding, and we will implement procedures to make sure all applicable accruals are included in the year end financial statements.

**2016-3 Grants Administration**

During our audit we had difficulty locating the information that we needed to audit a large federal grant. In addition, there was a disconnect in communication between the emergency personnel, who handled grant reimbursement requests, and the finance department that resulted in a lack of follow up on collections related to this grant. We recommend that all grants administration be handled within the finance department. Reimbursement requests prepared by employees and directors of other departments should submit those reimbursement requests to a suitable individual in the finance

department for review and approval prior to submission to the grantor. In addition, the same individual that approves reimbursement requests should also follow up on collections and reporting.

County Response: We concur with this finding, and we will place the responsibility for grants administration with a suitable individual within the finance department of the County.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Bryan County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Bryan County, Georgia's Response to Findings**

Bryan County, Georgia's response to the findings identified in our audit is described above. Bryan County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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

*Lanier, Oak & Proctor*

Statesboro, Georgia  
October 26, 2017