

**BRYAN COUNTY, GEORGIA**  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2008

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# THIGPEN, LANIER, WESTERFIELD & DEAL

CERTIFIED PUBLIC ACCOUNTANTS  
201 SOUTH ZETTEROWER AVENUE  
P.O. BOX 505  
STATESBORO, GEORGIA 30459  
PHONE (912) 489-8756  
FAX (912) 489-1243

MARSHALL R. THIGPEN, CPA  
WILLIAM RUSSELL LANIER, CPA  
JOSEPH S. WESTERFIELD, CPA  
RICHARD N. DEAL, CPA  
KAY S. PROCTOR, CPA  
LEE ANN LANE, CPA  
JENNIFER GROOMS, CPA

MEMBERS  
AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
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PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
Bryan County, Georgia

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, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Bryan County, Georgia's management. 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. Those financial statements were audited by other auditors whose report thereon 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 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our 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, 2008, and the respective changes in financial position, and cash flows, where applicable, thereof, and the respective budgetary comparison for the General Fund, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2009 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, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Audit Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 6 through 12 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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 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 accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Bryan County, Georgia. The combining and individual nonmajor fund financial statements and schedules, schedule of projects paid with SPLOST proceeds, and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Thigpen, Lanier, Westerfield + Deal*

July 20, 2009

## 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, 2008. 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 \$80,135,621 (net assets) for the fiscal year reported.
- Total net assets are comprised of the following:
  - (1) Capital assets, net of related debt, of \$68,145,498 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
  - (2) Net assets of \$3,031,799 are restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  - (3) Unrestricted net assets of \$8,958,324 represent 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 \$17,691,009 this year. This compares to the prior year ending fund balance of \$21,769,871 showing a significant decrease of \$4,078,862 during the current year.

- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$9,255,581 or 59% 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 Assets*. 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 assets*. Over time, increases or decreases in net assets 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 assets 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.

Budgetary comparison statements are included in the basic financial statements for the general fund. Budgetary comparison schedules for special revenue funds, capital project funds, and debt service 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.

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 non-major funds are presented in this section of this report beginning on page 47.

### Financial Analysis of the County as a Whole

The County's net assets at fiscal year-end are \$80,135,621. The following table provides a summary of the County's net assets:

	Summary of Net Assets								
	Governmental Activities		Business-type Activities		Total		Percentage of Total		
	2008	2007	2008	2007	2008	2007	2008	2007	
<b>Assets:</b>									
Current assets	\$ 19,604,798	\$ 23,318,251	\$ (25,476)	\$ 177,243	\$ 19,579,322	\$ 23,495,494	21%	26%	
Capital assets	70,115,850	65,142,481	4,453,684	2,877,030	74,569,534	68,019,511	79%	74%	
<b>Total assets</b>	<b>89,720,648</b>	<b>88,460,732</b>	<b>4,428,208</b>	<b>3,054,273</b>	<b>94,148,856</b>	<b>91,515,005</b>	<b>100%</b>	<b>100%</b>	
<b>Liabilities:</b>									
Current liabilities	2,589,317	2,473,754	317,919	665,964	2,907,236	3,139,718	21%	24%	
Long-term liabilities	7,073,312	7,461,808	4,032,687	2,451,895	11,105,999	9,913,703	79%	76%	
<b>Total liabilities</b>	<b>9,662,629</b>	<b>9,935,562</b>	<b>4,350,606</b>	<b>3,117,859</b>	<b>14,013,235</b>	<b>13,053,421</b>	<b>100%</b>	<b>100%</b>	
<b>Net assets:</b>									
Invested in capital assets, net of related debt	67,981,991	63,374,193	163,507	(65,696)	68,145,498	63,308,497	85%	81%	
Restricted	3,031,799	6,200,642	-	-	3,031,799	6,200,042	4%	8%	
Unrestricted	9,044,229	8,950,935	(85,905)	2,110	8,958,324	8,953,045	11%	11%	
<b>Total net assets</b>	<b>\$ 80,058,019</b>	<b>\$ 78,525,170</b>	<b>\$ 77,602</b>	<b>\$ (63,586)</b>	<b>\$ 80,135,621</b>	<b>\$ 78,461,584</b>	<b>100%</b>	<b>100%</b>	

**MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)**  
**December 31, 2008**

**Bryan County, Georgia**

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 2008 and 2007, the current ratio was 6.7 to 1 and 7.5 to 1, respectively.

Note that approximately 85% of the County's net assets are included 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 assets, with comparative data for both 2008 and 2007.

**Summary of Changes in Net Assets**

	Governmental		Business-type		Total		Percentage of Total	
	Activities		Activities					
	2008	2007	2008	2007	2008	2007	2008	2007
<b>Revenues:</b>								
Program:								
Fees, fines and charges for services	\$ 3,267,857	\$ 3,081,360	\$ 44,716	\$ 32,342	\$ 3,312,573	\$ 3,113,702	13%	14%
Operating grants and contributions	950,493	628,837	-	-	950,493	628,837	4%	3%
Capital grants	2,696,855	286,930	-	-	2,696,855	286,930	10%	1%
General:								
Property taxes	9,636,223	9,282,687	-	-	9,636,223	9,282,687	37%	41%
Sales taxes	7,648,687	7,378,399	-	-	7,648,687	7,378,399	29%	33%
Insurance premium tax	700,041	683,384	-	-	700,041	683,384	3%	3%
Other taxes	855,193	455,382	-	-	855,193	455,382	3%	2%
Gain on sale of capital assets	-	101,061	-	-	-	101,061	-	-
Interest	323,003	537,417	4,593	143	327,596	537,560	1%	2%
Other	99,742	104,065	-	-	99,742	104,065	-	1%
<b>Total revenues</b>	<b>26,178,094</b>	<b>22,539,522</b>	<b>49,309</b>	<b>32,485</b>	<b>26,227,403</b>	<b>22,572,007</b>	<b>100%</b>	<b>100%</b>
<b>Program Expenses:</b>								
General government	2,281,554	2,097,924	-	-	2,281,554	2,097,924	9%	9%
Public safety	8,983,436	7,244,779	-	-	8,983,436	7,244,779	37%	32%
Judicial	1,566,403	1,544,690	-	-	1,566,403	1,544,690	6%	7%
Public works	6,397,947	6,211,138	-	-	6,397,947	6,211,138	26%	28%
Health and welfare	935,688	960,577	-	-	935,688	960,577	4%	4%
Libraries and recreation	1,359,018	1,096,549	-	-	1,359,018	1,096,549	6%	5%
Housing and development	1,239,476	1,575,168	-	-	1,239,476	1,575,168	5%	7%
Intergovernmental	1,236,959	1,158,266	-	-	1,236,959	1,158,266	5%	5%
Interest	311,551	328,935	-	-	311,551	328,935	1%	2%
Water and Sewer	-	-	241,334	228,016	241,334	228,016	1%	1%
<b>Total expenses</b>	<b>24,312,032</b>	<b>22,218,026</b>	<b>241,334</b>	<b>228,016</b>	<b>24,553,366</b>	<b>22,446,042</b>	<b>100%</b>	<b>100%</b>
Excess (deficiency)	1,866,062	321,496	(192,025)	(195,531)	1,674,037	125,965		
Transfers	(333,213)	-	333,213	-	-	-		
Change in net assets	1,532,849	321,496	141,188	(195,531)	1,674,037	125,965		
Prior Period Adjustment	-	45,314,722	-	131,945	-	45,446,667		
Beginning net assets	78,525,170	32,888,952	(63,586)	-	78,461,584	32,888,952		
Ending net assets	<u>\$ 80,058,019</u>	<u>\$ 78,525,170</u>	<u>\$ 77,602</u>	<u>\$ (63,586)</u>	<u>\$ 80,135,621</u>	<u>\$ 78,461,584</u>		

Property taxes and sales taxes provided 66% of the County's total revenues. Program revenues cover 28% of governmental operating expenses. Revenue increased by 16% over the previous year. Property and sales taxes increased by 3.7%. Expenses increased by 9.4% over the previous year.

The public safety function comprises 37% of the County's total expenses. Public works costs represent 26% of the total expenses. Of the total \$24,553,366 of County expenses, depreciation is 5,292,413 or 22% of that total.

### 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 \$17,691,009, compared to \$21,769,871 in 2007. Of this year-end total, \$17,509,160 is unreserved indicating availability for continuing County service requirements.

The total ending fund balances of governmental funds show a decrease of \$4,078,862 or 19% from the prior year. In fiscal year 2007, the total ending fund balances of governmental funds increased by 6,021,837 or 38%.

#### *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 decreased by \$538,976 or 5.4%. In fiscal year 2007, the fund balance increased by \$1,076,282 or 12.2%.

The General Fund revenues increased by \$1,117,947 or 7.4%. Taxes increased \$401,228 or 3.4%. Intergovernmental revenue increased \$642,946 or 185% primarily because of a \$590,000 grant received to purchase a mobile command center and 279,257 received from the federal government for timber sales on Fort Stewart.

The General Fund expenditures increased by \$2,020,918 or 14.8%.

The General Fund's ending fund balance is considered very adequate, representing the equivalent of 54.7% of annual expenditures and transfers out.

In the SPLOST V capital projects fund, the County recognized \$4,870,390 in sales tax revenue, up \$172,838 over the previous year, a 4% increase. Sales tax revenue increased 578,161 or 14% in 2007 compared to 2006. Total expenditures for capital projects and debt service within the SPLOST V capital projects fund totaled \$7,929,070 for 2008 and \$5,525,197 for 2007.

#### **General Fund Budgetary Highlights**

Total revenues for the General Fund were \$475,376 over the amount budgeted. Total expenditures for the General Fund were \$342,455 or 2.1% under budget.

#### **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, 2008, was \$70,115,850 and \$4,453,684, respectively, for a total of \$74,569,534. Net capital assets for governmental activities increased \$6,550,023 from the prior year. Major capital asset additions during the current fiscal year were as follows:

1. Road projects costing approximately \$2,139,000.
2. Construction and improvements to recreational park in Richmond Hill costing approximately \$2,953,000.
3. Purchase of equipment for E911 costing approximately \$1,847,000.
4. Purchase of mobile command center for \$590,000.
5. Purchase of communication equipment for fire department costing approximately \$624,000.

	Capital Assets				Total	
	Governmental Activities		Business-type Activities		2008	2007
	2008	2007	2008	2007		
Non-depreciable assets:						
Land	\$ 1,521,576	\$ 1,413,576	\$ -	\$ -	\$ 1,521,576	\$ 1,413,576
Construction in progress	7,216,713	3,644,048	2,031,616	367,070	9,248,329	4,011,118
Total non-depreciable	8,738,289	5,057,624	2,031,616	367,070	10,769,905	5,424,694
Depreciable assets:						
Buildings	12,596,491	10,693,026	-	-	12,596,491	10,693,026
Improvements other than buildings	3,044,475	2,964,178	2,617,269	2,617,269	5,661,744	5,581,447
Machinery and equipment	15,393,837	13,107,613	3,250	3,250	15,397,087	13,110,863
Infrastructure	85,325,196	84,478,343	-	-	85,325,196	84,478,343
Total depreciable assets	116,359,999	111,243,160	2,620,519	2,620,519	118,980,518	113,863,679
Less accumulated depreciation	54,982,438	51,158,303	198,451	110,559	55,180,889	51,268,862
Book value - depreciable assets	61,377,561	60,084,857	2,422,068	2,509,960	63,799,629	62,594,817
Percentage depreciated	47%	46%	8%	4%	46%	45%
Total book value	\$ 70,115,850	\$ 65,142,481	\$ 4,453,684	\$ 2,877,030	\$ 74,569,534	\$ 68,019,511

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

### Long-term Debt

The County's long-term debt includes bonds payable outstanding of \$183,000 and notes payable of \$100,019 related to road improvements for three subdivisions. The bonds and notes payable are paid by tax revenues generated by the three special service districts established for the projects. The County's governmental activities reported capital leases of \$2,674,392 including \$1,172,585 in new capital leases to finance the purchase of E911 radio equipment and roads equipment. Long-term debt also includes a note payable outstanding of \$4,659,060 in which the \$6,500,000 in original loan proceeds is to be used for a County administration building and recreational facilities. Total long-term debt for governmental activities decreased by \$156,709 or 1.8% from the prior year.

Total notes payable outstanding for business-type activities increased by \$1,347,451 from the prior year as a result of drawdowns on a GEFA loan used for water and sewer construction at Genesis Pointe subdivision.

	Outstanding Debt					
	Governmental Activities		Business - type Activity		Totals	
	2008	2007	2008	2007	2008	2007
Capital leases	\$ 2,674,392	\$ 1,768,288	-	-	\$ 2,674,392	\$ 1,768,288
Note payable	4,759,079	5,782,682	\$ 4,290,177	\$ 2,942,726	9,049,256	8,725,408
Bonds payable	183,000	208,000	-	-	183,000	208,000
Accrued landfill post-closure care costs	500,000	525,000	-	-	500,000	525,000
Compensated absences	647,876	637,086	-	-	647,876	637,086
Total	\$ 8,764,347	\$ 8,921,056	\$ 4,290,177	\$ 2,942,726	\$ 13,054,524	\$ 11,863,782

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

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

Local option sales tax revenues increased in 2008 by 4% and by 14% in the previous year. This is a sign of a slow down in economic growth within the County.

The General Fund budget for 2009 reflects a \$1,307,869 increase in operational expenditures or a 7.9% increase over the 2008 budget. This is a significant increase in operational expenditures and can be attributed to increases in personnel cost, supplies, repair parts, and fuel.

The 2009 budget is still conservative and revenues must meet expected amounts or the use of additional unreserved fund balance will be required. The Commissioners have allocated only \$230,080 for contingencies. This represents 1.3% of the operational budget. A contingency fund of 1.3 % provides reasonable assurance that funds are available for unexpected expenses.

To ensure individual operational budgets remain viable, the Board of Commissioners must also be careful not to assign additional work not planned for in the budget, without assigning funds to cover the expected cost.

**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 ASSETS**  
**DECEMBER 31, 2008**

	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>	\$ 16,051,013	\$ 204,992	\$ 16,256,005	\$ 190,947	\$ 1,624,419
Cash					
Receivables:					
Taxes	1,513,520	-	1,513,520	-	-
Intergovernmental	1,626,052	-	1,626,052	16,128	100,000
Interest	12,293	-	12,293	-	-
Other	29,168	23,157	52,325	-	6,000
Internal balances	253,625	(253,625)	-	-	-
Prepaid items	104,017	-	104,017	-	-
Inventories	15,110	-	15,110	-	-
Current portion of net investment in direct financing lease	-	-	-	-	112,974
<b>Capital Assets:</b>					
Nondepreciable capital assets	8,738,289	2,031,616	10,769,905	-	14,600,231
Depreciable capital assets, net	61,377,561	2,422,068	63,799,629	7,621	282,806
<b>Other Assets:</b>					
Net investment in direct financing lease (net of current portion)	-	-	-	-	2,379,904
<b>Total Assets</b>	<u>89,720,648</u>	<u>4,428,208</u>	<u>94,148,856</u>	<u>214,696</u>	<u>19,106,334</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts payable	509,530	-	509,530	-	100,527
Intergovernmental payable	-	-	-	16,128	-
Accrued interest payable	94,785	60,429	155,214	-	10,350
Other accrued expenses	258,558	-	258,558	-	22,567
Unearned revenue	35,409	-	35,409	-	-
Compensated absences payable	129,575	-	129,575	7,974	-
Notes payable	1,060,544	257,490	1,318,034	-	5,587,250
Capital leases payable	450,916	-	450,916	-	-
Bonds payable	25,000	-	25,000	-	-
Landfill post-closure care costs	25,000	-	25,000	-	-
Other	-	-	-	-	-
<b>Long-Term Liabilities:</b>					
Compensated absences payable (net of current portion)	518,301	-	518,301	31,897	-
Notes payable (net of current portion)	3,698,535	4,032,687	7,731,222	-	5,355,511
Capital leases payable (net of current portion)	2,223,476	-	2,223,476	-	-
Bonds payable (net of current portion)	158,000	-	158,000	-	1,815,000
Landfill post-closure care costs (net of current portion)	475,000	-	475,000	-	-
<b>Total Liabilities</b>	<u>9,662,629</u>	<u>4,350,606</u>	<u>14,013,235</u>	<u>55,999</u>	<u>12,891,205</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	67,981,991	163,507	68,145,498	7,621	3,940,276
Restricted for:					
Capital projects	652,961	-	652,961	-	-
Debt service	77,832	-	77,832	-	-
Other purposes	2,301,006	-	2,301,006	64,847	-
Unrestricted	9,044,229	(85,905)	8,958,324	86,229	2,274,853
<b>Total Net Assets</b>	<u>\$ 80,058,019</u>	<u>\$ 77,602</u>	<u>\$ 80,135,621</u>	<u>\$ 158,697</u>	<u>\$ 6,215,129</u>

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

Program/Function	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Units		
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	Total	Bryan County Board of Health	Development Authority of Bryan County
<b>Primary Government</b>									
<b>Governmental Activities</b>									
General government	\$ 2,281,554	\$ 88,402	\$ 549,478	\$ -	\$ (1,643,674)	\$ -	\$ (1,643,674)		
Public safety	8,983,436	2,655,636	4,963	2,388,163	(3,934,674)	-	(3,934,674)		
Judicial	1,566,403	138,469	3,285	-	(1,424,649)	-	(1,424,649)		
Public works	6,397,947	25,801	-	247,693	(6,124,453)	-	(6,124,453)		
Health and welfare	955,688	-	385,267	-	(550,421)	-	(550,421)		
Libraries and recreation	1,359,018	8,180	7,500	60,999	(1,282,339)	-	(1,282,339)		
Housing and development	1,239,476	351,369	-	-	(888,107)	-	(888,107)		
Intergovernmental	1,236,959	-	-	-	(1,236,959)	-	(1,236,959)		
Interest	311,551	-	-	-	(311,551)	-	(311,551)		
<b>Total governmental activities</b>	<b>24,312,032</b>	<b>3,267,857</b>	<b>950,493</b>	<b>2,696,855</b>	<b>(17,396,827)</b>	<b>-</b>	<b>(17,396,827)</b>		
<b>Business-Type Activities</b>									
Water and Sewer	241,334	44,716	-	-	-	\$ (196,618)	(196,618)		
<b>Total - Primary Government</b>	<b>\$ 24,553,366</b>	<b>\$ 3,312,573</b>	<b>\$ 950,493</b>	<b>\$ 2,696,855</b>	<b>(17,396,827)</b>	<b>(196,618)</b>	<b>(17,593,445)</b>		
<b>Component Units:</b>									
Bryan County Board of Health	\$ 611,762	\$ 301,534	\$ 217,587	-	-	-	-	\$ (92,641)	\$ 253,158
Development Authority of Bryan County	390,483	126,855	516,786	-	-	-	-	-	253,158
<b>Total Component Units</b>	<b>\$ 1,002,245</b>	<b>\$ 428,389</b>	<b>\$ 734,373</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(92,641)</b>	<b>253,158</b>
<b>General Revenues</b>									
Property taxes levied for:									
General purposes					8,137,695		8,137,695		
Fire protection					735,367		735,367		
Solid waste collection					712,745		712,745		
Debt service for special service districts					50,416		50,416		
Sales taxes					7,648,687		7,648,687		
Insurance premium tax					700,041		700,041		
Other taxes					855,193		855,193		
Gain on sale of capital assets					323,003		323,003		
Interest earned					99,742	4,593	327,596		
Miscellaneous					-	-	99,742	61,016	
<b>Total General Revenues</b>					<b>19,262,889</b>	<b>4,593</b>	<b>19,267,482</b>	<b>61,016</b>	<b>856,980</b>
Transfers					(333,213)	333,213	-	-	-
<b>Total General Revenues and Transfers</b>					<b>18,929,676</b>	<b>337,806</b>	<b>19,267,482</b>	<b>61,016</b>	<b>856,980</b>
<b>Change in Net Assets</b>					<b>1,552,849</b>	<b>141,188</b>	<b>1,674,037</b>	<b>(31,625)</b>	<b>1,110,138</b>
<b>Net Assets Beginning of Year</b>					<b>78,525,170</b>	<b>(63,586)</b>	<b>78,461,584</b>	<b>190,322</b>	<b>5,104,991</b>
<b>Net Assets End of Year</b>					<b>\$ 80,058,019</b>	<b>\$ 77,602</b>	<b>\$ 80,135,621</b>	<b>\$ 158,697</b>	<b>\$ 6,215,129</b>

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2008**

	General	SPLOST V	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 7,767,780	\$ 5,325,787	\$ 2,957,446	\$ 16,051,013
Receivables:				
Taxes	1,291,962	-	221,558	1,513,520
Intergovernmental	816,658	751,650	57,744	1,626,052
Interest	12,293	-	-	12,293
Other	18,123	-	11,045	29,168
Due from other funds	921,858	-	-	921,858
Prepaid items	104,017	-	-	104,017
Inventories	15,110	-	-	15,110
<b>TOTAL ASSETS</b>	<u>\$ 10,947,801</u>	<u>\$ 6,077,437</u>	<u>\$ 3,247,793</u>	<u>\$ 20,273,031</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 296,297	\$ 138,304	\$ 74,929	\$ 509,530
Accrued payroll	258,558	-	-	258,558
Due to other funds	-	84,907	583,326	668,233
Deferred revenue	1,033,348	-	112,353	1,145,701
<b>TOTAL LIABILITIES</b>	<u>1,588,203</u>	<u>223,211</u>	<u>770,608</u>	<u>2,582,022</u>
<b>FUND BALANCES</b>				
Reserved for prepaid items	104,017	-	-	104,017
Reserved for debt service	-	-	77,832	77,832
Unreserved:				
Undesignated, reported in:				
General fund	9,255,581	-	-	9,255,581
Special revenue funds	-	-	2,301,006	2,301,006
Capital projects funds	-	\$ 5,854,226	98,347	5,952,573
<b>TOTAL FUND BALANCES</b>	<u>9,359,598</u>	<u>5,854,226</u>	<u>2,477,185</u>	<u>17,691,009</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 10,947,801</u>	<u>\$ 6,077,437</u>	<u>\$ 3,247,793</u>	<u>\$ 20,273,031</u>

See accompanying notes to the basic financial statements.



**BRYAN COUNTY, GEORGIA**  
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**DECEMBER 31, 2008**

<b>Total Governmental Fund Balances</b>		<b>\$ 17,691,009</b>
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:		
Cost	\$ 125,098,288	
Less accumulated depreciation	<u>(54,982,438)</u>	70,115,850
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property taxes		1,110,292
Interfund receivables and payables between governmental funds are reported on the fund balance sheet but eliminated on the government-wide statement of net assets:		
Interfund receivables	\$ 921,858	
Interfund payables	<u>(921,858)</u>	-
Liabilities, including bonds, capital leases, compensated absences and accrued landfill postclosure care costs 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 assets:		
Accrued interest payable	\$ (94,785)	
Capital leases payable	(2,674,392)	
Notes payable	(4,759,079)	
Bonds payable	(183,000)	
Landfill postclosure care costs	(500,000)	
Compensated absences	<u>(647,876)</u>	(8,859,132)
<b>Net Assets Of Governmental Activities</b>		<u><u>\$ 80,058,019</u></u>

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, 2008**

	General	SPLOST V	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 12,254,426	\$ 4,870,390	\$ 1,479,489	\$ 18,604,305
Licenses and permits	414,608	-	5,505	420,113
Charges for services	823,011	-	309,638	1,132,649
Fines and forfeitures	1,418,473	-	287,449	1,705,922
Intergovernmental	990,843	247,693	2,138,591	3,377,127
Interest	170,365	104,976	47,662	323,003
Other	99,742	-	10,173	109,915
Total revenues	<u>16,171,468</u>	<u>5,223,059</u>	<u>4,278,507</u>	<u>\$ 25,673,034</u>
<b>EXPENDITURES</b>				
Current:				
General government	2,500,012	-	-	2,500,012
Judicial	1,528,268	-	28,223	1,556,491
Public safety	6,095,662	-	1,761,953	7,857,615
Public works	2,445,189	-	779,161	3,224,350
Health and welfare	399,594	-	492,102	891,696
Libraries and recreation	1,295,201	-	3,394	1,298,595
Housing and development	1,248,284	-	-	1,248,284
Capital outlay	-	5,481,255	3,692,803	9,174,058
Intergovernmental	-	1,236,959	-	1,236,959
Debt service:				
Principal	133,349	1,012,195	169,540	1,315,084
Interest	33,912	198,661	55,551	288,124
Total expenditures	<u>15,679,471</u>	<u>7,929,070</u>	<u>6,982,727</u>	<u>30,591,268</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>491,997</u>	<u>(2,706,011)</u>	<u>(2,704,220)</u>	<u>(4,918,234)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	303,455	-	869,130	1,172,585
Transfers in	94,977	-	1,096,192	1,191,169
Transfers out	(1,429,405)	-	(94,977)	(1,524,382)
Total other financing sources (uses)	<u>(1,030,973)</u>	<u>-</u>	<u>1,870,345</u>	<u>839,372</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(538,976)</u>	<u>(2,706,011)</u>	<u>(833,875)</u>	<u>(4,078,862)</u>
<b>FUND BALANCES, JANUARY 1, 2008</b>	<u>9,898,574</u>	<u>8,560,237</u>	<u>3,311,060</u>	<u>21,769,871</u>
<b>FUND BALANCES, DECEMBER 31, 2008</b>	<u>\$ 9,359,598</u>	<u>\$ 5,854,226</u>	<u>\$ 2,477,185</u>	<u>\$ 17,691,009</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, 2008**

<b>Net Changes In Fund Balances - Total Governmental Funds</b>		\$ (4,078,862)
<b>Amounts reported for governmental activities in the statement of activities are different because:</b>		
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 capitalized capital outlay exceeded depreciation expense in the current period.		
	Depreciation expense	\$ (5,292,413)
	Capital outlay	<u>10,306,988</u>
		5,014,575
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
	Property taxes:	
	Deferred @ 12/31/08	1,110,292
	Deferred @ 12/31/07	<u>(605,232)</u>
		505,060
Elimination of transfers between governmental funds:		
	Transfers in	1,191,169
	Transfers out	<u>(1,191,169)</u>
		-
Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities.		
		(41,206)
Other financing sources for the inception of capital leases are reported on the fund level operating statement but are reported as a liability on the governmental-wide financial statements.		
		(1,172,585)
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 assets.		
		1,315,084
Some expenses reported in the statement of activities, such as compensated absences, accrued interest payable and landfill post-closure care costs, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
		<u>(9,217)</u>
<b>Change In Net Assets of Governmental Activities</b>		<u><u>\$ 1,532,849</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, 2008**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes:				
Property	\$ 7,358,143	\$ 7,361,833	\$ 7,920,895	\$ 559,062
Local option sales tax	2,500,000	2,801,957	2,778,297	(23,660)
Insurance premium tax	660,000	660,000	700,041	40,041
Alcoholic beverage	180,000	180,000	188,465	8,465
Other	857,462	857,462	666,728	(190,734)
Licenses and permits	501,771	501,771	414,608	(87,163)
Charges for services	754,400	754,400	823,011	68,611
Fines and forfeitures	1,579,600	1,579,600	1,418,473	(161,127)
Intergovernmental	60,200	680,545	990,843	310,298
Interest	80,000	141,177	170,365	29,188
Other	168,347	177,347	99,742	(77,605)
<b>Total revenues</b>	<b>14,699,923</b>	<b>15,696,092</b>	<b>16,171,468</b>	<b>475,376</b>
<b>EXPENDITURES</b>				
Current:				
General government:				
County government	1,054,940	1,379,689	1,155,636	224,053
Tax commissioner	523,692	523,692	474,609	49,083
Elections	104,634	107,966	108,177	(211)
General government buildings	131,632	131,632	122,976	8,656
Registrar	118,504	141,506	141,694	(188)
Tax assessor	411,256	489,748	496,920	(7,172)
<b>Total general government</b>	<b>2,344,658</b>	<b>2,774,233</b>	<b>2,500,012</b>	<b>274,221</b>
Judicial:				
Superior Court	345,348	345,348	341,737	3,611
State Court	399,437	399,537	396,449	3,088
Clerk of Courts	458,062	501,562	504,204	(2,642)
Probate Court	166,920	166,920	160,282	6,638
Magistrate Court	91,519	91,519	85,893	5,626
Juvenile Court	55,120	55,120	39,703	15,417
<b>Total judicial</b>	<b>1,516,406</b>	<b>1,560,006</b>	<b>1,528,268</b>	<b>31,738</b>
Public safety:				
Sheriff	3,213,068	3,424,695	3,437,207	(12,512)
Emergency medical service	1,693,124	1,729,004	1,821,659	(92,655)
Coroner	27,755	27,755	21,445	6,310
Civil Defense	46,822	667,167	639,494	27,673
Animal control	183,752	183,752	175,857	7,895
<b>Total public safety</b>	<b>5,164,521</b>	<b>6,032,373</b>	<b>6,095,662</b>	<b>(63,289)</b>

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**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>EXPENDITURES (Continued)</b>				
Public works:				
Roads	2,201,197	\$ 2,043,327	\$ 2,212,708	\$ (169,381)
Maintenance shop	186,177	186,177	159,201	26,976
Solid waste	30,000	78,192	73,280	4,912
Total public works	<u>2,417,374</u>	<u>2,307,696</u>	<u>2,445,189</u>	<u>(137,493)</u>
Health and welfare:				
Health department	160,400	177,972	178,716	(744)
Family connections	159,977	168,977	137,816	31,161
Family and children services	28,417	28,417	23,483	4,934
Drug Coalition	-	6,833	6,833	-
Mosquito control	54,985	54,985	52,746	2,239
Total health and welfare	<u>403,779</u>	<u>437,184</u>	<u>399,594</u>	<u>37,590</u>
Libraries and recreation:				
Recreation	1,348,404	1,114,905	1,030,828	84,077
Libraries	264,578	264,578	264,373	205
Total libraries and recreation	<u>1,612,982</u>	<u>1,379,483</u>	<u>1,295,201</u>	<u>84,282</u>
Housing and development:				
Extension service	70,581	70,581	62,606	7,975
Forestry commission	34,423	36,773	36,981	(208)
Planning and zoning	539,457	539,457	425,949	113,508
Engineering/inspections	185,853	198,941	204,559	(5,618)
Economic development	545,733	516,787	518,189	(1,402)
Total housing and development	<u>1,376,047</u>	<u>1,362,539</u>	<u>1,248,284</u>	<u>114,255</u>
Debt service:				
Principal	125,039	136,854	133,349	3,505
Interest	28,043	31,548	33,912	(2,364)
Total debt service	<u>153,082</u>	<u>168,402</u>	<u>167,261</u>	<u>1,141</u>
Total expenditures	<u>14,988,849</u>	<u>16,021,916</u>	<u>15,679,471</u>	<u>342,445</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(288,926)</u>	<u>(325,824)</u>	<u>491,997</u>	<u>817,821</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from capital lease	-	-	303,455	303,455
Transfers in	94,977	94,977	94,977	-
Transfers out	<u>(1,204,683)</u>	<u>(1,461,554)</u>	<u>(1,429,405)</u>	<u>32,149</u>
	<u>(1,109,706)</u>	<u>(1,366,577)</u>	<u>(1,030,973)</u>	<u>335,604</u>
NET CHANGE IN FUND BALANCE	<u>(1,398,632)</u>	<u>(1,692,401)</u>	<u>(538,976)</u>	<u>\$ 1,153,425</u>
FUND BALANCE, BEGINNING OF YEAR			<u>9,898,574</u>	
FUND BALANCE, END OF YEAR			<u>\$ 9,359,598</u>	

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**STATEMENT OF NET ASSETS**  
**WATER AND SEWER ENTERPRISE FUND**  
**DECEMBER 31, 2008**

<b>ASSETS</b>	
Current Assets	\$ 204,992
Cash	23,157
Accounts receivable	<u>228,149</u>
Total Current Assets	
Capital Assets	2,031,616
Construction in progress	2,617,269
Water and sewer system	3,250
Equipment	<u>(198,451)</u>
Less accumulated depreciation	4,453,684
Total Capital Assets	
Total Assets	<u>4,681,833</u>
 <b>LIABILITIES</b>	
Current Liabilities	60,429
Accrued interest payable	257,490
Current portion of notes payable	<u>253,625</u>
Due to other funds	571,544
Total Current Liabilities	
Long Term Liabilities	<u>4,032,687</u>
Notes payable, less current portion	
Total Liabilities	<u>4,604,231</u>
 <b>NET ASSETS</b>	
Invested in capital assets, net of related debt	163,507
Unrestricted	<u>(85,905)</u>
	<u>\$ 77,602</u>

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**WATER AND SEWER ENTERPRISE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

OPERATING REVENUES	\$ 44,716
Water and sewer sales	<u>44,716</u>
OPERATING EXPENSES	87,892
Depreciation	44,415
Purchased services	7,982
Materials and supplies	<u>140,289</u>
Total operating expenses	<u>(95,573)</u>
OPERATING LOSS	<u>(95,573)</u>
NONOPERATING REVENUE (EXPENSE)	4,593
Interest income	<u>(101,045)</u>
Interest expense	<u>(96,452)</u>
Total nonoperating revenue (expense)	<u>(192,025)</u>
INCOME BEFORE TRANSFERS	<u>333,213</u>
TRANSFERS IN FROM GENERAL FUND	<u>141,188</u>
CHANGE IN NET ASSETS	<u>(63,586)</u>
NET ASSETS, JANUARY 1, 2008	<u>77,602</u>
NET ASSETS, DECEMBER 31, 2008	<u><u>\$ 77,602</u></u>

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**WATER AND SEWER ENTERPRISE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

CASH FLOWS FROM OPERATING ACTIVITIES	\$ 22,228
Cash received from customers	(52,397)
Cash payments for goods and services	(30,169)
Net cash used by operating activities	<u>(30,169)</u>
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	 333,213
Transfers in from general fund	296,325
Interfund advance	629,538
Net cash provided by noncapital financing activities	<u>629,538</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	 (103,332)
Interest paid	(1,776,963)
Acquisition and construction of capital assets	(229,882)
Payments on note payable	1,577,333
Proceeds from note payable	(532,844)
Net cash used by capital and related financing activities	<u>(532,844)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	 <u>4,593</u>
Interest received	71,118
 NET INCREASE IN CASH	 <u>133,874</u>
 CASH, JANUARY 1, 2008	 <u>\$ 204,992</u>
 CASH, DECEMBER 31, 2008	 <u><u>\$ 204,992</u></u>
 RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES	 \$ (95,573)
Operating loss	87,892
Adjustments:	
Depreciation	(22,488)
(Increase) decrease in operating assets:	
Accounts receivable	(30,169)
Net cash used by operating activities	<u><u>(30,169)</u></u>

See accompanying notes to the basic financial statements.



**BRYAN COUNTY, GEORGIA**  
**COMPARATIVE STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**DECEMBER 31, 2008 AND 2007**

	2008	2007
<b>ASSETS</b>		
Cash	\$ 5,034,513	\$ 8,687,658
<b>TOTAL ASSETS</b>	\$ 5,034,513	\$ 8,687,658
 <b>LIABILITIES</b>		
Due to other entities and individuals	\$ 5,034,513	\$ 8,687,658
<b>TOTAL LIABILITIES</b>	\$ 5,034,513	\$ 8,687,658

See accompanying notes to the basic financial statements.

**BRYAN COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2008**

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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 assets were 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

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

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**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 Commissioners. The Health Department issued separately audited financial statements with a fiscal year ended December 31, 2008. 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 assets 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 assets 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 assets 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** – Government 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 V 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 assets, financial position and cash flows. The proprietary funds are classified as enterprise funds. The following are the County's major enterprise 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 the development of the water and sewer system at Genesis Pointe subdivision.

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

**Fiduciary Funds** – Fiduciary fund reporting focuses on net assets. 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 assets. 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 assets. The statement of changes in fund net assets present increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. 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 revenue, 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 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.

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

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

**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.

**Deferred/Unearned Revenue** – Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

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

Grants and entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as deferred revenue.

Deferred revenue is reported at the fund financial reporting level but reclassified as “*unearned revenue*” on the government-wide statement of net assets, where applicable.

**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 and Net Assets**

**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.

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

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

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

**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 assets, 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 assets.

**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, 2008, 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. At the fund reporting level, an equal amount of fund balance is reserved as this amount is not available for general appropriation.

**Capital Assets**

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

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

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

business-type activities column of the government-wide statement of net assets and in proprietary funds' statement of net assets.

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. Total interest capitalized during the year ended December 31, 2008 totaled \$36,032.

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.



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

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

**Bond Premiums, Discounts and Issuance Costs**

On the government-wide statement of net assets, bond premiums and discounts are netted against bonds payable and bond issuance costs are reported as deferred charges. On the government-wide statement of activities, bond premiums and discounts and bond issuance costs are deferred and amortized over the life of the bonds using the effective interest method.

At the governmental fund reporting level, bond premiums and discounts are reported as other financing sources and uses, separately from the face amount of the bonds issued. Bond issuance costs are reported as an expenditure.

**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 assets.”

**Fund Balance** – Generally, fund balance represents the difference between the current assets and current liabilities. The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Designations are management’s intent to set aside these resources for specific services.

**Net Assets** – Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, 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. This net amount also is adjusted by any bond issuance deferral amounts. Net assets 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. All other net assets are reported as unrestricted.

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

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

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

**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).

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

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

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

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

All unexpended annual appropriations lapse at year-end.

**Excess of Expenditures Over Appropriations**

Expenditures exceeded appropriations for the year ended December 31, 2008 in the following departments for the general fund:

	<u>General Fund</u>
Current:	
Elections	\$ 211
Registrar	188
Tax assessor	7,172
Clerk of Courts	2,642
Sheriff	12,512
Emergency medical service	92,655
Roads	169,381
Health department	744
Forestry commission	208
Engineering/inspections	5,618
Economic development	1,402
Debt service - interest	2,364

The overexpenditures in these areas were funded by underexpenditures in other departments.

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

	<u>Overexpenditures</u>
Special Revenue Funds:	
Fire protection fund	\$ 7,438
Emergency telephone fund	1,111,770
Jail fund	7,284
Inmate telephone commission fund	2,651
Jail commissary fund	3,115
Superior court general purpose fund	2,317

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

**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, 2008, the carrying amount of the County’s deposits (checking and certificates of deposit) was \$21,290,518 and the bank balance was \$21,466,527. Of the bank balance, \$2,153,520 was covered by federal depository insurance, \$18,771,604 was collateralized with securities held by the pledging financial institution’s trust department or agent in the County’s name and \$541,403 was uncollateralized.

Discretely Presented Component Units

The carrying amount of deposits for the Development Authority of Bryan County was \$1,624,419 and the bank balance was \$1,798,200, of which \$700,471 was covered by federal depository insurance and \$1,097,729 was collateralized by securities held by the pledging financial institution’s trust department or agent in the Authority’s name.

At December 31, 2008, the carrying amount of the Bryan County Board of Health’s bank deposits was \$190,747 and the bank balance was \$215,259 of which \$129,710 was covered by federal depository insurance and \$85,549 was collateralized with securities held by the pledging financial institution’s trust department or agent in the Bryan County Board of Health’s name.

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

The composition of interfund balances as of December 31, 2008, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Bryan County Transit Fund	\$ 47,382
	Senior Citizens Program	10,362
	Fire Protection Fund	143,483
	Emergency Telephone Fund	270,813
	Recreation Department Special Funds	16,069
	Drug Abuse Treatment and Education Fund	94,977
	Jail Commissary Fund	240
	SPLOST V Fund	84,907
	Water and Sewer Fund	253,625
Total		<u>\$ 921,858</u>

Interfund balances at December 31, 2008 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, 2008 consisted of \$1,096,192 in transfers from the general fund to nonmajor special revenue funds. Transfers are used primarily to help fund deficits in special revenue funds. The drug abuse treatment and education fund transferred \$94,977 to the general fund to help fund program costs paid by the general fund. The general fund transferred \$333,213 to the water and sewer enterprise fund to help fund debt service payments.

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

**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 2008, property taxes were levied on September 10, 2008, and were due December 20, 2008.

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2008 was as follows:

	Balance 1/1/2008	Additions	Deductions	Balance 12/31/2008
<b>Governmental Activities:</b>				
<b>Capital assets not being depreciated:</b>				
Land	\$ 1,413,576	\$ 108,000	-	\$ 1,521,576
Construction in progress	3,644,048	5,276,654	\$ 1,703,989	7,216,713
<b>Total capital assets not being depreciated</b>	<u>5,057,624</u>	<u>5,384,654</u>	<u>1,703,989</u>	<u>8,738,289</u>
<b>Capital assets being depreciated:</b>				
Buildings	10,693,026	1,903,465	-	12,596,491
Improvements other than buildings	2,964,178	80,297	-	3,044,475
Machinery and equipment	13,107,613	3,745,259	1,459,035	15,393,837
Infrastructure	84,478,343	897,302	50,449	85,325,196
<b>Total capital assets being depreciated</b>	<u>111,243,160</u>	<u>6,626,323</u>	<u>1,509,484</u>	<u>116,359,999</u>
<b>Total capital assets</b>	<u>116,300,784</u>	<u>12,010,977</u>	<u>3,213,473</u>	<u>125,098,288</u>
<b>Accumulated depreciation:</b>				
Buildings	4,365,752	297,211	-	4,662,963
Improvements other than buildings	816,497	121,014	-	937,511
Machinery and equipment	9,386,293	1,193,269	1,437,504	9,142,058
Infrastructure	36,589,761	3,680,919	30,774	40,239,906
<b>Total accumulated depreciation</b>	<u>51,158,303</u>	<u>5,292,413</u>	<u>1,468,278</u>	<u>54,982,438</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 65,142,481</u>	<u>\$ 6,718,564</u>	<u>1,745,195</u>	<u>\$ 70,115,850</u>

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

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

Governmental activities depreciation expense:

General government	\$ 143,556
Judicial	8,643
Public safety	925,059
Public works	3,980,854
Health and welfare	45,775
Libraries and recreation	187,152
Housing and development	<u>1,374</u>
Total governmental activities depreciation expense	<u>\$ 5,292,413</u>

Capital asset activity for the year ended December 31, 2008 for the County's enterprise fund was as follows:

	<u>Balance 1/1/2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/2008</u>
Business-type activities:				
Capital assets not being depreciated:				
Construction in progress	<u>367,070</u>	<u>\$ 1,664,546</u>	<u>-</u>	<u>\$ 2,031,616</u>
Capital assets being depreciated:				
Water and sewer system	2,617,269	-	-	2,617,269
Machinery and equipment	<u>3,250</u>	<u>-</u>	<u>-</u>	<u>3,250</u>
Total capital assets being depreciated	<u>2,620,519</u>	<u>-</u>	<u>-</u>	<u>2,620,519</u>
Total capital assets	<u>2,987,589</u>	<u>1,664,546</u>	<u>-</u>	<u>4,652,135</u>
Accumulated depreciation:				
Water and sewer system	110,180	87,242	-	197,422
Machinery and equipment	379	650	-	1,029
Total accumulated depreciation	<u>110,559</u>	<u>87,892</u>	<u>-</u>	<u>198,451</u>
Business-type activities capital assets, net	<u>2,877,030</u>	<u>\$ 1,576,654</u>	<u>-</u>	<u>\$ 4,453,684</u>

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

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

Capital asset activity for the year ended December 31, 2008 for the County's component units was as follows:

	Balance 1/1/2008	Additions	Deductions	Balance 12/31/2008
Component units:				
Capital assets not being depreciated:				
Land	\$10,626,105	-	\$ 478,385	\$10,147,720
Industrial park improvements	2,117,653	\$ 2,758,316	423,458	4,452,511
Total capital assets not being depreciated	<u>12,743,758</u>	<u>2,758,316</u>	<u>901,843</u>	<u>14,600,231</u>
Other capital assets being depreciated:				
Buildings	-	-	-	-
Improvements other than buildings	203,846	108,567	-	312,413
Machinery and equipment	83,512	8,419	100	91,831
Total other capital assets being depreciated	<u>287,358</u>	<u>116,986</u>	<u>100</u>	<u>404,244</u>
Total capital assets	<u>13,031,116</u>	<u>2,875,302</u>	<u>901,943</u>	<u>15,004,475</u>
Accumulated depreciation:				
Buildings	-	-	-	-
Machinery and equipment	54,168	7,848	100	61,916
Improvements other than buildings	39,013	12,888	-	51,901
Total accumulated depreciation	<u>93,181</u>	<u>20,736</u>	<u>100</u>	<u>113,817</u>
Component units capital assets, net	<u>\$12,937,935</u>	<u>\$ 2,854,566</u>	<u>\$ 901,843</u>	<u>\$14,890,658</u>

**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 assets. The accrued landfill postclosure care costs at December 31, 2008, are based on what it would cost to perform all postclosure care in 2008. Actual costs may be higher due to inflation, unexpected mitigation requirements, changes in technology, or changes in regulations.

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

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**NOTE 8 – NOTES PAYABLE**

Notes payable at December 31, 2008 consisted of the following:

Governmental activities:

Note payable to Wachovia Bank for the financing of the County administration building and recreational facility, secured by real estate, payable in 72 monthly installments of \$100,905 including interest at 3.75% through February 1, 2013.

\$ 4,659,060

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 percent through January 20, 2017.

100,019

\$ 4,759,079

Business-type activities:

Note payable to the Georgia Environmental Facilities Authority (GEFA) for water and sewer improvements at The Interstate Centre Industrial Park, payable in quarterly payments of \$83,303 including interest at 3.98% through July 1, 2017.

\$ 2,451,895

\$2,000,000 construction loan payable to GEFA for the construction of water and sewer system for Genesis Pointe, \$1,838,283 drawn at December 31, 2008, payable in 240 monthly installments including interest at 3.00% after completion of project.

1,838,282

\$ 4,290,177



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

**NOTE 8 – NOTES PAYABLE (Continued)**

As of December 31, 2008, annual debt service requirements to maturity for notes payable are as follows:

Year ending December 31	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2009	\$ 1,060,544	\$ 165,174	\$ 257,490	\$ 186,500
2010	1,101,798	123,919	323,504	142,813
2011	1,144,645	81,072	335,828	130,489
2012	1,189,036	36,681	348,627	117,690
2013	211,801	4,869	361,919	104,398
2014-2018	51,255	8,188	1,602,759	312,307
2019-2023	-	-	519,600	145,917
2024-2028	-	-	540,450	61,941
	<u>\$ 4,759,079</u>	<u>\$ 419,903</u>	<u>\$ 4,290,177</u>	<u>\$ 1,202,055</u>

**NOTE 9 – CAPITAL LEASES**

The County has entered into lease agreements as lessee for financing the acquisition of various equipment costing \$3,303,748. 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.

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, 2008:

Year ending December 31	
2009	548,136
2010	548,136
2011	733,545
2012	392,892
2013	318,595
2014 - 2015	450,773
Total minimum lease payments	<u>2,992,077</u>
Less amount representing interest	<u>317,685</u>
Present value of future minimum lease payments	<u>\$ 2,674,392</u>

**NOTE 10 – BONDS PAYABLE**

In March 1999, the County issued \$210,000 in general obligation bonds for the construction of road and stormwater drainage improvements for the Cove Subdivision. These bonds are to be repaid from taxes assessed on the Cove Subdivision Special Service District (debt service fund).

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

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

The bonds are due in annual installments of \$10,000 to \$20,000 from March 1, 2000 to March 1, 2013, and bear interest at 5.75 percent payable semiannually on September 1 and March 1 each year.

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.

As of December 31, 2008, debt service requirements to maturity are as follows:

Year ending December 31	Principal	Interest	Total
2009	25,000	9,171	34,171
2010	30,000	7,646	37,646
2011	30,000	5,978	35,978
2012	28,000	4,396	32,396
2013	15,000	3,234	18,234
2014-2016	55,000	4,524	59,524
	<u>\$ 183,000</u>	<u>\$ 34,949</u>	<u>\$ 217,949</u>

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

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008	Amounts Due In One Year
<b>Governmental Activities:</b>					
Compensated absences payable	\$ 637,086	\$ 10,790	-	\$ 647,876	\$ 129,575
Accrued landfill postclosure care costs	525,000	-	\$ 25,000	500,000	25,000
Capital leases payable	1,768,288	1,172,585	266,481	2,674,392	450,916
Notes payable	5,782,682	-	1,023,603	4,759,079	1,060,544
Bonds payable	208,000	-	25,000	183,000	25,000
	<u>\$ 8,921,056</u>	<u>\$ 1,183,375</u>	<u>\$ 1,340,084</u>	<u>\$ 8,764,347</u>	<u>\$ 1,691,035</u>
<b>Business-type Activities:</b>					
Notes Payable	<u>2,942,726</u>	<u>\$ 1,577,333</u>	<u>\$ 229,882</u>	<u>\$ 4,290,177</u>	<u>\$ 257,490</u>

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

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

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**NOTE 11 – CHANGES IN LONG-TERM DEBT (Continued)**

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 General Fund and the SPLOST V Special Revenue Fund. The note payable for governmental activities will be paid from the SPLOST V Special Revenue Fund, and the notes payable for business-type activities will be paid from the Water and Sewer Enterprise Fund.

**NOTE 12 – EMPLOYEE RETIREMENT PLANS**

Defined Benefit Pension Plan

**A. Plan Description**

The County contributes to the Association of County Commissioners of Georgia (ACCG) Defined Benefit Plan (Plan), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The County's payroll for employees covered by the Plan as of January 1, 2008 (the most recent actuarial valuation date) was \$4,753,612.

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 five years of participation in the Plan. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1 percent of average annual compensation up to \$6,600 plus 1.50 percent of average annual compensation in excess of \$6,600 plus \$54 for each year of service payable as a life annuity. Service is limited to 35 years. 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 were established by an adoption agreement executed by the Bryan County Board of Commissioners.

The ACCG Defined Benefit Plan issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Government Employee Benefits Corporation of Georgia (GBECORP), 1100 Circle 75 Parkway, Suite 300, Atlanta, Georgia 30339.

County employees are not required to contribute to the Plan. The County contributes the entire cost of the Plan using the actuarial basis described in the annual valuation report.

**B. Summary of Significant Accounting Policies**

The Plan's financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by the Plan and incremental changes in the cash value of pre-retirement life insurance policies owned by the trust.

Investments in securities are valued at current market prices. The trust fund is invested, approximately, in 60 percent equities and 40 percent fixed income securities.

Plan assets do not include any loans, notes, bonds or other instruments or securities of the County or related parties.

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

**NOTE 12 – EMPLOYEE RETIREMENT PLANS (Continued)**

**C. Contributions**

The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local governmental pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement.

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.

**D. Annual Pension Cost**

For 2008, the County's annual pension cost of \$472,342 was equal to the County's required and actual contributions. The required contribution was determined as part of an actuarial valuation performed as of January 1, 2008 using the projected unit credit actuarial cost method. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 8 percent per year compounded annually, (b) projected salary increases of 6 percent per year compounded annually, and (c) no post-retirement benefit increases. Both (a) and (b) included an inflation component of 3 percent. The asset valuation method used for Plan assets is based on market values. The Plan's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at December 31, 2008 was 10 years.

**E. Three-Year Trend Information**

Year Ended 12/31	Annual Required Contribution	Percentage Contributed
2006	400,081	84.0%
2007	444,138	99.8%
2008	472,342	99.2%

**F. Schedule of Funding Progress**

Actuarial Valuation Date (12/31)	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funded Ratio (1)/(2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Annual Covered Payroll (prior year)	(6) UAAL as a Percentage of Covered Payroll (4) / (5)
2006	\$ 3,340,753	\$ 4,365,000	76.5%	\$ 1,024,247	\$ 3,684,769	27.8%
2007	3,901,672	5,087,479	76.7%	1,185,807	4,047,862	29.3%
2008	4,082,437	5,569,902	73.3%	1,487,465	4,753,612	31.3%

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

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**NOTE 12 – EMPLOYEE RETIREMENT PLANS (Continued)**

Analysis of the dollar amounts of actuarial value of assets available for benefits, actuarial accrued liability, and unfunded actuarial accrued liability in isolation can be misleading. Expressing the actuarial value of assets as a percentage of the actuarial accrued liability provides one indication of funding status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the Plan. Trends in unfunded actuarial accrued liability and annual covered payroll are both affected by inflation. Expressing the unfunded actuarial accrued liability as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Plan's progress in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the plan.

Probate Judges' 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.

Bryan County Board of Health (component unit)

The employees of the Bryan County Board of Health participate in the Georgia State Employees Retirement System. The plan is administered by the State of Georgia, and accumulated benefits and plan assets are not determined or allocated to the individual participating governmental entities. The retirement contributions for the year ended December 31, 2008 were \$34,420. Contributions are fully vested to employees after 10 years of continuous service.

**NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS**

In addition to providing pension benefits, the County provides certain health care benefits for retired employees. Substantially all of the County's employees may become eligible for those benefits if they reach early retirement age while working for the County with a minimum of five years of service. The County contributes approximately 80% of the cost of these benefits while the retiree contributes approximately 20%. When retirees become eligible for Medicare, the County will pay 80% of the cost of supplemental health insurance. The provision of these benefits, along with the County's obligation to contribute, is established under the authority of the Board of Commissioners through passage of a local ordinance. At December 31, 2008 there were only

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

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**NOTE 13 – OTHER POST-EMPLOYEE BENEFITS (Continued)**

seven retirees eligible for the benefits. The County recognizes the cost of retiree health care benefits as an expense as claims are incurred. For 2008 those total approximately \$5,314.

**NOTE 14 – 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 15 – CONTINGENCIES**

The County is a defendant in various 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.

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

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**NOTE 16 – 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 Georgia Regional Development Center (RDC) and is required to pay annual dues thereto. During its year ended December 31, 2008, the County paid \$15,822 in such dues. Membership in an RDC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RDC in Georgia. The RDC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RDC. Separate financial statements may be obtained from:

Coastal Georgia Regional Development Center  
Post Office Box 1917  
Brunswick, Georgia 31521

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

A S S E T S

	DECEMBER 31, 2008	DECEMBER 31, 2007
ASSETS		
Cash	\$ 7,767,780	\$ 8,289,554
Receivables:		
Taxes	1,291,962	1,170,432
Intergovernmental	816,658	557,076
Interest	12,293	45,173
Other	18,123	1,496
Due from other funds	921,858	494,216
Prepaid items	104,017	148,792
Inventories	15,110	43,776
	<u>\$ 10,947,801</u>	<u>\$ 10,750,515</u>

L I A B I L I T I E S   A N D  
F U N D   B A L A N C E

LIABILITIES		
Accounts payable	\$ 296,297	\$ 101,074
Accrued payroll	258,558	188,690
Deferred revenue	1,033,348	519,477
Due to other funds	-	42,700
Total liabilities	<u>1,588,203</u>	<u>851,941</u>
FUND BALANCE		
Reserved for prepaid items	104,017	148,792
Unreserved, undesignated	9,255,581	9,749,782
Total fund balance	<u>9,359,598</u>	<u>9,898,574</u>
	<u>\$ 10,947,801</u>	<u>\$ 10,750,515</u>



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

	YEARS ENDED	
	DECEMBER 31, 2008	DECEMBER 31, 2007
<b>REVENUES</b>		
Taxes	\$ 12,254,426	\$ 11,853,198
Licenses and permits	414,608	421,581
Charges for services	823,011	739,565
Fines and forfeitures	1,418,473	1,434,385
Intergovernmental	990,843	347,897
Interest	170,365	180,681
Other	99,742	76,214
Total revenues	16,171,468	15,053,521
<b>EXPENDITURES</b>		
Current:		
General government	2,500,012	1,906,831
Judicial	1,528,268	1,496,129
Public safety	6,095,662	4,941,090
Public works	2,445,189	1,961,361
Health and welfare	399,594	405,255
Libraries and recreation	1,295,201	1,225,082
Housing and development	1,248,284	1,566,961
Debt Service:		
Principal	133,349	133,319
Interest	33,912	22,525
Total expenditures	15,679,471	13,658,553
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	491,997	1,394,968
<b>OTHER FINANCING SOURCES (USES)</b>		
Sale of capital assets	-	101,061
Proceeds from capital lease	303,455	344,000
Transfers in	94,977	50,169
Transfers out	(1,429,405)	(813,916)
Total other financing sources (uses)	(1,030,973)	(318,686)
<b>NET CHANGE IN FUND BALANCES</b>	(538,976)	1,076,282
<b>FUND BALANCES, BEGINNING OF YEAR</b>	9,898,574	8,822,292
<b>FUND BALANCES, END OF YEAR</b>	\$ 9,359,598	\$ 9,898,574

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

ASSETS

	DECEMBER 31, 2008	DECEMBER 31, 2007
ASSETS		
Cash	\$ 5,325,787	\$ 8,351,735
Intergovernmental receivable	751,650	795,894
TOTAL ASSETS	\$ 6,077,437	\$ 9,147,629

LIABILITIES AND  
FUND BALANCE

LIABILITIES		
Accounts payable	\$ 138,304	\$ 463,475
Due to other funds	84,907	123,917
Total liabilities	223,211	587,392
FUND BALANCE - Unreserved, undesignated	5,854,226	8,560,237
TOTAL LIABILITIES AND FUND BALANCE	\$ 6,077,437	\$ 9,147,629

**BRYAN COUNTY, GEORGIA**  
**SPLOST V CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Intergovernmental	-	\$ 247,693	\$ 247,693	\$ 188,574
Sales taxes	\$ 4,147,596	4,870,390	722,794	4,697,552
Interest	-	104,976	104,976	297,958
Total revenues	<u>4,147,596</u>	<u>5,223,059</u>	<u>1,075,463</u>	<u>5,184,084</u>
<b>EXPENDITURES</b>				
Capital outlay:				
General government	-	441,912	(441,912)	51,494
Public safety	308,000	364,781	(56,781)	394,599
Roads	1,000,000	1,463,719	(463,719)	1,025,370
Recreation	-	3,210,843	(3,210,843)	1,843,731
Water/sewer	500,000	-	500,000	-
Intergovernmental	1,128,739	1,236,959	(108,220)	1,158,266
Debt service:				
Principal	1,012,195	1,012,195	-	828,745
Interest	198,662	198,661	1	180,302
Debt issuance costs	-	-	-	42,690
Total expenditures	<u>4,147,596</u>	<u>7,929,070</u>	<u>(3,781,474)</u>	<u>5,525,197</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(2,706,011)	(2,706,011)	(341,113)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from note payable	-	-	-	6,500,000
<b>NET CHANGE IN FUND BALANCES</b>	-	(2,706,011)	(2,706,011)	6,158,887
<b>FUND BALANCES, BEGINNING OF YEAR</b>	8,560,237	8,560,237	-	2,401,350
<b>FUND BALANCES, END OF YEAR</b>	<u>8,560,237</u>	<u>\$ 5,854,226</u>	<u>\$ (2,706,011)</u>	<u>\$ 8,560,237</u>

BRYAN COUNTY, GEORGIA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash	\$ 2,783,225	\$ 98,347	\$ 75,874	\$ 2,957,446
Receivables:				
Taxes	216,672	-	4,886	221,558
Intergovernmental	57,744	-	-	57,744
Other	11,045	-	-	11,045
<b>TOTAL ASSETS</b>	<u>\$ 3,068,686</u>	<u>\$ 98,347</u>	<u>\$ 80,760</u>	<u>\$ 3,247,793</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 74,929	-	-	\$ 74,929
Due to other funds	583,326	-	-	583,326
Deferred revenue	109,425	-	\$ 2,928	112,353
Total liabilities	<u>767,680</u>	<u>-</u>	<u>2,928</u>	<u>770,608</u>
Fund balances:				
Reserved for debt service	-	-	77,832	77,832
Unreserved, undesignated	2,301,006	\$ 98,347	-	2,399,353
Total fund balances	<u>2,301,006</u>	<u>98,347</u>	<u>77,832</u>	<u>2,477,185</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 3,068,686</u>	<u>\$ 98,347</u>	<u>\$ 80,760</u>	<u>\$ 3,247,793</u>

**BRYAN COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 1,428,420	-	\$ 51,069	\$ 1,479,489
Licenses and permits	5,505	-	-	5,505
Charges for services	309,638	-	-	309,638
Fines and forfeitures	287,449	-	-	287,449
Intergovernmental	2,138,591	-	-	2,138,591
Interest	44,608	\$ 2,857	197	47,662
Other	9,173	1,000	-	10,173
Total revenues	<u>4,223,384</u>	<u>3,857</u>	<u>51,266</u>	<u>4,278,507</u>
<b>EXPENDITURES</b>				
Current:				28,223
Judicial	28,223	-	-	
Public safety	1,761,953	-	-	1,761,953
Public works	779,161	-	-	779,161
Health and welfare	492,102	-	-	492,102
Recreation	3,394	-	-	3,394
Capital outlay:		213,700	-	213,700
Public works	-	-	-	10,118
Judicial	10,118	-	-	
Public safety	3,419,421	-	-	3,419,421
Recreation	-	49,564	-	49,564
Debt service:			36,408	169,540
Principal	133,132	-	14,079	55,551
Interest	41,472	-	50,487	6,982,727
Total expenditures	<u>6,668,976</u>	<u>263,264</u>	<u>50,487</u>	<u>6,982,727</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(2,445,592)	(259,407)	779	(2,704,220)
<b>OTHER FINANCING SOURCES (USES)</b>				869,130
Proceeds from capital lease	869,130	-	-	
Transfers in	1,096,192	-	-	1,096,192
Transfers out	(94,977)	-	-	(94,977)
Total financing sources (uses)	<u>1,870,345</u>	<u>-</u>	<u>-</u>	<u>1,870,345</u>
<b>NET CHANGE IN FUND BALANCES</b>	(575,247)	(259,407)	779	(833,875)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>2,876,253</u>	<u>357,754</u>	<u>77,053</u>	<u>3,311,060</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 2,301,006</u>	<u>\$ 98,347</u>	<u>\$ 77,832</u>	<u>\$ 2,477,185</u>

BRYAN COUNTY, GEORGIA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2008

	Fire Protection Fund	Emergency Telephone Fund	Jail Fund	Sheriff Forfeiture Fund	Law Library	Curbside Solid Waste Fund	Inmate Telephone Commission Fund	NPDES Permit Fees Fund
ASSETS								
Cash	\$ 488,041	\$ 265,167	\$ 345,434	\$ 422,571	\$ 85,041	\$ 866,531	\$ 6,499	\$ 70,114
Receivables:								
Taxes	110,221	-	-	-	-	106,451	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Other	-	11,045	-	-	-	-	-	-
	<u>\$ 598,262</u>	<u>\$ 276,212</u>	<u>\$ 345,434</u>	<u>\$ 422,571</u>	<u>\$ 85,041</u>	<u>\$ 972,982</u>	<u>\$ 6,499</u>	<u>\$ 70,114</u>
<b>TOTAL ASSETS</b>								
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	\$ 5,399	-	\$ 1,342	-	\$ 65,942	-	-
Due to other funds	\$ 143,483	270,813	-	-	-	-	-	-
Deferred revenue	55,822	-	-	-	-	53,603	-	-
Total liabilities	<u>199,305</u>	<u>276,212</u>	<u>-</u>	<u>1,342</u>	<u>-</u>	<u>119,545</u>	<u>-</u>	<u>-</u>
Fund balance - Unreserved, undesignated	398,957	-	\$ 345,434	421,229	\$ 85,041	853,437	\$ 6,499	\$ 70,114
	<u>\$ 598,262</u>	<u>\$ 276,212</u>	<u>\$ 345,434</u>	<u>\$ 422,571</u>	<u>\$ 85,041</u>	<u>\$ 972,982</u>	<u>\$ 6,499</u>	<u>\$ 70,114</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>								

BRYAN COUNTY, GEORGIA  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2008

	Recreation Department Special Funds	Bryan County Transit Fund	Assistance to Firefighters Grant Fund	Senior Citizens Program	Jail Commissary Fund	Superior Court General Purpose Fund	Drug Abuse Treatment and Education Fund	Juvenile Supplemental Services Fund	Total Nonmajor Special Revenue Funds
ASSETS									
Cash	\$ 63,676	-	\$ 4,692	-	\$ 50,363	\$ 1,115	\$ 110,318	\$ 3,663	\$ 2,783,225
Receivables:									
Taxes	-	-	-	-	-	-	-	-	216,672
Intergovernmental	-	\$ 47,382	-	\$ 10,362	-	-	-	-	57,744
Other	-	-	-	-	-	-	-	-	11,045
<b>TOTAL ASSETS</b>	<b>\$ 63,676</b>	<b>\$ 47,382</b>	<b>\$ 4,692</b>	<b>\$ 10,362</b>	<b>\$ 50,363</b>	<b>\$ 1,115</b>	<b>\$ 110,318</b>	<b>\$ 3,663</b>	<b>\$ 3,068,686</b>
LIABILITIES AND FUND BALANCE									
Liabilities:									
Accounts payable	-	-	-	-	\$ 2,246	-	-	-	\$ 74,929
Due to other funds	\$ 16,069	\$ 47,382	-	\$ 10,362	240	-	\$ 94,977	-	583,326
Deferred revenue	-	-	-	-	-	-	-	-	109,425
Total liabilities	16,069	47,382	-	10,362	2,486	-	94,977	-	767,680
Fund balance - Unreserved, undesignated	47,607	-	\$ 4,692	-	47,877	\$ 1,115	15,341	\$ 3,663	2,301,006
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 63,676</b>	<b>\$ 47,382</b>	<b>\$ 4,692</b>	<b>\$ 10,362</b>	<b>\$ 50,363</b>	<b>\$ 1,115</b>	<b>\$ 110,318</b>	<b>\$ 3,663</b>	<b>\$ 3,068,686</b>

**BRYAN COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Fire Protection Fund	Emergency Telephone Fund	Jail Fund	Sheriff Forfeiture Fund	Law Library	Curb Side Solid Waste Fund	Summer Food Service Program	Inmate Telephone Commission Fund	NPDES Permit Fees Fund
<b>REVENUES</b>									
Taxes	\$ 724,295	-	-	-	-	\$ 704,125	-	-	\$ 5,505
Licenses and permits	-	-	-	-	-	-	-	-	-
Charges for services	35,152	\$ 211,348	-	-	-	-	-	-	-
Fines and forfeitures	-	-	\$ 85,156	\$ 138,193	\$ 36,542	-	\$ 58,974	-	-
Intergovernmental <i>City's Grant</i>	-	-	-	750,000	-	-	-	-	-
Interest	3,281	4,501	6,523	11,724	1,171	12,062	-	271	1,002
Other	-	1,574	-	-	-	-	-	7,599	-
Total revenues	<u>762,728</u>	<u>217,423</u>	<u>91,679</u>	<u>899,917</u>	<u>37,713</u>	<u>716,187</u>	<u>58,974</u>	<u>7,870</u>	<u>6,507</u>
<b>EXPENDITURES</b>									
Current:									
Judicial	712,274	834,624	73,955	92,149	14,025	-	-	6,842	-
Public safety	-	-	-	-	-	779,161	-	-	-
Public works	-	-	-	-	-	-	62,939	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Capital outlay:									
Judicial	57,814	1,003,530	23,329	1,210,277	10,118	-	-	17,288	-
Public safety	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	133,132	-	-	-	-	-	-	-
Interest	-	41,472	-	-	-	-	-	-	-
Total expenditures	<u>770,088</u>	<u>2,012,758</u>	<u>97,284</u>	<u>1,302,426</u>	<u>24,143</u>	<u>779,161</u>	<u>62,939</u>	<u>24,130</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(7,360)</u>	<u>(1,795,335)</u>	<u>(5,605)</u>	<u>(402,509)</u>	<u>13,570</u>	<u>(62,974)</u>	<u>(3,965)</u>	<u>(16,260)</u>	<u>6,507</u>
<b>OTHER FINANCING SOURCES (USES)</b>									
Proceeds from capital lease	-	869,130	-	-	-	-	-	-	-
Transfers in	-	926,205	-	-	-	-	3,965	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	<u>1,795,335</u>	-	-	-	-	<u>3,965</u>	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<u>(7,360)</u>	-	<u>(5,605)</u>	<u>(402,509)</u>	<u>13,570</u>	<u>(62,974)</u>	-	<u>(16,260)</u>	<u>6,507</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>406,317</u>	-	<u>351,039</u>	<u>823,738</u>	<u>71,471</u>	<u>916,411</u>	-	<u>22,759</u>	<u>63,607</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 398,957</u>	<u>\$ -</u>	<u>\$ 345,434</u>	<u>\$ 421,229</u>	<u>\$ 85,041</u>	<u>\$ 853,437</u>	<u>\$ -</u>	<u>\$ 6,499</u>	<u>\$ 70,114</u>



**BRYAN COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Recreation Department Special Funds	Bryan County Transit Fund	Assistance to Firefighters Grant Fund	Senior Citizens Program	Jail Commissary Fund	Superior Court General Purpose Fund	Drug Abuse Treatment and Education Fund	Juvenile Supplemental Services Fund	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>									
Taxes	-	-	-	-	-	-	-	-	\$ 1,428,420
Licenses and permits	-	-	-	-	-	-	-	-	5,505
Charges for services	\$ 8,180	\$ 483	-	\$ 9,213	\$ 45,262	-	-	-	309,638
Fines and forfeitures	-	-	-	-	-	-	\$ 25,716	\$ 1,842	287,449
Intergovernmental	-	193,485	\$ 1,048,163	84,684	-	\$ 3,285	-	-	2,138,591
Interest	709	-	911	-	779	112	1,520	42	44,608
Other	-	-	-	-	-	-	-	-	9,173
<b>Total revenues</b>	<b>8,889</b>	<b>193,968</b>	<b>1,049,074</b>	<b>93,897</b>	<b>46,041</b>	<b>3,397</b>	<b>27,236</b>	<b>1,884</b>	<b>4,223,384</b>
<b>EXPENDITURES</b>									
Current:									
Judicial	-	-	-	-	-	14,198	-	-	28,223
Public safety	-	-	-	-	40,734	-	-	1,375	1,761,953
Public works	-	-	-	-	-	-	-	-	779,161
Health and welfare	-	265,410	-	163,753	-	-	-	-	492,102
Recreation	3,394	-	-	-	-	-	-	-	3,394
Capital outlay:									
Judicial	-	-	-	-	-	-	-	-	10,118
Public safety	-	-	1,107,183	-	-	-	-	-	3,419,421
Debt service:									
Principal	-	-	-	-	-	-	-	-	133,132
Interest	-	-	-	-	-	-	-	-	41,472
<b>Total expenditures</b>	<b>3,394</b>	<b>265,410</b>	<b>1,107,183</b>	<b>163,753</b>	<b>40,734</b>	<b>14,198</b>	<b>-</b>	<b>1,375</b>	<b>6,668,976</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>5,495</b>	<b>(71,442)</b>	<b>(58,109)</b>	<b>(69,856)</b>	<b>5,307</b>	<b>(10,801)</b>	<b>27,236</b>	<b>509</b>	<b>(2,445,592)</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Proceeds from capital lease	-	-	-	-	-	-	-	-	869,130
Transfers in	-	71,442	24,724	69,856	-	-	-	-	1,096,192
Transfers out	-	-	-	-	-	-	(94,977)	-	(94,977)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>71,442</b>	<b>24,724</b>	<b>69,856</b>	<b>-</b>	<b>-</b>	<b>(94,977)</b>	<b>-</b>	<b>1,870,345</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>5,495</b>	<b>-</b>	<b>(33,385)</b>	<b>-</b>	<b>5,307</b>	<b>(10,801)</b>	<b>(67,741)</b>	<b>509</b>	<b>(575,247)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>42,112</b>	<b>-</b>	<b>38,077</b>	<b>-</b>	<b>42,570</b>	<b>11,916</b>	<b>83,082</b>	<b>3,154</b>	<b>2,876,253</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 47,607</b>	<b>-</b>	<b>\$ 4,692</b>	<b>-</b>	<b>\$ 47,877</b>	<b>\$ 1,115</b>	<b>\$ 15,341</b>	<b>\$ 3,663</b>	<b>\$ 2,301,006</b>

**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, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Taxes	\$ 759,650	\$ 724,295	\$ (35,355)	\$ 709,694
Charges for services	-	35,152	35,152	-
Interest	3,000	3,281	281	2,194
Other	-	-	-	11,743
Total revenues	<u>762,650</u>	<u>762,728</u>	<u>78</u>	<u>723,631</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	706,650	712,274	(5,624)	657,142
Capital outlay:				
Public safety	56,000	57,814	(1,814)	63,911
Total expenditures	<u>762,650</u>	<u>770,088</u>	<u>(7,438)</u>	<u>721,053</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(7,360)	(7,360)	2,578
<b>OTHER FINANCING SOURCES</b>				
Transfers in from general fund	-	-	-	52,637
<b>NET CHANGE IN FUND BALANCES</b>	-	(7,360)	(7,360)	55,215
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>406,317</u>	<u>406,317</u>	<u>-</u>	<u>351,102</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 406,317</u>	<u>\$ 398,957</u>	<u>\$ (7,360)</u>	<u>\$ 406,317</u>

**BRYAN COUNTY, GEORGIA**  
**EMERGENCY TELEPHONE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Charges for services	\$ 233,000	\$ 211,348	\$ (21,652)	\$ 214,496
Interest	1,000	4,501	3,501	2,293
Other	-	1,574	1,574	816
Total revenues	<u>234,000</u>	<u>217,423</u>	<u>(16,577)</u>	<u>217,605</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	698,988	834,624	(135,636)	696,400
Capital outlay:				
Public safety	27,000	1,003,530	(976,530)	1,067,277
Debt Service:				
Principal	133,500	133,132	368	-
Interest	41,500	41,472	28	-
Total expenditures	<u>900,988</u>	<u>2,012,758</u>	<u>(1,111,770)</u>	<u>1,763,677</u>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<u>(666,988)</u>	<u>(1,795,335)</u>	<u>(1,128,347)</u>	<u>(1,546,072)</u>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from capital lease	-	869,130	869,130	1,049,919
Transfers in from general fund	666,988	926,205	259,217	496,153
Total other financing sources	<u>666,988</u>	<u>1,795,335</u>	<u>1,128,347</u>	<u>1,546,072</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-	-
<b>FUND BALANCES, BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES, END OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</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, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Fines and forfeitures	\$ 88,000	\$ 85,156	\$ (2,844)	\$ 88,971
Interest	2,000	6,523	4,523	5,675
Total revenues	<u>90,000</u>	<u>91,679</u>	<u>1,679</u>	<u>94,646</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	67,000	73,955	(6,955)	39,298
Capital outlay:				
Public safety	23,000	23,329	(329)	72,884
Total expenditures	<u>90,000</u>	<u>97,284</u>	<u>(7,284)</u>	<u>112,182</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(5,605)	(5,605)	(17,536)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>351,039</u>	<u>351,039</u>	-	<u>368,575</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 351,039</u>	<u>\$ 345,434</u>	<u>\$ (5,605)</u>	<u>\$ 351,039</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, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Fines and forfeitures	\$ 101,936	\$ 138,193	\$ 36,257	\$ 56,770
Intergovernmental	750,000	750,000	-	-
Interest	20,000	11,724	(8,276)	26,755
Total revenues	<u>871,936</u>	<u>899,917</u>	<u>27,981</u>	<u>83,525</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	100,000	92,149	7,851	101,587
Capital:				
Public safety	<u>1,595,674</u>	<u>1,210,277</u>	<u>385,397</u>	<u>853,874</u>
Total expenditures	<u>1,695,674</u>	<u>1,302,426</u>	<u>393,248</u>	<u>955,461</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(823,738)	(402,509)	421,229	(871,936)
FUND BALANCES, BEGINNING OF YEAR	<u>823,738</u>	<u>823,738</u>	<u>-</u>	<u>1,695,674</u>
FUND BALANCES, END OF YEAR	<u>-</u>	<u>\$ 421,229</u>	<u>\$ 421,229</u>	<u>\$ 823,738</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, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Fines and forfeitures	\$ 35,000	\$ 36,542	\$ 1,542	\$ 35,921
Interest	-	1,171	1,171	1,172
Total revenues	<u>35,000</u>	<u>37,713</u>	<u>2,713</u>	<u>37,093</u>
<b>EXPENDITURES</b>				
Current:				
Judicial	45,596	14,025	31,571	11,126
Capital outlay:				
Judicial	50,000	10,118	39,882	50,092
	<u>95,596</u>	<u>24,143</u>	<u>71,453</u>	<u>61,218</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(60,596)	13,570	74,166	(24,125)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>71,471</u>	<u>71,471</u>	-	<u>95,596</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 10,875</u>	<u>\$ 85,041</u>	<u>\$ 74,166</u>	<u>\$ 71,471</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, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Taxes	\$ 914,501	\$ 704,125	\$ (210,376)	\$ 724,795
Interest	-	12,062	12,062	9,519
Total revenues	914,501	716,187	(198,314)	734,314
<b>EXPENDITURES</b>				
Current:				
Solid waste	914,501	779,161	135,340	732,404
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(62,974)	(62,974)	1,910
<b>FUND BALANCES, BEGINNING OF YEAR</b>	916,411	916,411	-	914,501
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 916,411</u>	<u>\$ 853,437</u>	<u>\$ (62,974)</u>	<u>\$ 916,411</u>

**BRYAN COUNTY, GEORGIA**  
**SUMMER FOOD SERVICE PROGRAM SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
REVENUES				
Intergovernmental	\$ 50,000	\$ 58,974	\$ 8,974	\$ 57,333
EXPENDITURES				
Current:				
Health and welfare	65,714	62,939	2,775	60,648
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(15,714)	(3,965)	11,749	(3,315)
OTHER FINANCING SOURCES (USES)				
Transfers in	15,714	3,965	(11,749)	3,315
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ -



**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, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Interest	-	\$ 271	\$ 271	\$ 296
Telephone commissions	\$ 21,479	7,599	(13,880)	12,526
Total revenues	<u>21,479</u>	<u>7,870</u>	<u>(13,609)</u>	<u>12,822</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	9,479	6,842	2,637	11,542
Capital:				
Public safety	12,000	17,288	(5,288)	-
Total expenditures	<u>21,479</u>	<u>24,130</u>	<u>(2,651)</u>	<u>11,542</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(16,260)	(16,260)	1,280
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>22,759</u>	<u>22,759</u>	-	<u>21,479</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 22,759</u>	<u>\$ 6,499</u>	<u>\$ (16,260)</u>	<u>\$ 22,759</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, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Permit fees	\$ 20,000	\$ 5,505	\$ (14,495)	\$ 23,475
Interest	-	1,002	1,002	697
	<u>20,000</u>	<u>6,507</u>	<u>(13,493)</u>	<u>24,172</u>
<b>EXPENDITURES</b>				
Current:				
Housing and development	39,435	-	39,435	-
	<u>39,435</u>	<u>-</u>	<u>39,435</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(19,435)	6,507	25,942	24,172
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>63,607</u>	<u>63,607</u>	<u>-</u>	<u>39,435</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 44,172</u>	<u>\$ 70,114</u>	<u>\$ 25,942</u>	<u>\$ 63,607</u>

**BRYAN COUNTY, GEORGIA**  
**RECREATION DEPARTMENT SPECIAL FUNDS**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Charges for services	\$ 10,000	\$ 8,180	\$ (1,820)	\$ 1,938
Interest	-	709	709	533
	<u>10,000</u>	<u>8,889</u>	<u>(1,111)</u>	<u>2,471</u>
<b>EXPENDITURES</b>				
Current:				
Recreation	42,966	3,394	39,572	3,325
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(32,966)	5,495	38,461	(854)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	42,112	42,112	-	42,966
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 9,146</u>	<u>\$ 47,607</u>	<u>\$ 38,461</u>	<u>\$ 42,112</u>

**BRYAN COUNTY, GEORGIA**  
**BRYAN COUNTY TRANSIT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
REVENUES				
Intergovernmental	\$ 235,837	\$ 193,485	\$ (42,352)	\$ 184,811
Charges for services	-	483	483	304
Total revenues	<u>235,837</u>	<u>193,968</u>	<u>(41,869)</u>	<u>185,115</u>
EXPENDITURES				
Current:				
Health and welfare	<u>346,829</u>	<u>265,410</u>	<u>81,419</u>	<u>303,031</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(110,992)	(71,442)	39,550	(117,916)
OTHER FINANCING SOURCES				
Transfers in	<u>110,992</u>	<u>71,442</u>	<u>(39,550)</u>	<u>117,916</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**BRYAN COUNTY, GEORGIA**  
**ASSISTANCE TO FIREFIGHTERS GRANT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Intergovernmental	\$ 1,050,000	\$ 1,048,163	\$ (1,837)	-
Interest	-	911	911	\$ 80
Total revenues	<u>1,050,000</u>	<u>1,049,074</u>	<u>(926)</u>	<u>80</u>
<b>EXPENDITURES</b>				
Current:				24,724
Public safety				
Capital outlay:	1,112,704	1,107,183	5,521	-
Public safety	<u>1,112,704</u>	<u>1,107,183</u>	<u>5,521</u>	<u>24,724</u>
Total expenditures				
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(62,704)	(58,109)	4,595	(24,644)
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>24,627</u>	<u>24,724</u>	<u>97</u>	<u>62,721</u>
NET CHANGE IN FUND BALANCES	(38,077)	(33,385)	4,692	38,077
FUND BALANCES, BEGINNING OF YEAR	<u>38,077</u>	<u>38,077</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>-</u>	<u>\$ 4,692</u>	<u>\$ 4,692</u>	<u>\$ 38,077</u>

**BRYAN COUNTY, GEORGIA**  
**SENIOR CITIZENS PROGRAM SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Intergovernmental	\$ 53,898	\$ 84,684	\$ 30,786	\$ 51,835
Charges for services	5,743	9,213	3,470	6,992
Donations	-	-	-	2,766
Total revenues	<u>59,641</u>	<u>93,897</u>	<u>34,256</u>	<u>61,593</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>166,363</u>	<u>163,753</u>	<u>2,610</u>	<u>142,767</u>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	(106,722)	(69,856)	36,866	(81,174)
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>106,722</u>	<u>69,856</u>	<u>(36,866)</u>	<u>81,174</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-	-
<b>FUND BALANCES, BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCES, END OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
REVENUES				
Commissary sales	\$ 37,619	\$ 45,262	\$ 7,643	\$ 37,673
Interest	-	779	779	665
Total revenues	37,619	46,041	8,422	38,338
EXPENDITURES				
Current:				
Public safety	37,619	40,734	(3,115)	33,387
EXCESS OF REVENUES OVER EXPENDITURES	-	5,307	5,307	4,951
FUND BALANCES, BEGINNING OF YEAR	42,570	42,570	-	37,619
FUND BALANCES, END OF YEAR	\$ 42,570	\$ 47,877	\$ 5,307	\$ 42,570

**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, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
REVENUES				
Intergovernmental	\$ 11,881	\$ 3,285	\$ (8,596)	\$ 8,750
Interest	-	112	112	189
Total revenues	11,881	3,397	(8,484)	8,939
EXPENDITURES				
Current:				
Judicial	11,881	14,198	(2,317)	8,904
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(10,801)	(10,801)	35
FUND BALANCES, BEGINNING OF YEAR	11,916	11,916	-	11,881
FUND BALANCES, END OF YEAR	\$ 11,916	\$ 1,115	\$ (10,801)	\$ 11,916



**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, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Fines and forfeitures	\$ 20,000	\$ 25,716	\$ 5,716	\$ 18,589
Interest	-	1,520	1,520	1,823
Total revenues	<u>20,000</u>	<u>27,236</u>	<u>7,236</u>	<u>20,412</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	20,000	27,236	7,236	20,412
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(94,977)</u>	<u>(94,977)</u>	-	<u>(50,169)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(74,977)	(67,741)	7,236	(29,757)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>83,082</u>	<u>83,082</u>	-	<u>112,839</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 8,105</u>	<u>\$ 15,341</u>	<u>\$ 7,236</u>	<u>\$ 83,082</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, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
REVENUES				
Fines and forfeitures	\$ 2,414	\$ 1,842	\$ (572)	\$ 700
Interest	-	42	42	40
Total revenues	<u>2,414</u>	<u>1,884</u>	<u>(530)</u>	<u>740</u>
EXPENDITURES				
Current:				
Public safety	<u>2,414</u>	<u>1,375</u>	<u>1,039</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	509	509	740
FUND BALANCES, BEGINNING OF YEAR	<u>3,154</u>	<u>3,154</u>	<u>-</u>	<u>2,414</u>
FUND BALANCES, END OF YEAR	<u>\$ 3,154</u>	<u>\$ 3,663</u>	<u>\$ 509</u>	<u>\$ 3,154</u>

**BRYAN COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**DECEMBER 31, 2008**

	SPLOST III Fund	SPLOST IV Fund	Total Nonmajor Capital Projects Funds
<b>ASSETS</b>			
Cash	\$ 9,187	\$ 89,160	\$ 98,347
<b>TOTAL ASSETS</b>	<u>\$ 9,187</u>	<u>\$ 89,160</u>	<u>\$ 98,347</u>
<b>LIABILITIES AND FUND BALANCE</b>			
Fund balance - Unreserved, undesignated	\$ 9,187	\$ 89,160	\$ 98,347
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 9,187</u>	<u>\$ 89,160</u>	<u>\$ 98,347</u>

**BRYAN COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	SPLOST III Fund	SPLOST IV Fund	Total Nonmajor Capital Projects Funds
<b>REVENUES</b>			
Interest	\$ 357	\$ 2,500	\$ 2,857
Other	1,000	-	1,000
Total revenues	<u>1,357</u>	<u>2,500</u>	<u>3,857</u>
<b>EXPENDITURES</b>			
Capital outlay:			
Public safety	-	-	-
Roads	-	213,700	213,700
Recreation	49,564	-	49,564
Total expenditures	<u>49,564</u>	<u>213,700</u>	<u>263,264</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(48,207)	(211,200)	(259,407)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>57,394</u>	<u>300,360</u>	<u>357,754</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 9,187</u>	<u>\$ 89,160</u>	<u>\$ 98,347</u>

**BRYAN COUNTY, GEORGIA**  
**SPLOST III CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Interest	-	\$ 357	\$ 357	\$ 970
Other	-	1,000	1,000	-
Total revenues	-	1,357	1,357	970
<b>EXPENDITURES</b>				
Capital outlay: Recreation	\$ 57,394	49,564	7,830	8,210
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(57,394)	(48,207)	9,187	(7,240)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	57,394	57,394	-	64,634
<b>FUND BALANCES, END OF YEAR</b>	\$ -	\$ 9,187	\$ 9,187	\$ 57,394

**BRYAN COUNTY, GEORGIA**  
**SPLOST IV CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Intergovernmental	-	-	-	\$ 76,567
Interest	-	\$ 2,500	\$ 2,500	5,702
<b>Total revenues</b>	-	2,500	2,500	82,269
<b>EXPENDITURES</b>				
Capital outlay:				
Public safety	-	-	-	231,633
Roads	300,360	213,700	86,660	245,096
Recreation	-	-	-	12,172
<b>Total expenditures</b>	300,360	213,700	86,660	488,901
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(300,360)	(211,200)	89,160	(406,632)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	300,360	300,360	-	706,992
<b>FUND BALANCES, END OF YEAR</b>	-	\$ 89,160	89,160	\$ 300,360

**BRYAN COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**DECEMBER 31, 2008**

	Cove Subdivision Special Service District	Jerico Subdivision Special Service District	Belfast Subdivision Special Service District	Total Nonmajor Debt Service Funds
<b>ASSETS</b>				
Cash	\$ 33,195	\$ 27,817	\$ 14,862	\$ 75,874
Taxes receivable	2,653	2,233	-	4,886
<b>TOTAL ASSETS</b>	<u>\$ 35,848</u>	<u>\$ 30,050</u>	<u>\$ 14,862</u>	<u>\$ 80,760</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Deferred revenue	\$ 1,568	\$ 1,360	-	\$ 2,928
Total liabilities	1,568	1,360	-	2,928
Fund balance - Reserved for debt service	34,280	28,690	\$ 14,862	77,832
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 35,848</u>	<u>\$ 30,050</u>	<u>\$ 14,862</u>	<u>\$ 80,760</u>

**BRYAN COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Cove Subdivision Special Service District	Jerico Subdivision Special Service District	Belfast Subdivision Special Service District	Total Nonmajor Debt Service Funds
<b>REVENUES</b>				
Taxes	\$ 19,184	\$ 17,024	\$ 14,861	\$ 51,069
Interest	71	126	-	197
Total revenues	<u>19,255</u>	<u>17,150</u>	<u>14,861</u>	<u>51,266</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	15,000	10,000	11,408	36,408
Interest	4,411	6,216	3,452	14,079
Total expenditures	<u>19,411</u>	<u>16,216</u>	<u>14,860</u>	<u>50,487</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(156)	934	1	779
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>34,436</u>	<u>27,756</u>	<u>14,861</u>	<u>77,053</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 34,280</u>	<u>\$ 28,690</u>	<u>\$ 14,862</u>	<u>\$ 77,832</u>



**BRYAN COUNTY, GEORGIA**  
**COVE 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, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Taxes	\$ 29,530	\$ 19,184	\$ (10,346)	\$ 25,161
Interest	-	71	71	58
<b>Total revenues</b>	<u>29,530</u>	<u>19,255</u>	<u>(10,275)</u>	<u>25,219</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	24,000	15,000	9,000	15,000
Interest	5,530	4,411	1,119	5,313
<b>Total expenditures</b>	<u>29,530</u>	<u>19,411</u>	<u>10,119</u>	<u>20,313</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(156)	(156)	4,906
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>34,436</u>	<u>34,436</u>	-	<u>29,530</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 34,436</u>	<u>\$ 34,280</u>	<u>\$ (156)</u>	<u>\$ 34,436</u>

**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, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Taxes	\$ 17,978	\$ 17,024	\$ (954)	\$ 15,245
Interest	-	126	126	87
Total revenues	<u>17,978</u>	<u>17,150</u>	<u>(828)</u>	<u>15,332</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	11,000	10,000	1,000	10,000
Interest	6,978	6,216	762	6,761
Total expenditures	<u>17,978</u>	<u>16,216</u>	<u>1,762</u>	<u>16,761</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	934	934	(1,429)
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	-	-	11,207
<b>NET CHANGE IN FUND BALANCES</b>	-	934	934	9,778
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>27,756</u>	<u>27,756</u>	-	<u>17,978</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 27,756</u>	<u>\$ 28,690</u>	<u>\$ 934</u>	<u>\$ 27,756</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, 2008**

	Original and Final Budget	Actual	Variance Positive (Negative)	2007 Actual
<b>REVENUES</b>				
Taxes	\$ 14,860	\$ 14,861	\$ 1	\$ 14,861
<b>EXPENDITURES</b>				
Capital outlay	-	-	-	111,427
Debt service:				
Principal	11,408	11,408	-	-
Interest	3,452	3,452	-	-
Total expenditures	<u>14,860</u>	<u>14,860</u>	<u>-</u>	<u>111,427</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	1	1	(96,566)
<b>OTHER FINANCING SOURCES</b>				
Proceeds from note payable	-	-	-	111,427
<b>NET CHANGE IN FUND BALANCES</b>	-	1	1	14,861
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>14,861</u>	<u>14,861</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 14,861</u>	<u>\$ 14,862</u>	<u>\$ 1</u>	<u>\$ 14,861</u>

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

	DECEMBER 31, 2008	DECEMBER 31, 2007
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$ 204,992	\$ 133,874
Accounts receivable	23,157	669
Due from other funds	-	42,700
Total Current Assets	<u>228,149</u>	<u>177,243</u>
<b>Capital Assets</b>		
Construction in progress	2,031,616	367,070
Water and sewer system	2,617,269	2,617,269
Equipment	3,250	3,250
Less accumulated depreciation	(198,451)	(110,559)
Total Capital Assets	<u>4,453,684</u>	<u>2,877,030</u>
<b>TOTAL ASSETS</b>	<u>4,681,833</u>	<u>3,054,273</u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable	-	148,449
Accrued interest payable	60,429	26,684
Current portion of notes payable	257,490	490,831
Due to other funds	253,625	-
Total Current Liabilities	<u>571,544</u>	<u>665,964</u>
<b>Long Term Liabilities</b>		
Notes payable, less current portion	<u>4,032,687</u>	<u>2,451,895</u>
Total Liabilities	<u>4,604,231</u>	<u>3,117,859</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	163,507	(65,696)
Unrestricted	(85,905)	2,110
	<u>\$ 77,602</u>	<u>\$ (63,586)</u>

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

	YEARS ENDED	
	DECEMBER 31, 2008	DECEMBER 31, 2007
OPERATING REVENUES		
Water and sewer sales	\$ 44,716	\$ 32,342
OPERATING EXPENSES		
Depreciation	87,892	87,621
Purchased services	44,415	37,191
Materials and supplies	7,982	-
Total operating expenses	<u>140,289</u>	<u>124,812</u>
OPERATING LOSS	<u>(95,573)</u>	<u>(92,470)</u>
NONOPERATING REVENUE (EXPENSE)		
Interest income	4,593	143
Interest expense	(101,045)	(101,779)
Intergovernmental expense	-	(1,425)
Total nonoperating revenue (expense)	<u>(96,452)</u>	<u>(103,061)</u>
INCOME BEFORE TRANSFERS	(192,025)	(195,531)
TRANSFERS IN FROM GENERAL FUND	<u>333,213</u>	<u>-</u>
CHANGE IN NET ASSETS	141,188	(195,531)
NET ASSETS, JANUARY 1	<u>(63,586)</u>	<u>131,945</u>
NET ASSETS, DECEMBER 31	<u>\$ 77,602</u>	<u>\$ (63,586)</u>

BRYAN COUNTY, GEORGIA  
 COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 DECEMBER 31, 2008

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Planning and Zoning	Victims		Totals	
							Assistance Fund.	Probation Office	2008	2007
ASSETS										
Cash	\$ 4,606,075	\$ -	\$ 247,960	\$ 7,434	\$ 150,052	\$ -	\$ -	\$ 22,992	\$ 5,034,513	\$ 8,687,658
TOTAL ASSETS	\$ 4,606,075	\$ -	\$ 247,960	\$ 7,434	\$ 150,052	\$ -	\$ -	\$ 22,992	\$ 5,034,513	\$ 8,687,658
LIABILITIES										
Due to other entities and individuals	\$ 4,606,075	\$ -	\$ 247,960	\$ 7,434	\$ 150,052	\$ -	\$ -	\$ 22,992	\$ 5,034,513	\$ 8,687,658
TOTAL LIABILITIES	\$ 4,606,075	\$ -	\$ 247,960	\$ 7,434	\$ 150,052	\$ -	\$ -	\$ 22,992	\$ 5,034,513	\$ 8,687,658

**BRYAN COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b>Tax Commissioner</b>				
Assets				
Cash	\$ 7,641,104	\$ 28,025,512	\$ 31,060,541	\$ 4,606,075
Liabilities				
Due to other entities and individuals	\$ 7,641,104	\$ 28,025,512	\$ 31,060,541	\$ 4,606,075
<b>Probate Court</b>				
Assets				
Cash	\$ -	\$ 82,379	\$ 82,379	\$ -
Liabilities				
Due to other entities and individuals	\$ -	\$ 82,379	\$ 82,379	\$ -
<b>Clerk of Courts</b>				
Assets				
Cash	\$ 850,508	\$ 2,611,562	\$ 3,214,110	\$ 247,960
Liabilities				
Due to other entities and individuals	\$ 850,508	\$ 2,611,562	\$ 3,214,110	\$ 247,960
<b>Magistrate Court</b>				
Assets				
Cash	\$ 6,294	\$ 130,539	\$ 129,399	\$ 7,434
Liabilities				
Due to other entities and individuals	\$ 6,294	\$ 130,539	\$ 129,399	\$ 7,434
<b>Sheriff</b>				
Assets				
Cash	\$ 148,025	\$ 576,066	\$ 574,039	\$ 150,052
Liabilities				
Due to other entities and individuals	\$ 148,025	\$ 576,066	\$ 574,039	\$ 150,052
<b>Planning and Zoning</b>				
Assets				
Cash	\$ -	\$ 379,848	\$ 379,848	\$ -
Liabilities				
Due to other entities and individuals	\$ -	\$ 379,848	\$ 379,848	\$ -
<b>Victims Assistance Fund</b>				
Assets				
Cash	\$ 17,967	\$ 81,097	\$ 99,064	\$ -
Liabilities				
Due to other entities and individuals	\$ 17,967	\$ 81,097	\$ 99,064	\$ -
<b>Probation Office</b>				
Assets				
Cash	\$ 23,760	\$ 450,099	\$ 450,867	\$ 22,992
Liabilities				
Due to other entities and individuals	\$ 23,760	\$ 450,099	\$ 450,867	\$ 22,992
<b>Total Agency Funds</b>				
Assets				
Cash	\$ 8,687,658	\$ 32,337,102	\$ 35,990,247	\$ 5,034,513
Liabilities				
Due to other entities and individuals	\$ 8,687,658	\$ 32,337,102	\$ 35,990,247	\$ 5,034,513

**BRYAN COUNTY, GEORGIA**  
**FAMILY CONNECTIONS**  
**CONTRACT NO. 427-93-08080300-99**  
**SCHEDULE OF REVENUES AND EXPENDITURES COMPARED TO BUDGET**  
**FOR THE PERIOD JULY 1, 2007 TO JUNE 30, 2008**

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	Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 50,000	\$ 50,000	\$ -
EXPENDITURES			
Personal services	40,188	40,155	33
Regular operating	1,625	1,625	-
Travel - Staff	2,500	2,492	8
Per diem, fees and contracts	4,500	4,500	-
Telecommunications	900	619	281
Other	287	609	(322)
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>



**BRYAN COUNTY, GEORGIA**  
**FAMILY CONNECTIONS**  
**CONTRACT NO. 427-93-0909038599**  
**SCHEDULE OF REVENUES AND EXPENDITURES COMPARED TO BUDGET**  
**FOR THE PERIOD JULY 1, 2008 TO DECEMBER 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 50,000	\$ 20,519	\$ (29,481)
<b>EXPENDITURES</b>			
Personal services	41,048	17,386	23,662
Regular operating	1,625	283	1,342
Travel - Staff	2,500	1,480	1,020
Per diem, fees and contracts	4,200	1,250	2,950
Telecommunications	240	120	120
Other	387	-	387
Total expenditures	<u>50,000</u>	<u>20,519</u>	<u>29,481</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>

**BRYAN COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS PAID WITH SPECIAL**  
**PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

**SPLOST III**

Project	Original Estimated Cost	Current Estimated Cost	Expenditures		Total	Estimated Percentage of Completion
			Prior Years	Current Year		
Road improvements	\$ 2,100,000	\$ 2,802,184	\$ 2,802,184	-	\$ 2,802,184	100%
Fire protection	800,000	795,043	795,043	-	795,043	100%
E-911	700,000	699,918	699,918	-	699,918	100%
Department of Family and Children Services building improvements	100,000	100,808	100,808	-	100,808	100%
Healthcare facility	425,000	532,798	532,798	-	532,798	100%
Library improvements	20,000	103,339	103,339	-	103,339	100%
Senior Citizens Center improvements	50,000	57,337	57,337	-	57,337	100%
Recreation	1,000,000	1,117,375	1,117,375	-	1,117,375	100%
Courthouse improvements	400,000	774,066	774,066	-	774,066	100%
Water and sewer improvements	1,225,000	1,225,000	1,225,000	-	1,225,000	100%
Land acquisition - Industrial park	-	683,147	683,147	-	683,147	100%
Land acquisition/Nature trail - Recreation	-	652,700	593,758	\$ 49,564	643,322	99%
	<u>\$ 6,820,000</u>	<u>\$ 9,543,715</u>	<u>\$ 9,484,773</u>	<u>49,564</u>	<u>\$ 9,534,337</u>	<u>99.9%</u>

**SPLOST IV**

Project	Original Estimated Cost	Current Estimated Cost	Expenditures		Total	Estimated Percentage of Completion
			Prior Years	Current Year		
Road improvements	\$ 5,820,000	\$ 5,563,000	\$ 5,258,552	\$ 213,700	\$ 5,472,252	98%
Watershed protection and drainage improvements	950,000	200,000	200,000	-	200,000	100%
Emergency services	2,185,000	2,315,259	2,315,259	-	2,315,259	100%
Solid waste	200,000	-	-	-	-	0%
Voting equipment	80,000	33,848	33,848	-	33,848	100%
Recreational and cultural activities	3,828,000	2,637,309	2,637,309	-	2,637,309	100%
Public works facility	1,090,000	-	-	-	-	0%
County building renovations and construction	1,310,000	159,187	159,187	-	159,187	100%
Water/Wastewater projects	9,000,000	1,321,570	1,321,570	-	1,321,570	100%
Industrial/Economic development projects	1,328,000	1,354,404	1,354,404	-	1,354,404	100%
	<u>\$ 25,791,000</u>	<u>\$ 13,584,577</u>	<u>\$ 13,280,129</u>	<u>\$ 213,700</u>	<u>\$ 13,493,829</u>	<u>99%</u>

**BRYAN COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS PAID WITH SPECIAL**  
**PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

**SPLOST V**

Project	Original Estimated Cost	Current Estimated Cost	Expenditures		Total	Estimated Percentage of Completion
			Prior Years	Current Year		
Administrative complex	\$ 3,037,500	\$ 3,037,500	\$ 525,746	\$ 145,773	\$ 671,519	22%
County-wide recreation	3,862,617	5,350,000	2,378,526	2,876,899	5,255,425	98%
Emergency services	930,000	930,000	394,599	364,781	759,380	82%
County buildings	700,000	700,000	-	-	-	0%
Roads and bridges	3,000,000	3,000,000	836,796	1,216,025	2,052,821	68%
Water improvements	1,000,000	1,000,000	-	-	-	0%
Richmond Hill -						
Convention/Aquatic center	1,565,000	1,565,000	1,445,814	119,186	1,565,000	100%
Streets, drainage, water/sewer, Parks/recreation	3,173,047	3,173,047	-	750,541	750,541	24%
Pembroke -						
Municipal facilities	535,000	535,300	495,336	39,964	535,300	100%
Water/sewer, streets, drainage	1,384,013	1,384,013	-	327,268	327,268	24%
	<u>\$ 19,187,177</u>	<u>\$ 20,674,860</u>	<u>\$ 6,076,817</u>	<u>\$ 5,840,437</u>	<u>\$ 11,917,254</u>	<u>58%</u>

# THIGPEN, LANIER, WESTERFIELD & DEAL

CERTIFIED PUBLIC ACCOUNTANTS  
201 SOUTH ZETTEROWER AVENUE  
P.O. BOX 505  
STATESBORO, GEORGIA 30459  
PHONE (912) 489-8756  
FAX (912) 489-1243

MARSHALL R. THIGPEN, CPA  
WILLIAM RUSSELL LANIER, CPA  
JOSEPH S. WESTERFIELD, CPA  
RICHARD N. DEAL, CPA  
KAY S. PROCTOR, CPA  
LEE ANN LANE, CPA  
JENNIFER GROOMS, CPA

MEMBERS  
AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
GEORGIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

## 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 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, 2008, which collectively comprise Bryan County's basic financial statements and have issued our report thereon dated July 20, 2009. We did not audit the financial statements of the Bryan County Board of Health, a component unit. 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 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.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bryan County, Georgia's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Bryan County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Bryan County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Bryan County's financial statements that is more than inconsequential will not be prevented or detected by Bryan County's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as 2008-1 through 2008-12 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Bryan County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider items 2008-1, 2008-2, 2008-3 and 2008-11 in the accompanying schedule of findings and questioned costs to be material weaknesses.

#### 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 the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Bryan County, Georgia's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the board of commissioners, management, others within the entity, the State of Georgia, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Thigpen, Lanier, Westerfield & Deal*

July 20, 2009

**BRYAN COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture:			
Pass-through program from:			
Bright from the Start: Georgia Department of Early Care and Learning: Summer Food Service Program For Children	10.559	8011	\$ 58,974
U.S. Department of Commerce:			
Pass-through program from:			
Georgia Department of Natural Resources Coastal Zone Management Administration Awards	11.419	N/A	49,999
U.S. Department of Health and Human Services:			
Pass-through programs from Coastal Georgia Regional Development Center:			
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	N/A	49,085
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	N/A	43,435
Nutrition Services Incentive Program	93.053	N/A	10,964
Temporary Assistance for Needy Families [TANF]	93.558	N/A	7,115
Social Services Block Grant	93.667	N/A	71,592
Total U.S. Department of Health and Human Services			<u>182,191</u>
U.S. Department of Homeland Security:			
Direct:			
Assistance to Firefighters Grant	97.044	-	999,615
Pass-through program from Georgia Emergency Management Agency: Homeland Security Grant Program	97.067	2007-GE-T7-0054	590,000
Total U.S. Department of Homeland Security			<u>1,589,615</u>
U.S. Department of Justice:			
Pass-through program from City of Savannah:			
Public Safety Partnership and Community Policing Grants	16.710	N/A	750,000
U.S. Department of Transportation:			
Pass-through program from Georgia Department of Transportation:			
Section 5311 Formula Grant	20.509	MTG00013900179/ MTG00014300112	33,028
Pass-through program from Coastal Georgia Regional Development Center:			
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	N/A	7,650
Total U.S. Department of Transportation			<u>40,678</u>
Total expenditures of federal awards			<u>\$ 2,671,457</u>

*Agency From Contribution*

*12/4/08*

**BRYAN COUNTY, GEORGIA**  
**NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2008**

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**NOTE A – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Bryan County, Georgia and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the basic financial statements.

# THIGPEN, LANIER, WESTERFIELD & DEAL

CERTIFIED PUBLIC ACCOUNTANTS  
201 SOUTH ZETTEROWER AVENUE  
P.O. BOX 505  
STATESBORO, GEORGIA 30459  
PHONE (912) 489-8756  
FAX (912) 489-1243

MARSHALL R. THIGPEN, CPA  
WILLIAM RUSSELL LANIER, CPA  
JOSEPH S. WESTERFIELD, CPA  
RICHARD N. DEAL, CPA  
KAY S. PROCTOR, CPA  
LEE ANN LANE, CPA  
JENNIFER GROOMS, CPA

MEMBERS  
AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
GEORGIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Commissioners  
Bryan County, Georgia

### Compliance

We have audited the compliance of Bryan County, Georgia with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. Bryan County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Bryan County, Georgia's management. Our responsibility is to express an opinion on Bryan County, Georgia's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bryan County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Bryan County, Georgia's compliance with those requirements.

In our opinion, Bryan County, Georgia complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.



## Internal Control Over Compliance

The management of Bryan County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Bryan County, Georgia's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the board of commissioners, management, others within the entity, the State of Georgia, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Thigpen, Lanier, Westerfield & Deal*

July 20, 2009

**BRYAN COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2008**

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**SUMMARY OF AUDITOR'S RESULTS**

- 1 The auditor's report expresses an unqualified opinion on the financial statements of Bryan County, Georgia.
- 2 Twelve significant deficiencies were disclosed during the audit of the financial statements in the 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*. Four of the deficiencies were considered to be material weaknesses.
- 3 No instances of noncompliance material to the financial statements of Bryan County, Georgia were disclosed during the audit.
- 4 No significant deficiencies in internal control over major federal award programs were reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
- 5 The auditor's report on compliance for the major federal award programs for Bryan County, Georgia expresses an unqualified opinion on all major federal programs.
- 6 No audit findings relative to the major federal award programs for Bryan County, Georgia are reported in this schedule.
- 7 The programs tested as major programs included: Assistance to Firefighters Grant, CFDA number 97.044, Homeland Security Grant Program, CFDA number 97.067, and Public Safety Partnership and Community Policing Grants, CFDA number 16.710.
- 8 The threshold used for distinguishing between Type A and B programs was \$300,000.
- 9 Bryan County, Georgia did not qualify as a low-risk auditee.

**BRYAN COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**FINDINGS – FINANCIAL STATEMENT AUDIT**

2008-1 Inadequate financial reporting process for agency funds and certain special revenue funds

Condition: The County does not summarize annual activity and prepare year end trial balances for agency funds and certain special revenue funds. Also, amounts due from agency funds at fiscal year end were not properly stated within the general ledger for the general fund as well as other funds.

Criteria: Complete financial data including year end trial balances should be provided by the County departments responsible for the various agency funds for use in preparation of the annual financial statements. Trial balances should also be prepared for all special revenue funds not accounted for on the County's computer system. In addition, all amounts due between funds should be properly recorded in the general ledger for each fund.

Effect: The County cannot fulfill its duty to monitor agency accounts whenever records have not been properly summarized. Failure to provide complete financial data may result in the use of incomplete or inaccurate information for the preparation of the annual financial statements.

Recommendation: The County should implement procedures to ensure summarized trial balances are prepared by the Commissioner's Office and/or individual agency offices at each year end. Sufficient oversight should be exercised by the County Commissioner's Office for financial information prepared by the departments handling the various agency funds, and interfund balances should be properly recorded prior to closing out the year in the financial system.

Auditee Response: We concur with this finding and will implement procedures to ensure accurate trial balances are prepared at year end for all agency funds and special revenue funds not maintained in our computerized accounting system. We will also make sure that all interfund balances are properly stated at year end.

2008-2 Failure to properly record capital expenditures and capital lease proceeds

Condition: The County failed to record capital expenditures financed with capital leases totaling \$1,172,585.

Criteria: Both the expenditure and related capital lease proceeds should be reflected on the general ledger.

Effect: By excluding purchases financed with capital leases from the general ledger, both expenditures and the proceeds received from capital leases are understated. Further, unless the appropriate documentation is provided during the audit, the transaction could be excluded from the annual financial statements.

Recommendation: All capital lease and other long-term financing documentation should be provided to the County Clerk or Finance Director. Appropriate entries should be made in the general ledger to reflect the inception of a capital lease.

Auditee Response: We concur with this finding and will implement procedures to ensure all capital lease transactions are properly recorded in our accounting records.

2008-3 Failure to record all general fixed asset additions

Condition: During the audit, we noted some additions to general fixed assets that were not recorded in the software used to account for general fixed assets.

Criteria: All purchases meeting the County's capitalization requirements should be recorded within the general fixed assets software as this listing is utilized when preparing the government-wide financial statements.

Effect: Expenditures which should be capitalized are excluded from the capital asset listing and not reflected as capital assets in the government-wide financial statements.

Recommendation: The County should implement procedures that require each department and/or accounts payable personnel to forward all information on capital purchases to the individual responsible for maintaining the general fixed asset records.

Auditee Response: We concur with this finding and will implement procedures requiring each department to forward any information on capital purchases to the person responsible for maintaining the general fixed assets software.

2008-4 Inadequate segregation of duties

Condition: Many of the County's departments and offices have a small staff size whose members perform overlapping financial duties.

Criteria: Overlapping or related financial duties should be segregated to prevent an individual from having too much control over financial tasks. This reduces the likelihood that undetected material misstatements resulting from fraud and errors will occur.

Effect: Errors and irregularities pertaining to cash and other assets can remain undetected.

Recommendation: The County should review each department's accounting duties to determine whether incompatible duties can be reassigned, compensating controls can be implemented, or additional supervisory monitoring can be implemented to reduce the likelihood of misstatements going undetected.

Auditee Response: We concur with this finding and will try to implement procedures to improve the segregation of duties within the County's various departments and offices. We will also attempt to implement compensating controls when feasible to minimize the effects of these control deficiencies.

2008-5

Lack of monitoring over traffic ticket fines and fees revenue

Condition: A traffic ticket may be deleted in the Harris system without detection as long as a receipt has not been assigned to it. While system receipts are issued to patrons for payments made within the Clerk of Court's office, no receipt is issued for mailed payments. One individual bears most of the responsibility for traffic ticket entry within the Harris system, the payment processing function and preparation of deposits pertaining to traffic fines and fees. Also, traffic ticket fines and fees may be reduced or changed to a warning by office personnel without written permission.

Criteria: Controls should be implemented which prevent or detect the deletion or change of traffic ticket fines and fees without proper approval or justifiable cause.

Effect: Tickets for which full payment has been received could be deleted, reduced or changed to a warning within the Harris system without detection. No established system exists to verify whether all ticket changes were approved by the issuing officers or another responsible person.

Recommendation: If possible, the Harris system ticket entry process should be modified to prevent ticket deletion without detection. Another option is to have an individual uninvolved with ticket receipts to periodically perform searches for gaps in ticket numbers recorded in the Harris system.

Written approval should be required for ticket modifications. Another option is to have an individual uninvolved with ticket processing to periodically test a sample of voided or reduced tickets and verify proper approval was given.

Auditee Response: We concur with this finding concerning the monitoring of the tickets. We propose to correct these procedures by contacting our vendor, Iron Data, Inc., formerly known as Harris Custom Programming, Inc., to implement a way to prevent the ticket deletion without detection. Also, we plan to have an individual from another office come in and perform tests occasionally to review voided or reduced tickets.

2008-6

Maintaining documentation for grants

Condition: During the audit, we experienced difficulty in gathering documentation for grants received by the County. We also noted several instances in which the appropriate grant documentation had not been provided to the County Clerk by the department requesting the grant funds. Although certain grants which required local match funding were approved by the Board of Commissioners, the grant applications were endorsed by individuals outside of the County Commissioner's Office.

Criteria: The County should centralize grant approval and monitoring activities to ensure adequate control over grant applications and awards.

Effect: The County may become obligated to provide local funding or specific performance for grants which have not been properly approved by the County Administrator and/or Board of Commissioners. Grant activity may not be properly recorded in the financial statements and matching requirements may not be included in the County's budget.

Recommendation: Approval of grant applications should be assigned to one individual within the County Commissioner's Office. Also, a copy of all grant awards, drawdown requests and related documentation should be provided to the designated individual so that all grant information is maintained in a central location for financial, budgeting, and external audit purposes.

Auditee Response: We concur with this finding and we will require all County departments to send a copy of all grant requests, grant awards, and related documentation to the County's Finance Director to accumulate all grant information for the County in a central location.

2008-7

Monitoring prisoner boarding accounts receivable

Condition: Accounts receivable and cash receipts for prisoner boarding from other entities are not being monitored. As of December 31, 2008, the County had approximately \$45,000 in delinquent accounts receivable that were not recorded in the general ledger.

Criteria: Procedures should be in place to make sure all prisoner boarding for other entities is billed and collected in an accurate and timely manner.

Effect: Accounts receivable may not be collected causing the County to lose revenue.

Recommendation: Procedures should be implemented to monitor accounts receivable for prisoner boarding to make sure collections are received timely.

Auditee Response: We concur with finding and will implement procedures to properly monitor prisoner boarding accounts receivable on a monthly basis and to record outstanding accounts receivable at each year end.

2008-8

Understatement of certificates of deposit and interest income

Condition: During our audit, we noted \$44,045 in interest that was added to certificates of deposit balances by the bank and not recorded in the County's general ledger. Also, accrued interest receivable on certificates of deposit was misstated at December 31, 2008.

Criteria: Certificates of deposit balances should be reconciled to the general ledger on a monthly basis. The County has the option to request banks to disburse accrued interest on certificates of deposit to the County instead of adding it to the certificate of deposit balance.

Effect: Certificates of deposit and interest income could be understated in the County's financial statements.

Recommendation: The County should implement procedures to request monthly balances of certificates of deposits from banks to reconcile to the County's general ledger. The County could request that banks disburse interest on certificates of deposit to the County instead of adding it to the certificate of deposit balance. The County should request that banks provide the amount of accrued interest receivable on certificates of deposit at the fiscal year end so that all interest income can be recorded in the County's general ledger.

Auditee Response: We concur with this finding and will request that banks disburse all interest income to the County instead of adding it to the certificate of deposit balance. We will also begin reconciling certificates of deposit balances to the general ledger on a monthly basis. At the fiscal year end, accrued interest receivable balances on certificates of deposit will be requested from banks and will be recorded in the County's general ledger.

2008-9

Expenditures exceeded appropriations at the legal level of control

Condition: As noted in Note 2 to the financial statements, expenditures exceeded appropriations at the legal level of control for several general fund departments and certain special revenue funds.

Criteria: Budget amendments should be made and approved by the Board of Commissioners for any overexpenditures of the County budget.

Effect: Unauthorized expenditures in excess of budgeted amounts causing a decline in the County's available fund balance.

Recommendation: The County budget should be amended near fiscal year end to obtain approval from the Board of Commissioners for any overexpenditures of the budget at the legal level of control.

Auditee Response: We concur with this finding and will implement procedures to better monitor expenditures at the legal level of control and will request additional budget amendments during the year as needed.

2008-10

Outstanding encumbrances not reversed at year end for financial reporting purposes

Condition: We noted that encumbrances outstanding at year end for the general fund were not closed out resulting in the misstatement of the beginning fund balance and certain expenditures in the County's financial statements.

Criteria: Any amounts in the encumbrances liability account and in the total encumbrances column on the December monthly expenditure report should be cleared out for preparation of the annual financial statements.

Effect: Overstatement of certain expenditures and current liabilities and misstatement of beginning fund balance.

Recommendation: At year end, any amounts in the encumbrance liability account should be reclassified to accounts payable or reversed against appropriate expenditure accounts.

Auditee Response: We concur with this finding and will implement procedures to clear out the encumbrances liability account at year end.

2008-11 Year end accruals for financial statements

Condition: We noted several modified accrual basis adjustments for receivables, prepaid insurance, accrued payroll, deferred revenue, etc. that were not properly recorded in the year end financial statements. The adjustments needed to record these accruals were material to the County's financial statements.

Criteria: The year end financial statements should have proper accruals for appropriate assets and liabilities to properly reflect the County's financial condition on a modified accrual basis.

Effect: The County's financial condition could be misstated.

Recommendation: The County's year end financial statements should be reviewed and adjusted to reflect all necessary accruals before submitting the annual financial statements to the auditors.

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

2008-12 Sheriff fees not remitted to general fund on a timely basis

Condition: During our audit of the accounts maintained by the Sheriff Department, we noted that fees for services collected by the Sheriff Department have not been remitted to the general fund since early in 2007.

Criteria: Fees collected by agency funds such as the Sheriff Department should be remitted to the general fund on at least a monthly basis.

Effect: Fees collected by agency funds and not remitted timely to the general fund could adversely affect the budgeted cash flow of the general fund.

Recommendation: The fees collected by the Sheriff Department should be remitted to the general fund on at least a monthly basis.

Auditee Response: We concur with this finding and will request the Sheriff Department to remit all fees collected and payable to the general fund on a monthly basis.

## **FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None