

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

**FOR THE YEAR ENDED**  
**DECEMBER 31, 2024**

**BRANTLEY COUNTY, GEORGIA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

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**BRANTLEY COUNTY, GEORGIA  
FINANCIAL STATEMENTS  
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## **INTRODUCTORY SECTION**

### **COUNTY OFFICIALS**

#### **CHAIRMAN**

Chris "Skipper" Harris

#### **COMMISSIONERS**

Hal Herndon  
Brian Hendrix  
Andy Riggins  
Randy Davison

#### **COUNTY CLERK**

Taylor Sheppard

#### **COUNTY MANAGER**

Joey Cason, MPA

#### **CONSTITUTIONAL OFFICERS**

Debbie Sirmans, Clerk of Superior Court  
Jonathan McMillian, Probate Judge  
Pat Tompkins, Tax Commissioner  
Len Davis, Sheriff

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

Jeff Thomas, Chief Magistrate Judge



## INDEPENDENT AUDITOR'S REPORT

To the County Commissioners  
Brantley County, Georgia

### Report on the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Brantley County, Georgia, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, the aggregate remaining fund information of Brantley County, Georgia, as of December 31, 2024, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Brantley County Health Department, which represents 100 percent, 100 percent, and 100 percent, respectively, of the assets, net position, and revenues of the Brantley County Health Department as of June 30, 2024, and the respective changes in financial position for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Brantley County Health Department, is based solely on the report of the other auditors.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Brantley County, Georgia and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

#### Management's Responsibility for the Financial Statements

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

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

#### Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Brantley County, Georgia's internal control. Accordingly, no such opinion is expressed.

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

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

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America that require that the budgetary comparison on pages 31 through 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

#### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Brantley County, Georgia's basic financial statements. The schedules of expenditures of special purpose local option sales tax proceeds, combining nonmajor fund financial statements and individual budget schedules, and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of special purpose local option sales tax proceeds, combining nonmajor fund financial statements and individual budget schedules, and other supplementary information are fairly stated in all material respects in relation to the basic financial statements as a whole.

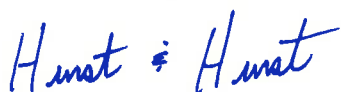
#### **Other Information**

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

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

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated August 7, 2025 on our consideration of Brantley County, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Brantley County, GA's internal control over financial reporting and compliance.



Hurst and Hurst CPAs, LLC

Douglas, Georgia  
August 7, 2025



# BASIC FINANCIAL STATEMENTS

**BRANTLEY COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2024**

	Primary Government Governmental Activities	Component Unit
<b>ASSETS</b>		
Current Assets:		
Cash	\$ 16,796,038	\$ 467,824
Certificate of Deposit	44,140	-
Accounts Receivable	957,099	51,133
Taxes Receivable, net of allowance	3,865,083	-
Due from Other Governments	-	89,190
Due from Department of Public Health	-	-
Prepays	128,631	-
Inventory	8,864	-
Capital Assets:		
Non-depreciable Capital Assets	3,935,159	-
Depreciable Capital Assets, net	25,379,038	9,463
Total Assets	51,114,052	617,610
Deferred Outflows of Resources	-	243,325
Total Assets and Deferred Outflows of Resources	\$ 51,114,052	\$ 860,935
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable	\$ 100,310	\$ 699
Accrued Expenses	285,165	-
Compensated Absences Payable, current portion	32,649	3,844
Lease Payable, current portion	24,947	-
Notes Payable, current portion	625,669	-
Long-term Liabilities:		
Compensated Absences Payable, net of current portion	185,010	15,374
Leases Payable, net of current portion	81,273	-
Notes Payable, net of current portion	429,636	-
Proportionate Share of Collective Net Pension Liability	-	701,255
Proportionate Share of Collective Net OPEB Liability	-	(11,573)
Total Liabilities	1,764,659	709,599
Deferred Inflows of Resources	-	64,899
Total Liabilities and Deferred Inflows of Resources	1,764,659	774,498
<b>NET POSITION</b>		
Net Investment in Capital Assets	28,152,672	9,463
Restricted for:		
Public Safety	2,564,560	-
Highways and Streets	807,029	-
Capital Projects	3,129,848	-
Prior Year Program Income	-	196,229
Unrestricted	14,695,284	(119,255)
Total Net Position	49,349,393	86,437
Total Liabilities, Deferred Outflows of Resources, and Net Position	\$ 51,114,052	\$ 860,935

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



**BRANTLEY COUNTY, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
**FOR YEAR ENDED DECEMBER 31, 2024**

<b>FUNCTIONS/PROGRAMS</b>	<b>PROGRAM REVENUES</b>				<b>PRIMARY GOVERNMENT</b>	
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	<b>Governmental Activities</b>	<b>Component Unit</b>
<b>Primary government</b>						
Governmental Activities:						
General Government	\$ 3,217,641	\$ 1,337,523	\$ 38,032	\$ -	\$ (1,842,086)	\$ -
Judicial	1,055,923	543,724	-	-	(512,199)	-
Public Safety	10,692,612	2,221,942	151,682	-	(8,318,988)	-
Public Works	6,212,478	1,418,157	-	1,632,405	(3,161,916)	-
Health and Welfare	332,686	183,792	60,105	-	(88,789)	-
Culture and Recreation	1,040,888	153,860	-	-	(887,028)	-
Housing and Development	603,187	-	-	-	(603,187)	-
Unallocated Interest Expense	39,968	-	-	-	(39,968)	-
Total Governmental Activities	23,195,383	5,858,998	249,819	1,632,405	(15,454,161)	-
<b>Component Units:</b>						
Brantley County Health Dept.	872,532	196,255	465,017	-	-	(211,260)
Total Component Units	\$ 872,532	\$ 196,255	\$ 465,017	\$ -	\$ -	\$ (211,260)
<b>General Revenues:</b>						
Taxes:						
Property Taxes					\$ 7,114,232	\$ -
General Sales and Use Taxes					1,544,214	-
Selective Sales and Use Taxes					3,433,998	-
Business Taxes					1,458,371	-
Penalties and Interest on Taxes Levied					127,770	-
Other Local Funds					-	103,606
Other Miscellaneous					282,096	-
Interest Earned					364,004	-
Total General Revenues					14,324,685	103,606
Transfers					-	-
Total General Revenues & Transfers					14,324,685	103,606
Change in Net Position					(1,129,476)	(107,654)
Net Position, Beginning of Year					50,421,642	194,091
Prior Period Adjustment					57,227	-
Net Position, End of Year					\$ 49,349,393	\$ 86,437

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

**BRANTLEY COUNTY, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2024**

	<b>General</b>	<b>2019 SPLOST</b>	<b>E-911</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>					
Cash	\$ 9,495,959	\$ 2,934,995	\$ 144,035	\$ 4,221,049	\$ 16,796,038
Certificates of Deposit	-	-	-	44,140	44,140
Receivables (net, where applicable, of allowances for uncollectibles)					
Taxes	3,435,181	194,853	-	235,049	3,865,083
Other	782,099	-	-	175,000	957,099
Due from Other Funds	60,370	-	-	-	60,370
Due from Other Governments	-	-	-	-	-
Prepays	128,631	-	-	-	128,631
Inventories	8,864	-	-	-	8,864
Total Assets	<u>13,911,104</u>	<u>3,129,848</u>	<u>144,035</u>	<u>4,675,238</u>	<u>21,860,225</u>
<b>LIABILITIES</b>					
Accounts Payable	86,459	-	934	12,917	100,310
Accrued Expenses	285,165	-	-	-	285,165
Due to Other Funds	-	-	57,157	3,213	60,370
Total Liabilities	<u>371,624</u>	<u>-</u>	<u>58,091</u>	<u>16,130</u>	<u>445,845</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenues	<u>1,349,698</u>	<u>-</u>	<u>-</u>	<u>68,514</u>	<u>1,418,212</u>
<b>FUND BALANCES</b>					
Fund Balances:					
Nonspendable	137,495	-	-	-	137,495
Restricted	-	3,129,848	85,944	3,287,145	6,502,937
Committed	-	-	-	1,303,449	1,303,449
Assigned	-	-	-	-	-
Unassigned	<u>12,052,287</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,052,287</u>
Total Fund Balances	<u>12,189,782</u>	<u>3,129,848</u>	<u>85,944</u>	<u>4,590,594</u>	<u>19,996,168</u>
Total Liabilities & Fund Balances	<u>\$ 13,911,104</u>	<u>\$ 3,129,848</u>	<u>\$ 144,035</u>	<u>\$ 4,675,238</u>	<u>\$ 21,860,225</u>

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

**BRANTLEY COUNTY, GEORGIA**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND**  
**BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

TOTAL GOVERNMENTAL FUND BALANCES		\$ 19,996,168
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Capital assets used in Governmental Activities are not financial resources and therefore are not reported in the funds:		
Cost	53,958,268	
Less Accumulated Depreciation	<u>(24,644,071)</u>	
		29,314,197
Other Long-term Assets are not available to pay for current period expenditures and therefore are unavailable revenue in the funds:		
Unavailable Revenue, property taxes	<u>1,418,212</u>	
		1,418,212
Interfund receivables and payables between governmental funds are reported on the fund balance sheet but eliminated on the government-wide Statement of Net Position:		
Interfund Receivables	60,370	
Interfund Payables	<u>(60,370)</u>	
		-
Liabilities, including Notes, Leases and Compensated Absences are not due and payable in the current period and therefore are not reported in the funds:		
Notes Payable	(1,055,305)	
Lease Payable	(106,220)	
Compensated Absences	<u>(217,659)</u>	
		<u>(1,379,184)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES		<u><u>\$ 49,349,393</u></u>

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

**BRANTLEY COUNTY, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>General</b>	<b>2019 SPLOST Fund</b>	<b>E-911 Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues:</b>					
Taxes	\$ 9,890,167	\$ 2,048,875	\$ -	\$ 1,544,655	\$ 13,483,697
Licenses and Permits	158,901	-	-	-	158,901
Intergovernmental	1,723,492	-	-	158,732	1,882,224
Charges for Services	3,896,037	-	274,045	96,712	4,266,794
Fines and Forfeitures	78,540	-	-	50,141	128,681
Investment Earnings	324,034	124,548	365	101,988	550,935
Other	1,178,622	-	-	402,637	1,581,259
<b>Total Revenues</b>	<b>17,249,793</b>	<b>2,173,423</b>	<b>274,410</b>	<b>2,354,865</b>	<b>22,052,491</b>
<b>Expenditures:</b>					
Current:					
General Government	3,140,121	-	-	-	3,140,121
Judicial	1,034,695	-	-	7,766	1,042,461
Public Safety	6,377,768	-	431,741	896,859	7,706,368
Public Works	3,722,058	-	-	1,633,798	5,355,856
Health and Welfare	256,373	-	-	4,126	260,499
Culture and Recreation	914,843	-	-	-	914,843
Housing and Development	463,213	-	-	-	463,213
Intergovernmental	-	191,832	-	-	191,832
Capital Outlay	-	4,227,653	-	338,109	4,565,762
Debt Service:					
Principal	-	568,830	-	23,970	592,800
Interest and Other Charges	-	33,480	-	6,488	39,968
<b>Total Expenditures</b>	<b>15,909,071</b>	<b>5,021,795</b>	<b>431,741</b>	<b>2,911,116</b>	<b>24,273,723</b>
Excess (deficiency) of revenues over (under) expenditures	<b>1,340,722</b>	<b>(2,848,372)</b>	<b>(157,331)</b>	<b>(556,251)</b>	<b>(2,221,232)</b>
<b>Other Financing Sources (uses):</b>					
Long-Term Debt Proceeds	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Transfers In/(Out)	(2,348,469)	2,318,006	-	30,463	-
<b>Total Other Financing Sources</b>	<b>(2,348,469)</b>	<b>2,318,006</b>	<b>-</b>	<b>30,463</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(1,007,747)</b>	<b>(530,366)</b>	<b>(157,331)</b>	<b>(525,788)</b>	<b>(2,221,232)</b>
Fund Balances, Beginning of Year	13,197,529	3,660,214	186,048	5,116,382	22,160,173
Prior Period Adjustment	-	-	57,227	-	57,227
<b>Fund Balances (deficit) End of Year</b>	<b>\$ 12,189,782</b>	<b>\$ 3,129,848</b>	<b>\$ 85,944</b>	<b>\$ 4,590,594</b>	<b>\$ 19,996,168</b>

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

**BRANTLEY COUNTY, GEORGIA**  
**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

NET CHANGES IN FUND BALANCES TOTAL GOVERNMENTAL FUNDS	\$ (2,221,232)
---	----------------

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period:

Capital Outlay	2,118,358	
Depreciation Expense	(1,575,701)	
		542,657

In the Statement of Activities, only the (gain) loss on the sale of assets is reported, whereas on the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the assets sold:

Net Book Value of Assets Sold	-	-
-------------------------------	---	---

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:

Unavailable at 12/31/24	1,418,212	
Unavailable at 12/31/23	1,404,795	
		13,417

Issuance of Long-term debt provides current financial resources to governmental funds while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. The issuance of Long-term debt increases long-term liabilities and the repayment of Long-term debt reduces long-term liabilities in the Statement of Net Position:

Issuance of Debt	-	
Repayment of Long-term Debt	592,800	
		592,800

Some expenses reported in the Statement of Activities, such as Compensated Absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Liability at 12/31/23	160,540	
Liability at 12/31/24	217,659	
		(57,119)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ (1,129,476)
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**BRANTLEY COUNTY, GEORGIA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2024**

	<u><b>Custodial Funds</b></u>
<b>Assets</b>	
Cash and cash equivalents	\$ 595,572
Total assets	<u>595,572</u>
<b>Liabilities</b>	
Due to others	595,572
Total liabilities	<u>595,572</u>
<b>Net Position</b>	
Restricted for:	
Individuals, organizations, and other governments	<u>-</u>
Total Net position	<u><u>\$ -</u></u>

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



**BRANTLEY COUNTY, GEORGIA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Custodial Funds</b>
<b>Additions</b>	
Tax Collections	\$ 19,023,073
Fines and Fees Collections	1,080,150
Other	301,429
Total additions	20,404,653
<b>Deductions</b>	
Taxes Remitted/Payable to Others	19,023,073
Fines and Fees Remitted/Payable to Others	1,080,150
Other	301,429
Total deductions	20,404,653
<b>Changes in Net Position</b>	-
<b>Net Position, Beginning of Year</b>	-
<b>Net Position, End of Year</b>	\$ -

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

# NOTES TO THE FINANCIAL STATEMENTS

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

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

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

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

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

**Reporting Entity**

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

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

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

Brief descriptions of the discretely presented component units follow:

Brantley County Health Department (Health Department) – The Health Department provides care services and health education to residents of Brantley County. The Health Department receives financial support from Brantley County, Georgia, the State of Georgia, and the Federal Government. The County Commission appoints a majority of the Board of Directors. The Health Department issued separately audited financial statements with a fiscal year ended June 30, 2023 and copies of these financial statements may be obtained from their administrative office at:

Brantley County Health Department  
Nahunta, Georgia 31553

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

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

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

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

**Basis of Presentation**

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

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

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

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

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

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

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

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

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

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

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

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

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

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

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

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***Fiduciary Funds*** – The fiduciary funds’ employ the economic resources measurement focus. The County’s fiduciary funds collect the related revenue and disburse the revenue to the agencies for which it is collected. The County has the following fiduciary funds:

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

**Measurement Focus**

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

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

**Basis of Accounting**

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

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

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

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

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

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

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

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

**Cash, Cash Equivalents, and Investments**

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

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

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

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

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

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

#### **Receivables**

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

#### **Interfund Balances**

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

#### **Consumable Inventories**

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

#### **Prepaid Items**

Payments made to vendors for services that will benefit period beyond December 31, 2024, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which the services are consumed. At the fund reporting level, an equal amount of the fund balance is reserved as this amount is not available for general appropriation.

#### **Capital Assets**

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

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

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



**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

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

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

#### **Compensated Absences**

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

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

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

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

#### **Accrued Liabilities and Long-term Obligations**

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

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

#### **Deferred Outflows/Inflows of Resources**

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

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

#### **Fund Equity**

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

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

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

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

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

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. The County Commission also may modify or rescind the commitment.

Assigned – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the County Commission and the County's finance director are authorized to assign fund balances.

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

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position – Net Position represents the difference between assets and liabilities. Net Investment in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted as described in the fund balance section above. All other net position is reported as unrestricted.

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

#### **Interfund Activity**

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

#### **Extraordinary and Special Items**

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

#### **Estimates**

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

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

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

**Budgetary Information**

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

All unexpended, annual appropriations lapse at year end.

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

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

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

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

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

**Excess of Expenditures over Appropriations**

For the year ended December 31, 2024, The County had no expenditures in excess of allowable appropriations:

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**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

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

**Deposits and Investments**

Any bank deposit in excess of the total of the FDIC insured amount must be secured by an equivalent amount of State or U.S. Obligations. The County's deposits, including certificates of deposit, were fully insured or collateralized as required by the state statutes at December 31, 2024.

**Receivables**

Receivables at December 31, 2024 consisted of taxes, interest, accounts, and intergovernmental receivables arising from grants.

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

Receivables at December 31, 2024 consist of the following:

	<u>Taxes</u>	<u>Accounts</u>	<u>Net Receivables</u>
General Fund	\$ 3,435,181	\$ 782,099	\$ 4,217,280
Splost 2019	194,853	-	194,853
Other Governmental Funds	<u>235,049</u>	<u>175,000</u>	<u>410,049</u>
Total Primary Government	<u>\$ 3,865,083</u>	<u>\$ 957,099</u>	<u>\$ 4,822,182</u>

**Property Taxes**

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

Beginning of year for property taxes	January 1, 2024
Millage rate adopted by resolution	September 7, 2024
Property tax digest approved by State	September 14, 2024
Property tax invoices rendered	October 9, 2024
Property tax due date	December 20, 2024

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

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

**Capital Assets**

Capital asset activity for the year ended December 31, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 2,925,097	\$ -	\$ -	\$ 2,925,097
Construction in progress	468,968	1,010,062	468,968	1,010,062
Total capital assets, not being depreciated	<u>3,394,065</u>	<u>1,010,062</u>	<u>468,968</u>	<u>3,935,159</u>
Capital assets, being depreciated:				
Buildings & Improvements	16,600,637	-	-	16,600,637
Equipment, Vehicles, and Furniture	12,650,830	93,995	250,507	12,494,318
Infrastructure	19,444,885	1,483,269	-	20,928,154
Total capital assets, being depreciated	<u>48,696,352</u>	<u>1,577,264</u>	<u>250,507</u>	<u>50,023,109</u>
Less accumulated depreciation for:				
Buildings & Improvements	8,365,312	370,425	-	8,735,737
Equipment, Vehicles, and Furniture	9,335,635	627,146	250,507	9,712,274
Infrastructure	5,617,930	578,129	-	6,196,059
Total accumulated depreciation	<u>23,318,877</u>	<u>1,575,701</u>	<u>250,507</u>	<u>24,644,071</u>
Total capital assets being depreciated, net	<u>25,377,475</u>	<u>1,563</u>	<u>-</u>	<u>25,379,038</u>
Governmental activities capital assets, net	<u>\$28,771,540</u>	<u>\$ 1,011,625</u>	<u>\$ 468,968</u>	<u>\$29,314,197</u>

Reconciliation to the statement of Net Position:

Non-depreciable Capital Assets	\$ 3,935,159
Depreciable Capital Assets, net	<u>25,379,038</u>
Capital Assets, net	<u>\$ 29,314,197</u>

Depreciation was charged to Governmental Activities as follows:

Governmental Activities:	
General Government	\$ 82,161
Judicial	2,169
Public Safety	505,689
Public Works	660,427
Health and Welfare	71,440
Culture and Recreation	115,648
Housing and Development	<u>138,167</u>
Total depreciation expense - governmental activities	<u>\$ 1,575,701</u>

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

**Interfund Balances and Transfers**

Interfund balances at December 31, 2024, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made. The County expects to repay all interfund balances within one year.

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

All County transfers either occur on a regular basis or are consistent with the purpose of the fund making the transfer. Individual fund transfers for the year ended December 31, 2024 are as follows:

Transfers In	Transfers Out	Amount
Hortense Fire District	County Special Fire District	\$ 14,986
Nahunta Fire District	County Special Fire District	46,721
Hoboken Fire District	County Special Fire District	26,446
Splost 2025	Splost 2019	1,500
Splost 2019	General Fund	2,319,506
T-Splost	General Fund	28,963
	Total	<u><u>\$ 2,438,122</u></u>

Individual fund interfund receivable and payable balances as of December 31, 2024 are as follows:

Due To	Due From	Amount
General Fund	E-911 Fund	\$ 57,157
General Fund	Hortense Fire Dept	1,618
General Fund	Nahunta Fire Dept	1,595
	Total	<u><u>\$ 60,370</u></u>

**Compensated Absences**

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

Employees earn annual leave as follows:

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

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



**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

**Long-term Debt**

Notes payable:

Changes in Long-term Debt – Changes in the County’s long-term obligations consisted of the following for the year ended December 31, 2024:

	Outstanding Balance Jan. 1, 2024	Additions	Deductions	Outstanding Balance Dec. 31, 2024	Amount Due in One Year	Amount Due in more than One Year
Governmental Activities:						
Notes Payable:						
Bank - Jail	\$ 1,535,816	\$ -	\$ 546,681	\$ 989,135	\$ 559,499	\$ 429,636
Bank - Cat Financial	88,319	-	22,149	66,170	66,170	-
Total	<u>\$ 1,624,135</u>	<u>\$ -</u>	<u>\$ 568,830</u>	<u>\$ 1,055,305</u>	<u>\$ 625,669</u>	<u>\$ 429,636</u>

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

Year Ended	Principal	Interest	Total
2025	625,669	19,991	645,660
2026	429,636	3,477	433,113
Totals	<u>\$ 1,055,305</u>	<u>\$ 23,468</u>	<u>\$ 1,078,773</u>

**Leases**

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

Lease payments to maturity are as follows:

Year Ended	Principal	Interest	Total
2025	24,947	4,328	29,275
2026	25,963	3,311	29,274
2027	27,021	2,254	29,275
2028	28,289	983	29,272
Totals	<u>\$ 106,220</u>	<u>\$ 10,876</u>	<u>\$ 117,096</u>

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

Activity for the year ended December 31, 2024, is as follows:

	Outstanding Balance Jan. 1, 2024	Additions	Deductions	Outstanding Balance Dec. 31, 2024	Amount Due in One Year	Amount Due in more than One Year
Governmental Activities:						
PrimeSouth Bank	130,191	-	23,970	106,220	24,947	81,273
Totals	<u>\$ 130,191</u>	<u>\$ -</u>	<u>\$ 23,970</u>	<u>\$ 106,220</u>	<u>\$ 24,947</u>	<u>\$ 81,273</u>

On July 30, 2019, the County entered into a lease agreement with Prime South Bank at an interest rate of 4.000%, with an original amount of \$245,452 with a maturity date of September 1, 2028, for the purchase of a new fire truck for the Nahunta VFD. This asset has been capitalized at \$245,452 in the Equipment, Vehicles & Furniture asset classification with accumulated amortization of \$88,635, and a current net book value of \$156,816 at December 31, 2024.

**Compensated Absences**

	Outstanding Balance Jan. 1, 2024	Additions	Deductions	Outstanding Balance Dec. 31, 2024	Amount Due in One Year	Amount Due in more than One Year
Compensated Absences	<u>\$ 160,540</u>	<u>\$ 217,659</u>	<u>\$ 160,540</u>	<u>\$ 217,659</u>	<u>\$ 32,649</u>	<u>\$ 185,010</u>
Total	<u>\$ 160,540</u>	<u>\$ 217,659</u>	<u>\$ 160,540</u>	<u>\$ 217,659</u>	<u>\$ 32,649</u>	<u>\$ 185,010</u>

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

**Fund Equity**

Fund balances:

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

General Fund:

Inventories	\$ 8,864
Prepays	128,631
	<u>\$ 137,495</u>

Restricted – The following fund balances are restricted for:

Capital Projects Funds:

SPLOST 2025 Fund - used to account for capital projects financed with SPLOST funds - 2025	\$ 1,500
SPLOST 2019 Fund - used to account for capital projects financed with SPLOST funds - 2019	3,129,848
T-SPLOST Fund - used to account for capital projects financed with special purpose local option sales tax	807,029
Total Capital Projects Funds	<u>\$ 3,938,377</u>

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

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Special Revenue Funds:

Drug Abuse Fund - used to account for fines and forfeitures revenue that is designated by law for drug abuse treatment	\$ 87,516
DFCS Building Maintenance Fund - used to account for revenue revenue provided for repairs and maintenance of the DFCS building in accordance with the loan agreement	33,967
Jail Fund - to account for revenue and expenditures of the County Jail, whose purpose is restricted by law to public safety expenditures	132,809
ARPA Fund - to account for revenues and expenditures restricted as to their use by the American Rescue Plan Act	-
Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library	78,631
E-911 Fund - to account for E-911 revenue restricted to providing emergency telephone services	85,944
Revolving Loan Fund - to account for revenue for loan payments collected	178,936

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

Calvary Fire District	178,671
Waynesville Fire District	529,879
Hortense Fire District	88,472
Nahunta Fire District	600,258
Hoboken Fire District	506,190
County Special Fire District	63,287

Total Special Revenue Funds	<u>\$ 2,564,560</u>
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**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

Committed – The following fund balances are committed to:

Capital Projects Funds:

General Capital Projects Fund - Used for funds that are committed to expenditures for capital projects	\$ 952,390
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Total Capital Projects Funds	\$ 952,390
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Special Revenue Funds:

Confiscated Assets Fund - used to account for cash received either as a result of a cash confiscation or cash received from the sale of capital assets acquired from a drug raid, committed to public safety expenditures	\$ 615
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Vending Fund - used to account for revenue from vending machines at the sheriff's office and jail, committed to public safety expenditures	182,850
--	---------

Sheriff's Task Force - to account for fines and forfeitures revenue committed to the purpose of the sheriff's task force	60
--	----

Federal Confiscation Fund - to account for any federal money that has been seized and required to be held in an interest bearing account	7,968
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Emergency Deputy Fund - to account for funds contributed by deputies, jail officers, and sheriff's office employees for emergency situations	957
--	-----

Inmate Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail	158,609
---	---------

Total Special Revenue Funds	\$ 351,059
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Assigned – No fund balances were assigned at December 31, 2024.

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

General Fund	\$ 12,052,287
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Net Position:

Net Investment in capital assets, reported on the government-wide statement of net position at December 31, 2024 are as follows:

	Governmental Activities
Cost of capital assets	\$ 53,958,267
Less accumulated depreciation	(24,644,071)
Book value	29,314,197
Less capital related debt	(1,161,525)
Net investment in Capital Assets	\$ 28,152,672

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 4 – RETIREMENT PLAN**

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

The contribution for 2024 to the County-funded plan was \$62,588.

**NOTE 5 – RISK MANAGEMENT**

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

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

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

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

Settled claims have not exceeded the coverages.

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

**NOTE 6 - SUBSEQUENT EVENTS**

The County has evaluated subsequent events through August 7, 2025, the date which the financial statements were available to be issued. No subsequent events came to our attention that are expected to have a material effect on the County's financial statements.

**NOTE 7 - CONTINGENT LIABILITIES**

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

The County is a defendant in multiple lawsuits at December 31, 2024.

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

**NOTE 8 - JOINT VENTURES**

Under Georgia law, the County, in conjunction with other cities and counties in the eighteenth county South Georgia area, is a member of the Southern Georgia Regional Commission (RC) and is required to pay annual dues thereof. During its year ended December 31, 2024, the County paid \$20,982 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA)

**Brantley County, Georgia**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2024**

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Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. The OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Southern Georgia Regional Commission  
South Georgia Parkway  
Waycross, Georgia 31503

**NOTE 9 - PRIOR PERIOD ADJUSTMENT**

The following change has been made to opening net position / fund balance to correct previously reported balances:

	<u>Governmental Funds</u>
	<u>E-911 Fund</u>
Fund Balance, as previously reported	\$ 186,048
To remove erroneous payable	<u>57,227</u>
Fund Balance, as restated	<u>\$ 243,275</u>
	<u>Governmental Activities</u>
Net Position, as previously reported	\$ 50,421,642
Net of Above Adjustments	<u>57,227</u>
Net Position, as restated	<u>\$ 50,478,869</u>

**END OF NOTES**



# REQUIRED SUPPLEMENTARY INFORMATION

**BRANTLEY COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Budget</b>			<b>Variance With</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>
<b>Revenues</b>				
Taxes	\$ 9,530,130	\$ 9,988,256	\$ 9,455,995	\$ (532,261)
Licenses and Permits	125,700	127,200	158,901	31,701
Intergovernmental Revenues	776,665	1,728,033	1,723,492	(4,541)
Charges for Services	4,231,510	4,228,910	3,896,037	(332,873)
Fines and Forfeitures	168,500	168,500	78,540	(89,960)
Investment Income	307,500	307,500	324,034	16,534
Miscellaneous	858,400	1,987,263	1,178,622	(808,641)
<b>Total Revenues</b>	<b>\$ 15,998,405</b>	<b>\$ 18,535,662</b>	<b>\$ 16,815,621</b>	<b>\$ (1,720,041)</b>
<b>Expenditures</b>				
<b>General Government</b>				
County Commissioner's Office	594,662	794,185	794,185	-
Elections	177,881	165,906	165,906	-
General Government	1,402,900	1,343,523	1,343,523	-
Tax Commissioner	368,142	351,470	351,470	-
Tax Assessor	379,106	373,159	373,159	-
Courthouse	92,550	138,519	138,519	-
St. Illa Office Building	23,040	26,580	26,580	-
<b>Total General Government</b>	<b>3,038,281</b>	<b>3,193,341</b>	<b>3,193,341</b>	<b>-</b>
<b>Judicial</b>				
Superior Court	331,209	231,069	231,069	-
Clerk of Superior Court	392,606	376,909	375,501	1,408
Magistrate Court	221,144	227,434	227,434	-
Probate Court	183,281	186,008	186,008	-
<b>Total Judicial</b>	<b>1,128,240</b>	<b>1,021,420</b>	<b>1,020,013</b>	<b>1,408</b>
<b>Public Safety</b>				
Sheriff's Department	1,694,154	1,902,321	1,902,321	-
Jail	1,847,085	1,998,972	1,998,972	-
Fire	120,000	163,599	163,599	-
Emergency Medical Service	1,920,560	1,999,441	1,999,441	-
Coroners	23,634	22,324	22,324	-
Animal Control	5,167	5,125	5,125	-
Emergency Management Agency	44,136	125,290	125,290	-
<b>Total Public Safety</b>	<b>5,654,736</b>	<b>6,217,072</b>	<b>6,217,072</b>	<b>-</b>
<b>Public Works</b>				
Road Department	2,092,344	1,993,383	1,993,383	-
Solid Waste	1,649,945	1,698,475	1,698,475	-
<b>Total Public Works</b>	<b>3,742,289</b>	<b>3,691,858</b>	<b>3,691,858</b>	<b>-</b>

**BRANTLEY COUNTY, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL, (NON-GAAP BUDGETARY BASIS) ,continued**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Budget</b>			<b>Variance With</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>
<b>Health and Welfare</b>				
Health Department	118,046	154,615	154,615	-
Mental Health	1,400	3,028	3,028	-
Public Welfare (DFCS)	12,780	12,733	12,733	-
Concerted Services, Inc.	2,100	1,842	1,842	-
Senior Center	82,031	83,275	83,275	-
<b>Total Health and Welfare</b>	<b>216,357</b>	<b>255,494</b>	<b>255,494</b>	<b>-</b>
<b>Culture and Recreation</b>				
Recreation	496,048	643,807	643,807	-
Library	209,053	188,453	188,453	-
<b>Total Culture and Recreation</b>	<b>705,101</b>	<b>832,260</b>	<b>832,260</b>	<b>-</b>
<b>Housing and Development</b>				
Development Authority	75,000	75,000	75,000	-
Code and Permits	189,335	200,782	200,782	-
Airport	14,200	12,345	12,345	-
County Office Building	13,700	17,995	17,995	-
Cooperative Extension Service	81,937	44,997	44,997	-
Adult Education/Head Start	14,500	9,280	9,280	-
Family Connection	68,200	68,757	68,757	-
Board of Equalization	13,888	-	-	-
Georgia Forestry Commission	31,709	31,709	31,709	-
<b>Total Housing and Development</b>	<b>502,469</b>	<b>460,864</b>	<b>460,864</b>	<b>-</b>
<b>Total Expenditures</b>	<b>14,987,474</b>	<b>15,672,309</b>	<b>15,670,901</b>	<b>1,408</b>
<b>Excess revenues over (under) expenditures</b>	<b>1,010,931</b>	<b>2,863,353</b>	<b>1,144,720</b>	<b>(1,721,448)</b>
<b>Other Financing Sources</b>				
Contingencies	-	-	-	-
Transfers In/(Out)	(161,303)	(2,505,800)	(2,348,469)	157,331
Sale of Capital Assets	-	-	-	-
Long-term Debt Proceeds	-	-	-	-
<b>Total Other Financing Sources (uses)</b>	<b>(161,303)</b>	<b>(2,505,800)</b>	<b>(2,348,469)</b>	<b>157,331</b>
<b>Net Changes in Fund Balances</b>	<b>\$ 849,629</b>	<b>\$ 357,553</b>	<b>\$ (1,203,749)</b>	

**BRANTLEY COUNTY, GEORGIA**  
**E-911**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Charges for Services	\$ 274,045	\$ 274,045	\$ -
Interest Income	365	365	-
Prior Year Funds	-	-	-
Total Revenues	274,410	274,410	-
Expenditures			
Public Safety	431,741	431,741	-
Debt Service	-	-	-
Total Expenditures	431,741	431,741	-
Excess (deficiency) of Revenues Over (under) Expenditures	(157,331)	(157,331)	-
Other Financing Sources (Uses)	157,331	-	(157,331)
Total Other Financing Sources (Uses)	157,331	-	(157,331)
Net Change in Fund Balance	-	(157,331)	(157,331)
Fund Balance, Beginning of Year	-	186,048	186,048
Prior Period Adjustment	-	57,227	57,227
Fund Balance Ending	\$ -	\$ 85,944	\$ 85,944

**BRANTLEY COUNTY, GEORGIA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**DECEMBER 31, 2024**

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**I. BUDGETARY BASIS OF ACCOUNTING**

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

The perspective differences arise from the use of the modified cash basis for budgetary purposes. The County does not consider certain accruals, such as accrued wages, prepaid expenses, and other payables for budgetary purposes. The schedule below reconciles the expenditures per the Statement of Revenues, Expenses, & Changes in Fund Balance to the expenditures per the budgetary schedule:

<b>Function:</b>	<b>Per Statement of Rev., Exp., &amp; Changes in Fund Balance</b>	<b>Prepaid Expenses</b>	<b>Accrued Payroll</b>	<b>Other Payables</b>	<b>Budgetary Basis</b>
General Government	3,140,121	56,655	(3,435)	-	3,193,341
Judicial	1,034,695	(12,511)	(2,171)	-	1,020,013
Public Safety	6,377,768	(84,897)	(15,831)	(59,968)	6,217,072
Public Works	3,722,058	(26,665)	(3,535)	-	3,691,858
Health & Welfare	256,373	(749)	(130)	-	255,494
Culture & Recreation	914,843	(9,034)	(1,569)	(71,980)	832,260
Housing & Development	463,213	(2,002)	(347)	-	460,864

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

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

For the year ended December 31, 2024, The County had no expenditures in excess of appropriations for any funds included as required supplementary information.

## **SPECIAL REVENUE FUNDS**

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

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

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

## BRANTLEY COUNTY, GEORGIA

### NON-MAJOR FUNDS

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

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

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

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

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

**ARP Fund:** this fund is used to account for revenues and expenses related to American Rescue Plan Act.

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

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

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

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

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

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

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

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

### CAPITAL PROJECT FUNDS

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

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

**SPLOST 2025 Fund:** This fund is used to account for the proceeds from the Special Local Option Sales Tax of 2025, for the use of these funds as provided by the resolution passed by the voters.



**BRANTLEY COUNTY, GEORGIA**  
**COMBINING BALANCE SHEETS**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2024**

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
<b>ASSETS</b>			
Cash	\$ 2,548,337	\$ 1,672,712	\$ 4,221,049
Certificate of Deposit	44,140	-	44,140
Receivables	175,000	-	175,000
Tax Receivable (net of allowance for uncollectibles)	136,842	98,207	235,049
Total Assets	2,904,319	1,770,919	4,675,238
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts Payable	2,917	10,000	12,917
Due to Other Funds	3,213	-	3,213
Total Liabilities	6,130	10,000	16,130
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue	68,514	-	68,514
Total Deferred Inflows of Resources	68,514	-	68,514
<b>FUND BALANCES</b>			
Restricted	2,478,616	808,529	3,287,145
Committed	351,059	952,390	1,303,449
Total Fund Balances	2,829,675	1,760,919	4,590,594
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	\$ 2,904,319	\$ 1,770,919	\$ 4,675,238

**BRANTLEY COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
<b>REVENUES:</b>			
Taxes	\$ 518,479	\$ 1,026,176	\$ 1,544,655
Intergovernmental Revenue	20,129	138,603	158,732
Charges for Services	96,712	-	96,712
Fines and Forfeitures	50,141	-	50,141
Investment Income	5,460	96,528	101,988
Other Revenue	8,368	394,269	402,637
Total Revenues	<u>699,289</u>	<u>1,655,576</u>	<u>2,354,865</u>
<b>EXPENDITURES:</b>			
Public Safety	896,859	-	896,859
Health and Welfare	4,126	-	4,126
Judicial	7,766	-	7,766
Public Works	-	1,633,798	1,633,798
Capital Outlay	82	338,027	338,109
Debt service:			
Principal Retirement	23,970	-	23,970
Interest and Fiscal Charges	6,488	-	6,488
Total Expenditures	<u>939,291</u>	<u>1,971,825</u>	<u>2,911,116</u>
Excess (deficiency) of Revenues Over (under) Expenditures	<u>(240,002)</u>	<u>(316,249)</u>	<u>(556,251)</u>
<b>Other Financing Uses:</b>			
Transfers In/(Out)	-	30,463	30,463
Long-Term Debt Proceeds	-	-	-
Total Other Financing Uses	<u>-</u>	<u>30,463</u>	<u>30,463</u>
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	<u>(240,002)</u>	<u>(285,786)</u>	<u>(525,788)</u>
Net Change in Fund Balances	<u>(240,002)</u>	<u>(285,786)</u>	<u>(525,788)</u>
<b>Fund Balances, Beginning</b>	<u>3,069,677</u>	<u>2,046,705</u>	<u>5,116,382</u>
<b>Fund Balances, Ending</b>	<u>\$ 2,829,675</u>	<u>\$ 1,760,919</u>	<u>\$ 4,590,594</u>

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEETS**  
**DECEMBER 31, 2024**

	Special Revenue						
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Confiscated Assets Fund	Vending Fund	Jail Fund	ARP Fund	Law Library
<b>ASSETS</b>							
Cash	\$ 87,516	\$ 33,967	\$ 615	\$ 182,850	\$ 132,809	\$ -	\$ 78,631
Certificate of Deposit	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-	-
Total Assets	<u>87,516</u>	<u>33,967</u>	<u>615</u>	<u>182,850</u>	<u>132,809</u>	<u>-</u>	<u>78,631</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Accounts Payable	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>							
Restricted	87,516	33,967	-	-	132,809	-	78,631
Committed	-	-	615	182,850	-	-	-
Total Fund Balances	<u>87,516</u>	<u>33,967</u>	<u>615</u>	<u>182,850</u>	<u>132,809</u>	<u>-</u>	<u>78,631</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u>\$ 87,516</u>	<u>\$ 33,967</u>	<u>\$ 615</u>	<u>\$ 182,850</u>	<u>\$ 132,809</u>	<u>\$ -</u>	<u>\$ 78,631</u>

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEETS, continued**  
**DECEMBER 31, 2024**

	Sheriff's Task Force	Federal Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Revolving Loan Fund
<b>ASSETS</b>					
Cash	\$ 60	\$ 7,968	\$ 957	\$ 158,609	\$ 3,936
Certificate of Deposit	-	-	-	-	-
Receivables	-	-	-	-	175,000
Taxes Receivable	-	-	-	-	-
Total Assets	60	7,968	957	158,609	178,936
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES:</b>					
Accounts Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Total Liabilities	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
<b>FUND BALANCES</b>					
Restricted	-	-	-	-	178,936
Committed	60	7,968	957	158,609	-
Total Fund Balances	60	7,968	957	158,609	178,936
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	\$ 60	\$ 7,968	\$ 957	\$ 158,609	\$ 178,936

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEETS, continued**  
**DECEMBER 31, 2024**

	Calvary Fire District	Waynesville Fire District	Hortense Fire District	Nahunta Fire District	Hoboken Fire District	County Special Fire District	Total Non- Major Special Revenue Funds
<b>ASSETS</b>							
Cash	\$ 130,066	\$ 517,377	\$ 89,514	\$ 601,623	\$ 506,935	\$ 14,904	\$ 2,548,337
Certificate of Deposit	44,140	-	-	-	-	-	44,140
Receivables	-	-	-	-	-	-	175,000
Taxes Receivable	12,560	36,102	1,236	3,831	2,243	80,870	136,842
Total Assets	<u>186,766</u>	<u>553,479</u>	<u>90,750</u>	<u>605,454</u>	<u>509,178</u>	<u>95,774</u>	<u>2,904,319</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Accounts Payable	1,615	-	-	-	1,302	-	2,917
Due to Other Funds	-	-	1,618	1,595	-	-	3,213
Total Liabilities	<u>1,615</u>	<u>-</u>	<u>1,618</u>	<u>1,595</u>	<u>1,302</u>	<u>-</u>	<u>6,130</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	6,480	23,600	660	3,601	1,686	32,487	68,514
Total Deferred Inflows of Resources	<u>6,480</u>	<u>23,600</u>	<u>660</u>	<u>3,601</u>	<u>1,686</u>	<u>32,487</u>	<u>68,514</u>
<b>FUND BALANCES</b>							
Restricted	178,671	529,879	88,472	600,258	506,190	63,287	2,478,616
Committed	-	-	-	-	-	-	351,059
Total Fund Balances	<u>178,671</u>	<u>529,879</u>	<u>88,472</u>	<u>600,258</u>	<u>506,190</u>	<u>63,287</u>	<u>2,829,675</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u>\$ 186,766</u>	<u>\$ 553,479</u>	<u>\$ 90,750</u>	<u>\$ 605,454</u>	<u>\$ 509,178</u>	<u>\$ 95,774</u>	<u>\$ 2,904,319</u>

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Special Revenue						
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Confiscated Assets Fund	Vending Fund	Jail Fund	ARP Fund	Law Library
<b>REVENUES:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	7,050	-	-	-	-	-
Charges for Services	-	-	-	46,576	-	-	-
Fines and Forfeitures	10,778	-	-	-	26,030	-	9,568
Investment Income	44	13	-	-	62	299	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	10,822	7,063	-	46,576	26,092	299	9,568
<b>EXPENDITURES:</b>							
Public Safety	-	-	1,531	90,000	104	349,392	-
Public Welfare	-	4,126	-	-	-	-	-
Judicial	6,716	-	-	-	-	-	1,050
Public Works	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Total Expenditures	6,716	4,126	1,531	90,000	104	349,392	1,050
Excess (deficiency) of Revenues Over (under) Expenditures	4,106	2,937	(1,531)	(43,424)	25,988	(349,093)	8,518
<b>Other Financing Uses:</b>							
Transfers In/(Out)	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-	-	-
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	4,106	2,937	(1,531)	(43,424)	25,988	(349,093)	8,518
Net Change in Fund Balances	4,106	2,937	(1,531)	(43,424)	25,988	(349,093)	8,518
<b>Fund Balances, Beginning</b>	83,410	31,030	2,146	226,274	106,821	349,093	70,113
<b>Fund Balances, Ending</b>	\$ 87,516	\$ 33,967	\$ 615	\$ 182,850	\$ 132,809	\$ -	\$ 78,631

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, continued**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Sheriff's Task Force	Federal Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Revolving Loan Fund
<b>REVENUES:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	50,136	-
Fines and Forfeitures	-	-	3,765	-	-
Interest Income	-	1	-	-	1,604
Miscellaneous	-	-	-	-	-
Total Revenues	-	1	3,765	50,136	1,604
<b>EXPENDITURES:</b>					
Public Safety	-	3,813	4,217	68,313	-
Public Welfare	-	-	-	-	-
Judicial	-	-	-	-	-
Community Development	-	-	-	-	-
Capital Outlay	-	-	-	-	82
Debt service	-	-	-	-	-
Total Expenditures	-	3,813	4,217	68,313	82
Excess (deficiency) of Revenues Over (under) Expenditures	-	(3,812)	(452)	(18,177)	1,522
<b>Other Financing Uses:</b>					
Transfers In/(Out)	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	-	(3,812)	(452)	(18,177)	1,522
Net Change in Fund Balances	-	(3,812)	(452)	(18,177)	1,522
<b>Fund Balances, Beginning</b>	60	11,780	1,409	176,786	177,414
<b>Fund Balances, Ending</b>	\$ 60	\$ 7,968	\$ 957	\$ 158,609	\$ 178,936



**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, continued**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Calvary Fire District	Waynesville Fire District	Hortense Fire District	Nahunta Fire District	Hoboken Fire District	County Special Fire District	Total Non- Major Special Revenue Funds
<b>REVENUES:</b>							
Taxes	\$ 48,328	\$ 135,408	\$ 53,277	\$ 165,650	\$ 93,056	\$ 22,760	\$ 518,479
Intergovernmental Revenue	-	-	-	-	13,079	-	20,129
Charges for Services	-	-	-	-	-	-	96,712
Fines and Forfeitures	-	-	-	-	-	-	50,141
Investment Income	2,023	482	65	459	376	32	5,460
Miscellaneous	1,322	-	4,425	-	2,621	-	8,368
Total Revenues	<u>51,673</u>	<u>135,890</u>	<u>57,767</u>	<u>166,109</u>	<u>109,132</u>	<u>22,792</u>	<u>699,289</u>
<b>EXPENDITURES:</b>							
Public Safety	37,712	165,892	57,749	82,348	35,683	105	896,859
Public Welfare	-	-	-	-	-	-	4,126
Judicial	-	-	-	-	-	-	7,766
Public Works	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	82
Debt service	-	-	-	30,458	-	-	30,458
Total Expenditures	<u>37,712</u>	<u>165,892</u>	<u>57,749</u>	<u>112,806</u>	<u>35,683</u>	<u>105</u>	<u>939,291</u>
Excess (deficiency) of Revenues Over (under) Expenditures	<u>13,961</u>	<u>(30,002)</u>	<u>18</u>	<u>53,303</u>	<u>73,449</u>	<u>22,687</u>	<u>(240,002)</u>
<b>Other Financing Uses:</b>							
Transfers In/(Out)	-	-	14,986	46,721	26,446	(88,153)	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>14,986</u>	<u>46,721</u>	<u>26,446</u>	<u>(88,153)</u>	<u>-</u>
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	<u>13,961</u>	<u>(30,002)</u>	<u>15,004</u>	<u>100,024</u>	<u>99,895</u>	<u>(65,466)</u>	<u>(240,002)</u>
Net Change in Fund Balances	<u>13,961</u>	<u>(30,002)</u>	<u>15,004</u>	<u>100,024</u>	<u>99,895</u>	<u>(65,466)</u>	<u>(240,002)</u>
<b>Fund Balances, Beginning</b>	<u>164,710</u>	<u>559,881</u>	<u>73,468</u>	<u>500,234</u>	<u>406,295</u>	<u>128,753</u>	<u>3,069,677</u>
<b>Fund Balances, Ending</b>	<u>\$ 178,671</u>	<u>\$ 529,879</u>	<u>\$ 88,472</u>	<u>\$ 600,258</u>	<u>\$ 506,190</u>	<u>\$ 63,287</u>	<u>\$ 2,829,675</u>

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR CAPITAL PROJECT FUNDS**  
**COMBINING BALANCE SHEETS**  
**DECEMBER 31, 2024**

	Capital Projects			
	Capital Project Fund	T-Splost	2025 Splost	Total Non-Major Capital Project Funds
<b>ASSETS</b>				
Cash	\$ 962,390	\$ 708,822	\$ 1,500	\$ 1,672,712
Due from Other Funds	-	-	-	-
Receivables	-	98,207	-	98,207
Total Assets	962,390	807,029	1,500	1,770,919
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts Payable	10,000	-	-	10,000
Due to Other Funds	-	-	-	-
Total Liabilities	10,000	-	-	10,000
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
<b>FUND BALANCES</b>				
Restricted	-	807,029	1,500	808,529
Committed	952,390	-	-	952,390
Total Fund Balances	952,390	807,029	1,500	1,760,919
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	\$ 962,390	\$ 807,029	\$ 1,500	\$ 1,770,919

**BRANTLEY COUNTY, GEORGIA**  
**ALL NON-MAJOR CAPITAL PROJECT FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Capital Project			Total Non-Major
	Capital Project Funds	T-Splst	2025 Splst	Capital Project Funds
<b>REVENUES:</b>				
Taxes	\$ -	\$ 1,026,176	\$ -	\$ 1,026,176
Intergovernmental	138,603	-	-	138,603
Investment Income	39,605	56,923	-	96,528
Other Revenue	394,269	-	-	394,269
Total Revenues	572,477	1,083,099	-	1,655,576
<b>EXPENDITURES:</b>				
Public Works	-	1,633,798	-	1,633,798
Capital Outlay	338,027	-	-	338,027
Debt Service	-	-	-	-
Total Expenditures	338,027	1,633,798	-	1,971,825
Excess (deficiency) of Revenues Over (under) Expenditures	234,450	(550,699)	-	(316,249)
<b>Other Financing Uses:</b>				
Transfers In/(Out)	-	28,963	1,500	30,463
Total Other Financing Uses	-	28,963	1,500	30,463
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	234,450	(521,736)	1,500	(285,786)
<b>Fund Balances, Beginning</b>	717,940	1,328,765	-	2,046,705
<b>Fund Balances, Ending</b>	\$ 952,390	\$ 807,029	\$ 1,500	1,760,919

# OTHER BUDGETARY COMPARISON SCHEDULES

**BRANTLEY COUNTY, GEORGIA**  
**DRUG ABUSE & TREATMENT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Fines and Forfeitures	\$ 12,000	\$ 10,778	\$ (1,222)
Investment Income	-	44	44
Other Revenue	-	-	-
Total Revenues	12,000	10,822	(1,178)
Expenditures			
Judicial	12,000	6,716	5,284
Total Expenditures	12,000	6,716	5,284
Excess (deficiency) of Revenues Over (under) Expenditures	-	4,106	4,106
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	4,106	4,106
Fund Balance Beginning	-	83,410	-
Fund Balance Ending	\$ -	\$ 87,516	\$ 4,106

**BRANTLEY COUNTY, GEORGIA**  
**DFCS BLDG MAINTENANCE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Intergovernmental Revenue	\$ 7,050	\$ 7,050	\$ -
Investment Income	-	13	13
Prior Year Fund Balance	-	-	-
Total Revenues	7,050	7,063	13
Expenditures			
Public Welfare	7,050	4,126	2,924
Debt Service	-	-	-
Total Expenditures	7,050	4,126	2,924
Excess (deficiency) of Revenues Over (under) Expenditures	-	2,937	2,937
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	2,937	2,937
Fund Balance Beginning	-	31,030	-
Fund Balance Ending	\$ -	\$ 33,967	\$ 2,937

**BRANTLEY COUNTY, GEORGIA**  
**JAIL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Fines and Forfeitures	\$ 20,000	\$ 26,030	\$ 6,030
Investment Income	-	62	62
Prior Year Fund Balance	-	-	-
Total Revenues	20,000	26,092	6,092
Expenditures			
Public Safety	20,000	104	19,896
Debt Service	-	-	-
Total Expenditures	20,000	104	19,896
Excess (deficiency) of Revenues Over (under) Expenditures	-	25,988	25,988
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	25,988	25,988
Fund Balance Beginning	-	106,821	-
Fund Balance Ending	\$ -	\$ 132,809	\$ 25,988



**BRANTLEY COUNTY, GEORGIA**  
**ARP FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Intergovernmental	\$ 347,892	\$ -	\$ (347,892)
Investment Income	1,500	299	(1,201)
Prior Year Fund Balance	-	-	-
Total Revenues	349,392	299	(349,093)
Expenditures			
Public Safety	349,392	349,392	-
Debt Service	-	-	-
Total Expenditures	349,392	349,392	-
Excess (deficiency) of Revenues Over (under) Expenditures	-	(349,093)	(349,093)
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(349,093)	(349,093)
Fund Balance Beginning	-	349,093	-
Fund Balance Ending	\$ -	\$ -	\$ (349,093)

**BRANTLEY COUNTY, GEORGIA**  
**REVOLVING LOAN FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Investment Income	82	1,604	1,522
Prior Year Fund Balance	-	-	-
Total Revenues	82	1,604	1,522
Expenditures			
Capital Outlay	82	82	-
Debt Service	-	-	-
Total Expenditures	82	82	-
Excess (deficiency) of Revenues Over (under) Expenditures	-	1,522	1,522
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	1,522	1,522
Fund Balance Beginning	-	177,414	-
Fund Balance Ending	\$ -	\$ 178,936	\$ 1,522

**BRANTLEY COUNTY, GEORGIA**  
**CALVARY FIRE DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 41,769	\$ 48,328	\$ 6,559
Investment Income	75	2,023	1,948
Miscellaneous	-	1,322	
Prior Year Fund Balance	-	-	-
Total Revenues	41,844	51,673	8,507
Expenditures			
Public Safety	41,844	37,712	4,132
Debt Service	-	-	-
Total Expenditures	41,844	37,712	4,132
Excess (deficiency) of Revenues Over (under) Expenditures	-	13,961	12,639
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	13,961	12,639
Fund Balance Beginning	-	164,710	-
Fund Balance Ending	\$ -	\$ 178,671	\$ 12,639

**BRANTLEY COUNTY, GEORGIA  
WAYNESVILLE FIRE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET TO ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 131,379	\$ 135,408	\$ 4,029
Miscellaneous	-	-	-
Investment Income	482	482	-
Prior Year Fund Balance	28,833	-	(28,833)
Total Revenues	160,694	135,890	(24,804)
Expenditures			
Public Safety	160,694	165,892	(5,198)
Capital Outlay	-	-	-
Total Expenditures	160,694	165,892	(5,198)
Excess (deficiency) of Revenues Over (under) Expenditures	-	(30,002)	(30,002)
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(30,002)	(30,002)
Fund Balance Beginning	-	559,881	-
Fund Balance Ending	\$ -	\$ 529,879	\$ (30,002)

**BRANTLEY COUNTY, GEORGIA**  
**HORTENSE FIRE DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 43,666	\$ 53,277	\$ 9,611
Investment Income	40	65	25
Miscellaneous	-	4,425	
Prior Year Fund Balance	48,794	-	(48,794)
Total Revenues	92,500	57,767	(39,158)
Expenditures			
Public Safety	92,500	57,749	34,751
Total Expenditures	92,500	57,749	34,751
Excess (deficiency) of Revenues Over (under) Expenditures	-	18	(4,407)
Transfers In/(Out)	-	14,986	14,986
Proceeds from Sale of Assets	-	-	-
Total Other Financing Sources (Uses)	-	14,986	14,986
Net Change in Fund Balance	-	15,004	10,579
Fund Balance Beginning	-	73,468	-
Fund Balance Ending	\$ -	\$ 88,472	\$ 10,579

**BRANTLEY COUNTY, GEORGIA**  
**NAHUNTA FIRE DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 182,098	\$ 165,650	\$ (16,448)
Intergovernmental Revenue	-	-	-
Investment Income	200	459	259
Prior Year Fund Balance	172,160	-	(172,160)
Total Revenues	354,458	166,109	(188,349)
Expenditures			
Public Safety	324,000	82,348	241,652
Debt Service	30,458	30,458	-
Capital Outlay	-	-	-
Total Expenditures	354,458	112,806	241,652
Excess (deficiency) of Revenues Over (under) Expenditures	-	53,303	53,303
Other Financing Sources (Uses)	-	46,721	46,721
Total Other Financing Sources (Uses)	-	46,721	46,721
Net Change in Fund Balance	-	100,024	100,024
Fund Balance Beginning	-	500,234	-
Fund Balance Ending	\$ -	\$ 600,258	\$ 100,024

**BRANTLEY COUNTY, GEORGIA**  
**HOBOKEN FIRE DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 77,057	\$ 93,056	\$ 15,999
Intergovernmental	-	13,079	13,079
Investment Income	140	376	236
Miscellaneous	-	2,621	
Prior Year Fund Balance	-	-	-
Total Revenues	77,197	109,132	29,314
Expenditures			
Public Safety	54,550	35,683	18,867
Total Expenditures	54,550	35,683	18,867
Excess (deficiency) of Revenues Over (under) Expenditures	22,647	73,449	48,181
Other Financing Sources (Uses)	-	26,446	26,446
Total Other Financing Sources (Uses)	-	26,446	26,446
Net Change in Fund Balance	22,647	99,895	74,627
Fund Balance Beginning	-	406,295	-
Fund Balance Ending	\$ 22,647	\$ 506,190	\$ 74,627



**BRANTLEY COUNTY, GEORGIA**  
**SPECIAL FIRE PROTECTION DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	\$ 88,226	\$ 22,760	\$ (65,466)
Investment Income	32	32	-
Prior Year Fund Balance	-	-	-
Total Revenues	88,258	22,792	(65,466)
Expenditures			
Public Safety	88,258	105	88,153
Total Expenditures	88,258	105	88,153
Excess (deficiency) of Revenues Over (under) Expenditures	-	22,687	22,687
Other Financing Sources (Uses)	-	(88,153)	(88,153)
Total Other Financing Sources (Uses)	-	(88,153)	(88,153)
Net Change in Fund Balance	-	(65,466)	(65,466)
Fund Balance Beginning	-	128,753	-
Fund Balance Ending	\$ -	\$ 63,287	\$ (65,466)

**BRANTLEY COUNTY, GEORGIA**  
**CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Intergovernmental	\$ 138,603	\$ 138,603	\$ -
Investment Income	39,605	39,605	-
Other Revenue	286,180	394,269	108,089
Prior Year Fund Balance	-	-	-
Total Revenues	464,388	572,477	108,089
Expenditures			
Capital Outlay	338,388	338,027	361
Debt Service	-	-	-
Total Expenditures	338,388	338,027	361
Excess (deficiency) of Revenues Over (under) Expenditures	126,000	234,450	108,450
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	126,000	234,450	108,450
Fund Balance Beginning	-	717,940	-
Fund Balance Ending	\$ 126,000	\$ 952,390	\$ 108,450

## **FIDUCIARY FUNDS**

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

The County's Fiduciary Funds are as follows:

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

**BRANTLEY COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2024**

<b>Tax Commissioner</b>	<b>Balance Jan. 1, 2024</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance Dec. 31, 2024</b>
<b>ASSETS</b>				
Cash	\$ 114,004	\$ 19,023,073	\$ 19,032,958	\$ 104,119
Total Assets	<u>\$ 114,004</u>	<u>\$ 19,023,073</u>	<u>\$ 19,032,958</u>	<u>\$ 104,119</u>
<b>LIABILITIES</b>				
Due to Others	\$ 114,004	\$ 19,023,073	\$ 19,032,958	\$ 104,119
Total Liabilities	<u>\$ 114,004</u>	<u>\$ 19,023,073</u>	<u>\$ 19,032,958</u>	<u>\$ 104,119</u>
<b>Sheriff</b>	<b>Balance Jan. 1, 2024</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance Dec. 31, 2024</b>
<b>ASSETS</b>				
Cash	\$ 128,688	\$ 140,908	\$ 134,003	\$ 135,593
Total Assets	<u>\$ 128,688</u>	<u>\$ 140,908</u>	<u>\$ 134,003</u>	<u>\$ 135,593</u>
<b>LIABILITIES</b>				
Due to Others	\$ 128,688	\$ 140,908	\$ 134,003	\$ 135,593
Total Liabilities	<u>\$ 128,688</u>	<u>\$ 140,908</u>	<u>\$ 134,003</u>	<u>\$ 135,593</u>

**BRANTLEY COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS, continued**  
**DECEMBER 31, 2024**

<b>Clerk of Court</b>	<b>Balance Jan. 1, 2024</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance Dec. 31, 2024</b>
<b>ASSETS</b>				
Cash	\$ 86,488	\$ 591,386	\$ 585,071	\$ 92,803
Total Assets	<u>\$ 86,488</u>	<u>\$ 591,386</u>	<u>\$ 585,071</u>	<u>\$ 92,803</u>
<b>LIABILITIES</b>				
Due to Others	\$ 86,488	\$ 591,386	\$ 585,071	\$ 92,803
Total Liabilities	<u>\$ 86,488</u>	<u>\$ 591,386</u>	<u>\$ 585,071</u>	<u>\$ 92,803</u>
<b>Magistrate Court</b>	<b>Balance Jan. 1, 2024</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance Dec. 31, 2024</b>
<b>ASSETS</b>				
Cash	\$ 38,959	\$ 125,809	\$ 125,965	\$ 38,802
Total Assets	<u>\$ 38,959</u>	<u>\$ 125,809</u>	<u>\$ 125,965</u>	<u>\$ 38,802</u>
<b>LIABILITIES</b>				
Due to Others	\$ 38,959	\$ 125,809	\$ 125,965	\$ 38,802
Total Liabilities	<u>\$ 38,959</u>	<u>\$ 125,809</u>	<u>\$ 125,965</u>	<u>\$ 38,802</u>

**BRANTLEY COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS, continued**  
**DECEMBER 31, 2024**

<b>Probate Court</b>	<b>Balance Jan. 1, 2024</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance Dec. 31, 2024</b>
<b>ASSETS</b>				
Cash	\$ 111,651	\$ 222,047	\$ 187,619	\$ 146,079
Total Assets	<u>\$ 111,651</u>	<u>\$ 222,047</u>	<u>\$ 187,619</u>	<u>\$ 146,079</u>
<b>LIABILITIES</b>				
Due to Others	\$ 111,651	\$ 222,047	\$ 187,619	\$ 146,079
Total Liabilities	<u>\$ 111,651</u>	<u>\$ 222,047</u>	<u>\$ 187,619</u>	<u>\$ 146,079</u>
<b>Inmate Account</b>	<b>Balance Jan. 1, 2024</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance Dec. 31, 2024</b>
<b>ASSETS</b>				
Cash	\$ 55,914	\$ 301,429	\$ 279,168	\$ 78,176
Total Assets	<u>\$ 55,914</u>	<u>\$ 301,429</u>	<u>\$ 279,168</u>	<u>\$ 78,176</u>
<b>LIABILITIES</b>				
Due to Others	\$ 55,914	\$ 301,429	\$ 279,168	\$ 78,176
Total Liabilities	<u>\$ 55,914</u>	<u>\$ 301,429</u>	<u>\$ 279,168</u>	<u>\$ 78,176</u>

**BRANTLEY COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2024**

<u>Total of All Agencies</u>	<u>Balance Jan. 1, 2024</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2024</u>
<b>ASSETS</b>				
Cash	<u>\$      535,703</u>	<u>\$  20,404,653</u>	<u>\$  20,344,784</u>	<u>\$      595,572</u>
Total Assets	<u><u>\$      535,703</u></u>	<u><u>\$  20,404,653</u></u>	<u><u>\$  20,344,784</u></u>	<u><u>\$      595,572</u></u>
<b>LIABILITIES</b>				
Due to Others	<u>\$      535,703</u>	<u>\$  20,404,653</u>	<u>\$  20,344,784</u>	<u>\$      595,572</u>
Total Liabilities	<u><u>\$      535,703</u></u>	<u><u>\$  20,404,653</u></u>	<u><u>\$  20,344,784</u></u>	<u><u>\$      595,572</u></u>

# COMPLIANCE SECTION



**BRANTLEY COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

Project	Original Estimated Cost	Current Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2019 SPLOST						
Roads and Bridges	\$ 2,560,000	\$ 4,878,006	\$ 776,211	\$ 3,484,704	\$ 4,260,915	87.35%
Jail	3,000,000	3,000,000	2,637,455	1,001,121	3,638,576	121.29%
Recreation Facilities	800,000	800,000	314,954	344,138	659,092	82.39%
City of Nahunta	1,080,000	1,080,000	473,955	122,872	596,827	55.26%
City of Hoboken	560,000	560,000	245,752	68,960	314,712	56.20%
Total	\$ 8,000,000	\$ 10,318,006	\$ 4,448,327	\$ 5,021,795	\$ 9,470,122	

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

Note 2: Current estimated costs include other non-splost revenues transferred into the splost fund for joint projects of \$2,318,006.

**BRANTLEY COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS CONSTRUCTED WITH**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2025 SPLOST						
Sheriff	\$ 1,280,000	\$ 1,280,000	\$ -	\$ -	\$ -	0.00%
Recreation	900,000	900,000	-	-	-	0.00%
Public Works	1,200,000	1,200,000	-	-	-	0.00%
EMS/Fire	1,400,000	1,400,000	-	-	-	0.00%
County Facilities	2,088,800	2,088,800	-	-	-	0.00%
City of Nahunta	1,166,400	1,166,400	-	-	-	0.00%
Coity of Hoboken	604,800	604,800	-	-	-	0.00%
Total	\$ 8,640,000	\$ 8,640,000	\$ -	\$ -	\$ -	

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

Note (2): LMIG Revenue in the amount of \$0 has been received for expenditures on roads and bridges for the 2025 SPLOST.

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



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

To the Board of Commissioners  
Brantley County, Georgia

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Brantley County, Georgia, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Brantley County Georgia's basic financial statements, and have issued our report thereon dated August 7, 2025. Our report includes a reference to other auditors who audited the financial statements of the Brantley County Health Department, as described in our report on Brantley County Georgia's financial statements. This report does not include the results of the other auditor's testing on internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control over Financial Reporting**

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies listed in the accompanying schedule of findings as items 2024-1 & 2023-1 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency listed in the accompanying schedule of findings as item 2024-1 to be a significant deficiency.

**Report on Compliance and Other Matters**

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

**Brantley County's Response to the Findings**

Brantley County, GA's response to the findings identified in our audit is described in the accompanying schedule of findings. Brantley County's response was not subjected to the auditing procedures applied in the audit of financial statements and, accordingly, we express no opinion on it. We noted certain other matters that we reported to management of Brantley County, Georgia in a separate letter dated August 7, 2025.

**Purpose of the Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



*Hurst and Hurst CPAs, LLC*

Douglas, Georgia  
August 7, 2025

# SCHEDULE OF FINDINGS

**BRANTLEY COUNTY, GEORGIA  
SCHEDULE OF FINDINGS  
YEAR ENDED DECEMBER 31, 2024**

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

**Financial Statements**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

☒ Yes    ☐ No

Significant deficiencies identified not  
considered to be material weaknesses?

☒ Yes    ☐ None Reported

Noncompliance material to financial  
Statements noted?

☐ Yes    ☒ No

**Section II – Financial Statement Findings**

**Current Year Findings:**

**2024-1 Accounts Payable Subledger Reconciliation**

Criteria: The accounts payable subledger should agree with general ledger balances.

Condition: We noted material variances between accounts payable subledger and general ledger accounts across multiple funds.

Effect: Accounts payable general ledger balances required material audit adjustments.

Recommendation: We recommend that all accounts payable subledgers be reviewed and reconciled to their respective general ledger account balances on a periodic basis.

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

**2024-2 Bank Reconciliation Errors**

Criteria: Bank reconciliations are only an effective internal control when performed correctly, with any inconsistencies identified and corrected timely.

Condition: We noted material variances between several bank reconciliation account balances and their respective general ledger account balances.

Effect: Bank balances per the general ledger required material audit adjustments.

Recommendation: We recommend that all bank reconciliations be reviewed in detail by someone other than the personnel performing the reconciliation. We recommend the immediate correction of any inconsistencies noted during the performance or review process.

Managements Response: We agree with the above recommendations, and are already performing reviews by personnel other than those performing the reconciliations. We will place greater emphasis on the review process to ensure correctly performed reconciliations

## **Summary of Prior Year Findings:**

### **2023-1 Insufficient Internal Controls**

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

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

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

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

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

Follow up: This condition remained in the Probate Court for the current year.

Management's response to follow up: As of January 2025, a newly elected Probate Judge has taken over. The commissioner's office is now receiving timely remittances from the Probate Court.

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

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

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

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

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

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

Follow up: The County had no departments or individual funds with expenditures in excess of appropriations for the current year.

# REPORT ON CERTIFICATION OF E-911 FUND EXPENDITURES





Independent Accountant's Report

We have examined management's assertion included in the accompanying Certification of 9-1-1 Expenditures on Brantley County, Georgia's compliance during the fiscal year ended December 31, 2024 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official code of Georgia Annotated, Section 46-5-134. Management is responsible for Brantley County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Brantley County, Georgia's compliance based on our examination.

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

In our opinion, management's assertion that Brantley County, Georgia complied with the aforementioned requirement during the fiscal year ended December 31, 2024 is fairly stated, in all material respects.

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

*Hurst & Hurst*

*Hurst and Hurst CPAs, LLC*

Douglas, Georgia  
August 7, 2025

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2024

Line No.	O.C.G.A. Reference:	
1		Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):
		<input checked="" type="checkbox"/> Special Revenue Fund <input type="checkbox"/> Enterprise Fund
Expenditures (UCOA Activity 3800)		
2	46-5-134(e)	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)
		\$ -
		\$ -
		\$ -
3		Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:
3a	46-5-134(f)(1)(A)	Lease costs \$ -
3b	46-5-134(f)(1)(A)	Purchase costs \$ -
3c	46-5-134(f)(1)(A)	Maintenance costs \$ -
4	46-5-134(f)(1)(B)	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges \$ -
5		Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2
5a	46-5-134(f)(1)(C)	Salaries and wages \$ 305,130
5b	46-5-134(f)(1)(C)	Employee benefits \$ 61,658
6	46-5-134(f)(1)(D)	Cost of training of employees who work as dispatchers or directors \$ 1,316
7	46-5-134(f)(1)(E)	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services \$ 2,465
8		Building used as a public safety answering point:
8a	46-5-134(f)(1)(F)	Lease costs \$ -
8b	46-5-134(f)(1)(F)	Purchase costs \$ -
9		Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:
9a	46-5-134(f)(1)(G)	Lease costs \$ -
9b	46-5-134(f)(1)(G)	Purchase costs \$ 14,424
9c	46-5-134(f)(1)(G)	Maintenance costs \$ 25,861

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2024

Line No.		O.C.G.A. Reference:	
10	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(1)(H)	\$ -
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(f)(1)(I)	\$ -
11b	Purchase costs	46-5-134(f)(1)(I)	\$ -
11c	Maintenance costs	46-5-134(f)(1)(I)	\$ -
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(f)(2)(B)(i)	\$ -
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(f)(2)(B)(ii)	\$ -
13b	Purchase costs	46-5-134(f)(2)(B)(ii)	\$ -
13c	Maintenance costs	46-5-134(f)(2)(B)(ii)	\$ -
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(f)(2)(B)(iii)	\$ -
15	Mobile public safety voice and data equipment, geo-targeted test messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(f)(2)(B)(iv)	\$ -
15b	Purchase costs	46-5-134(f)(2)(B)(iv)	\$ -
15c	Maintenance costs	46-5-134(f)(2)(B)(iv)	\$ -
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(f)(2)(B)(v)	\$ -
16b	Purchase costs	46-5-134(f)(2)(B)(v)	\$ -
16c	Maintenance costs	46-5-134(f)(2)(B)(v)	\$ -

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2024

Line  
No.

O.C.G.A.  
Reference:

Misc administration supplies and services	\$ 2,313
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above)	\$ 431,741

Certification of Local Government Officials

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

Signature of Chief Elected Official



Date: August 7, 2025

Print Name of Chief Elected Official: Chris Harris

Title of Chief Elected Official: Chairman

Signature of County Manager



Date: August 7, 2025

Print Name of County Manager: Joey Cason