BRANTLEY COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2025

BRANTLEY COUNTY, GEORGIA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

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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

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Small Business Advisors • Wealth Management

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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, 2025, 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, 2025, 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, 2025, 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 compromises 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 June 29, 2026 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 are 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 & Hurst

Hurst and Hurst CPAs, LLC

Douglas, Georgia
June 29, 2026

BASIC FINANCIAL STATEMENTS

BRANTLEY COUNTY, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2025

	Primary Government Governmental Activities	Component Unit
ASSETS		
Current Assets:		
Cash	$ 13,618,560	$ 650,811
Accounts Receivable	244,127	26,270
Taxes Receivable, net of allowance	7,148,412	-
Prepaids	163,867	-
Inventory	28,366	-
Proportionate Share of Collective Net OPEB Benefit	-	24,953
Capital Assets:		
Non-depreciable Capital Assets	9,354,863	-
Depreciable Capital Assets, net	24,632,182	7,660
Total Assets	55,190,377	709,694
Deferred Outflows of Resources	-	164,140
Total Assets and Deferred Outflows of Resources	$ 55,190,377	$ 873,834
LIABILITIES		
Current Liabilities:		
Accounts Payable	$ 340,332	$ 239
Accrued Expenses	302,606	9,321
Compensated Absences Payable, current portion	55,885	3,276
Lease Payable. current portion	25,963	-
Notes Payable, current portion	3,579,560	-
Long-term Liabilities:		
Compensated Absences Payable, net of current portion	316,682	13,105
Leases Payable, net of current portion	55,310	-
Notes Payable, net of current portion	-	-
Proportionate Share of Collective Net Pension Liability	-	460,000
Total Liabilities	4,676,338	485,941
Deferred Inflows of Resources	-	135,734
Total Liabilities and Deferred Inflows of Resources	4,676,338	621,675
NET POSITION		
Net Investment in Capital Assets	30,326,212	7,660
Restricted for:		
Public Safety	1,838,873	-
Highways and Streets	907,504	-
Capital Projects	3,627,114	-
Health & Welfare	208,839	
Prior Year Program Income	-	249,011
Unrestricted	13,605,497	(4,512)
Total Net Position	50,514,039	252,159
Total Liabilities, Deferred Outflows of Resources, and Net Position	$ 55,190,377	$ 873,834

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

BRANTLEY COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR YEAR ENDED DECEMBER 31, 2025

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges for Services	PROGRAM REVENUES: Operating Grants and Contributions	PROGRAM REVENUES: Capital Grants and Contributions	PRIMARY GOVERNMENT: Governmental Activities	PRIMARY GOVERNMENT: Component Unit
Primary government						
Governmental Activities:						
General Government	$ 3,790,820	$ 615,672	$ 194,666	$ -	$ (2,980,482)	$ -
Judicial	1,154,384	542,172	-	-	(612,212)	-
Public Safety	10,197,145	1,783,666	52,905	-	(8,360,574)	-
Public Works	4,838,279	1,482,616	-	2,962,531	(393,132)	-
Health and Welfare	288,006	177,729	-	-	(110,277)	-
Culture and Recreation	1,206,226	177,833	-	-	(1,028,393)	-
Housing and Development	678,419	-	50,805	-	(627,614)	-
Unallocated Interest Expense	125,502	-	-	-	(125,502)	-
Total Governmental Activities	22,278,781	4,779,688	298,376	2,962,531	(14,238,186)	-
Component Units:						
Brantley County Health Dept.	674,933	249,762	488,647	-	-	63,476
Total Component Units	$ 674,933	$ 249,762	$ 488,647	$ -	$ -	$ 63,476
General Revenues:						
Taxes:						
Property Taxes					$ 7,959,225	$ -
General Sales and Use Taxes					1,636,799	-
Selective Sales and Use Taxes					3,522,672	-
Business Taxes					1,633,109	-
Penalties and Interest on Taxes Levied					167,072	-
Other Local Funds					-	102,246
Other Miscellaneous					136,188	-
Interest Earned					306,346	-
Total General Revenues					15,361,411	102,246
Gain/(Loss) on Capital Asset Disposals					41,420	-
Total General Revenues & Transfers					15,402,831	102,246
Change in Net Position					1,164,645	165,722
Net Position, Beginning of Year					49,349,393	86,437
Net Position, End of Year					$ 50,514,039	$ 252,159

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

BRANTLEY COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	General	2019 SPLOST	2025 SPLOST	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	$ 6,334,102	$ 2,296,339	$ 1,262,776	$ 3,725,343	$ 13,618,560
Receivables (net, where applicable, of allowances for uncollectibles)					
Taxes	6,376,540	-	203,563	568,309	7,148,412
Other	69,127	-	-	175,000	244,127
Due from Other Funds	76,845	-	-	-	76,845
Prepaids	163,867	-	-	-	163,867
Inventories	28,366	-	-	-	28,366
Total Assets	13,048,847	2,296,339	1,466,339	4,468,652	21,280,177
LIABILITIES					
Accounts Payable	130,268	45,095	90,469	74,500	340,332
Accrued Expenses	302,606	-	-	-	302,606
Due to Other Funds	-	-	-	76,845	76,845
Total Liabilities	432,874	45,095	90,469	151,345	719,783
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues	1,499,356	-	-	95,702	1,595,058
FUND BALANCES					
Fund Balances:					
Nonspendable	192,233	-	-	-	192,233
Restricted	-	2,251,244	1,375,870	2,955,216	6,582,330
Committed	-	-	-	1,266,389	1,266,389
Assigned	-	-	-	-	-
Unassigned	10,924,384	-	-	-	10,924,384
Total Fund Balances	11,116,617	2,251,244	1,375,870	4,221,605	18,965,336
Total Liabilities & Fund Balances	$ 13,048,847	$ 2,296,339	$ 1,466,339	$ 4,468,652	$ 21,280,177

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, 2025

TOTAL GOVERNMENTAL FUND BALANCES		$ 18,965,336
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	59,983,725	
Less Accumulated Depreciation	(25,996,680)	
		33,987,045
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	1,595,058	
		1,595,058
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	76,845	
Interfund Payables	(76,845)	
		-
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	(3,579,560)	
Lease Payable	(81,273)	
Compensated Absences	(372,567)	
		(4,033,400)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 50,514,039

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, 2025

	General	2019 SPLOST	2025 SPLOST	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	$ 10,791,467	$ -	$ 2,181,807	$ 1,611,659	$ 14,584,933
Licenses and Permits	274,631	-	-	-	274,631
Intergovernmental	3,200,953	-	-	59,955	3,260,908
Charges for Services	3,367,577	-	-	380,871	3,748,448
Fines and Forfeitures	219,303	-	-	96,179	315,482
Investment Earnings	265,566	98,669	28,865	70,345	463,445
Other	341,041	-	-	236,274	577,315
Total Revenues	18,460,538	98,669	2,210,672	2,455,283	23,225,162
Expenditures:					
Current:					
General Government	3,041,295	-	-	-	3,041,295
Judicial	1,126,216	-	-	1,049	1,127,265
Public Safety	6,733,368	-	-	2,064,520	8,797,888
Public Works	3,489,578	-	-	949,369	4,438,947
Health and Welfare	203,024	-	-	13,010	216,034
Culture and Recreation	1,071,772	-	-	-	1,071,772
Housing and Development	531,829	-	-	-	531,829
Intergovernmental	-	33,739	367,600	-	401,339
Capital Outlay	-	3,179,932	3,617,126	252,025	7,049,083
Debt Service:					
Principal	-	625,669	-	24,947	650,616
Interest and Other Charges	-	119,991	-	5,511	125,502
Total Expenditures	16,197,082	3,959,331	3,984,726	3,310,432	27,451,571
Excess (deficiency) of revenues over (under) expenditures	2,263,456	(3,860,662)	(1,774,054)	(855,149)	(4,226,409)
Other Financing Sources (uses):					
Long-Term Debt Proceeds	-	-	3,149,924	-	3,149,924
Sale of Capital Assets	30,178	-	-	15,475	45,653
Transfers In/(Out)	(3,366,799)	2,982,058	(1,500)	386,241	-
Total Other Financing Sources	(3,336,621)	2,982,058	3,148,424	401,716	3,195,577
Net Change in Fund Balances	(1,073,165)	(878,604)	1,374,370	(453,433)	(1,030,832)
Fund Balances, Beginning of Year	12,189,782	3,129,848	1,500	4,675,038	19,996,168
Prior Period Adjustments	-	-	-	-	-
Fund Balances (deficit) End of Year	$ 11,116,617	$ 2,251,244	$ 1,375,870	$ 4,221,605	$ 18,965,336

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, 2025

NET CHANGES IN FUND BALANCES TOTAL GOVERNMENTAL FUNDS		$ (1,030,832)
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	6,260,488	
Depreciation Expense	(1,583,406)	
		4,677,082
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	4,233	
		(4,233)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
Unavailable at 12/31/25	1,595,058	
Unavailable at 12/31/24	1,418,212	
		176,846
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	(3,149,924)	
Repayment of Long-term Debt	650,616	
		(2,499,308)
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 12/31/24	217,659	
Liability at 12/31/25	372,567	
		(154,908)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 1,164,645

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

BRANTLEY COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2025

	Custodial Funds
Assets	
Cash and cash equivalents	$ 597,498
Total assets	597,498
Liabilities	
Due to others	597,498
Total liabilities	597,498
Net Position	
Restricted for:	
Individuals, organizations, and other governments	-
Total Net position	$ -

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

BRANTLEY COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Custodial Funds
Additions	
Tax Collections	$ 13,980,442
Fines and Fees Collections	1,199,522
Other	303,770
Total additions	15,483,734
Deductions	
Taxes Remitted/Payable to Others	13,980,442
Fines and Fees Remitted/Payable to Others	1,199,522
Other	303,770
Total deductions	15,483,734
Changes in Net Position	-
Net Position, Beginning of Year	-
Net Position, End of Year	$ -

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

NOTES TO THE FINANCIAL STATEMENTS

Brantley County, Georgia (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, 2025 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.

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

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

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

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

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

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

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

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

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

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

SPLOST 2025 – 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.

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.

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 statement s (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.

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, 2025, 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.

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

At the inception of 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."

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.

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, 2025, The County had the following expenditures in excess of allowable appropriations in the following fund(s):

	Appropriations	Expenditures	Excess
Calvary Fire District			
Public Safety	$ 156,159	$ 180,810	$ (24,651)

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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, 2025.

Receivables

Receivables at December 31, 2025 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, 2025 consist of the following:

	Taxes	Accounts	Net Receivables
General Fund	$ 6,376,540	$ 69,127	$ 6,445,667
Splost 2025	203,563	-	203,563
Other Governmental Funds	568,309	175,000	743,309
Total Primary Government	$ 7,148,412	$ 244,127	$ 7,392,539

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, 2025
Millage rate adopted by resolution	September 7, 2025
Property tax digest approved by State	September 14, 2025
Property tax invoices rendered	October 9, 2025
Property tax due date	December 20, 2025

2025 tax payments were extended until February 20, 2026 to allow for software updates based on legislative changes.

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

Capital Assets

Capital asset activity for the year ended December 31, 2025 was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	$ 2,925,097	$ -	$ -	$ 2,925,097
Construction in progress	1,010,062	5,419,704	-	6,429,766
Total capital assets, not being depreciated	3,935,159	5,419,704	-	9,354,863
Capital assets, being depreciated:				
Buildings & Improvements	16,600,637	-	-	16,600,637
Equipment, Vehicles, and Furniture	12,494,318	708,253	235,031	12,967,540
Infrastructure	20,928,154	132,531	-	21,060,685
Total capital assets, being depreciated	50,023,109	840,784	235,031	50,628,862
Less accumulated depreciation for:				
Buildings & Improvements	8,735,737	369,309	-	9,105,046
Equipment, Vehicles, and Furniture	9,712,274	592,260	230,798	10,073,737
Infrastructure	6,196,059	621,838	-	6,817,897
Total accumulated depreciation	24,644,071	1,583,407	230,798	25,996,680
Total capital assets being depreciated, net	25,379,038	(742,623)	4,233	24,632,182
Governmental activities capital assets, net	$29,314,197	$ 4,677,081	$ 4,233	$33,987,045

Reconciliation to the statement of Net Position:

Non-depreciable Capital Assets	$ 9,354,863
Depreciable Capital Assets, net	24,632,182
Capital Assets, net	$ 33,987,045

Depreciation was charged to Governmental Activities as follows:

Governmental Activities:	
General Government	$ 326,821
Judicial	12,587
Public Safety	527,461
Public Works	378,974
Health and Welfare	71,440
Culture and Recreation	124,889
Housing and Development	141,234
Total depreciation expense - governmental activities	$ 1,583,407

Interfund Balances and Transfers

Interfund balances at December 31, 2025, 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, 2025, are as follows:

Transfers In	Transfers Out	Amount
Hortense VFD	County Special Fire District	$ 8,940
Nahunta VFD	County Special Fire District	27,873
Hoboken VFD	County Special Fire District	15,777
E-911	General Fund	167,970
Splost 2019	General Fund	2,980,558
Splost 2019	Splost 2025	1,500
T-Splost	General Fund	15,596
County Special Fire District	General Fund	202,675
	Total	$ 3,420,889

Individual fund interfund receivable and payable balances as of December 31, 2025, are as follows:

Due To	Due From	Amount
General Fund	E-911 Fund	$ 73,632
General Fund	Hortense Fire Dept	1,617
General Fund	Nahunta Fire Dept	1,595
	Total	$ 76,845

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.

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, 2025:

	Outstanding Balance Jan. 1, 2025	Additions	Deductions	Outstanding Balance Dec. 31, 2025	Amount Due in One Year	Amount Due in more than One Year
Bank - Tax Annex	$ -	$ 3,149,924	$ -	$ 3,149,924	$ 3,149,924	$ -
Bank - Jail	989,135	-	559,499	429,636	429,636	-
Bank - Cat Financial	66,170	-	66,170	-	-	-
Total	$ 1,055,305	$ 3,149,924	$ 625,669	$ 3,579,560	$ 3,579,560	$ -

On March 7, 2025, the County entered into an arrangement with PrimeSouth Bank for the purpose of financing the construction of a new tax annex building. The note agreement has a current rate of 4.875% per annum with interest only due monthly and full principal due December 31, 2026. It is the County's intent to refinance this loan to a longer term, however, as of the date these financial statements were issued, long-term refinancing has not yet occurred, therefore the entire balance is shown as due within one year. At such time that long-term refinancing is obtained, the balances will be reflected accordingly.

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 date of maturity is September 15, 2026.

Principal and interest payments on the above obligations are as follows for the year(s) ended December 31,:

Year Ended	Principal	Interest	Total
2026	3,579,560	3,477	3,583,037

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 ending December 31, 2025, all leases in force contained such purchase options.

Lease payments to maturity are as follows:

Year Ended	Principal	Interest	Total
2026	25,963	3,311	29,274
2027	27,021	2,253	29,274
2028	28,289	985	29,274
Totals	$ 81,273	$ 6,549	$ 87,822

Activity for the year ended December 31, 2025, is as follows:

	Outstanding Balance Jan. 1, 2025	Additions	Deductions	Outstanding Balance Dec. 31, 2025	Amount Due in One Year	Amount Due in more than One Year
Governmental Activities:						
PrimeSouth Bank	106,220	-	24,947	81,273	25,963	55,310
Totals	$ 106,220	$ -	$ 24,947	$ 81,273	$ 25,963	$ 55,310

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 $104,999, and a current net book value of $140,453 at December 31, 2025.

Compensated Absences

	Outstanding Balance Jan. 1, 2025	Additions	Deductions	Outstanding Balance Dec. 31, 2025	Amount Due in One Year	Amount Due in more than One Year
Compensated Absences	$ 217,659	$ 154,908	$ -	$ 372,567	$ 55,885	$ 316,682
Total	$ 217,659	$ 154,908	$ -	$ 372,567	$ 55,885	$ 316,682

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	$ 28,366
Prepaids	163,867
	$ 192,233

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	$ 1,375,870
SPLOST 2019 Fund - used to account for capital projects financed with SPLOST funds - 2019	2,251,244
T-SPLOST Fund - used to account for capital projects financed with special purpose local option sales tax	907,504
Total Capital Projects Funds	$ 4,534,618

Special Revenue Funds:		
Drug Abuse Fund - used to account for fines and forfeitures revenue that is designated by law for drug abuse treatment	$	90,359
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		28,007
Jail Fund - to account for revenue and expenditures of the County Jail, whose purpose is restricted by law to public safety expenditures		114,668
Law Library - to account for fines and forfeitures revenue that is restricted for the operation of the County law library		87,278
E-911 Fund - to account for E-911 revenue restricted to providing emergency telephone services		44,822
Revolving Loan Fund - to account for revenue for loan payments collected		180,832
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		54,995
Waynesville Fire District		115,871
Hortense Fire District		79,659
Nahunta Fire District		575,381
Hoboken Fire District		412,068
County Special Fire District		263,772
Total Special Revenue Funds	$	2,047,712

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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	$ 949,532
Total Capital Projects Funds	$ 949,532
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	$ 31,492
Vending Fund - used to account for revenue from vending machines at the sheriff's office and jail, committed to public safety expenditures	117,885
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	5,968
Emergency Deputy Fund - to account for funds contributed by deputies, jail officers, and sheriff's office employees for emergency situations	2,672
Inmate Fund - to account for revenues from inmate services and vending commissions which are committed to expenditures related to the county jail	158,780
Total Special Revenue Funds	$ 316,857

Assigned – No fund balances were assigned at December 31, 2025.

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	$ 10,924,384

Net Position:

Net Investment in capital assets, reported on the government-wide statement of net position at December 31, 2025, are as follows:

	Governmental Activities
Cost of capital assets	$ 59,983,725
Less accumulated depreciation	(25,996,680)
Book value	33,987,045
Less capital related debt	(3,660,833)
Net investment in Capital Assets	$ 30,326,212

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 2025 to the County-funded plan was $174,383.

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 June 29, 2026, 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 - CONTIGENT 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, 2025.

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, 2025, the County paid $24,688 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA)

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

Southern Georgia Regional Commission
South Georgia Parkway
Waycross, Georgia 31503

END OF NOTES

REQUIRED SUPPLEMENTARY INFORMATION

BRANTLEY COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Taxes	$ 9,341,303	$ 9,935,303	$ 10,791,467	$ 856,164
Licenses and Permits	170,100	170,100	274,631	104,531
Intergovernmental Revenues	822,603	3,096,678	3,200,953	104,275
Charges for Services	4,012,504	4,012,504	3,367,577	(644,927)
Fines and Forfeitures	175,200	175,200	219,303	44,103
Investment Income	350,000	350,000	265,566	(84,434)
Miscellaneous	1,456,455	1,588,380	1,107,937	(480,443)
Total Revenues	$ 16,328,165	$ 19,328,165	$ 19,227,434	$ (100,731)
Expenditures				
General Government				
County Commissioner's Office	636,613	718,084	718,084	-
Elections	166,318	144,956	144,956	-
General Government	1,188,566	1,255,260	1,255,260	-
Tax Commissioner	384,086	362,012	362,012	-
Tax Assessor	424,261	449,492	449,492	-
Board of Equalization	13,888	7,051	7,051	-
Courthouse	98,563	115,994	115,994	-
St. Illa Office Building	33,983	29,548	29,548	-
Total General Government	2,946,278	3,082,397	3,082,397	-
Judicial				
Superior Court	282,343	256,337	256,337	-
Clerk of Superior Court	358,103	409,453	409,453	-
Magistrate Court	238,063	251,176	251,176	-
Probate Court	175,153	181,221	181,221	-
Juvenile Court	38,000	28,030	28,030	-
Total Judicial	1,091,662	1,126,217	1,126,217	-
Public Safety				
Sheriff's Department	1,734,988	2,147,680	2,147,680	-
Jail	1,940,169	2,097,543	2,097,543	-
Fire	167,869	322,290	322,290	-
Emergency Medical Service	2,048,560	2,029,669	2,029,669	-
Coroners	29,359	28,071	28,071	-
Animal Control	5,167	5,469	5,469	-
Emergency Management Agency	89,369	90,897	90,897	-
Total Public Safety	6,015,481	6,721,619	6,721,619	-
Public Works				
Road Department	2,160,186	2,288,057	2,288,057	-
Solid Waste	1,784,942	1,922,984	1,922,984	-
Total Public Works	3,945,128	4,211,041	4,211,041	-

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, 2025

	Budget			Variance With
	Original	Final	Actual	Final Budget
Health and Welfare				
Health Department	112,699	84,001	84,001	-
Mental Health	1,400	1,600	1,600	-
Public Welfare (DFCS)	12,733	12,734	12,734	-
Concerted Services, Inc.	2,050	1,918	1,918	-
Senior Center	80,786	102,772	102,772	-
Total Health and Welfare	209,668	203,025	203,025	-
Culture and Recreation				
Recreation	715,021	866,159	866,159	-
Library	217,298	205,613	205,613	-
Total Culture and Recreation	932,319	1,071,772	1,071,772	-
Housing and Development				
BC Office Building	38,983	43,174	43,174	-
Agricultural Resources	81,937	48,276	48,276	-
Forest Resources	31,753	31,753	31,753	-
Code and Permits	210,534	250,049	250,049	-
Development Authority	75,000	75,000	75,000	
Airport	10,396	9,467	9,467	-
Family Connection	74,125	70,238	70,238	-
Adult Education/Head Start	6,134	3,871	3,871	-
Total Housing and Development	528,862	531,828	531,828	-
Total Expenditures	15,669,398	16,947,898	16,947,898	-
Excess revenues over (under) expenditures	658,767	2,380,267	2,279,536	(100,731)
Other Financing Sources				
Prior Year Reserves	476,802	1,124,839	-	(1,124,839)
Transfers In/(Out)	(995,266)	(3,364,803)	(3,382,879)	(18,076)
Sale of Capital Assets	-	-	30,178	30,178
Contingency	(140,303)	(140,303)	-	140,303
Total Other Financing Sources (uses)	(658,767)	(2,380,267)	(3,352,701)	(972,434)
Net Changes in Fund Balances	-	-	$ (1,073,165)	

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 and reimbursements 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:

Function:	Per Statement of Rev., Exp., & Changes in Fund Balance	Reimbursements	Accrued Payroll	Prepaid Items	Budgetary Basis
General Government	3,041,295	-	(16,080)	57,182	3,082,397
Judicial	1,126,216	-	-	-	1,126,216
Public Safety	6,733,368	-	(11,749)	-	6,721,619
Public Works	3,489,578	721,463	-	-	4,211,041
Health & Welfare	203,024	-	-	-	203,024
Culture & Recreation	1,071,772	-	-	-	1,071,772
Housing & Development	531,829	-	-	-	531,829

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, 2025, 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
E-911 Fund
Law Library
Sheriff's Task Force
Federal Confiscation
Emergency Deputy Fund
Inmate Account
Revolving Loan Fund
Calvary Fire District
Waynesville Fire District
Hortense Fire District
Nahunta Fire District
Hoboken Fire District
County Special Fire District

BRANTLEY COUNTY, GEORGIA

NON-MAJOR FUNDS

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

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

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

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

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

E-911 Fund: this fund is used to account for revenues and expenses for emergency 911 operations

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.

BRANTLEY COUNTY, GEORGIA
COMBINING BALANCE SHEETS
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
ASSETS			
Cash	$ 1,956,217	$ 1,769,126	$ 3,725,343
Certificate of Deposit	-	-	-
Receivables	175,000	-	175,000
Tax Receivable (net of allowance for uncollectibles)	470,399	97,910	568,309
Total Assets	2,601,616	1,867,036	4,468,652
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts Payable	64,500	10,000	74,500
Due to Other Funds	76,845	-	76,845
Total Liabilities	141,345	10,000	151,345
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	95,702	-	95,702
Total Deferred Inflows of Resources	95,702	-	95,702
FUND BALANCES			
Restricted	2,047,712	907,504	2,955,216
Committed	316,857	949,532	1,266,389
Total Fund Balances	2,364,569	1,857,036	4,221,605
TOTAL LIABILITIES & FUND BALANCE	$ 2,601,616	$ 1,867,036	$ 4,468,652

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
REVENUES:			
Taxes	$ 606,976	$ 1,004,683	$ 1,611,659
Intergovernmental Revenue	8,550	51,405	59,955
Charges for Services	380,871	-	380,871
Fines and Forfeitures	96,179	-	96,179
Investment Income	2,285	68,060	70,345
Other Revenue	77,007	159,267	236,274
Total Revenues	1,171,867	1,283,415	2,455,282
EXPENDITURES:			
Public Safety	2,064,520	-	2,064,520
Health and Welfare	13,010	-	13,010
Judicial	1,049	-	1,049
Public Works	-	949,369	949,369
Capital Outlay	-	252,025	252,025
Debt service:			
Principal Retirement	24,947	-	24,947
Interest and Fiscal Charges	5,511	-	5,511
Total Expenditures	2,109,037	1,201,394	3,310,431
Excess (deficiency) of Revenues Over (under) Expenditures	(937,170)	82,021	(855,149)
Other Financing Uses:			
Transfers In/(Out)	370,645	15,596	386,241
Proceeds from Sale of Assets	15,475	-	15,475
Total Other Financing Uses	386,120	15,596	401,716
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	(551,050)	97,617	(453,433)
Net Change in Fund Balances	(551,050)	97,617	(453,433)
Fund Balances, Beginning	2,915,619	1,759,419	4,675,038
Fund Balances, Ending	$ 2,364,569	$ 1,857,036	$ 4,221,605

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS
DECEMBER 31, 2025

	Special Revenue						
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Confiscated Assets Fund	Vending Fund	Jail Fund	E-911 Fund	Law Library
ASSETS							
Cash	$ 90,940	$ 28,007	$ 31,492	$ 117,885	$ 114,668	$ 119,727	$ 87,278
Certificate of Deposit	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-	-
Total Assets	90,940	28,007	31,492	117,885	114,668	119,727	87,278
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accounts Payable	581	-	-	-	-	1,273	-
Due to Other Funds	-	-	-	-	-	73,632	-
Total Liabilities	581	-	-	-	-	74,905	-
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
FUND BALANCES							
Restricted	90,359	28,007	-	-	114,668	44,822	87,278
Committed	-	-	31,492	117,885	-	-	-
Total Fund Balances	90,359	28,007	31,492	117,885	114,668	44,822	87,278
TOTAL LIABILITIES & FUND BALANCE	$ 90,940	$ 28,007	$ 31,492	$ 117,885	$ 114,668	$ 119,727	$ 87,278

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS, continued
DECEMBER 31, 2025

	Sheriff's Task Force	Federal Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Revolving Loan Fund
ASSETS					
Cash	$ 60	$ 5,968	$ 2,672	$ 158,780	$ 5,832
Certificate of Deposit	-	-	-	-	-
Receivables	-	-	-	-	175,000
Taxes Receivable	-	-	-	-	-
Total Assets	60	5,968	2,672	158,780	180,832
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Total Liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Restricted	-	-	-	-	180,832
Committed	60	5,968	2,672	158,780	-
Total Fund Balances	60	5,968	2,672	158,780	180,832
TOTAL LIABILITIES & FUND BALANCE	$ 60	$ 5,968	$ 2,672	$ 158,780	$ 180,832

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEETS, continued
DECEMBER 31, 2025

	Calvary Fire District	Waynesville Fire District	Hortense Fire District	Nahunta Fire District	Hoboken Fire District	County Special Fire District	Total Non-Major Special Revenue Funds
ASSETS							
Cash	$ 17,915	$ 80,220	$ 82,215	$ 578,962	$ 415,176	$ 18,420	$ 1,956,217
Certificate of Deposit	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	175,000
Taxes Receivable	45,198	119,569	356	2,623	902	301,751	470,399
Total Assets	63,113	199,789	82,571	581,585	416,078	320,171	2,601,616
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accounts Payable	-	56,472	953	2,113	3,108	-	64,500
Due to Other Funds	-	-	1,618	1,595	-	-	76,845
Total Liabilities	-	56,472	2,571	3,708	3,108	-	141,345
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	8,118	27,446	341	2,496	902	56,399	95,702
Total Deferred Inflows of Resources	8,118	27,446	341	2,496	902	56,399	95,702
FUND BALANCES							
Restricted	54,995	115,871	79,659	575,381	412,068	263,772	2,047,712
Committed	-	-	-	-	-	-	316,857
Total Fund Balances	54,995	115,871	79,659	575,381	412,068	263,772	2,364,569
TOTAL LIABILITIES & FUND BALANCE	$ 63,113	$ 199,789	$ 82,571	$ 581,585	$ 416,078	$ 320,171	$ 2,601,616

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, 2025

	Special Revenue						
	Drug Abuse & Treatment	DFCS Bldg Maintenance Fund	Confiscated Assets Fund	Vending Fund	Jail Fund	E-911 Fund	Law Library
REVENUES:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	7,050	-	-	-	-	-
Charges for Services	-	-	-	48,697	-	272,992	-
Fines and Forfeitures	9,704	-	53,357	-	23,422	-	9,696
Investment Income	-	-	29	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	9,704	7,050	53,385	48,697	23,422	272,992	9,696
EXPENDITURES:							
Public Safety	6,861	-	22,508	113,662	41,563	482,084	-
Public Welfare	-	13,010	-	-	-	-	-
Judicial	-	-	-	-	-	-	1,049
Public Works	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Total Expenditures	6,861	13,010	22,508	113,662	41,563	482,084	1,049
Excess (deficiency) of Revenues Over (under) Expenditures	2,843	(5,960)	30,877	(64,965)	(18,141)	(209,092)	8,647
Other Financing Uses:							
Transfers In/(Out)	-	-	-	-	-	167,970	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-	167,970	-
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	2,843	(5,960)	30,877	(64,965)	(18,141)	(41,122)	8,647
Net Change in Fund Balances	2,843	(5,960)	30,877	(64,965)	(18,141)	(41,122)	8,647
Fund Balances, Beginning	87,516	33,967	615	182,850	132,809	85,944	78,631
Fund Balances, Ending	$ 90,359	$ 28,007	$ 31,492	$ 117,885	$ 114,668	$ 44,822	$ 87,278

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, 2025

	Sheriff's Task Force	Federal Confiscation Fund	Emergency Deputy Fund	Inmate Fund	Revolving Loan Fund
REVENUES:					
Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	59,182	-
Fines and Forfeitures	-	-	-	-	-
Interest Income	-	-	-	-	1,896
Miscellaneous	-	-	4,015	-	-
Total Revenues	-	-	4,015	59,182	1,896
EXPENDITURES:					
Public Safety	-	2,000	2,300	59,011	-
Public Welfare	-	-	-	-	-
Judicial	-	-	-	-	-
Community Development	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Total Expenditures	-	2,000	2,300	59,011	-
Excess (deficiency) of Revenues Over (under) Expenditures	-	(2,000)	1,715	171	1,896
Other Financing Uses:					
Transfers In/(Out)	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	-	(2,000)	1,715	171	1,896
Net Change in Fund Balances	-	(2,000)	1,715	171	1,896
Fund Balances, Beginning	60	7,968	957	158,609	178,936
Fund Balances, Ending	$ 60	$ 5,968	$ 2,672	$ 158,780	$ 180,832

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, 2025

	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
REVENUES:							
Taxes	$ 56,774	$ 147,794	$ 25,066	$ 79,992	$ 44,275	$ 253,075	$ 606,976
Intergovernmental Revenue	-	-	1,500	-	-	-	8,550
Charges for Services	-	-	-	-	-	-	380,871
Fines and Forfeitures	-	-	-	-	-	-	96,179
Investment Income	360	-	-	-	-	-	2,285
Miscellaneous	-	17,963	11,662	40,029	3,338	-	77,007
Total Revenues	57,134	165,757	38,228	120,021	47,613	253,075	1,171,867
EXPENDITURES:							
Public Safety	180,810	588,090	58,981	145,213	158,762	202,675	2,064,520
Public Welfare	-	-	-	-	-	-	13,010
Judicial	-	-	-	-	-	-	1,049
Public Works	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt service	-	-	-	30,458	-	-	30,458
Total Expenditures	180,810	588,090	58,981	175,671	158,762	202,675	2,109,037
Excess (deficiency) of Revenues Over (under) Expenditures	(123,676)	(422,333)	(20,753)	(55,650)	(111,149)	50,400	(937,170)
Other Financing Uses:							
Transfers In/(Out)	-	-	8,940	27,873	15,777	150,085	370,645
Proceeds from Sale of Assets	-	8,325	3,000	2,900	1,250	-	15,475
Total Other Financing Uses	-	8,325	11,940	30,773	17,027	150,085	386,120
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	(123,676)	(414,008)	(8,813)	(24,877)	(94,122)	200,485	(551,050)
Net Change in Fund Balances	(123,676)	(414,008)	(8,813)	(24,877)	(94,122)	200,485	(551,050)
Fund Balances, Beginning	178,671	529,879	88,472	600,258	506,190	63,287	2,915,619
Fund Balances, Ending	$ 54,995	$ 115,871	$ 79,659	$ 575,381	$ 412,068	$ 263,772	$ 2,364,569

BRANTLEY COUNTY, GEORGIA
ALL NON-MAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEETS
DECEMBER 31, 2025

	Capital Projects		
	Capital Project Fund	T-Splost	Total Non-Major Capital Project Funds
ASSETS			
Cash	$ 959,532	$ 809,594	$ 1,769,126
Due from Other Funds	-	-	-
Receivables	-	97,910	97,910
Total Assets	959,532	907,504	1,867,036
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts Payable	10,000	-	10,000
Due to Other Funds	-	-	-
Total Liabilities	10,000	-	10,000
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	-	-	-
Total Deferred Inflows of Resources	-	-	-
FUND BALANCES			
Restricted	-	907,504	907,504
Committed	949,532	-	949,532
Total Fund Balances	949,532	907,504	1,857,036
TOTAL LIABILITIES & FUND BALANCE	$ 959,532	$ 907,504	$ 1,867,036

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, 2025

	Capital Project		
	Capital Project Funds	T-Splost	Total Non-Major Capital Project Funds
REVENUES:			
Taxes	$ -	$ 1,004,683	$ 1,004,683
Intergovernmental	51,405	-	51,405
Investment Income	38,495	29,565	68,060
Other Revenue	159,267	-	159,267
Total Revenues	249,167	1,034,248	1,283,415
EXPENDITURES:			
Public Works	-	949,369	949,369
Capital Outlay	252,025	-	252,025
Debt Service	-	-	-
Total Expenditures	252,025	949,369	1,201,394
Excess (deficiency) of Revenues Over (under) Expenditures	(2,858)	84,879	82,021
Other Financing Uses:			
Transfers In/(Out)	-	15,596	15,596
Total Other Financing Uses	-	15,596	15,596
Excess (deficiency) of Revenues Over (under) Expenditures and Other Financing Sources (Uses)	(2,858)	100,475	97,617
Fund Balances, Beginning	952,390	807,029	1,759,419
Fund Balances, Ending	$ 949,532	$ 907,504	1,857,036

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, 2025

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Fines and Forfeitures	$ 12,500	$ 9,704	$ (2,796)
Investment Income	-	-	-
Other Revenue	-	-	-
Total Revenues	12,500	9,704	(2,796)
Expenditures			
Judicial	7,250	6,861	389
Total Expenditures	7,250	6,861	389
Excess (deficiency) of Revenues Over (under) Expenditures	5,250	2,843	(2,407)
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	5,250	2,843	(2,407)
Fund Balance Beginning	87,516	87,516	-
Fund Balance Ending	$ 92,766	$ 90,359	$ (2,407)

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, 2025

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Intergovernmental Revenue	$ 7,050	$ 7,050	$ -
Investment Income	-	-	-
Prior Year Fund Balance	5,961	-	(5,961)
Total Revenues	13,011	7,050	(5,961)
Expenditures			
Public Welfare	13,011	13,010	1
Debt Service	-	-	-
Total Expenditures	13,011	13,010	1
Excess (deficiency) of Revenues Over (under) Expenditures	-	(5,960)	(5,960)
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(5,960)	(5,960)
Fund Balance Beginning	33,967	33,967	-
Fund Balance Ending	$ 33,967	$ 28,007	$ (5,960)

BRANTLEY COUNTY, GEORGIA
JAIL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Fines and Forfeitures	$ 18,500	$ 23,422	$ 4,922
Investment Income	-	-	-
Prior Year Fund Balance	23,063	-	(23,063)
Total Revenues	41,563	23,422	(18,141)
Expenditures			
Public Safety	41,563	41,563	-
Debt Service	-	-	-
Total Expenditures	41,563	41,563	-
Excess (deficiency) of Revenues Over (under) Expenditures	-	(18,141)	(18,141)
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(18,141)	(18,141)
Fund Balance Beginning	132,809	132,809	-
Fund Balance Ending	$ 132,809	$ 114,668	$ (18,141)

BRANTLEY COUNTY, GEORGIA
E-911 FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Charges for Services	$ 275,500	$ 272,992	$ (2,508)
Investment Income	350	-	(350)
Prior Year Fund Balance	-	-	-
Total Revenues	275,850	272,992	(2,858)
Expenditures			
Public Safety	537,567	482,084	55,483
Debt Service	-	-	-
Total Expenditures	537,567	482,084	55,483
Excess (deficiency) of Revenues Over (under) Expenditures	(261,717)	(209,092)	52,625
Other Financing Sources (Uses)	261,717	167,970	(93,747)
Total Other Financing Sources (Uses)	261,717	167,970	(93,747)
Net Change in Fund Balance	-	(41,122)	(41,122)
Fund Balance Beginning	85,944	85,944	-
Fund Balance Ending	$ 85,944	$ 44,822	$ (41,122)

BRANTLEY COUNTY, GEORGIA
REVOLVING LOAN FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Intergovernmental	$ -	$ -	$ -
Investment Income	1,750	1,896	146
Prior Year Fund Balance	-	-	-
Total Revenues	1,750	1,896	146
Expenditures			
Capital Outlay	-	-	-
Debt Service	-	-	-
Total Expenditures	-	-	-
Excess (deficiency) of Revenues Over (under) Expenditures	1,750	1,896	146
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	1,750	1,896	146
Fund Balance Beginning	178,936	178,936	-
Fund Balance Ending	$ 180,686	$ 180,832	$ 146

BRANTLEY COUNTY, GEORGIA
CALVARY FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 46,107	$ 56,774	$ 10,667
Investment Income	95	360	265
Miscellaneous	-	-	
Prior Year Fund Balance	109,957	-	(109,957)
Total Revenues	156,159	57,134	(99,025)
Expenditures			
Public Safety	156,159	180,810	(24,651)
Debt Service	-	-	-
Total Expenditures	156,159	180,810	(24,651)
Excess (deficiency) of Revenues Over (under) Expenditures	-	(123,676)	(123,676)
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(123,676)	(123,676)
Fund Balance Beginning	178,671	178,671	-
Fund Balance Ending	$ 178,671	$ 54,995	$ (123,676)

BRANTLEY COUNTY, GEORGIA
WAYNESVILLE FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 118,012	$ 147,794	$ 29,782
Miscellaneous	-	17,963	
Investment Income	200	-	(200)
Prior Year Fund Balance	493,758	-	(493,758)
Total Revenues	611,970	165,757	(464,176)
Expenditures			
Public Safety	611,970	588,090	23,880
Capital Outlay	-	-	-
Total Expenditures	611,970	588,090	23,880
Excess (deficiency) of Revenues Over (under) Expenditures	-	(422,333)	(440,296)
Transfers In/(Out)	-	-	-
Proceeds from Sale of Assets	-	8,325	8,325
Total Other Financing Sources (Uses)	-	8,325	8,325
Net Change in Fund Balance	-	(414,008)	(431,971)
Fund Balance Beginning	529,879	529,879	-
Fund Balance Ending	$ 529,879	$ 115,871	$ (431,971)

BRANTLEY COUNTY, GEORGIA
HORTENSE FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 44,918	$ 25,066	$ (19,852)
Investment Income	60	1,500	1,440
Miscellaneous	-	11,662	
Prior Year Fund Balance	42,022	-	(42,022)
Total Revenues	87,000	38,228	(60,434)
Expenditures			
Public Safety	87,000	58,981	28,019
Total Expenditures	87,000	58,981	28,019
Excess (deficiency) of Revenues Over (under) Expenditures	-	(20,753)	(32,415)
Transfers In/(Out)	-	8,940	8,940
Proceeds from Sale of Assets	-	3,000	3,000
Total Other Financing Sources (Uses)	-	11,940	11,940
Net Change in Fund Balance	-	(8,813)	(20,475)
Fund Balance Beginning	88,472	88,472	-
Fund Balance Ending	$ 88,472	$ 79,659	$ (20,475)

BRANTLEY COUNTY, GEORGIA
NAHUNTA FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 173,047	$ 79,992	$ (93,055)
Miscellaneous	-	40,029	40,029
Investment Income	350	-	(350)
Prior Year Fund Balance	193,061	-	(193,061)
Total Revenues	366,458	120,021	(246,437)
Expenditures			
Public Safety	336,000	145,213	190,787
Debt Service	30,458	30,458	-
Capital Outlay	-	-	-
Total Expenditures	366,458	175,671	190,787
Excess (deficiency) of Revenues Over (under) Expenditures	-	(55,650)	(55,650)
Transfers In/(Out)	-	27,973	27,973
Proceeds from Sale of Assets	-	2,900	2,900
Total Other Financing Sources (Uses)	-	30,873	30,873
Net Change in Fund Balance	-	(24,777)	(24,777)
Fund Balance Beginning	600,258	600,258	-
Fund Balance Ending	$ 600,258	$ 575,481	$ (24,777)

BRANTLEY COUNTY, GEORGIA
HOBOKEN FIRE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 79,267	$ 44,275	$ (34,992)
Intergovernmental	-	-	-
Investment Income	270	-	(270)
Miscellaneous	-	3,338	
Prior Year Fund Balance	98,468	-	(98,468)
Total Revenues	178,005	47,613	(133,730)
Expenditures			
Public Safety	153,018	158,762	(5,744)
Total Expenditures	153,018	158,762	(5,744)
Excess (deficiency) of Revenues Over (under) Expenditures	24,987	(111,149)	(139,474)
Transfers In/(Out)	-	15,777	15,777
Proceeds from Sale of Assets	-	1,250	1,250
Total Other Financing Sources (Uses)	-	17,027	17,027
Net Change in Fund Balance	24,987	(94,122)	(122,447)
Fund Balance Beginning	506,190	506,190	-
Fund Balance Ending	$ 531,177	$ 412,068	$ (122,447)

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, 2025

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Taxes	$ 53,010	$ 253,075	$ 200,065
Investment Income	-	-	-
Prior Year Fund Balance	-	-	-
Total Revenues	53,010	253,075	200,065
Expenditures			
Public Safety	202,675	202,675	-
Total Expenditures	202,675	202,675	-
Excess (deficiency) of Revenues Over (under) Expenditures	(149,665)	50,400	200,065
Other Financing Sources (Uses)	150,085	150,085	-
Total Other Financing Sources (Uses)	150,085	150,085	-
Net Change in Fund Balance	420	200,485	200,065
Fund Balance Beginning	63,287	63,287	-
Fund Balance Ending	$ 63,707	$ 263,772	$ 200,065

BRANTLEY COUNTY, GEORGIA
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET TO ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues			
Intergovernmental	$ 50,465	$ 51,405	$ 940
Investment Income	38,495	38,495	-
Other Revenue	159,255	159,267	12
Prior Year Fund Balance	144,883	-	(144,883)
Total Revenues	393,098	249,167	(143,931)
Expenditures			
Capital Outlay	257,683	252,025	5,658
Debt Service	-	-	-
Total Expenditures	257,683	252,025	5,658
Excess (deficiency) of Revenues Over (under) Expenditures	135,415	(2,858)	(138,273)
Other Financing Sources (Uses)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	135,415	(2,858)	(138,273)
Fund Balance Beginning	952,390	952,390	-
Fund Balance Ending	$ 1,087,805	$ 949,532	$ (138,273)

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, 2025

Tax Commissioner	Balance Jan. 1, 2025	Additions	Deductions	Balance Dec. 31, 2025
ASSETS				
Cash	$ 104,119	$ 13,980,442	$ 13,982,282	$ 102,279
Total Assets	$ 104,119	$ 13,980,442	$ 13,982,282	$ 102,279
LIABILITIES				
Due to Others	$ 104,119	$ 13,980,442	$ 13,982,282	$ 102,279
Total Liabilities	$ 104,119	$ 13,980,442	$ 13,982,282	$ 102,279

Sheriff	Balance Jan. 1, 2025	Additions	Deductions	Balance Dec. 31, 2025
ASSETS				
Cash	$ 135,593	$ 134,253	$ 167,193	$ 102,653
Total Assets	$ 135,593	$ 134,253	$ 167,193	$ 102,653
LIABILITIES				
Due to Others	$ 135,593	$ 134,253	$ 167,193	$ 102,653
Total Liabilities	$ 135,593	$ 134,253	$ 167,193	$ 102,653

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS, continued
DECEMBER 31, 2025

Clerk of Court	Balance Jan. 1, 2025	Additions	Deductions	Balance Dec. 31, 2025
ASSETS				
Cash	$ 92,803	$ 668,227	$ 645,661	$ 115,369
Total Assets	$ 92,803	$ 668,227	$ 645,661	$ 115,369
LIABILITIES				
Due to Others	$ 92,803	$ 668,227	$ 645,661	$ 115,369
Total Liabilities	$ 92,803	$ 668,227	$ 645,661	$ 115,369

Magistrate Court	Balance Jan. 1, 2025	Additions	Deductions	Balance Dec. 31, 2025
ASSETS				
Cash	$ 38,802	$ 100,810	$ 100,347	$ 39,265
Total Assets	$ 38,802	$ 100,810	$ 100,347	$ 39,265
LIABILITIES				
Due to Others	$ 38,802	$ 100,810	$ 100,347	$ 39,265
Total Liabilities	$ 38,802	$ 100,810	$ 100,347	$ 39,265

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS, continued
DECEMBER 31, 2025

Probate Court	Balance Jan. 1, 2025	Additions	Deductions	Balance Dec. 31, 2025
ASSETS				
Cash	$ 146,079	$ 296,232	$ 297,268	$ 145,043
Total Assets	$ 146,079	$ 296,232	$ 297,268	$ 145,043
LIABILITIES				
Due to Others	$ 146,079	$ 296,232	$ 297,268	$ 145,043
Total Liabilities	$ 146,079	$ 296,232	$ 297,268	$ 145,043

Inmate Account	Balance Jan. 1, 2025	Additions	Deductions	Balance Dec. 31, 2025
ASSETS				
Cash	$ 78,176	$ 303,770	$ 289,057	$ 92,888
Total Assets	$ 78,176	$ 303,770	$ 289,057	$ 92,888
LIABILITIES				
Due to Others	$ 78,176	$ 303,770	$ 289,057	$ 92,888
Total Liabilities	$ 78,176	$ 303,770	$ 289,057	$ 92,888

BRANTLEY COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2025

Total of All Agencies	Balance Jan. 1, 2025	Additions	Deductions	Balance Dec. 31, 2025
ASSETS				
Cash	$ 595,572	$ 15,483,734	$ 15,481,808	$ 597,498
Total Assets	$ 595,572	$ 15,483,734	$ 15,481,808	$ 597,498
LIABILITIES				
Due to Others	$ 595,572	$ 15,483,734	$ 15,481,808	$ 597,498
Total Liabilities	$ 595,572	$ 15,483,734	$ 15,481,808	$ 597,498

COMPLIANCE SECTION

BRANTLEY COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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	$ 7,858,564	$ 4,260,915	$ 2,748,215	$ 7,009,130	89.19%
Jail	3,000,000	3,000,000	3,638,576	900,939	4,539,515	151.32%
Recreation Facilities	800,000	800,000	659,092	176,439	835,531	104.44%
City of Nahunta	1,080,000	1,080,000	596,827	122,218	719,045	66.58%
City of Hoboken	560,000	560,000	314,712	11,520	326,232	58.26%
Total	$ 8,000,000	$ 13,298,564	$ 9,470,122	$ 3,959,331	$ 13,429,453	

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 $5,298,564.

BRANTLEY COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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	$ -	$ 96,857	$ 96,857	7.57%
Recreation	900,000	900,000	-	-	-	0.00%
Public Works	1,200,000	1,200,000	-	56,039	56,039	4.67%
EMS/Fire	1,400,000	1,400,000	-	48,000	48,000	3.43%
County Facilities	2,088,800	2,088,800	-	266,306	266,306	12.75%
City of Nahunta	1,166,400	1,166,400	-	242,078	242,078	20.75%
City of Hoboken	604,800	604,800	-	125,522	125,522	20.75%
Total	$ 8,640,000	$ 8,640,000	$ -	$ 834,802	$ 834,802	

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 $3,149,924 has been received for County Facilities projects. This amount has been excluded from expendiures and will be recognized as debt service occurs.

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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, 2025, and the related notes to the financial statements, which collectively comprise Brantley County Georgia's basic financial statements, and have issued our report thereon dated June 29, 2026. 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, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency listed in the accompanying schedule of findings as item 2019-1 to be a significant deficiency.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether Brantley County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 June 29, 2026.

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 & Hurst

Hurst and Hurst CPAs, LLC

Douglas, Georgia
June 29, 2026

SCHEDULE OF FINDINGS

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	X Yes	No
Significant deficiencies identified not considered to be material weaknesses?	X Yes	None Reported
Noncompliance material to financial Statements noted?	Yes	X No

Section II – Financial Statement Findings

Current Year Findings:

No new findings noted that were not previously reported on below.

Summary of Prior 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.

Follow-up: We noted no discrepancies within any accounts payable subledgers and general ledgers during the current year.

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

Follow up: We noted no material variances within the bank reconciliation process for any accounts during the current year.

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.

Follow up: The condition noted for the Probate Court has been resolved, however, we again noted a failure to perform bank reconciliations for any accounts within the Magistrate Court.

Management's Response to Follow up: We agree with the finding as reflected for the current year. We will advise all departments and elected officials offices of their requirement to perform monthly bank reconciliations on all accounts.

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 one individual fund with expenditures in excess of appropriations in the current year.

Management's Response to Follow up: We agree with the finding as noted. The VFD funds include certain accounts for which County management does not have direct oversight of. Activity within these account(s) led to the excess of expenditures over appropriations. We will work to include all County funds within future budgetary processes.

REPORT ON CERTIFICATION OF E-911 FUND EXPENDITURES

HURST & HURST CPAs
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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, 2025, 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, 2025, is fairly stated, in all material respects.

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

Hurst & Hurst

Hurst and Hurst CPAs, LLC

Douglas, Georgia
June 29, 2026

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2025

Line No.		O.C.G.A. Reference:	
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	__X__ Special Revenue Fund ____ Enterprise Fund		
2	Expenditures (UCOA Activity 3800) Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	_____		$ -
	_____		$ -
	_____		$ -
3	Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:		
3a	Lease costs	46-5-134(f)(1)(A)	$ -
3b	Purchase costs	46-5-134(f)(1)(A)	$ -
3c	Maintenance costs	46-5-134(f)(1)(A)	$ -
4	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(1)(B)	$ -
5	Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2		
5a	Salaries and wages	46-5-134(f)(1)(C)	$ 313,052
5b	Employee benefits	46-5-134(f)(1)(C)	$ 83,251
6	Cost of training of employees who work as dispatchers or directors	46-5-134(f)(1)(D)	$ 1,787
7	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(1)(E)	$ 4,355
8	Building used as a public safety answering point:		
8a	Lease costs	46-5-134(f)(1)(F)	$ -
8b	Purchase costs	46-5-134(f)(1)(F)	$ -
9	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:		
9a	Lease costs	46-5-134(f)(1)(G)	$ 9,453
9b	Purchase costs	46-5-134(f)(1)(G)	$ 12,229
9c	Maintenance costs	46-5-134(f)(1)(G)	$ 36,023

Brantley County, Georgia

Certification of 9-1-1 Expenditures

For the Year Ended December 31, 2025

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 text 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, 2025

Line No.		O.C.G.A. Reference:	
17	Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.		
	Telecommunication utilities for public safety answering point		$ 20,327
	Misc administration supplies and services		$ 1,607
			$ -
			$ -
			$
			$ -
			$ -
18	Total Expenditures (total of all amounts reported on Lines 2 through 17 above)		$ 482,084

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: June 29, 2026

Print Name of Chief Elected Official: Chris Harris

Title of Chief Elected Official: Chairman

Signature of County Manager _____ Date: June 29, 2026

Print Name of County Manager: Joey Cason