BROOKS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024

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ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024

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CKH
CPAs & Advisors

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
of Brooks County
Quitman, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brooks County, Georgia (the "County"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Brooks County Library Board, the Brooks County Board of Health and the Brooks County Development Authority, which represents 100 percent of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors, in accordance with *Government Auditing Standards,* whose reports have been furnished to us, and our opinion, insofar as it relates to amounts included for the aggregate discretely presented component unit, is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 the County 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 audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 the County'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 Responsibilities 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 *Governmental 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 a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Governmental Auditing Standards*, we:

- Exercise professional judgment 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 the County'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County'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 require that the Schedule of the Changes in the County's Net Pension Liability and Related Ratios, the Schedule of County Contributions, the budgetary comparison schedules for the General Fund and ARPA Grant Fund as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements for nonmajor governmental funds, the combining fiduciary fund financial statements, the combining component unit financial statements, the schedule of projects constructed with proceeds from special purpose local option sales tax as required by the Official Code of Georgia Annotated ("O.C.G.A") 48-8-121, and the schedule of expenditure of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* as listed in the table of contents, 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the combining and individual fund financial statements for nonmajor governmental funds, the combining fiduciary fund financial statements, the combining component unit financial statements, the schedule of projects constructed with proceeds from special purpose local option sales tax, and the schedule of expenditure of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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 our report dated June 30, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 the County's internal control over financial reporting and compliance.



CKH CPA's and Advisors, LLC
Atlanta, Georgia
June 30, 2025

BASIC FINANCIAL STATEMENTS

BROOKS COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2024

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Cash and cash equivalents	$ 11 319 309	$ 595 519	$ 11 914 828	$ 1 252 164
Investments	6 278 441	4 700	6 283 141	561 184
Receivables (net of allowance for uncollectibles)	26 463	206 791	233 254	-
Taxes receivable	567 478	-	567 478	113 161
Intergovernmental receivables	1 083 283	295 119	1 378 402	4 583
Accounts receivable	17 997	-	17 997	49 505
Deposit paid	168 209	-	168 209	-
Due from other funds	1 366 601	-	1 366 601	-
Prepaid items	154 335	103 996	258 331	-
Inventories	600	-	600	-
Net OPEB benefit	-	-	-	42 217
Capital assets, nondepreciable	1 000 590	280 974	1 281 564	90 330
Capital assets, depreciable, net of accumulated depreciation	19 555 898	1 527 231	21 083 129	3 702 691
Investment in property held for sale	948 110	-	948 110	728 957
Total assets	42 487 314	3 014 330	45 501 644	6 544 792
DEFERRED OUTFLOWS OF RESOURCES				
Pension related items	991 559	-	991 559	107 199
OPEB related items	-	-	-	59 171
Total deferred outflows of resources	991 559	-	991 559	166 370
LIABILITIES				
Accounts payable	829 634	261 863	1 091 497	25 650
Accrued expenses	200 550	41 298	241 848	11 303
Intergovernmental payables	1 275	-	1 275	3 735
Unearned revenue	2 565 620	-	2 565 620	-
Due to other funds	-	1 366 601	1 366 601	-
Noncurrent liabilities due within one year:				
Compensated absences	107 352	-	107 352	8 208
Note payable	25 699	-	25 699	-
Lease liabilities	104 608	-	104 608	-
Financed purchases	120 837	40 650	161 487	-
Noncurrent liabilities due in more than one year:				
Compensated absences	-	-	-	12 313
Lease liabilities	522 557	-	522 557	-
Financed purchases	93 705	320 497	414 202	-
Net pension liability	1 694 491	-	1 694 491	464 660
Net OPEB liability	-	-	-	22 525
Total liabilities	6 266 328	2 030 909	8 297 237	548 394
DEFERRED INFLOWS OF RESOURCES				
Pension related items	458 480	-	458 480	1 089
OPEB related items	-	-	-	26 330
Total deferred inflows of resources	458 480	-	458 480	27 419
NET POSITION				
Net investment in capital assets	20 316 247	1 447 058	21 763 305	3 793 021
Nonspendable:				
Prepaid items	154 335	103 996	258 331	-
Restricted for:				
Culture and Recreation	-	-	-	76 327
Health and Welfare	-	-	-	90 718
Transportation	3 469 249	-	3 469 249	-
Public safety	392 681	-	392 681	-
Capital projects	5 046 006	-	5 046 006	-
Unrestricted	7 375 547	(567 633)	6 807 914	2 175 283
Total net position	$ 36 754 065	$ 983 421	$ 37 737 486	$ 6 135 349

The accompanying notes are an integral part of these financial statements.

BROOKS COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units
Primary government:								
Governmental activities:								
General government	$ 4 405 110	$ 482 363	$ 1 407 537	$ -	$ (2 515 210)	$ -	$ (2 515 210)	$ -
Judicial	1 182 417	403 903	36 250	-	(742 264)	-	(742 264)	-
Public safety	6 378 594	406 787	354 901	-	(5 616 906)	-	(5 616 906)	-
Public works	13 834 268	16 750	3 366 600	5 055 397	(5 395 521)	-	(5 395 521)	-
Culture and recreation	203 957	-	-	-	(203 957)	-	(203 957)	-
Health and welfare	416 174	-	38 606	-	(377 568)	-	(377 568)	-
Housing and development	377 707	-	-	5 535 006	5 157 299	-	5 157 299	-
Interest and fiscal charges	121 202	-	-	-	(121 202)	-	(121 202)	-
Total governmental activities	26 919 429	1 309 803	5 203 894	10 590 403	(9 815 329)	-	(9 815 329)	-
Business-type activities:								
Solid Waste	1 435 522	1 096 674	-	-	-	(338 848)	(338 848)	-
Fire Protection	1 542 300	1 013 977	-	-	-	(528 323)	(528 323)	-
Total business-type activities	2 977 822	2 110 651	-	-	-	(867 171)	(867 171)	-
Total primary government	29 897 251	3 420 454	5 203 894	10 590 403	(9 815 329)	(867 171)	(10 682 500)	-
Component units:								
Governmental Type	1 796 632	129 591	1 314 302	-	-	-	-	(352 739)
Total component units	$ 1 796 632	$ 129 591	$ 1 314 302	$ -	-	-	-	(352 739)
General revenues:								
Property taxes					7 201 332	-	7 201 332	196 688
Motor vehicle and mobile home taxes					1 251 830	-	1 251 830	-
Sales taxes					1 112 978	-	1 112 978	-
Insurance premium taxes					934 548	-	934 548	-
Other taxes					121 606	-	121 606	-
Unrestricted investment earnings					79 898	30 533	110 431	10 554
Rental income					114 693	-	114 693	-
Contributions					-	33 000	33 000	-
Gain (loss) on disposal of capital assets					15 958	(30 690)	(14 732)	23 655
Miscellaneous income					122 262	-	122 262	5 759
Total general revenues and transfers					10 955 105	32 843	10 987 948	236 656
Change in net position					1 139 776	(834 328)	305 448	(116 083)
Net position, as at June 30, 2023, as previously stated					36 811 923	1 817 749	38 629 672	6 251 432
Error correction (Note 18)					(1 197 634)	-	(1 197 634)	-
Net position, as at June 30, 2023, restated					35 614 289	1 817 749	37 432 038	6 251 432
Net position, end of year					$ 36 754 065	$ 983 421	$ 37 737 486	$ 6 135 349

The accompanying notes are an integral part of these financial statements.

BROOKS COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

ASSETS	General Fund	SPLOST Fund - 2014 Issue	SPLOST Fund - 2020 Issue	TSPLOST Fund	ARPA Grant Fund	Nonmajor Governmental Funds	Total
Cash and cash equivalents	$ 850 771	$ 2 331 275	$ 3 702 684	$ 1 636 801	$ 2 374 939	$ 422 839	$ 11 319 309
Investments	6 278 441	-	-	-	-	-	6 278 441
Receivables (net of allowance for uncollectibles)	-	-	-	-	-	26 463	26 463
Taxes receivable	567 478	-	-	-	-	-	567 478
Intergovernmental receivables	778 037	-	142 053	85 392	-	77 801	1 083 283
Other receivables	17 997	-	-	-	-	-	17 997
Deposit paid	168 209	-	-	-	-	-	168 209
Inventories	600	-	-	-	-	-	600
Due from other funds	1 964 372	701 068	-	237 491	209 416	247 413	3 359 760
Prepaid items	143 960	-	-	-	-	10 375	154 335
Investment in property held for sale	948 110	-	-	-	-	-	948 110
Total assets	11 717 975	3 032 343	3 844 737	1 959 684	2 584 355	784 891	23 923 985
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Accounts payable	715 450	500	51 744	-	18 735	43 205	829 634
Accrued liabilities	193 551	-	-	-	-	6 999	200 550
Unearned revenue	-	-	-	-	2 565 620	-	2 565 620
Intergovernmental payables	1 275	-	-	-	-	-	1 275
Due to other funds	1 381 888	-	323 744	-	-	287 527	1 993 159
Total liabilities	2 292 164	500	375 488	-	2 584 355	337 731	5 590 238
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - taxes	414 254	-	-	-	-	-	414 254
Total deferred inflows of resources	414 254	-	-	-	-	-	414 254
FUND BALANCES							
Fund balances:							
Nonspendable:							
Prepaid items	143 960	-	-	-	-	-	143 960
Restricted:							
Public safety	-	-	-	-	-	392 681	392 681
Transportation	-	-	3 469 249	-	-	-	3 469 249
Capital projects	-	3 031 843	-	1 959 684	-	54 479	5 046 006
Committed:	948 110	-	-	-	-	-	948 110
Unassigned	7 919 487	-	-	-	-	-	7 919 487
Total fund balances	9 011 557	3 031 843	3 469 249	1 959 684	-	447 160	17 919 493
Total liabilities, deferred inflows of resources, and fund balances	$ 11 717 975	$ 3 032 343	$ 3 844 737	$ 1 959 684	$ 2 584 355	$ 784 891	$ 23 923 985

The accompanying notes are an integral part of these financial statements.

BROOKS COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Net change in fund balances - total governmental funds	$	17 919 493
Capital assets acquired by Governmental Fund Activities are considered a use of financial resources. In the Statement of Net Position, capital assets are reported as assets, net of accumulated depreciation.		20 556 488
Property tax revenues collected after the end of the year but not considered available to pay liabilities of the current year are reported as deferred inflows of resources on the Governmental Funds Balance Sheet, but are reported as revenues on the government-wide Statement of Activities.		414 254
Proceeds from and the repayment of general long-term debt is reported as a source of and use of financial resources in Governmental Funds. In the Statement of Net Position, the balance of general long-term debt is reported as a liability.		(867 406)
Net pension liability not due and payable in the current period is not reported as a liability in the Governmental Funds but is reported as a liability on the government-wide Statement of Net Position.		(1 694 491)
Deferred outflows/inflows of resources are recognized in the government-wide Statement of Net Position but are not reported as assets and liabilities in the Governmental Funds.		
Deferred outflows of resources		991 559
Deferred inflows of resources		(458 480)
Compensated absences not due and payable in the current period is not reported as a liability in the Governmental Funds but is reported as a liability on the government-wide Statement of Net Position.		(107 352)
Net Position of governmental activities	$	36 754 065

The accompanying notes are an integral part of these financial statements.

BROOKS COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	SPLOST Fund - 2014 Issue	SPLOST Fund - 2020 Issue	TSPLOST Fund	ARPA Grant Fund	Nonmajor Governmental Funds	Total
REVENUES:							
Property taxes	$ 8 412 880	$ -	$ -	$ -	$ -	$ -	$ 8 412 880
Sales taxes	1 196 428	-	1 542 390	978 805	-	-	3 717 623
Insurance premium tax	934 548	-	-	-	-	-	934 548
Other taxes	38 156	-	-	-	-	-	38 156
Licenses and permits	122 204	-	-	-	-	-	122 204
Intergovernmental	4 821 198	-	2 515 037	-	5 535 006	382 696	13 253 937
Charges for services	518 357	-	-	-	-	326 573	844 930
Fines and forfeitures	401 240	-	-	-	-	56 122	457 362
Miscellaneous income	122 150	-	-	-	-	112	122 262
Total revenues	16 567 161	-	4 057 427	978 805	5 535 006	765 503	27 903 902
EXPENDITURES:							
Current operating expenditures							
General government	4 031 899	-	-	-	-	-	4 031 899
Judicial	1 167 237	-	-	-	-	-	1 167 237
Public safety	4 869 212	-	-	-	-	952 854	5 822 066
Public works	7 280 712	-	481 450	304 624	7 777	-	8 074 563
Health and welfare	140 296	-	-	-	-	275 878	416 174
Culture and recreation	168 234	-	-	-	-	-	168 234
Housing and development	377 707	-	-	-	-	-	377 707
Capital outlay - general government	168 041	-	-	-	66 641	-	234 682
Capital outlay - judicial	475	-	-	-	-	-	475
Capital outlay - public safety	8 560	-	-	-	-	56 700	65 260
Capital outlay - public works	771 020	-	-	65 536	5 467 107	-	6 303 663
Debt service:							
Principal repayments	184 149	-	-	-	-	64 534	248 683
Interest and fiscal charges	115 410	-	-	-	-	5 792	121 202
Total expenditures	19 282 952	-	481 450	370 160	5 541 525	1 355 758	27 031 845
Excess (deficiency) of revenues over expenditures	(2 715 791)	-	3 575 977	608 645	(6 519)	(590 255)	872 057
OTHER FINANCING SOURCES (USES):							
Proceeds from sale of capital assets	15 958	-	-	-	-	-	15 958
Issuance of long-term debt	737 060	-	-	-	-	-	737 060
Unrestricted investments earnings (loss)	72 019	4 417	6 269	8 480	6 519	1 359	99 063
Transfers in	10 600	-	-	-	-	526 937	537 537
Transfers out	(526 937)	-	-	-	-	(10 600)	(537 537)
Total other financing sources (uses)	308 700	4 417	6 269	8 480	6 519	517 696	852 081
Net change in fund balances	(2 407 091)	4 417	3 582 246	617 125	-	(72 559)	1 724 138
FUND BALANCES, AS AT JUNE 30, 2023, AS PREVIOUSLY STATED	12 616 282	3 027 426	(112 997)	1 342 559	-	519 719	17 392 989
Error correction (Note 18)	(1 197 634)	-	-	-	-	-	(1 197 634)
FUND BALANCES, AT JUNE 30, 2023, AS RESTATED	11 418 648	3 027 426	(112 997)	1 342 559	-	519 719	16 195 355
FUND BALANCES, END OF YEAR	$ 9 011 557	$ 3 031 843	$ 3 469 249	$ 1 959 684	$ -	$ 447 160	$ 17 919 493

The accompanying notes are an integral part of these financial statements.

BROOKS COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds	$	1 724 138
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 and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital outlay		1 382 967
Depreciation expense		(1 361 705)
Governmental Funds only recognize proceeds from the disposal of assets, and the Statement of Activities recognizes the resulting gain or loss from the disposal of assets based on the net book value and proceeds.		808
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Unavailable property taxes, beginning of year		(373 972)
Unavailable property taxes, end of year		414 254
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		(488 376)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences		(5 411)
Net pension liability		(92 002)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Deferred outflows of resources		(37 043)
Deferred inflows of resources		(23 882)
Change in net position - governmental activities	$	1 139 776

The accompanying notes are an integral part of these financial statements.

BROOKS COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2024

ASSETS	**Solid Waste**	**Fire Protection**	**Total**
Current assets:			
Cash and cash equivalents	$ 225 104	$ 370 415	$ 595 519
Investments	-	4 700	4 700
Receivables (net of allowance for uncollectibles)	73 067	133 724	206 791
Intergovernmental receivables	295 119	-	295 119
Prepaid items	98 373	5 623	103 996
Total current assets	691 663	514 462	1 206 125
Noncurrent assets			
Capital assets, not being depreciated	-	280 974	280 974
Capital assets, being depreciated	52 380	1 474 851	1 527 231
Total noncurrent assets	52 380	1 755 825	1 808 205
Total assets	744 043	2 270 287	3 014 330
LIABILITIES			
Current liabilities:			
Accounts payable	184 090	77 773	261 863
Accrued liabilities	5 040	36 258	41 298
Due to other funds	124 922	1 241 679	1 366 601
Financed purchase	-	40 650	40 650
Total current liabilities	314 052	1 396 360	1 710 412
Long-term liabilities:			
Financed purchase	-	320 497	320 497
Total long-term liabilities	-	320 497	320 497
Total liabilities	314 052	1 716 857	2 030 909
NET POSITION			
Net investment in capital assets	52 380	1 394 678	1 447 058
Unrestricted	377 611	(841 248)	(463 637)
Total net position	$ 429 991	$ 553 430	$ 983 421

The accompanying notes are an integral part of these financial statements.

BROOKS COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Solid Waste	Fire Protection	Total
OPERATING REVENUES			
Fire fees	$ -	$ 996 877	$ 996 877
Sanitation fees	982 248	-	982 248
Intergovernmental	110 926	17 100	128 026
Miscellaneous income	3 500	-	3 500
Total operating revenues	1 096 674	1 013 977	2 110 651
OPERATING EXPENSES			
Personnel services and benefits	125 348	967 836	1 093 184
Purchased contracted services	48 834	188 537	237 371
Repairs and maintenance	8 733	143 421	152 154
Sanitation	1 234 017	1 634	1 235 651
Supplies and maintenance	406	-	406
Utilities	3 106	42 681	45 787
Depreciation	15 078	182 858	197 936
Miscellaneous	-	1 540	1 540
Total operating expenses	1 435 522	1 528 507	2 964 029
Operating income (loss)	(338 848)	(514 530)	(853 378)
NONOPERATING REVENUES (EXPENSES)			
Interest income	14 260	16 273	30 533
Contributions	-	33 000	33 000
Interest and fiscal charges	-	(13 793)	(13 793)
Gain (loss) on disposal of capital assets	-	(30 690)	(30 690)
Total nonoperating revenues (expenses)	14 260	4 790	19 050
Change in net position	(324 588)	(509 740)	(834 328)
NET POSITION, beginning of year	754 579	1 063 170	1 817 749
NET POSITION, end of year	$ 429 991	$ 553 430	$ 983 421

The accompanying notes are an integral part of these financial statements.

BROOKS COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Solid Waste	Fire Protection	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 1 129 079	$ 912 179	$ 2 041 258
Payments to suppliers and service providers	(1 397 266)	165 210	(1 232 056)
Payments to employees	(125 348)	(967 836)	(1 093 184)
Net cash provided by (used in) operating activities	(393 535)	109 553	(283 982)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	14 260	16 273	30 533
Net cash provided by investing activities	14 260	16 273	30 533
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets	-	(24 919)	(24 919)
Insurance recoveries for damaged capital assets	-	172 500	172 500
Principal payments on long-term debt	-	(39 476)	(39 476)
Interest and fiscal charges paid	-	(13 793)	(13 793)
Net cash used in capital and related financing activities	-	94 312	94 312
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Contributions	-	33 000	33 000
Net cash provided by noncapital financing activities	-	33 000	33 000
Increase (decrease) in cash	(379 275)	253 138	(126 137)
Cash:			
Beginning of year	604 379	121 977	726 356
End of year	$ 225 104	$ 375 115	$ 600 219
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	$ (338 848)	$ (514 530)	$ (853 378)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	15 078	182 858	197 936
(Increase) decrease in accounts receivable	32 405	(101 798)	(69 393)
(Increase) decrease in prepaid expenses	(98 373)	(128)	(98 501)
Increase (decrease) in accounts payable	87 186	32 094	119 280
Increase (decrease) in interfund payables	(90 983)	511 057	420 074
Net cash provided by (used in) operating activities	$ (393 535)	$ 109 553	$ (283 982)

The accompanying notes are an integral part of these financial statements.

BROOKS COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2024

ASSETS	**Custodial Funds**
Current assets:	
Cash and cash equivalents	$ 500 725
Taxes receivable	1 221 502
Total current assets	1 722 227
LIABILITIES	
Due to other agencies	500 725
Uncollected taxes	1 221 502
Total liabilities	1 722 227
NET POSITION	
Restricted:	
Individual organizations, and other governments	-
Total net position	$ -

The accompanying notes are an integral part of these financial statements.

BROOKS COUNTY, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Custodial Funds
ADDITIONS	
Taxes collected for other agencies	$ 25 123 623
Court fines and fees collected for other agencies	1 080 770
Court individual cases	-
Sheriff fees collected	25 652
Total additions	26 230 045
DEDUCTIONS	
Taxes paid to other agencies	25 123 623
Court fines and fees disbursed to other agencies	1 080 770
Other custodial disbursements	25 652
Total deductions	26 230 045
Net increase in fiduciary net position	-
NET POSITION, beginning of year	-
NET POSITION, end of year	$ -

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Brooks County (the "County") operates under a board of commissioner form of government and provides the following services in addition to general administrative responsibilities: public safety (sheriff, fire, and ambulance); public works (roads and bridges and solid waste management); tax administration (assessing and collecting); courts (superior, state, probate, and magistrate); culture and recreation; health and social services; and economic development.

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental entities. The Government Accounting Standards Board (GASB) is the accepted standard - setting body establishing governmental accounting and financial reporting principles. The County has elected to apply Financial Accounting Standards Board (FASB) Statements and Interpretation issued after November 30, 1989, to its business-type activities and to its enterprise funds provided they do not conflict with or contradict GASB pronouncements.

A. Reporting Entity

In evaluating the County, for financial reporting purposes, management considers all potential component units. The criteria for including organizations as component units within the County's reporting entity, as set forth in Section 2100 of the Governmental Accounting Standard Board's (GASB) Codification of Governmental Accounting and Financial Reporting Standards, include whether:
- if the organization is legally separate and can sue and be sued in their own name
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County can impose its will on the organization
- the organization has the potential to impose a financial burden or benefit on the county
- there is a fiscal dependency by the organization of the County

Blended Component Unit

The Brooks County Law Library, established in accordance with the provisions of O.C.G.A. 36-15, is reported as a blended component unit (a special revenue fund of the County). The library is managed by a separate board. The County is required to provide space, utilities, and maintenance for the library. All law books, reports, texts, and periodicals purchased by the library are the property of the County. The library is reported as a blended component unit because the law library provides services exclusively or almost exclusively to the primary government. Separate financial statements for the law library are available in the County administrative offices.

Discretely Presented Component Units

Discretely presented component units are included in a separate column in the combined financial statement to emphasize that the component unit is legally separate from the county government.

The Brooks County Board of Health is included as a discretely presented component unit because the County appoints the governing authority, financial interdependence, and the ability to significantly influence operation. The statements include the general and special revenue governmental funds. Financial data of the Brooks County Board of Health is reported as of and for the period ended June 30, 2024. The Board of Health's financial statements are available in the office of the County Clerk.

The Brooks County Development Authority is included as a discretely presented component unit because the County appoints the governing authority and can significantly influence the Authority's operations. The statements include the business-type activities of the authority. Financial data of the development authority is reported as of and for the period ended December 31, 2023. The development authority's financial statements are available in the offices of the Authority and the County Clerk.

The Quitman-Brooks County Airport Authority is included as a discretely presented component unit because the County can significantly influence operations and financial dependency. The statements include the business-type activities of the authority. Financial data of the airport authority is reported as of and for the period ended December 31, 2023. The airport authority's financial statements are available in the offices of the Authority and the County Clerk.

The Brooks County Library Board is included as a discretely presented component unit because the County can significantly influence operations and financial dependency. The statements include the business-type activities of the authority. Financial data of the Library Board is reported as of and for the period ended June 30, 2024. The Library Board's financial statements are available in the offices of the Board and the County Clerk.

The Brooks County Hospital Authority is included as a discretely presented component unit because the Authority is financially dependent on the County. The statements include the business-type activities of the authority. Financial data of the development authority is reported as of and for the period ended June 30, 2024. The hospital authority's financial statements are available in the offices of the Authority and the County Clerk.

The following functions and activities are not included in the accompanying financial statements:

Brooks County Board of Education
Brooks County Industrial Authority

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Discretely Presented Component Units (Continued)

These potential component units have separately elected and/or appointed boards and provide services to residents within the geographic boundaries of the County. The County does not have the ability to exercise influence or control over daily operations, approve budgets and provide partial or no funding. Copies of the financial statements of these authorities may be obtained from the secretary of each authority.

B. Basis of Presentation

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the non-fiduciary activities of the primary government and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities. Governmental activities, which are generally supported by taxes, intergovernmental revenues, and non-exchange transactions, are reported separate from business-type activities, which rely primarily on fees and charges for services. The primary government is reported separate from legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or program is offset by program revenues. Direct expenses are expenses which are specifically associated with a particular activity. Program revenues include (a) fees, fines, and charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given activity and (b) grants and contributions which are restricted to meeting the operational or capital requirement of a particular activity. Taxes and other revenues not classified as programs revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statement. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements. All non-major governmental funds are combined and reported in a single column in the fund financial statements.

The accounts of the County are organized by funds, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues (income) and expenditures (expenses). Resources are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent and how activities are controlled. The County's fund types are:

Governmental Fund Types

Governmental Funds are those through which most governmental functions are financed. The acquisition, use and balance of expendable financial resources and the sources and the related liabilities are accounted for through governmental funds. The objective for evaluation is based upon the determination of changes in financial position rather than objective for net income. The following are the County's governmental fund types:

General Fund - The principal operating fund of the County used to account for all financial resources not accounted for in another fund.

Special Revenue Funds - These funds account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes. The ARPA Grant Fund accounts for financial resources provided and expended from the American Rescue Plan Grant Act received from the U. S. Department of Treasury.

Capital Projects Funds - These funds account for financial resources used for the acquisition, construction, repair, and renovation of major capital facilities that are not financed by proprietary and trust funds.

Proprietary Funds

Proprietary funds account for on-going activities that are like the activities often found in the private sector. The objective for evaluation is based upon the determination of financial position and results of operations (net income). The County's proprietary funds are:

The Solid Waste Fund - This fund accounts for operations and activities (a) financed and operated similarly to the private business enterprise where costs (expenses, including depreciation) of providing services to the public are financed or recovered primarily through user fees and/or special tax assessments; or (b) where the governing authority has decided that periodic determination of revenues earned, expenses incurred and/or net income is necessary for capital maintenance, public policy, management control, accountability or other purposes.

Fire Protection Services - This fund accounts for the operations and activities (a) financed and operated similarly to the private business enterprise where costs (expenses, including depreciation) of providing services to the public are financed or recovered primarily through user fees and/or special tax assessments; or (b) where the governing authority has decided that periodic determination of revenues earned, expenses incurred and/or net income is necessary for capital maintenance, public policy, management control, accountability or other purposes.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fiduciary Funds

Agency Funds - Agency Funds account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Agency Funds of Brooks County consist of the following:

- Tax Commissioner
- Probate Court
- Clerk of Superior Court
- Magistrate Court
- State Court
- Sheriff's Department

C. Measurement Focus, Basis of Accounting, and Basis of Presentation

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues* .

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting* , as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers property taxes to be available if they are collected within 60 days of the end of the current fiscal period for which they are levied. Other revenues susceptible to accrual are considered available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including lease liabilities, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions, including entering into contracts giving the County the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, charges for services, intergovernmental grants, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The corresponding assets (receivables) in non-exchange transactions are recognized in the period in which the underlying exchange occurs, when an enforceable legal claim has arisen, when all eligibility requirements have been met, or when resources are received, depending on the revenue source.

The County's major governmental funds are:

The ***General Fund*** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. It also provides ambulance services and emergency medical services to the citizens of the County for which it charges a fee. This service is treated as an exchange transaction. Exchange transactions are those in which each party receives and gives up essentially equal values. The general fund's fund balance is available to the County for any purpose provided it is expensed or transferred according to the general laws of Georgia.

The **Special Purpose Local Option Sales Tax (Capital Project Fund)** for capital projects financed from the special purpose local option sales tax referendums approved by voters for the six-year reporting periods beginning in April 2014 and 2020.

The ***Transportation SPLOST (T-SPLOST) Fund*** is used to collect allocations of a special 1% sales tax by the County for transportation projects as defined in paragraphs (10) of Code Section 48-8-242 or as the local match as required for state transportation projects and grants.

The ***ARPA Grant Fund*** is used to account for the revenues received from the American Rescue Plan Act. This program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID- 19 and in their efforts to contain impacts on their communities, residents, and businesses.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

Capital Project Funds accounts for financial resources to be used for the acquisition and construction of major capital projects.

Proprietary Funds - Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. Proprietary funds are classified as enterprise funds. Operating revenues are charges for services, which result from exchange transactions associated with the principal activity of the fund. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. The major proprietary funds are as follows:

The County's two proprietary funds are the Solid Waste Fund (which includes services of the collection, recycling, and disposal of solid waste) and the Fire Protection Services Fund.

Additionally, the County reports the following fund types:

The ***Special Revenue Funds*** account for revenue sources that are restricted or committed to expenditure for specific purposes. They include the ARPA Fund and the funds as disclosed in the Non-major governmental fund statements.

Custodial Funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as traffic fines, support payments and ad valorem and property taxes. They are accounted for using the accrual basis of

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenue of the enterprise funds are charges to customers for sales and services provided. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Cash and Investments

Cash and investments include amounts in demand accounts, savings deposits, and notes and bonds issued by the U.S. Department of Treasury. The County's investment advisor is restricted to investing in investments allowed under Section 36-83-4 of the Official Code of Georgia.

The Official Code of Georgia (O.C.G.A. 36-83-4) authorizes the County to invest in obligations of this or other states, the United States government, obligations fully insured or guaranteed by the United States government or a United States government agency, obligations of any corporation of the United States government, prime banker's acceptances, local government investment pools established by O.C.G.A. Section 36-83-8, repurchase agreements, and obligations of other political subdivisions of this state.

E. Restricted Assets

Cash and other resources are classified as restricted assets where use is limited by law, grants, or local ordinances.

F. Receivables and Payables

All trade receivables and property tax receivables are reported net of an allowance for uncollectibles, where applicable. 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. The provision of E911 services to the citizens of Brooks County is considered an exchange transaction, therefore, income earned is recognized in the period the service is rendered (net of allowance for uncollectible accounts) in both the fund financial statements and the government-wide financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. The purpose of the interfund balances is to account for those transactions that have not been settled as of the financial statement date. These receivables and payables are classified as "due from other funds" or "due to other funds" on the respective fund's balance sheet and as internal balances on the statement of net position. All interfund balances shown are expected to be settled within one year.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2024, are recorded as prepaid items.

I. Inventory

Inventories of road construction materials (pipe, rock, stone, gravel, asphalt, etc.) are recorded at cost using the first-in, first-out method of accounting. The cost of road construction materials is recognized as expenditures when the materials are consumed (consumption method). The cost of other materials and supplies, including gasoline and fuel, are charged to operations using the purchase method of accounting.

J. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial estimated useful life of more than two years. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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. Improvements to capital assets are capitalized. The County has not capitalized infrastructure assets (roads and bridges) acquired prior to July 1, 2003. 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.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the constructed assets.

All reported capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Useful Life
Land and improvements	Not depreciated
Construction in progress	Not depreciated
Infrastructure	20 - 40 years
Buildings and Improvements	25 - 40 years
Machinery and Equipment	3 - 20 years
Transportation Equipment	3 - 10 years
Office and Technology Equipment	3 - 10 years

K. Assets Held For Resale

Real estate purchased for resale to the Brooks County Development Authority for future development of an industrial park is reported as an asset held for sale.

L. Short-Term Notes Payable

Revenue anticipation notes not expected to be refinanced and for which no refinancing agreement has been arranged, are reported as fund liability in the fund receiving and disbursing the proceeds. The County arranges interim borrowing to finance current operations which are expected to be repaid from Advalorem taxes collected in subsequent years.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Compensated Absences

The County allows full-time, permanent employees to accumulate unused annual leave and sick leave to a maximum of thirty-five days. Upon termination, up to fifteen days of accumulated annual leave and zero days of accumulated sick leave are payable to the employee. Sick leave may be accumulated to a maximum of twenty days and is payable only upon illness while employed.

The cost of compensated absences is recorded as liabilities in the applicable government-wide, business-type activities, or proprietary fund type statement of net position. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured. These liabilities are typically liquated by the general fund.

N. Leases

Lessee

A lease is recognized for noncancelable leases that are in place for longer than 12 months. The County recognizes a lease liability and a right-to-use lease asset in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of $5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be paid during the lease term. Subsequently, the lease liability is reduced by the principal portion of the 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 on a straight-line basis over the shorter of the useful life of the asset or the lease term.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

· The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
· The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease assets and liabilities if certain changes occur that are expected to significantly affect the amount of the lease liabilities.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor

The County is a lessor for cancellable property leases. The County recognizes rental income at both the fund level and government-wide level of reporting.

O. Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities on the statement of net position. In the governmental funds statement of revenues, expenditures and changes in fund balance the proceeds of long-term debt financing is reported as other financing sources and the repayment of general long-term debt is reported as a use of current financial resources.

P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. Under the full accrual method of accounting, the County has reported certain actuarial changes and the contributions to the defined benefit pension plan subsequent to the measurement date and prior to the fiscal year end as deferred outflows of resources.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has reported various actuarial changes in its defined benefit pension plan. Additionally, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. 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 assets and liabilities and deferred inflows of resources under the current financial resources management focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose 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 include amounts that can be used only for the specific purposes determined by a formal action (i.e., ordinance) of the Board of Commissioners. The same formal action is required to modify or rescind a fund balance commitment.

Assigned – Fund balances are reported as assigned when they include amounts intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. The Board of Commissioners, through resolution, has delegated to the County Manager the authority to assign funds for a particular purpose.

Unassigned – Fund balances are reported as unassigned as the residual classification for the County’s general fund and includes all spendable amounts not contained in the other classifications. The County reports positive unassigned fund balance 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: (1) Committed, (2) Assigned, (3) Unassigned.

Net Position – Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources, in reporting which utilizes the economic resources measurement focus. Net investment in capital assets 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 using the same definition as used or restricted fund balance as described in the 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.

R. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Brooks County Retirement Plan (the “Plan”) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

S. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from these estimates.

T. Statement of Cash Flows

For purposes of the statement of cash flows the Proprietary Funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. Contributions

Contributions of capital in proprietary fund financial statements arise from grants, or other contributions of resources restricted to capital acquisition and construction.

V. Schedules of Financial Assistance and One Percent Special Purpose Local Option Sales Tax Project Cost Schedules

The basis of accounting employed by the fund in which revenues and expenditures are reported for funding from federal, state, and other financial assistance programs and one percent special purposes local option sales tax projects is also used to report receipts/revenues and disbursements/expenditures for the Schedules of Federal and State Financial Assistance and the One Percent Special Purpose Local Option Sales Tax Project Cost Schedules.

W. New GASB pronouncements

GASB Standards Issued (June 2022 - September 2024)

1. GASB Statement No. 100 – Accounting Changes and Error Corrections

Issued: June 2022
Summary: GASB 100 establishes guidance on accounting for and reporting changes in accounting principles, accounting estimates, and error corrections. It replaces the guidance previously included in GASB 62 and introduces improvements to enhance clarity, consistency, and transparency in financial reporting.
Effective Date: Periods beginning after June 15, 2023

2. GASB Statement No. 101 – Compensated Absences

Issued: October 2022
Summary: GASB 101 establishes updated guidance on recognizing and measuring compensated absences, which include paid leave benefits like vacation, sick leave, and sabbaticals. This statement replaces the previous standards under GASB 16 and aims to improve the clarity, consistency, and usefulness of information provided in financial statements.
Effective Date: Periods beginning after December 15, 2023 (earlier application encouraged).

3. GASB Statement No. 102 – Certain Risk Disclosures

Issued: December 2023
Summary: GASB 102 focuses on improving transparency regarding risks arising from concentrations or constraints that could substantially impact a government's financial health or its ability to provide services. These disclosures aim to inform stakeholders about specific vulnerabilities faced by governments, which may not have been routinely disclosed previously.
Effective Date: Periods beginning after June 15, 2024 (earlier application encouraged).

4. GASB Statement No. 103 – Financial Reporting Model Improvements

Issued: April 2024

Summary: GASB Statement No. 103 introduces significant updates to the financial reporting model for state and local governments. Its primary goal is to enhance the usefulness of financial reports by addressing identified application issues and refining the structure and content of key components such as Management's Discussion and Analysis (MD&A) and certain financial statement presentations.

Effective Date: Periods beginning after June 15, 2025 (earlier application encouraged).

5. GASB Statement No. 104 – Disclosure of Certain Capital Assets

Issued: September 2024
Summary: GASB Statement No. 104 introduces new disclosure requirements for specific categories of capital assets in governmental financial statements, aiming to enhance transparency and facilitate better decision-making.
Effective Date: Periods beginning after June 15, 2025 (earlier application encouraged).

NOTE 2 LEGAL COMPLIANCE – BUDGETS

Budgetary Information

The County's Finance Ordinance requires the governing authority to adopt annual budgets for all governmental fund types (general and special revenues). An annual budget is also prepared for the County's three enterprise funds. Budgets for capital project funds are adopted on a project basis rather than an annual basis. The budgets are prepared and adopted on a basis consistent with generally accepted accounting principles.

The county administrator may transfer appropriations in any fund among the various accounts within a department. Transfers within a department, which increase salaries, require approval of the board of commissioners. Any increase in appropriation for any fund or department within a fund requires approval of the board of commissioners. Except for appropriations for capital expenditures, all appropriations, to the extent not expended or encumbered, lapse at the close of the period for which the appropriation was budgeted.

Appropriations for capital expenditures continue in effect until the purpose for which made accomplished or abandoned. Capital appropriations are considered abandoned after three years when there has been no disbursement or encumbrance of the

The Board of Commissioners advertises and conducts public hearings according to the requirements of state law and the County's finance ordinance. The initial budget for the fiscal year ended June 30, 2024 was adopted August 23, 2023. There were no amendments to the initial budget.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditures are recorded to reserve a portion of the applicable appropriation, is not employed by the County as an extension of formal budgeting in the general and special revenue funds. Encumbrances outstanding at year-end are not reported as reservations of fund balance and do not constitute expenditures or liabilities because the commitment will be honored during the subsequent year.

Budget Revisions

Budget amounts included on all budget comparisons are as originally adopted on August 23, 2023, by the Board of Commissioners. Supplemental appropriations, which result primarily from receipt of unanticipated revenues from federal and state grants, are included in budgeted amounts.

Excess of Expenditures over Appropriations

The following schedule presents excess of actual expenditures over the appropriations for the year ended June 30, 2024, in the following functions:

General Fund:	Original Budget	Final Budget	Actual	Variance
General government	3 290 710	3 290 710	4 199 940	(909 230)
Public safety	4 514 491	4 514 491	4 877 772	(363 281)
Public works	1 847 872	1 847 872	8 051 732	(6 203 860)
Health and welfare	123 772	123 772	140 296	(16 524)
Housing and development	374 032	374 032	377 707	(3 675)
ARPA Grant Fund:				
General government	-	-	66 641	(66 641)
Public works	-	-	7 777	(7 777)
Housing and development	-	-	5 467 107	(5 467 107)

The variance between the budgeted and actual amounts is mostly due to additional costs incurred following the damage from Hurricane Idalia, as well as new broadband infrastructure implemented for the County. The excess expenditures were financed through increased revenues.

NOTE 3 DEPOSITS AND INVESTMENTS

Primary Government

A summary of the County's deposits and investments at June 30, 2024 follows:

Account balances		
Petty cash	$	800
Cash and Demand deposits		13 166 192
Certificates of deposit		2 101 482
Investments (U.S. Treasury Notes and Bonds)		4 742 843
Total reporting entity	$	20 011 317

Ownership of funds		
Primary government:		
Governmental funds - Cash and cash equivalents	$	17 597 750
Proprietary funds - Cash and cash equivalents		600 219
Total primary government		18 197 969
Component units:		
Cash and cash equivalents		1 252 164
Investments		561 184
Total component units		1 813 348
Total reporting entity	$	20 011 317

Credit risk. State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. Government; obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States; obligations of any corporation of the U.S. Government; prime bankers' acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia.

Custodial credit risk. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments and the Georgia Fund 1) to be collateralized by depository insurance or pledged securities. Amounts that exceed standard depository insurance limits are required to be collateralized either (1) individually by the financial institutions through pledged obligations of the U.S. Government, obligations backed by the full faith and credit of the U.S. Government, obligations of the State of Georgia or other states, or obligations of counties, municipalities, or public authorities of the State of Georgia, or (2) participation in the State of Georgia Secure Deposit Program. As of June 30, 2024, the financial institutions holding all of the County's deposits are participants of the State of Georgia Secure Deposit Program, which is administered by the Office of the State Treasurer, requires participating banks holding deposits of public funds to pledge collateral at varying rates depending on tier assigned by the State. As of June 30, 2024, all of the County's bank balances were insured and/or collateralized as defined by GASB and required by State Statutes.

Interest rate risk. Interest rate risk is the risk that a government may face should changes in interest rates affect the fair value of its investments. The County does not have a formal investment policy that addresses interest rate risk as a means of limiting its exposure to fair value losses arising from rising interest rates. Interest rate vary between 2.27% and 5.21%.

NOTE 4 RECEIVABLES

Primary Government

Receivables at June 30, 2024, for the County's individual major funds and nonmajor funds in the aggregate are as follows:

	General Fund	SPLOST Fund 2014 & 2020	TSPLOST Fund	ARPA Grant Fund	Nonmajor Governmental Funds
Receivables:					
Taxes	$ 567 478	$ -	$ -	$ -	$ -
Intergovernmental	778 037	142 053	85 392	-	77 801
Accounts	-	-	-	-	26 463
Total receivables	$ 1 345 515	$ 142 053	$ 85 392	$ -	$ 104 264

The County collects taxes on real, intangible, and personal property including motor vehicles and mobile homes. The Brooks County Tax Commissioner is the collection agent for the County, County Board of Education, Brooks County Development Authority, the City of Quitman, and State of Georgia for taxes on real, personal, and intangible property, and for the cities within the County for taxes on motor vehicles, mobile homes, and intangible property owned by city residents. Georgia statutes do not provide a maximum mileage rate that may be levied.

Property taxes were levied as of September 17, 2024, and the due date for payment was November 15, 2024. After the due date, the bill becomes delinquent and penalties and interest may be assessed. Property taxes receivable at year end is based on the tax levy, less amounts collected prior to June 30, 2024.

Tax revenues are recognized during the period for which they are levied. An allowance is established for delinquent taxes to the extent that their collectability is questionable. Taxes collected within the current period and within sixty days thereafter are considered available to finance current operations.

Business-type Activities

Receivables at June 30, 2024, for the County's individual major funds and nonmajor funds in the aggregate are as follows:

	Solid Waste	Fire Protection	Total
Receivables:			
Accounts	$ 107 963	$ 164 539	$ 272 502
Intergovernmental	295 119	-	295 119
Gross receivables	403 082	164 539	567 621
Less allowance for uncollectibles	(34 896)	(30 815)	(65 711)
Net receivables	$ 368 186	$ 133 724	$ 501 910

NOTE 5 CAPITAL ASSETS

Capital asset activity of governmental activities for the year ended June 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land and improvements	$ 739 479	$ -	$ -	$ 739 479
Construction in progress	-	261 111	-	261 111
Total capital assets, not being depreciated	739 479	261 111	-	1 000 590
Capital assets, being depreciated:				
Infrastructure	16 399 024	-	-	16 399 024
Buildings and improvements	11 981 602	149 800	-	12 131 402
Machinery and equipment	2 553 732	830 556	-	3 384 288
Transportation equipment	3 600 812	141 500	-	3 742 312
Office and technology equipment	600 325	-	-	600 325
Total capital assets, being depreciated	35 135 495	1 121 856	-	36 257 351
Less accumulated depreciation for:				
Infrastructure	5 892 060	499 813	-	6 391 873
Buildings and improvements	4 037 890	347 144	-	4 385 034
Machinery and equipment	2 112 539	117 966	-	2 230 505
Transportation equipment	2 770 453	367 871	-	3 138 324
Office and technology equipment	526 806	28 911	-	555 717
Total accumulated depreciation	15 339 748	1 361 705	-	16 701 453
Total capital assets, being depreciated, net	19 795 747	(239 849)	-	19 555 898
Governmental activities capital assets, net	$ 20 535 226	$ 21 262	$ -	$ 20 556 488

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 251 025
Judicial	2 918
Public safety	539 797
Public works	532 242
Culture and recreation	35 723
Total depreciation expense - governmental activities	$ 1 361 705

Capital asset activity of business-type activities for the year ended June 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities:				
Capital assets, not being depreciated				
Land and improvements	$ 280 974	$ -	$ -	$ 280 974
Total capital assets, not being depreciated	280 974	-	-	280 974
Capital assets, being depreciated:				
Buildings and improvements	533 673	24 919	-	558 592
Machinery and equipment	2 108 959	-	(282 074)	1 826 885
Total capital assets, being depreciated	2 642 632	24 919	(282 074)	2 385 477
Less accumulated depreciation for:				
Buildings and improvements	93 896	45 703	-	139 599
Machinery and equipment	645 298	152 233	(78 884)	718 647
Total accumulated depreciation	739 194	197 936	(78 884)	858 246
Total capital assets, being depreciated, net	1 903 438	(173 017)	(203 190)	1 527 231
Business-type activities capital assets, net	$ 2 184 412	$ (173 017)	$ (203 190)	$ 1 808 205

NOTE 5 CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs as follows:

Business-type activities:		
Solid Waste	$	15 078
Fire Protection		182 858
Total depreciation expense - business-type activities	$	197 936

NOTE 6 ASSETS HELD FOR RESALE

Investment in real estate held for resale as of June 30, 2024 is summarized as follows:

Two hundred twenty-one and sixty-six one hundredths (221.66) acres acquired November 23, 2004 located in land lots 347 and 348 in the 12th land district of Brooks County	$	943 213
Three parcels held primarily to be used for wetlands mitigation		4 897
Total	$	948 110

In November 2004 the County purchased 546.66 acres in land lots 347 and 348 of the 12th land district of Brooks County, Georgia at a total cost of $2,320,583 ($2,295,963 plus capitalized acquisition cost of $24,620). The real estate was purchased to assist the Brooks County Development Authority acquire property for development for a future industrial park. The Brooks County Industrial Authority purchased two hundred fifty acres of this tract for development into an industrial park and seventy-five additional acres were sold to a third party. The County's basis in the remaining 221.66 acres is $943,213 or $4,255 per acre.

The County has agreed to donate 147.66 acres of the remaining 221.66 to the Brooks County Development Authority for industrial development projects. The County's basis in the property available for contribution to the Authority is $625,765. The remaining seventy-five acres is also designated for future industrial development.

NOTE 7 INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2024, is as follows:

Receivable fund	Payable fund	Amount	
General Fund	Nonmajor Governmental Funds	$	241 172
General Fund	SPLOST Fund - 2020 Issue		323 744
General Fund	Solid Waste Fund		124 922
General Fund	Fire Protection Fund		1 266 489
General Fund	Recreation Fund		102 797
Nonmajor Governmental Funds	General Fund		80 097
TSPLOST Fund	General Fund		419
TSPLOST Fund	SPLOST Fund - 2014 Issue		237 072
ARPA Grant Fund	General Fund		209 416
SPLOST Fund - 2014 Issue	General Fund		938 140
		$	3 524 268

Generally, outstanding balances between funds reported as due to/from other funds includes outstanding charges by one fund to another for services or goods, subsidy commitments outstanding, and other miscellaneous receivables and payables between funds. Balances to which a fiduciary fund is a party are treated as external receivables and payables.

Interfund transfers for the year ended June 30, 2024 were as follows:

Transfers In	Transfers Out	Amount	
General Fund	Nonmajor Governmental Funds	$	10 600
Nonmajor Governmental Funds	General Fund		526 937
		$	537 537

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the funds to finance various programs accounted for in other funds in accordance with budgetary authorizations; and to segregate money for anticipated capital projects.

NOTE 8 LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended June 30, 2024:

	Beginning Balance	Additions*	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Note payable	$ 48 807	$ -	$ (23 108)	$ 25 699	$ 25 699
Financed purchases	330 223	-	(115 681)	214 542	120 837
Lease liabilities	-	737 060	(109 895)	627 165	104 608
Compensated absences*	101 941	5 411	-	107 352	-
Net pension liability	1 602 489	92 002	-	1 694 491	-
Total Governmental activities	$ 2 083 460	$ 834 473	$ (248 684)	$ 974 758	$ 251 144

*The addition noted for the compensated absences reflects the net change for the period.
The compensated absences and net pension liability will be liquidated by the General Fund.

Note payable - KS Statebank. Vehicle financing dated April 1, 2019, in the amount of $134,076 is payable $2,027 per month including interest at 4.46% per annum through April 1, 2025. The note was made to finance the purchase of two Ford trucks for the road department.

Year ending June 30,	Principal	Interest	Total
2025	$ 25 699	$ 1 221	$ 26 920
Total	$ 25 699	$ 1 221	$ 26 920

Financed Purchase - Leasing 2, Inc. Financing purchase agreement dated August 5, 2021, in the amount of $211,199 is payable in annual installments of $56,243 including interest at 3.22 percent per annum through February 5, 2025. Secured by 2021 Max Boom Mower.

Year ending June 30,	Principal	Interest	Total
2025	$ 54 490	$ 3 451	$ 57 941
Total	$ 54 490	$ 3 451	$ 57 941

Financed Purchase - Government Capital Corporation. Purchase financing agreement dated November 12, 2021, in the amount of $325,417 for the purchase financing of a E911 Phone and Radio System. The obligation is payable in monthly installments of $5,860 including interest at 2.98 percent per through October 29, 2026.

Year ending June 30,	Principal	Interest	Total
2025	$ 66 347	$ 3 979	$ 70 326
2026	68 351	1 975	70 326
2027	25 354	217	25 571
Total	$ 160 052	$ 6 171	$ 166 223

Lease liability: During fiscal year 2024 the County entered into a lease agreement with Caterpillar Financial Services for the purchase of a Caterpillar 313 Excavator for use by the highways and streets department with an original amount of $174,892. The agreement calls for a payment at inception of $31,990 followed by five annual payments of $31,990 beginning in February of 2024 and ending in January of 2029 with a balloon payment of $64,680 due January 5, 2029 at an interest rate of 8.49%.

Year ending June 30,	Principal	Interest	Total
2025	$ 104 608	$ 37 276	$ 141 884
2026	111 080	30 804	141 884
2027	118 229	23 655	141 884
2028	231 678	14 812	246 490
2029	61 570	3 110	64 680
Total	$ 627 165	$ 109 657	$ 736 822

NOTE 8 LONG-TERM DEBT (CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Financed purchase	400 623	-	(39 476)	361 147	40 650
Net pension liability	-	-	-	-	-
Total Business-type activities	$ 400 623	$ -	$ (39 476)	$ 361 147	$ 40 650

*The addition noted for the compensated absences reflects the net change for the period.
The compensated absences and net pension liability will be liquidated by the General Fund.

Financed purchase - Government Capital Corporation. Lease liability: The financing purchase agreement dated July 14, 2021, in the amount of $438,959 is payable in annual installments of $51,392 including interest at 2.974 percent per annum through July 14, 2031. The obligation is secured by a 2020 Custom Rosenbauer Pumper.

Year ending June 30,	Principal	Interest	Total
2025	$ 40 650	$ 10 742	$ 51 392
2026	41 859	9 533	51 392
2027	43 104	8 288	51 392
2028	44 386	7 006	51 392
2029	45 707	4 685	50 392
2030-2032	145 441	8 736	154 177
Total	$ 361 147	$ 48 990	$ 410 137

Landfill Post-Closure Care: The Quitman-Brooks County Solid Waste Facility was closed by permission of the Environmental Protection Division of the State of Georgia on April 8, 1994. Closure and post-closure care cost is estimated to approximate $75,000 for the final year of care. Post-closure care and any applicable remediation expenses are being financed by special tax assessment levies of the tax digest and reimbursements from the City of Quitman. Estimated maturity of post-closure care cost is recorded as debt in the solid waste enterprise fund. Post-closure care costs are a shared obligation with the City of Quitman. The City of Quitman reimburses the County sixty-five percent of closure cost.

The County's obligation ended April 9, 2024.

NOTE 9 PENSION PLAN

Plan Description

The County contributes to the Association County Commissioners of Georgia Restated Pension Plan for Brooks County Employees (The Plan), which is a defined benefit pension plan.

The Plan provides retirement, disability, and death and termination of employment benefits to plan participants and beneficiaries. The Plan, through execution of the adoption agreement, is affiliated with the Association County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple employer pension plan, administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document.

All full-time County employees meeting the provisions as set out in the adoption agreement are eligible to participate in the Plan as of January 1st coincident with or following the date the employee completes three years of service. Benefits vest after five years of service. Participants become eligible to retire at age 65 with 3 years of participation in the Plan. Upon eligibility to retire, participants are entitled to a monthly benefit for life equal to 1.0% of average annual compensation plus $36.00 for each year of service. Average annual compensation is the highest average of the Participant’s annual compensation over five consecutive years during the ten plan years preceding the date of retirement or termination. The Plan also provides benefits in the event of death or disability. These benefit provisions were established by an adoption agreement executed by the County Board of Commissioners.

Plan Membership. At January 1, 2024, the date of the most recent actuarial valuation, there were 153 participants consisting of the following:

Retirees and beneficiaries currently receiving benefits	54
Terminated vested participants not yet receiving benefits	47
Active employees - vested	52
Total	153

NOTE 9 PENSION PLAN (CONTINUED)

Plan Description (Continued)

Contributions. The County employees are not required to contribute to the Plan. The County is required to contribute at an actuarially determined rate annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirements contained in the State of Georgia statutes. The County can always meet its funding obligation by making the Recommended Contribution.

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

The County's funding policy is to contribute at least the minimum actuarially determined contribution in accordance with the State of Georgia's requirements. There are no legal or contractual maximum contributions to the plan. The County's contributions to the Plan totaled $274,455 for the year ended June 30, 2024.

Net Pension Liability of the County

The County's net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2024.

Actuarial assumptions. The total pension liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Cost of living adjustment	3.25%
Salary increases	2.00% to 4.00% per year adjusted for age
Investment rate of return	7.00% per year

Mortality rates were based on the Pub-2010 GE (50%) & PS (50%) projected with Scale AA to 2022. The actuarial assumptions used in the January 1, 2023 valuation were based on the results of an actuarial experience study for February, 2019.

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

The Trustees' guidelines for asset allocation are as follows:

Asset class	Target allocation	Range
Fixed income	30%	25% - 35%
Equities:		
Large Cap	30%	25% - 35%
Med Cap	5%	2.5% - 10%
Small Cap	5%	2.5% - 10%
REIT	5%	2.5% - 10%
International	15%	10% - 20%
Multi Cap	5%	2.5% - 10%
Global Allocation	5%	2.5% - 10%
Total	100%	

Discount rate. The discount rate used to measure the total pension liability was 7.00%. The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as the forward-looking capital market assumptions for a moderate asset allocation (50%), as determined by UBS. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 9 PENSION PLAN (CONTINUED)

Net Pension Liability of the County

Changes in the Net Pension Liability of the County. The changes in the components of the net pension liability of the County for the fiscal year ended June 30, 2024 were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2023	$ 5 750 757	$ 4 148 268	$ 1 602 489
Changes for the year:			
Service cost	97 367	-	97 367
Interest	391 668	-	391 668
Differences between expected and actual experience	131 424	-	131 424
Assumption change	247 635	-	247 635
Contributions—employer	-	247 063	(247 063)
Net investment income (loss)	-	628 633	(628 633)
Benefit payments, including refunds of employee	(311 010)	(311 010)	-
Asset transfer	-	-	-
Other changes*	-	(67 596)	67 596
Administrative expense	-	(32 008)	32 008
Net changes	557 084	465 082	92 002
Balances at June 30, 2024	$ 6 307 841	$ 4 613 350	$ 1 694 491

The required schedule of changes in the County's net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.00 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's net pension liability	$ 7 061 401	$ 6 307 841	$ 5 674 621
County's fiduciary net position	4 613 350	4 613 350	4 613 350
Net pension liability	$ 2 448 051	$ 1 694 491	$ 1 061 271

Changes in the Net Pension Liability of the County. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2021 and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the fiscal year ended June 30, 2024, the County recognized pension expense of $398,985. At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 646 199	$ 456 923
Net difference between projected and actual earnings on pension plan investments	173 961	1 557
Pension assumption changes	171 399	-
Total	$ 991 559	$ 458 480

NOTE 9 PENSION PLAN (CONTINUED)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

There were no County contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:	
2025	$ (1 784)
2026	734 439
2027	(147 352)
2028	(52 224)
Total	$ 533 079

NOTE 10 DEFERRED COMPENSATION PLAN

Primary Government

The County's ACCG 457 (b) Plan Deferred Compensation Plan (the "Plan") is a deferred compensation plan and qualifies as a defined contribution pension plan. The Plan is administered by the Association County Commissioners of Georgia ("ACCG") and is available for all employees after completing one year of service for the County. The Plan is funded through employee contributions. At June 30, 2024, there were 28 plan members. Employees may contribute a portion of their gross salary up to the maximum amount allowed by the IRS. The Plan allows employees to increase, decrease, stop and restart deferrals as often as they wish without penalties or fees. Plan provisions and contribution requirements are established and may be amended by the Board of Commissioners. For the fiscal year ended June 30, 2024, employees contributed $19,465.

NOTE 11 RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injury to employees; and natural disasters. The County purchases insurance from commercial insurers for claims more than deductibles. Policy deductibles are funded from and charged to operations during the period in which losses are incurred. Commercial insurance provides coverage up to a maximum of $3,000,000 aggregate general liability limit, and various limits up to an aggregate of $20,010,689 for real and personal property damage claims. Deductible limits range from $1,000 to $25,000 per occurrence. Worker's compensation coverage provides up to a maximum of $1,000,000 for each worker's compensation accident.

Claims paid during the current and preceding four years have not exceeded policy deductibles and insurer liability limits. Claims paid during the current year totaled $357,871. Management is not aware of any outstanding and unpaid claims as of June 30th. Accordingly, no provision has been made for potential unpaid claims.

NOTE 12 SOLID WASTE FACILITY

The County, with permission of the Environmental Protection Division of the State of Georgia, ceased operating the Quitman-Brooks County Solid Waste Facility on April 8, 1994. Federal and state laws and regulations require the County to place a final cover on the solid waste disposal site and perform certain maintenance and monitoring functions for five years from the date of closure and at five year intervals thereafter until released by the Environmental Protection Division.

The County has elected to comply with the financial assurance requirements by the Local Government Financial Test. This test requires the County to comply with applicable financial, public notice, and recordkeeping and reporting components as described in and administered in accordance with Subtitle D of the Resource Conservation and Recovery Act (RCRA).

During the year ended June 30, 2024 the County incurred closure, post-closure care and remediation expenses in the amount of $40,775.

The County's obligation for monitoring and maintenance terminated on April 8, 2024. Actual cost for the thirty years from 1994 through 2024 was $2,187,456. The initial cost estimate was $2,439,000.

The County contracts the collecting, transporting, and disposing of waste.

NOTE 13 COMMITMENTS AND CONTINGENCIES

Litigation

The County is defendant in nine litigation matters and one anticipated claim. The nine litigation matters, and the anticipated claim are covered by insurance. Three equitable claims are not covered by insurance and are not likely to result in damages. Potential exposure to the County is limited to approximately $3,500,000 for all matters inclusive of legal fees and deductibles.

Grant Contingencies

The County receives grant monies for various purposes. All grant monies received by the County are subject to examination and adjustment by the applicable governmental agency or their designee. However, in the opinion of the County officials, adjustments resulting from such examination are not expected to differ materially from amounts reflected in the accompanying financial statements.

NOTE 14 JOINT VENTURES

The County is a participating member of the Southeast Georgia Regional Commission (SGRC), a governmental entity legislatively established by O.C.G.A. 50-8-34. The SGRC is comprised of the municipalities and counties within the sixteen county district created and established by the Act. The SGRC is managed by a board, which includes the chief elected official of the district's member municipalities and county governments. The municipalities and counties within the district are responsible for the debts, obligations, and operating deficits of the Regional Commission and are required to pay annual minimum dues to support operations. The County's dues for the year ended June 30, 2023 were $13,199. Separate financial statements may be obtained from: South Georgia Regional Commission, 3395 Harris Road, Waycross, GA 31503.

NOTE 15 INTERGOVERNMENTAL AGREEMENT

The County and Brooks County Development Authority entered into an intergovernmental contract in July, 2020, whereby the County agreed to exercise the County's constitutional authority to levy and collect an ad valorem tax in an amount not to exceed one mill per annum and the Authority agreed to use the dedicated tax revenue to pursue further industrial, retail, and economic development for Brooks County. The agreement is scheduled to terminate June 30, 2025. One-half mill of tax was levied for 2024.

NOTE 16 SUBSEQUENT EVENTS

Subsequent events were evaluated through June 27, 2025, the date the financial statements were available, and management has nothing to report.

NOTE 17 PROPERTY TAX ABATEMENTS

The County has adopted GASB Statement Number 77, Tax Abatement Disclosures, which require local governmental entities to disclose information about property tax abatements and the effect on revenue. With approval of the Brooks County Board of Tax Assessors, the Brooks County Development Authority offers real and personal property tax abatements to encourage new industry and businesses to locate in Brooks County and existing industry and businesses to expand investment and employment opportunities. Advalorem tax on real and personal property may be partially to fully abated over a period of years to accomplish this objective. The length of agreements and percentages of tax abatements vary based on the amount of investment and number of jobs created or maintained.

Assessed value of property	$ 360 487 232
Taxable value (40% of the properties assessed value)	144 194 893
Gross amount of County property tax prior to abatement	1 805 704
Amount of County taxes abated	1 365 686
Percentage of County taxes abated	75.63%

In addition to tax abatements property owners also receive valuation reductions for qualifying property accepted into conservation easements, agricultural preference, and forest land timber covenants.

NOTE 17 PROPERTY TAX ABATEMENTS (CONTINUED)

The conservation, agricultural and forest land covenants of the County are summarized as follows:

	Conservation	Agricultural	Forest Land	Total
Acreage in covenant	177 198	19 767	91 771	
Number of parcels/covenants	1 914	14	182	
Fair market value of property	681 583 918	250 395 898	255 664 100	1 187 643 915
Assessed value	272 633 567	100 158 359	102 265 640	475 057 566
Taxed value	60 157 860	99 132 776	21 012 609	180 303 245
Decrease in taxable value	212 475 707	1 025 583	81 253 031	294 754 321
Reduction in County taxes	2 649 572	12 789	1 013 225	3 675 586

In April 2017, the County Board of Tax Assessors approved personal property tax abatements for a solar panel project projected to cost $233,000,000. Abatements approved are seventy-five percent of assessed value for the first ten years and fifty percent abatement of assessed value for the second ten years.

NOTE 18 ERROR CORRECTION

In the prior year, the County reported investments at cost rather than at fair value, as required by generally accepted accounting principles. This error has been corrected in the current year, and investments are now reported at fair value in accordance with GASB Statement No. 72, Fair Value Measurement and Application. As a result, the beginning net position/fund balance as of June 30, 2023 has been restated.

The effect of the restatement is as follows:

	As at June 30, 2023, as previously stated	**Error Correction**	**As at June 30, 2024, as restated**
General Fund	$ 12 616 282	$ (1 197 634)	$ 11 418 648

REQUIRED SUPPLEMENTARY INFORMATION

BROOKS COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
ACCG PENSION PLAN
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS

	2024	2023	2022	2021	2020
Total pension liability					
Service cost	$ 97 367	$ 92 462	$ 55 554	$ 78 467	$ 77 554
Interest on total pension liability	391 668	364 527	358 925	347 706	322 714
Liability experience (gain) / loss	131 424	226 488	(48 228)	39 036	161 747
Change in assumptions	247 635	8 824	10 466	7 910	216 248
Benefit payments, including refunds of member contributions	(311 010)	(298 164)	(310 777)	(299 337)	(271 560)
Net change in total pension liability	557 084	394 137	65 940	173 782	506 703
Total pension liability - beginning	5 750 757	5 356 620	5 290 680	5 116 898	4 610 195
Total pension liability - ending (a)	$ 6 307 841	$ 5 750 757	$ 5 356 620	$ 5 290 680	$ 5 116 898
Plan fiduciary net position					
Contributions - employer	$ 247 063	$ 217 722	$ 166 391	$ 159 017	$ 166 210
Net investment income (loss)	628 633	(713 896)	699 452	567 377	740 720
Benefit payments, including refunds of member contributions	(311 010)	(298 164)	(310 777)	(299 337)	(262 377)
Administrative expenses	(32 008)	(29 156)	(24 977)	(24 950)	(24 325)
Other	(67 596)	(58 077)	(51 699)	(60 810)	(23 124)
Net change in plan fiduciary net position	465 082	(881 571)	478 390	341 297	597 104
Plan fiduciary net position - beginning	4 148 268	5 029 839	4 551 449	4 210 152	3 613 048
Plan fiduciary net position - ending (b)	$ 4 613 350	$ 4 148 268	$ 5 029 839	$ 4 551 449	$ 4 210 152
County's net pension liability - ending (a) - (b)	$ 1 694 491	$ 1 602 489	$ 326 781	$ 739 231	$ 906 746
Plan fiduciary net position as a percentage of the total pension liability	73.14%	72.13%	93.90%	86.03%	82.28%
Covered payroll	$ 2 207 705	$ 2 012 321	$ 1 599 381	$ 1 664 180	$ 1 697 099
County's net pension liability as a percentage of covered payroll	76.75%	79.63%	20.43%	44.42%	53.43%

	2019	2018	2017	2016	2015
Total pension liability					
Service cost	$ 88 563	$ 88 652	$ 88 474	$ 81 838	$ 81 600
Interest on total pension liability	319 825	322 646	317 003	290 666	284 186
Liability experience (gain) / loss	(220 805)	(163 058)	35 761	(77 515)	-
Change in assumptions	68 420	9 220	127 619	145 805	-
Benefit payments, including refunds of member contributions	(232 942)	(241 232)	(224 651)	(179 262)	(189 760)
Net change in total pension liability	23 061	16 228	344 206	261 532	176 026
Total pension liability - beginning	4 587 134	4 570 906	4 226 700	3 965 168	3 789 142
Total pension liability - ending (a)	$ 4 610 195	$ 4 587 134	$ 4 570 906	$ 4 226 700	$ 3 965 168
Plan fiduciary net position					
Contributions - employer	$ 198 864	$ 188 762	$ 208 966	$ 195 459	$ 205 345
Net investment income	(205 417)	542 978	232 059	20 490	225 754
Benefit payments, including refunds of member contributions	(228 882)	(241 232)	(216 531)	(179 262)	(182 901)
Administrative expenses	(13 374)	(11 451)	(15 296)	(12 761)	(12 477)
Other	(47 762)	(37 982)	(57 542)	(30 799)	(47 233)
Net change in plan fiduciary net position	(296 570)	441 075	151 656	(6 873)	188 488
Plan fiduciary net position - beginning	3 909 618	3 468 543	3 316 887	3 323 760	3 135 272
Plan fiduciary net position - ending (b)	$ 3 613 048	$ 3 909 618	$ 3 468 543	$ 3 316 887	$ 3 323 760
County's net pension liability - ending (a) - (b)	$ 997 147	$ 677 516	$ 1 102 363	$ 909 813	$ 641 408
Plan fiduciary net position as a percentage of the total pension liability	78.37%	85.23%	75.88%	78.47%	83.82%
Covered payroll	$ 1 725 182	$ 1 685 374	$ 1 739 001	$ 1 870 571	$ 1 907 975
County's net pension liability as a percentage of covered payroll	57.80%	40.20%	63.39%	48.64%	33.62%

BROOKS COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
RETIREMENT PLAN
SCHEDULE OF COUNTY CONTRIBUTIONS

	2024	2023	2022	2021	2020
Actuarially determined contribution	$ 229 767	$ 203 836	$ 158 540	$ 154 790	$ 158 094
Contributions in relation to the actuarially determined contribution	229 767	203 836	158 540	154 790	158 094
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 2 207 705	$ 2 012 321	$ 1 599 381	$ 1 664 180	$ 1 697 099
Contributions as a percentage of covered payroll	10.41%	10.13%	9.91%	9.30%	9.32%

	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 147 524	$ 188 762	$ 208 320	$ 195 459	$ 200 208
Contributions in relation to the actuarially determined contribution	147 524	188 762	208 320.00	195 459	200 208
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 1 725 182	$ 1 685 374	$ 1 739 001	$ 1 870 571	$ 1 907 975
Contributions as a percentage of covered payroll	8.55%	11.20%	11.98%	10.45%	10.49%

Notes to the schedule:

Valuation date	January 1, 2024
Funding method	Entry age normal
Actuarial asset valuation method	Smoothed market with a 5-year smoothing period
Assumed rate of return on investments	7.00%
Projected salary increases	N/A
Cost of living adjustment	3.25%
Amortization method	Closed level dollar for unfunded liability
Remaining amortization period	14.4

BROOKS COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
REVENUES:				
Property taxes	$ 8 646 160	$ 8 646 160	$ 7 478 748	$ (1 167 412)
Sales taxes	1 169 164	1 169 164	1 196 428	27 264
Insurance premium tax	854 861	854 861	934 548	79 687
Other taxes	20 000	20 000	38 156	18 156
Licenses and permits	96 075	96 075	122 204	26 129
Intergovernmental	928 719	928 719	5 755 330	4 826 611
Charges for services	439 000	439 000	518 357	79 357
Fines and forfeitures	502 500	502 500	401 240	(101 260)
Miscellaneous income	69 525	69 525	122 150	52 625
Total revenues	12 726 004	12 726 004	16 567 161	3 841 157
EXPENDITURES:				
Current operating expenditures:				
General government	3 290 710	3 290 710	4 199 940	(909 230)
Judicial	1 370 873	1 370 873	1 167 712	203 161
Public safety	4 514 491	4 514 491	4 877 772	(363 281)
Public works	1 847 872	1 847 872	8 051 732	(6 203 860)
Health and welfare	134 572	134 572	140 296	(5 724)
Culture and recreation	198 200	198 200	168 234	29 966
Housing and development	374 032	374 032	377 707	(3 675)
Debt service:				
Principal repayments	257 429	257 429	184 149	73
Interest and fiscal charges	34 039	34 039	115 410	(81 371)
Total expenditures	12 022 218	12 022 218	19 282 952	(7 260 734)
Excess (deficiency) of revenues over expenditures	703 786	703 786	(2 715 791)	(3 419 577)
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of capital assets	1 000	1 000	15 958	14 958
Unrestricted investment earnings (loss)	-	-	72 019	72 019
Issuance of long-term debt	-	-	737 060	737 060
Transfers in	-	-	10 600	10 600
Transfers out	(674 908)	(674 908)	(526 937)	147 971
Total other financing sources (uses)	(673 908)	(673 908)	308 700	982 608
NET CHANGE IN FUND BALANCES (BUDGETARY BASIS)	$ 29 877	$ 29 877	(2 407 091)	$ (2 436 968)
FUND BALANCES, AS AT JUNE 30, 2023, AS PREVIOUSLY STATED			12 616 282	
Error correction (Note 18)			(1 197 634)	
FUND BALANCES, AT JUNE 30, 2023, AS RESTATED			11 418 648	
FUND BALANCES, END OF YEAR			$ 9 011 557	

Actual expenditures exceeded budgeted amounts for General government, Public safety, Public works and Housing and development with $909,230, $363,281, $6,203,860 and $3,675 respectively.

BROOKS COUNTY, GEORGIA
ARPA GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
Revenues:				
Intergovernmental	$ -	$ -	$ 5 535 006	$ 5 535 006
Interest income	-	-	6 519	6 519.00
Total revenues	-	-	5 541 525	5 541 525
Expenditures:				
Current operating expenses:				
General government	-	-	66 641	(66 641)
Public works	-	-	5 474 884	(5 474 884)
Housing and development	-	-	-	-
Total expenditures	-	-	5 541 525	(5 541 525)
Other financing sources (uses):				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances (budgetary basis)	$ -	$ -	-	$ -
Fund balances, beginning of year			-	
Fund balances, end of year			$ -	

Actual expenditures exceeded budgeted amounts for General government, Public works and Housing and development with $66,641, $7,777 and $5,467,107 respectively.

SUPPLEMENTARY INFORMATION

BROOKS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Special Revenue Funds					
ASSETS	**Law Library**	**Seizure and Confiscated Property**	**Drug Abuse Treatment and Education**	**Victim Witness Assistance**	**Federal Seizure and Confiscated Property**	**Emergency 911 Telephone Fund**
Cash and cash equivalents	$ 72 579	$ 1 007	$ 27 769	$ 128 581	$ 4 394	$ 77 738
Receivables (net of allowance for uncollectibles)	-	-	-	-	-	26 463
Intergovernmental receivables	-	-	-	-	-	-
Due from other funds	-	-	-	115 082	-	93 143
Prepaid items	-	-	-	-	-	10 375
Total assets	72 579	1 007	27 769	243 663	4 394	207 719
LIABILITIES						
Accounts payable	7 500	-	-	376	-	35 329
Accrued liabilities	-	-	-	4 549	-	2 450
Due to other funds	10 600	3 989	-	216 115	458	-
Total assets	18 100	3 989	-	221 040	458	37 779
FUND BALANCES						
Restricted						
Capital projects	54 479	-	-	-	-	-
Public safety	-	(2 982)	27 769	22 623	3 936	169 940
Assigned						
Special revenue	-	-	-	-	-	-
Total fund balances	54 479	(2 982)	27 769	22 623	3 936	169 940
Total liabilities and fund balances	$ 72 579	$ 1 007	$ 27 769	$ 243 663	$ 4 394	$ 207 719

BROOKS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

ASSETS	Jail Construction and Staffing	Inmate Commissary Fund	Juvenile Delinquency and Crime Prevention	Family Connection Grant	Total Nonmajor Governmental Funds
Cash and cash equivalents	$ 5 202	$ 80 686	$ 12 011	$ 12 872	$ 422 839
Receivables (net of allowance for uncollectibles)	-	-	-	-	26 463
Intergovernmental receivables	-	-	-	77 801	77 801
Due from other funds	38 392	796	-	-	247 413
Prepaid items	-	-	-	-	10 375
Total assets	43 594	81 482	12 011	90 673	784 891
LIABILITIES					
Accounts payable	-	-	-	-	43 205
Accrued liabilities	-	-	-	-	6 999
Due to other funds	-	-	-	56 365	287 527
Total assets	-	-	-	56 365	337 731
FUND BALANCES					
Restricted					
Capital projects	-	-	-	-	54 479
Public safety	43 594	81 482	12 011	34 308	392 681
Assigned					
Special revenue	-	-	-	-	-
Total fund balances	43 594	81 482	12 011	34 308	447 160
Total liabilities and fund balances	$ 43 594	$ 81 482	$ 12 011	$ 90 673	$ 784 891

BROOKS COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Special Revenue Funds					
	Law Library	Seizure and Confiscated Property	Drug Abuse Treatment and Education	Victim Witness Assistance	Federal Seizure and Confiscated Property	Emergency 911 Telephone Fund
Revenues:						
Intergovernmental	$ -	$ -	$ -	$ 72 607	$ -	$ -
Fines and forfeitures	-	2 663	10 155	23 655	-	-
Charges for services	-	-	-	-	-	290 051
Miscellaneous income	-	-	-	-	-	-
Total revenues	-	2 663	10 155	96 262	-	290 051
Expenditures:						
Current:						
Public safety	-	7 072	-	131 446	-	676 975
Health and welfare	-	-	-	-	-	-
Capital outlay - public safety	-	-	-	-	-	-
Debt service:						
Principal repayments	-	-	-	-	-	64 534
Interest and fiscal charges	-	-	-	-	-	5 792
Total expenditures	-	7 072	-	131 446	-	747 301
Excess (deficiency) of revenues over expenditures	-	(4 409)	10 155	(35 184)	-	(457 250)
Other financing uses						
Interest income	-	16	193	501	26	597
Transfers in	-	-	-	-	-	526 937
Transfers out	(10 600)	-	-	-	-	-
Total expenditures	(10 600)	16	193	501	26	527 534
Net change in fund balances	(10 600)	(4 393)	10 348	(34 683)	26	70 284
Fund balances, beginning of year	65 079	1 411	17 421	57 306	3 910	99 656
Fund balances, end of year	$ 54 479	$ (2 982)	$ 27 769	$ 22 623	$ 3 936	$ 169 940

BROOKS COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Jail Construction and Staffing	Inmate Commissary Fund	Juvenile Delinquency and Crime Prevention	Family Connection Grant	Total
Revenues:					
Intergovernmental	$ -	$ -	$ -	$ 310 089	$ 382 696
Fines and forfeitures	19 649	-	-	-	56 122
Charges for services	-	36 522	-	-	326 573
Miscellaneous income	112	-	-	-	112
Total revenues	19 761	36 522	-	310 089	765 503
Expenditures:					
Current:					
Public safety	17 695	119 666	-	-	952 854
Health and welfare	-	-	-	275 878	275 878
Capital outlay - public safety	-	56 700	-	-	56 700
Debt service:					
Principal repayments	-	-	-	-	64 534
Interest and fiscal charges	-	-	-	-	5 792
Total expenditures	17 695	176 366	-	275 878	1 355 758
Excess (deficiency) of revenues over expenditures	2 066	(139 844)	-	34 211	(590 255)
Other financing uses					
Interest income	26	-	-	-	1 359
Transfers in	-	-	-	-	526 937
Transfers out	-	-	-	-	(10 600)
Total expenditures	26	-	-	-	517 696
Net change in fund balances	2 092	(139 844)	-	34 211	(72 559)
Fund balances, beginning of year	41 502	221 326	12 011	97	519 719
Fund balances, end of year	$ 43 594	$ 81 482	$ 12 011	$ 34 308	$ 447 160

BROOKS COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2024

ASSETS	Clerk of Superior Court	Sheriff	Probate Court	Tax Commissioner	State Court	Magistrate Court	Total
Cash and cash equivalents	$ 202 928	$ 28 492	$ 4 123	$ 49 900	$ 198 798	$ 16 485	$ 500 725
Taxes receivable	-	-	-	1 221 502	-	-	1 221 502
Total assets	202 928	28 492	4 123	1 271 402	198 798	16 485	1 722 227
LIABILITIES							
Due to other funds		-	-	-	-	-	-
Due to other agencies	202 928	28 492	4 123	49 900	198 798	16 485	500 725
Uncollected taxes	-	-	-	1 221 502	-	-	1 221 502
Total liabilities	202 928	28 492	4 123	1 271 402	198 798	16 485	1 722 227
NET POSITION							
Restricted:							
Individual organizations, and other governments	-	-	-	-	-	-	-
Total net position	$ -	$ -	$ -	$ -	$ -	$ -	$ -

BROOKS COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Clerk of Superior Court	Sheriff	Probate Court	Tax Commissioner	State Court	Magistrate Court	Total
Additions:							
Taxes collected for other agencies	$ -	$ -	$ -	$ 25 123 623	$ -	$ -	$ 25 123 623
Court fines and fees collected for other agencies	522 530	-	48 806	-	326 296	183 139	1 080 770
Court individual cases	-	-	-	-	-	-	-
Sheriff fees collected	-	25 652	-	-	-	-	25 652
Total additions	522 530	25 652	48 806	25 123 623	326 296	183 139	26 230 045
Deductions:							
Taxes paid to other agencies	-	-	-	25 123 623	-	-	25 123 623
Court fines and fees disbursed to other agencies	522 530	-	48 806	-	326 296	183 139	1 080 770
Other custodial disbursements	-	25 652	-	-	-	-	25 652
Total deductions	522 530	25 652	48 806	25 123 623	326 296	183 139	26 230 045
Net decrease in fiduciary net position	-	-	-	-	-	-	-
Net position, beginning of year	-	-	-	-	-	-	-
Net position, end of year	$ -	$ -	$ -	$ -	$ -	$ -	$ -

BROOKS COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
JUNE 30, 2024 AND DECEMBER 31, 2023

	Development Authority	Airport Authority	Board of Health	Hospital Authority	Library Board	
	December 31	December 31	June 30	June 30	June 30	**Total**
ASSETS						
Cash and cash equivalents	$ 756 081	$ 24 072	$ 329 394	$ 54 182	$ 88 435	$ 1 252 164
Investments	412 248	-	-	-	148 936	561 184
Intergovernmental receivables	-	-	4 583	-	-	4 583
Taxes receivable	113 161	-	-	-	-	113 161
Accounts receivable	-	-	-	-	49 505	49 505
Net OPEB benefit	-	-	42 217	-	-	42 217
Capital assets, nondepreciable	90 330	-	-	-	-	90 330
Capital assets, depreciable, net of accumulated depreciation	196 558	3 506 133	-	-	-	3 702 691
Investment in property held for sale	728 957	-	-	-	-	728 957
Total assets	2 297 335	3 530 205	376 194	54 182	286 876	6 544 792
DEFERRED OUTFLOWS OF RESOURCES						
Pension related items	-	-	107 199	-	-	107 199
OPEB related items	-	-	59 171	-	-	59 171
Total deferred outflows of resources	-	-	166 370	-	-	166 370
LIABILITIES						
Current liabilities						
Accounts payable	18 954	-	-	-	6 696	25 650
Accrued expenses	1 560	9 270	-	-	473	11 303
Intergovernmental payables	-	-	3 735	-	-	3 735
Compensated absences	-	-	8 208	-	-	8 208
Noncurrent liabilities:						
Compensated absences	-	-	12 313	-	-	12 313
Net pension liability	-	-	464 660	-	-	464 660
Net OPEB liability	-	-	22 525	-	-	22 525
Total liabilities	20 514	9 270	511 441	-	7 169	548 394
DEFERRED OUTFLOWS OF RESOURCES						
Pension related items	-	-	1 089	-	-	1 089
OPEB related items	-	-	26 330	-	-	26 330
Total deferred inflows of resources	-	-	27 419	-	-	27 419
NET POSITION						
Net investment in capital assets	286 888	3 506 133	-	-	-	3 793 021
Restricted						
Economic Development	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	76 327	76 327
Health and Welfare	-	-	90 718	-	-	90 718
Unrestricted	1 989 933	14 802	(87 014)	54 182	203 380	2 175 283
Total net position	$ 2 276 821	$ 3 520 935	$ 3 704	$ 54 182	$ 279 707	$ 6 135 349

BROOKS COUNTY, GEORGIA
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEARS ENDED JUNE 30, 2024 AND DECEMBER 31, 2023

		Program Revenues		Net (Expense) Revenue and Changes in Net Position					
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Development Authority**	**Airport Authority**	**Board of Health**	**Hospital Authority**	**Library Board**	**Total Component Units**
Primary government:									
Component units:									
Development Authority	$ 323 897	$ -	$ 10 000	$ (313 897)	$ -	$ -	$ -	$ -	$ (313 897)
Airport Authority	135 417	-	106 805	-	(28 612)	-	-	-	(28 612)
Board of Health	562 113	122 613	441 055	-	-	1 555	-	-	1 555
Hospital Authority	446 754	-	446 754	-	-	-	-	-	-
Library Board	328 451	6 978	309 688	-	-	-	-	(11 785)	(11 785)
Total component units	$ 1 796 632	$ 129 591	$ 1 314 302	(313 897)	(28 612)	1 555	-	(11 785)	(352 739)
General revenues:									
Property taxes				196 688	-	-	-	-	196 688
Investment earnings				7 801	27	-	505	2 221	10 554
Miscellaneous income				1 468	-	-	-	4 291	5 759
Gain on sale of assets				-	23 655	-	-	-	23 655
Total general revenues				205 957	23 682	-	505	6 512	236 656
Change in net position				(107 940)	(4 930)	1 555	505	(5 273)	(116 083)
Net position, beginning of year				2 384 761	3 525 865	2 149	53 677	284 980	6 251 432
Net position, end of year				$ 2 276 821	$ 3 520 935	$ 3 704	$ 54 182	$ 279 707	$ 6 135 349

The accompanying notes are an integral part of these financial statements.

BROOKS COUNTY, GEORGIA
LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
REVENUES:				
Fines and forfeitures	$ 5 000	$ 5 000	$ -	$ (5 000)
Interest income	-	-	-	-
Miscellaneous income	-	-	-	-
Total revenues	5 000	5 000	-	(5 000)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(10 600)	(10 600)
Total other financing sources (uses)	-	-	(10 600)	(10 600)
NET CHANGE IN FUND BALANCES (BUDGETARY BASIS)	$ 5 000	$ 5 000	(10 600)	$ (15 600)
FUND BALANCES, BEGINNING OF YEAR			65 079	
FUND BALANCES, END OF YEAR			$ 54 479	

BROOKS COUNTY, GEORGIA
SEIZURE AND CONFISCATED PROPERTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
REVENUES:				
Fines and forfeitures	$ 50 000	$ 50 000	$ 2 663	$ (47 337)
Interest income	-	-	16	16
Miscellaneous income	-	-	-	-
Total revenues	50 000	50 000	2 679	(47 321)
EXPENDITURES:				
Current operating expenditures:				
Public safety	-	-	7 072	(7 072)
Total expenditures	-	-	7 072	(7 072)
Excess (deficiency) of revenues over expenditures	50 000	50 000	(4 393)	(54 393)
NET CHANGE IN FUND BALANCES (BUDGETARY BASIS)	$ 50 000	$ 50 000	(4 393)	$ (54 393)
FUND BALANCES, BEGINNING OF YEAR			1 411	
FUND BALANCES, END OF YEAR			$ (2 982)	

BROOKS COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
REVENUES:				
Fines and forfeitures	$ 6 500	$ 6 500	$ 10 155	$ 3 655
Interest income	-	-	193	193
Miscellaneous income	-	-	-	-
Total revenues	6 500	6 500	10 348	3 848
NET CHANGE IN FUND BALANCES (BUDGETARY BASIS)	$ 6 500	$ 6 500	10 348	$ 3 848
FUND BALANCES, BEGINNING OF YEAR			17 421	
FUND BALANCES, END OF YEAR			$ 27 769	

BROOKS COUNTY, GEORGIA
VICTIM WITNESS ASSISTANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
REVENUES:				
Fines and forfeitures	$ 25 000	$ 25 000	$ 23 655	$ (1 345)
Intergovernmental	110 000	110 000	72 607	(37 393)
Interest income	-	-	501	501
Miscellaneous income	-	-	-	-
Total revenues	135 000	135 000	96 763	(38 237)
EXPENDITURES:				
Current operating expenditures:				
Public safety	137 307	137 307	131 446	5 861
Total expenditures	137 307	137 307	131 446	5 861
Excess (deficiency) of revenues over expenditures	(2 307)	(2 307)	(34 683)	(32 376)
NET CHANGE IN FUND BALANCES (BUDGETARY BASIS)	$ (2 307)	$ (2 307)	(34 683)	$ (32 376)
FUND BALANCES, BEGINNING OF YEAR			57 306	
FUND BALANCES, END OF YEAR			$ 22 623	

BROOKS COUNTY, GEORGIA
FEDERAL SEIZURE AND CONFISCATED PROPERTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
REVENUES:				
Fines and forfeitures	$ -	$ -	$ -	$ -
Interest income	5 000	5 000	26	(4 974)
Miscellaneous income	-	-	-	-
Total revenues	5 000	5 000	26	(4 974)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES (BUDGETARY BASIS)	$ 5 000	$ 5 000	26	$ (4 974)
FUND BALANCES, BEGINNING OF YEAR			3 910	
FUND BALANCES, END OF YEAR			$ 3 936	

BROOKS COUNTY, GEORGIA
EMERGENCY 911 TELEPHONE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
REVENUES:				
Charges for services	$ 260 000	$ 260 000	$ 290 051	$ 30 051
Interest income	-	-	597	597
Miscellaneous income	-	-	-	-
Total revenues	260 000	260 000	290 648	30 648
EXPENDITURES:				
Current operating expenditures:				
Public safety	682 291	682 291	676 975	5 316
Debt service:	-		-	
Principal repayments	-	-	64 534	(65)
Interest and fiscal charges	-	-	5 792	(5 792)
Total expenditures	682 291	682 291	747 301	(65 010)
Excess (deficiency) of revenues over expenditures	(422 291)	(422 291)	(456 653)	(34 362)
OTHER FINANCING SOURCES (USES):				
Transfers in	674 908	674 908	526 937	(147 971)
Total other financing sources (uses)	674 908	674 908	526 937	(147 971)
NET CHANGE IN FUND BALANCES (BUDGETARY BASIS)	$ 252 618	$ 252 618	70 284	$ (182 334)
FUND BALANCES, BEGINNING OF YEAR			99 656	
FUND BALANCES, END OF YEAR			$ 169 940	

BROOKS COUNTY, GEORGIA
JAIL CONSTRUCTION AND STAFFING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
REVENUES:				
Fines and forfeitures	$ 40 000	$ 40 000	$ 19 649	$ (20 351)
Interest income	-	-	26	26
Miscellaneous income	-	-	112	112
Total revenues	40 000	40 000	19 787	(20 213)
EXPENDITURES:				
Current operating expenditures:				
Public safety	-	-	17 695	(17 695)
Total expenditures	-	-	17 695	(17 695)
Excess (deficiency) of revenues over expenditures	40 000	40 000	2 092	(37 908)
NET CHANGE IN FUND BALANCES (BUDGETARY BASIS)	$ 40 000	$ 40 000	2 092	$ (37 908)
FUND BALANCES, BEGINNING OF YEAR			41 502	
FUND BALANCES, END OF YEAR			$ 43 594	

BROOKS COUNTY, GEORGIA
INMATE COMMISSARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
REVENUES:				
Charges for services	$ 25 000	$ 25 000	$ 36 522	$ 11 522
Interest income	-	-	-	-
Miscellaneous income	-	-	-	-
Total revenues	25 000.00	25 000.00	36 522.00	11 522.00
EXPENDITURES:				
Current operating expenditures:				
Public safety	-	-	176 366	(176 366)
Total expenditures	-	-	176 366	(176 366)
Excess (deficiency) of revenues over expenditures	25 000.00	25 000.00	(139 844)	(164 844)
NET CHANGE IN FUND BALANCES (BUDGETARY BASIS)	$ 25 000	$ 25 000	(139 844)	$ (164 844)
FUND BALANCES, BEGINNING OF YEAR			221 326	
FUND BALANCES, END OF YEAR			$ 81 482	

BROOKS COUNTY, GEORGIA
JUVENILE DELINQUENCY AND CRIME PREVENTION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
REVENUES:				
Fines and forfeitures	$ -	$ -	$ -	$ -
Interest income	-	-	-	-
Miscellaneous income	-	-	-	-
Total revenues	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES (BUDGETARY BASIS)	$ -	$ -	-	$ -
FUND BALANCES, BEGINNING OF YEAR			12 011	
FUND BALANCES, END OF YEAR			$ 12 011	

BROOKS COUNTY, GEORGIA
FAMILY CONNECTION GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
REVENUES:				
Intergovernmental	$ 325 000	$ 325 000	$ 310 089	$ (14 911)
Interest income	-	-	-	-
Miscellaneous income	-	-	-	-
Total revenues	325 000	325 000	310 089	(14 911)
EXPENDITURES:				
Current operating expenditures:				
Health and welfare	-	-	275 878	(275 878)
Total expenditures	-	-	275 878	(275 878)
Excess (deficiency) of revenues over expenditures	325 000	325 000	34 211	(290 789)
NET CHANGE IN FUND BALANCES (BUDGETARY BASIS)	$ 325 000	$ 325 000	34 211	$ (290 789)
FUND BALANCES, BEGINNING OF YEAR			97	
FUND BALANCES, END OF YEAR			$ 34 308	

BROOKS COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH PROCEEDS FROM
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2024

PROJECT	ESTIMATED COST		EXPENDITURES			PROJECT
	ORIGINAL	CURRENT	PRIOR	CURRENT	TOTAL	COMPLETION
2014 - SPLOST						
Road, Street and Bridge Projects	$ 1 500 000	$ 1 500 000	$ 3 971 112	$ -	$ 3 971 112	265%
Builldings	750 000	327 648	-	-	-	0%
Courthouse	-	-	79 348	-	79 348	100%
Administration Office	-	174 852	174 852	-	174 852	100%
CDBG Projects	-	247 500	247 505	-	247 505	100%
Equipment						
Road Department	500 000	261 081	149 770	-	149 770	57%
Fire Coalition	50 000	50 000	9 200	-	9 200	18%
E-911 Center	-	8 000	8 050	-	8 050	101%
Public Safety	-	-	940	-	940	100%
Public Works	-	-	19 200	-	19 200	100%
Vehicles						
Public Safety	572 000	572 000	646 681	-	646 681	113%
Technology Infrastructure / Software	60 000	60 000	-	-	-	0%
Repayment of Lease Obligations					-	
Principal	-	215 709	215 744	-	215 744	100%
Interest	-	15 210	18 189	-	18 189	120%
TOTAL COUNTY PROJECTS	$ 3 432 000	$ 3 432 000	$ 5 540 591	$ -	$ 5 540 591	
Intergovernmental Shared Revenues						
City of Quitman	$ 1 608 000	$ 1 608 000	$ 1 886 032	$ -	$ 1 886 032	117%
City of Morven	184 000	184 000	215 564	-	215 564	117%
City of Pavo	85 000	85 000	99 903	-	99 903	118%
City of Barwick	51 000	51 000	60 558	-	60 558	119%
TOTAL	$ 5 360 000	$ 5 360 000	$ 7 802 648	$ -	$ 7 802 648	
2020 - SPLOST						
Transportation Projects, including repair, maintenance, and construction of transportation infrastructure	$ 5 274 825	$ 5 274 825	$ 1 777 087	$ -	$ 1 777 087	34%
Public Safety Projects, including upgrades						0%
Fire Department	-	-	-	-	-	0%
Sheriff's Department	-	-	357 050	-	357 050	100%
Public Safety	-	-	-	-	-	0%
Emergency Management	-	-	-	-	-	0%
TOTAL COUNTY PROJECTS	$ 5 274 825	$ 5 274 825	$ 2 134 137	$ -	$ 2 134 137	
Intergovernmental Shared Revenues						
City of Quitman	$ 2 110 725	$ 2 110 725	$ 808 650	$ 371 860	$ 1 180 510	56%
City of Morven	302 100	302 100	115 739	58 642	174 381	58%
City of Pavo	155 025	155 025	59 381	30 117	89 498	58%
City of Barwick	107 325	107 325	41 118	20 830	61 948	58%
TOTAL	$ 7 950 000	$ 7 950 000	$ 3 159 025	$ 481 449	$ 3 640 474	

COMPLIANCE SECTION

CKH
CPAs & Advisors

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

To the Board of Commissioners
of Brooks County
Quitman, 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 the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brooks County, Georgia's (the "County"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise County's basic financial statements, and have issued our report thereon dated June 30, 2025. Our report includes a reference to other auditors who audited the financial statements of the Brooks County Library Board, the Brooks County Board of Health and the Brooks County Development Authority as described in our report on Brooks County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, that we consider to be 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. There were no material weaknesses to report.

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 deficiencies described in 2024-1 to 2024-5 to be significant deficiencies.

2024-1 **Timeliness of Financial Reporting (repeat comment):** Internal control frameworks and good financial governance practices require that financial reports be prepared and submitted in a timely manner to support decision-making and ensure accountability. Financial statements and supporting documentation were not prepared within the expected reporting timeline, resulting in delays to the audit process and financial reporting cycle.

2024-2 **Audit Adjustments Required:** Effective internal controls over financial reporting should ensure that financial information is materially correct and prepared in accordance with generally accepted accounting principles (GAAP) before being submitted for audit. Multiple audit adjustments were proposed and accepted during the audit to correct errors in account balances and classifications, indicating that the financial information was not fully accurate prior to audit.

2024-3 **Lack of Supporting Documents for the Audit:** Good internal control practice and auditing standards require that entities retain and provide supporting documentation for all transactions to ensure accountability and auditability of financial data. Supporting documentation for various financial transactions (such as invoices, contracts, or reconciliations) was not readily available or provided during the audit, limiting the ability to verify the completeness and accuracy of reported amounts.

2024-4 **Lack of Schedules for Grant Reporting:** Grant agreements and uniform administrative requirements (such as those in 2 CFR 200) require accurate and timely tracking and reporting of grant-related revenues and expenditures. The entity did not prepare or maintain detailed grant tracking schedules, resulting in difficulty reconciling grant revenues and expenses and delaying the completion of grant-related audit procedures.

2024-5 **Procurement Controls Not Followed:** Entity procurement policies, as well as applicable federal and state regulations (e.g., 2 CFR 200.318–326 for federal grants), require competitive bidding, approval documentation, and adherence to established purchasing procedures. Several procurements were processed without following required competitive bidding procedures or without appropriate documentation of approval, indicating noncompliance with internal procurement policies.

2024-6 **Absence of optimum level of appropriate segregation of duties:** Effective internal control requires that financial duties be properly segregated among staff to reduce the risk of errors or fraud. However, due to limited staffing, many County offices rely on one individual to perform multiple key financial functions—such as cash handling, reconciliation, and reporting—resulting in inadequate segregation of duties and increased risk of undetected misstatements or irregularities.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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 financial statements. 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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described below.

2024-7 **Actual Expenses Exceeded Budget (repeat comment):** In accordance with O.C.G.A. § 36-81-3 (Georgia Local Government Budget Act), local governments are required to operate within legally adopted budgets, and controls must be in place to prevent expenditures from exceeding appropriations. Actual expenditures in certain budget categories exceeded the legally adopted budget without evidence of formal amendment or approval, indicating ineffective budgetary controls.

Purpose of This Report

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

CKH CPAs and Advisors, LLC

CKH CPA's and Advisors, LLC
Atlanta, Georgia
June 30, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Board of Commissioners
of Brooks County
Quitman, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Brooks County's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CKH CPAs and Advisors, LLC

CKH CPA's and Advisors, LLC
Atlanta, Georgia
June 30, 2025

BROOKS COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title		Assistance Listing Number	Contract of Project Number	Federal Expenditures
U.S. DEPARTMENT OF JUSTICE				
Pass-through Criminal Justice Coordinating Council				
Victims of Crime Act Assistance Grant Program		16.575	C22-8-077	$ 44 374
Total U.S. Department of Justice				44 374
U.S. DEPARTMENT OF TREASURY				
Direct award:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds				
First Responders Grant		21.027	COVID-19	74 418
American Rescue Plan		21.027	COVID-19	17 100
Pass-through the Georgia Department of Early Care and Learning				
Bright from the Start		21.027	469-G23-921-BCBC-003	46 180
Pass-through Georgia State of Governor Office				
COVID-19 Coronavirus Relief Fund (CRF)	*	21.019	COVID-19	5 464 107
Total U.S. Department of Treasury				5 601 805
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-through Georgia Department of Health and Human Services				
Special Program for the Aging - Nutrition		93.045	AAA-2020-20	38 606
Drug Free Communities		93.276	NH28CE003498	41 487
Total U.S. Department of Health and Human Services				80 093
U.S. DEPARTMENT OF HOMELAND SECURITY				
Pass-through Georgia Emergency Management Agency				
Disaster grants - Public Assistance (Presidentially Declared Disasters)		97.036	FEMA-4830-DR-GA	3 692 219
Total U.S. Department of Homeland Security				3 692 219
Total Expenditures of Federal Awards				**$ 9 418 491**
* Audited as major program				**$ 9 418 491**

See notes to the Schedule of Expenditures of Federal Awards

A General

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") presents the activity of all federal award programs of Brooks County (the "County") for the year ended June 30, 2024. All federal awards received directly from the federal agencies, as well as those passed through other government agencies, are included on the Schedule.

B Basis of Accounting

The accompanying Schedule includes federal grant activity of the Council under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in conformity with the requirements of Title 2 U.S. Code of Federal Requirements (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present financial position or changes in net position.

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

C Relationship to Basic Financial Statements

Federal award expenditures are reported in the County's basic financial statements as expenditures in the General Fund, ARPA Grant Fund and Nonmajor Governmental Funds.

D Relationship to Federal Financial Statements

Amounts reported in the accompanying Schedule agree with the amounts reported in the related federal financial reports except for timing differences relating to expenditures made subsequent to the filing of the federal financial reports.

E Indirect cost

The County uses an appropriate actual indirect cost allocation methodology for its federal programs and did not use the 10% de Minimis indirect cost rate as allowed under the Uniform Guidance and covered in 2 CFR Part 200.414.

BROOKS COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	___ Yes _X_ No
Significant deficiency(ies) identified?	_X_ Yes ___ None reported
Noncompliance material to financial statements noted?	_X_ Yes ___ No

Federal Awards

Internal control over major federal programs:	
Material weaknesses identified?	___ Yes _X_ No
Significant deficiency(ies) identified?	___ Yes _X_ None reported
Type of report the auditor issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	___ Yes _X_ No

Identification of major federal programs:

Assistance Listing Number	Name of Federal Program or Cluster
20.019	US Department of Treasury - COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold to distinguish between Type A and Type B programs	$750,000
Brooks County qualifies as a low-risk auditee?	___ Yes _X_ No

II. Findings 2023 Financial Statement Audit — Not applicable

III. Findings and Questioned Costs for Federal Awards — Refer to the next page

III. Findings and Questioned Costs for Federal Awards

None reported.

2024-1 Timeliness of Financial Reporting (repeat comment)

Criteria: Effective internal control over financial reporting, as outlined in the COSO framework and endorsed by GFOA best practices, requires a well-structured and timely year-end financial close process. This includes adequate staffing, clearly documented closing procedures, timely reconciliations, and the availability of all necessary financial records and supporting documentation.

Condition: We observed significant delays in the completion of the financial statements and the delivery of supporting documentation required for the audit. These delays were primarily attributed to a lack of sufficient staff resources, absence of a clearly defined year-end close calendar, missing key supporting documents, and substantial time spent reconciling accounts and processing audit adjustments after the audit commenced. The absence of formal controls governing the timing and completeness of the financial reporting process contributed to inefficiencies and an extended audit timeline.

Cause: The finance department was not adequately staffed to manage the volume of year-end tasks. In addition, the absence of a documented financial close process and internal control structure for managing timelines, responsibilities, and document readiness contributed to the delay.

Effect: Delays in financial reporting can diminish the usefulness and relevance of financial information for management, oversight bodies, and the public. Furthermore, such delays impede the audit process and increase the risk of undetected misstatements in the financial statements, particularly when reconciliations and adjustments are being completed concurrently with audit fieldwork.

Recommendation: We recommend that management develop and adopt a formal year-end financial close calendar that includes detailed tasks, responsible personnel, and target deadlines. Cross-training of staff and the use of a preparer–reviewer control structure would also help mitigate capacity constraints. The government should consider conducting a "soft close" prior to year-end to pre-identify areas requiring attention. Where necessary, temporary or external accounting support could be engaged to assist during peak periods.

County's Response: Staff concur with this finding. Staff will immediately work to create a year-end close calendar as recommended by the auditing team. Although we have a small staff, we feel that a structured close routine will result in greater efficiency.

2024-2 Audit Adjustments Required

Criteria: Internal control over financial reporting should provide reasonable assurance that financial information is accurate, complete, and prepared in accordance with GAAP before being submitted for audit. Reconciliations, accruals, and classifications should be reviewed and approved as part of the year-end closing process.

Condition: A significant number of audit adjustments were required during the course of our engagement. These adjustments included unrecorded year-end accruals, unreconciled clearing accounts, and misclassifications that required reallocation to appropriate financial statement line items. This suggests that the trial balance was not fully reviewed and validated prior to submission for audit.

Cause: The absence of detailed closing checklists and review controls, along with the time constraints and resource limitations already noted, contributed to these oversights. Furthermore, staff may not have had sufficient technical training or support to address more complex areas of reporting such as year-end accruals or classifications.

Effect: The presence of audit-initiated adjustments indicates weaknesses in the entity’s internal control over financial reporting. It increases the risk of undetected errors in unaudited internal or interim reports and may impact the reliability of financial data used for management decisions.

Recommendation: We recommend implementing a structured financial closing process that includes a checklist of year-end entries, account reconciliations, and a supervisory review layer prior to submission for audit. Training and technical guidance should be provided to accounting staff on GAAP requirements, particularly for accrual accounting. Management may also consider engaging support to review complex or higher-risk accounts.

County's Response: Staff concur with this finding. An experienced Finance Director was brought onboard in September 2024. The Finance Director will provide training to finance personnel and set up structured closing routines.

2024-3 Lack of Supporting Documentation for the Audit

Criteria: All financial transactions should be supported by adequate documentation to verify their occurrence, accuracy, and compliance. Documentation should be readily accessible to support transparency, internal decision-making, and audit verification.

Condition: Key documents such as invoices, payroll records, and contracts were not consistently available when requested. In some cases, staff required extended periods to locate basic supporting documentation, delaying audit procedures and raising concerns about documentation practices.

Cause: Document retention practices appear to vary across departments, and there is no centralized or standardized recordkeeping system. The absence of a uniform policy and assigned responsibility for maintaining accessible records contributed to the issue.

Effect: A lack of timely and reliable documentation increases the risk of undetected errors, misstatements, or improper transactions. It also reduces audit efficiency, which may increase costs or extend audit timelines.

Recommendation: We recommend that management implement a government-wide records management and document retention policy. This should include centralized digital archiving where feasible, staff training, and regular internal spot checks to ensure compliance.

County's Response: Staff concur with this finding. Structure and organization are being established within the Brooks County finance department. The Finance Director is currently setting up structured routines and establishing practices and policies that will create optimal efficiency and internal controls.

2024-4 Lack of Schedules for Grant Reporting

Criteria: Per 2 CFR 200.302 and 2 CFR 200.510, grant recipients must maintain records that clearly identify grant activity and support the preparation of the SEFA. Controls should ensure that grant revenues and expenditures are separately tracked and reconciled throughout the year.

Condition: There was no evidence that structured schedules were maintained to monitor grant activity during the year. As a result, the SEFA was prepared based on reconstructed data at year-end, which created difficulties in reconciling amounts and verifying completeness.

Cause: A decentralized and informal approach to grant tracking contributed to a lack of consistent, accurate, and timely data collection. There was no assigned grant compliance officer or use of integrated grant tracking tools within the accounting system.

Effect: Inadequate grant tracking impairs the ability to demonstrate compliance with grant terms and increases the risk of incomplete or misstated federal reporting, potentially exposing the entity to questioned costs or findings in a Single Audit.

Recommendation: We recommend designating a central point of responsibility for grant reporting and implementing a tracking mechanism (e.g., spreadsheet templates or accounting system modules) for each grant’s revenue, expenditures, and matching requirements. Grant activity should be reconciled at least quarterly and supported by detailed schedules retained for audit.

County's Response: Staff concur with this finding. Staff will work to establish a more defined grant monitoring system that will ensure more consistent, accurate and timely data collection and reporting measures.

2024-5 Procurement Controls Not Followed

Criteria: Procurement regulations—including 2 CFR 200.318–326 and internal policies—require competitive procurement practices for contracts exceeding specified thresholds. These controls ensure fairness, cost-effectiveness, and transparency in the use of public funds.

Condition: During our testing, we noted instances where significant procurements were completed without documentation of a competitive bidding process or justification for sole-sourcing. This represents a departure from both internal policy and federal procurement requirements.

Cause: Procurement responsibilities are decentralized, and staff lacked formal training on procurement policies. Additionally, there were no system-based controls or oversight mechanisms to enforce policy compliance.

Effect: Failure to follow procurement protocols may result in the appearance (or occurrence) of favoritism, increased costs, or noncompliance with funding source requirements, which could lead to audit findings, reputational harm, or cost disallowances.

Recommendation: We recommend that the procurement policy be revisited, clarified, and reinforced through regular training. Oversight responsibility should be centralized or supported by system-level approvals to ensure procurement rules are followed. Major procurements should be subject to additional layers of review and documentation.

County's Response: Staff concur with this finding. Structure and organization are being established within the Brooks County finance department. The Finance Director is currently setting up structured routines and establishing practices and policies that will create optimal efficiency and internal controls.

2024-6 Absence of optimum level of appropriate segregation of duties

Criteria: A sound internal control system requires sufficient, properly trained personnel to allow for adequate segregation of duties. Key financial processes—such as initiating, processing, verifying, approving, recording transactions, and preparing financial statements—should be divided among different individuals to prevent and detect errors or misappropriation of funds in a timely manner.

Condition: The County’s Administration/Finance Office and various constitutional offices, including the courts, Sheriff’s Department, and Tax Commissioner, do not have sufficient staff to allow for proper segregation of financial duties. In most offices, one individual is responsible for handling multiple key financial tasks such as cash receipting, transaction processing, reconciliation, and reporting. While some mitigating controls exist—such as dual check signatories and mail handling rotation—critical functions remain concentrated among a few staff members, increasing the risk of errors or undetected irregularities.

Cause: The limited segregation of duties is primarily due to staffing constraints and budget limitations, which have led to an overreliance on a small number of personnel to perform multiple financial functions. Additionally, there may be a lack of formal internal control policies emphasizing the need for segregation of duties and cross-training among staff.

Effect: The lack of adequate segregation increases the risk that errors or fraud, including misappropriation of assets, may occur and remain undetected during normal operations.

Recommendation: The County should ensure staffing levels are sufficient to allow for appropriate segregation of duties. Staff should be properly trained, and responsibilities rotated periodically to reduce the risk of fraud or undetected errors. Cross-training personnel in core financial activities is encouraged to provide adequate backup and flexibility.

County's Response: Staff concur with this finding. Structure and organization are being established within the Brooks County finance department. The Finance Director is currently setting up structured routines and establishing practices and policies that will create optimal efficiency and internal controls.

2024-7 Actual Expenses Exceeded Budget (repeat comment)

Criteria: Georgia law (O.C.G.A. § 36-81-3) requires that local governments adopt an annual balanced budget and maintain fiscal discipline by monitoring actual performance against approved appropriations. Strong internal control involves continuous monitoring of financial results and the use of timely budget amendments when necessary.

Condition: We noted that actual expenditures exceeded legally adopted budget appropriations in several departments and funds. There was no evidence of consistent or timely monitoring of budget-to-actual variances, nor were formal amendments made to reflect changes in spending needs or priorities during the year.

Cause: Budget oversight was limited, and management did not consistently enforce regular reviews or trigger corrective actions in response to deviations. Departmental staff may not have had access to real-time budgetary information or been involved in financial performance monitoring.

Effect: Noncompliance with the state’s legal budgetary framework may erode public trust and expose the entity to reputational or legal risk. Operating without adherence to approved appropriations increases the risk of over-expenditure and financial mismanagement.

Recommendation: We recommend that management implement a system of monthly or quarterly budget performance reviews at both departmental and executive levels. Formal procedures should require prompt reporting of significant variances, with budget amendments submitted for approval where warranted. Department heads should be engaged in the budget monitoring process to ensure accountability.

County's Response: Staff concur with this finding. Structure and organization are being established within the Brooks County finance department. The Finance Director is currently setting up structured routines and establishing practices and policies that will create optimal efficiency and internal controls.

2023-1 Non-compliance with requirement to complete and submit annual audit to the State

Criteria: The County is not in compliance with O.C.G.A. Section 36-81-7 which requires local governments to submit a copy of their annual audit to the state auditor within one hundred eighty days after the close of the entity's fiscal year.

Condition: The County's accounting records from which the annual audit is prepared were not available to prepare the financial statements, notes to the financial statements, supplementary information and compliance reports. Bank accounts were not timely reconciled, and some reconciled amounts were not in agreement with their respective general ledger accounts. Financial transactions had not been recorded and posted in the accounting system. Internal accounts were not in balance.

Auditee Response / Status: Unresolved - see current finding 2024-1.

2023-2 Absence of optimum level of appropriate segregation of duties

Criteria: A properly designed system of internal control requires that there are enough properly trained, skilled personnel to be able to segregate duties and responsibilities among personnel so that individuals initiating, processing, verifying, reviewing, approving, recording financial transactions, and preparing financial statements are not being performed by the same individual. Controls should provide reasonable assurance that an individual is not able to misappropriate funds or conceal fraud whereby such actions are not timely detected and corrected.

Condition: The County's Administration/Finance Office, the Superior, State, Probate and Magistrate Courts, Sheriffs Department and Tax Commissioner do not have sufficient personnel to provide an optimum level of appropriate segregation of duties and responsibilities. Except for the Administration/Finance Office the constitutional officers and one clerk typically perform all the above referenced duties for their respective offices. The clerks for the superior, state, probate, and magistrate courts reconcile their bank accounts monthly but do not have accounting and financial reporting systems.

Auditee Response / Status: Unresolved - see current finding 2024-3.

2023-3 Budgetary - Financial Compliance

Criteria: O.C.G.A. 36-81-3(b)(1) requires each unit of local government to adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund. O.C.G.A. 36-81-3(b)(2) requires a project-length balanced budget for each capital project fund with the project length balanced budget being adopted by ordinance or resolution in the year that the project initially begins. The project-length balanced budget should appropriate total expenditures for the duration of the capital project. O.C.G.A. 36-81-3(b)(3) provides that a budget ordinance or resolution is in balance when the sum of estimated revenues and appropriated fund balance equal appropriations.

Condition: Expenditures exceeded appropriations in four Special Revenue Funds and nineteen General Fund departments. (Notes 2 B, C, and D, Pages 28 and 29). The excess of expenditures in the Special Revenue Funds - Emergency 911 Telephone resulted primarily from compensation and benefits, technology, and communications exceeding appropriations.

Auditee Response / Status: Unresolved - see current finding 2024-7.

2023-4 Preparation of annual financial statements

Criteria: Generally accepted auditing standards required auditors to audit client prepared annual financial statements including notes to financial statements and all required supplemental information, statements, and schedules, including the schedule of expenditures of federal awards.

Condition: The County's annual financial statements supplementary information, statements, and schedules required by state statute or regulations, and grantors are auditor prepared.

Auditee Response / Status: Agreed upon in engagement letter that the financial statements are auditor prepared.