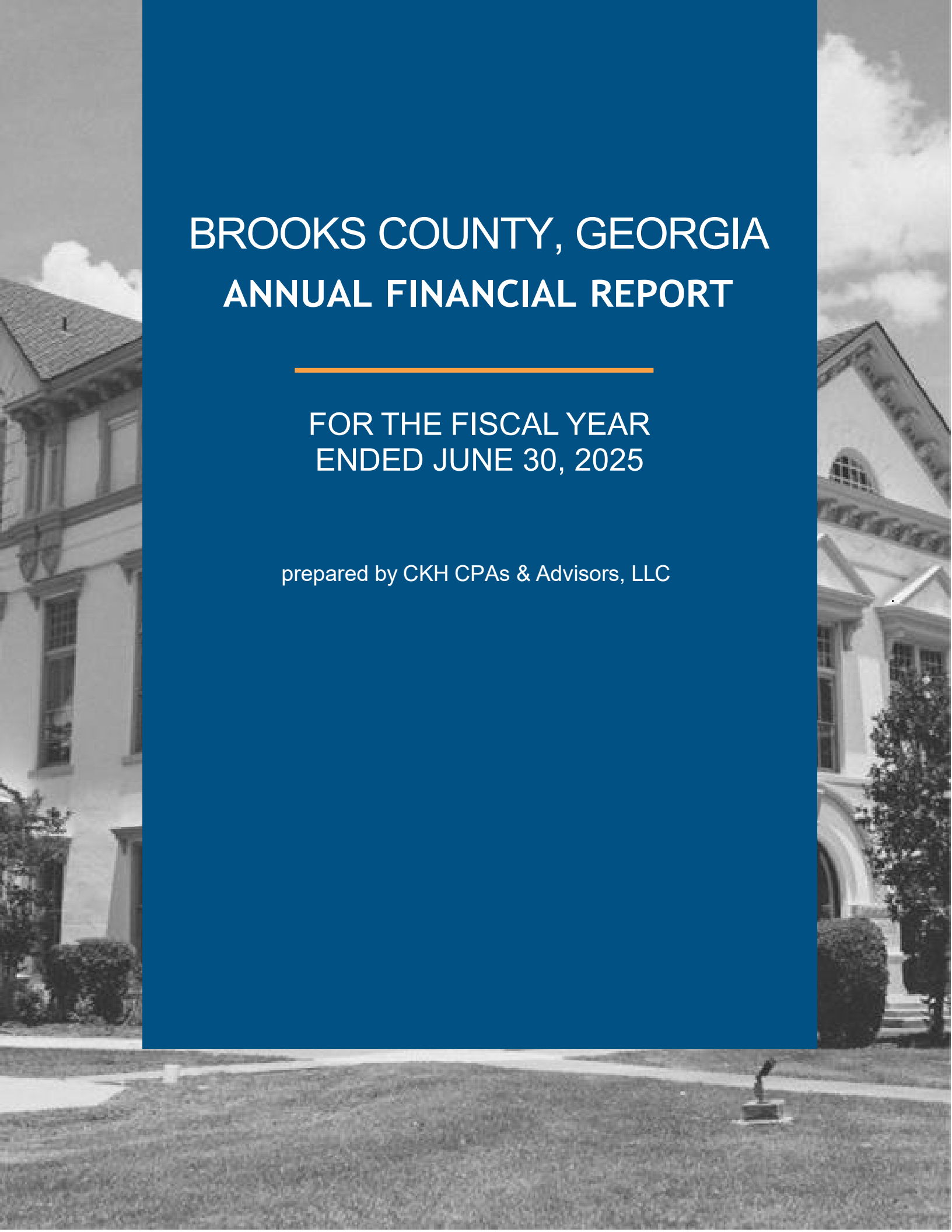


BROOKS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR
ENDED JUNE 30, 2025

prepared by CKH CPAs & Advisors, LLC

BROOKS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

BROOKS COUNTY, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

TABLE OF CONTENTS

	Page
FINANCIAL SECTION	
Independent Auditor's Report	1 - 3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements:	
Balance Sheet – Governmental Funds	6 - 7
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	8
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	9 - 10
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	11
Statement of Net Position – Proprietary Funds	12
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	13
Statement of Cash Flows – Proprietary Funds	14
Statement of Fiduciary Net Position – Custodial Funds	15
Statement of Changes in Fiduciary Net Position – Custodial Funds	16
Notes to the Financial Statements	17 - 36
Required Supplementary Information:	
Schedule of Changes in the County's Net Pension Liability and Related Ratios	37
Schedule of County Contributions	38
General Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Budgetary Basis	39
American Rescue Plan Act Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Budgetary Basis	40
Supplementary Information	
Combining Balance Sheet – Nonmajor Governmental Funds	41
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	42
Combining Statement of Fiduciary Net Position – Custodial Funds	43
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	44
Combining Statement of Net Position – Component Units	45
Combining Statement of Changes in Net Position – Component Units	46
-	47 - 56
Schedule of Projects Constructed with Proceeds from Special Purpose Local Option Sales Tax (SPLOST)	57
Comparative Statements	58 - 73
COMPLIANCE SECTION	
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*	74 - 75
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance In Accordance with the Uniform Guidance	76 - 77
Schedule of Expenditures of Federal Awards	78
Notes to the Schedule of Expenditures of Federal Awards	79
Schedule of Findings and Questioned Costs	80
County's Response to Findings and Corrective Action Plan	
Schedule of Prior Year Findings	83 - 84

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 accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brooks County, Georgia (the "County"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of June 30, 2025, 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 Hospital Authority, the Development Authority of Brooks County, The Brooks County Airport Authority, the Brooks County Library Board or the Brooks County Board of Health, 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, and the combining fiduciary fund 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, the comparative statements, 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, combining and individual fund financial statements for nonmajor governmental funds, and the combining fiduciary fund financial statements, the schedule of projects constructed with proceeds from special purpose local option sales tax the comparative statements, 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* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 5, 2026 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 CPAs and Advisors, LLC

CKH CPA's and Advisors, LLC
Atlanta, Georgia
January 5, 2026

BASIC FINANCIAL STATEMENTS

BROOKS COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2025

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and cash equivalents	$ 1,416,909	$ 290,728	$ 1,707,637	$ 1,348,442
Restricted cash	4,914,585	-	4,914,585	-
Investments	5,988,686	88,116	6,076,802	569,172
Receivables (net of allowance for uncollectibles)	357,798	232,059	589,857	-
Taxes receivable	654,692	-	654,692	-
Due from other funds	2,455,011	-	2,455,011	-
Due from other governments	2,716,903	328,941	3,045,844	53,999
Other receivables	17,996	-	17,996	17,081
Proportionate share of collective net OPEB benefit	-	-	-	73,181
Prepaid items	138,343	98,220	236,563	-
Inventories	5,006	-	5,006	-
Noncurrent assets				
Assets held for resale	948,110	-	948,110	728,957
Capital assets, nondepreciable	4,571,202	280,974	4,852,176	297,252
Capital assets, depreciable, net of accumulated depreciation	19,182,604	1,405,152	20,587,756	3,512,048
Total assets	43,367,845	2,724,190	46,092,035	6,600,132
DEFERRED OUTFLOWS OF RESOURCES				
Pension related items	742,963	-	742,963	118,034
Total deferred outflows of resources	742,963	-	742,963	118,034
LIABILITIES				
Accounts payable	910,932	230,347	1,141,279	16,680
Accrued expenses	198,577	6,036	204,613	12,707
Due to other funds	-	2,455,012	2,455,012	-
Unearned revenue	271,041	-	271,041	-
Noncurrent liabilities due within one year				
Compensated absences	23,951	4,355		
Settlement payable	-	400,000		-
Lease liabilities	67,818	-	28,306	1,257
			400,000	-
Noncurrent liabilities due in more than one year			67,818	4,826
Compensated absences	71,853	13,064		
Settlement payable	-	600,000		
Lease liabilities	413,124	-	84,917	14,976
Financed purchases	-	235,533	600,000	-
Net pension liability	1,808,902	-	396,133 413,124	- -
Total liabilities	3,766,198	3,944,347	396,133 235,533	-
			1,808,902	304,911
DEFERRED INFLOWS OF RESOURCES			7,710,545	355,357
Pension related items	396,133	-		
Total deferred inflows of resources	396,133	-		
NET POSITION				
Net investment in capital assets	23,272,864	1,450,593	24,723,457	3,803,385
Restricted for:				
Debt service	4,914,585	-	4,914,585	-
Judicial	67,246	-	67,246	-
Health and welfare	-	-	-	166,793
Transportation	1,960,691	-	1,960,691	-
Capital projects	5,985,907	-	5,985,907	-
Unrestricted	3,747,184	(2,670,750)	1,076,434	2,392,631
Total net position	$ 39,948,477	$ (1,220,157)	$ 38,728,320	$ 6,362,809

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

BROOKS COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
					Primary Government			
Functions/Programs	**Expenses**	**Fines, Fees and Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**	**Business-type Activities**	**Total**	**Component units**
Primary government:								
Governmental activities								
General government	$ 4,297,750	$ 1,030,753	$ 2,371,359	$ -	$ (895,638)	$ -	$ (895,638)	$ -
Judicial	1,355,543	428,621	70,642	-	(856,280)	-	(856,280)	-
Public safety	6,644,366	464,208	186,036	-	(5,994,122)	-	(5,994,122)	-
Public works	8,142,875	-	2,846,834	4,410,679	(885,362)	-	(885,362)	-
Health and welfare	342,352	-	84,116	-	(258,236)	-	(258,236)	-
Culture and recreation	222,238	-	-	-	(222,238)	-	(222,238)	-
Housing and development	285,373	-	-	-	(285,373)	-	(285,373)	-
Interest on long-term debt	48,948	-	-	-	(48,948)	-	(48,948)	-
Total governmental activities	21,339,445	1,923,582	5,558,987	4,410,679	(9,446,197)	-	(9,446,197)	-
Business-type activities								
Fire Protection Services	2,785,122	930,279	-	-	-	(1,854,843)	(1,854,843)	-
Solid Waste Fund	1,538,723	1,051,911	-	-	-	(486,812)	(486,812)	-
Total business-type activities	4,323,845	1,982,190	-	-	-	(2,341,655)	(2,341,655)	-
Total primary government	25,663,290	3,905,772	5,558,987	4,410,679	(9,446,197)	(2,341,655)	(11,787,852)	-
Component units:								
Component units	1,276,792	141,965	923,122	-	-	-	-	(211,705)
Total component units	$ 1,276,792	$ 141,965	$ 923,122	$ -	-	-	-	(211,705)
General revenues:								
Property taxes					9,313,919	-	9,313,919	295,848
Sales and other taxes					1,239,279	-	1,239,279	-
Insurance premium taxes					995,074	-	995,074	-
Other taxes					36,493	-	36,493	-
Unrestricted investment earnings (loss)					839,869	138,077	977,946	12,055
Gain on sale of assets					165,645	-	165,645	-
Miscellaneous Revenues					50,330	-	50,330	4,506
Total general revenues and transfers					12,640,609	138,077	12,778,686	312,409
Change in net position					3,194,412	(2,203,578)	990,833	100,704
Net position, beginning of year					36,754,065	983,421	37,737,486	6,238,882
Net position, end of year					$ 39,948,477	$ (1,220,157)	$ 38,728,320	$ 6,339,586

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

BROOKS COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

ASSETS	General Fund	SPLOST Fund - 2014 Issue	SPLOST Fund - 2020 Issue	TSPLOST Fund	ARPA Grant Fund
Cash and cash equivalents	$ 813,262	$ -	$ -	$ -	$ 12,077
Restricted cash	-	595,773	3,414,622	904,100	90
Investments	5,988,686	-	-	-	-
Receivables (net of allowance for uncollectibles)	319,959	-	-	-	-
Taxes receivable	654,692	-	-	-	-
Due from other funds	713,187	727,666	755,277	1,009,613	2,540,973
Due from other governments	6,166	-	131,768	91,181	-
Other receivables	17,996	-	-	-	-
Assets held for resale	948,110	-	-	-	-
Prepaid items	138,343	-	-	-	-
Inventories	5,006	-	-	-	-
Total assets	9,605,407	1,323,439	4,301,667	2,004,894	2,553,140
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	710,829	500	77,649	44,203	935
Accrued expenses	106,448	-	-	-	-
Due to other funds	-	1,852,466	-	-	-
Unearned revenue	-	-	-	-	271,041
Total liabilities	817,277	1,852,966	77,649	44,203	271,976
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - taxes	445,382	-	-	-	-
Total deferred inflows of resources	445,382	-	-	-	-
FUND BALANCES					
Nonspendable:					
Prepaid items	138,343	-	-	-	-
Inventories	5,006	-	-	-	-
Restricted:					
Judicial	-	-	-	-	-
Transportation	-	-	-	1,960,691	-
Capital projects	-	-	4,224,018	-	-
Unassigned	8,199,399	(529,527)	-	-	2,281,164
Total fund balances	8,342,748	(529,527)	4,224,018	1,960,691	2,281,164
Total liabilities, deferred inflows of resources, and fund balances	$ 9,605,407	$ 1,323,439	$ 4,301,667	$ 2,004,894.00	$ 2,553,140.00

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

BROOKS COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

ASSETS	LMIG	GEMA/FEMA Grant Fund	Nonmajor Governmental Funds	Total
Cash and cash equivalents	$ -	$ -	$ 503,461	$ 1,328,800
Restricted cash	-	-	-	4,914,585
Investments	-	-	-	5,988,686
Receivables (net of allowance for uncollectibles)	-	-	37,839	357,798
Taxes receivable	-	-	-	654,692
Due from other funds	1,793,874	316,276	45,682	7,902,548
Due from other governments	-	2,446,248	41,540	2,716,903
Other receivables	-	-	-	17,996
Assets held for resale	-	-	-	948,110
Prepaid items	-	-	-	138,343
Inventories	-	-	-	5,006
Total assets	1,793,874	2,762,524	628,522	24,973,467
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	31,985	-	44,831	910,932
Accrued expenses	-	-	3,207	109,655
Due to other funds	-	3,078,805	516,266	5,447,537
Unearned revenue	-	-	-	271,041
Total liabilities	31,985	3,078,805	564,304	6,739,165
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - taxes	-	-	-	445,382
Total deferred inflows of resources	-	-	-	445,382
FUND BALANCES				
Nonspendable:				
Prepaid items	-	-	-	138,343
Inventories	-	-	-	5,006
Restricted:				
Judicial	-	-	67,246	67,246
Transportation	-	-	-	1,960,691
Capital projects	1,761,889	-	-	5,985,907
Unassigned	-	(316,281)	(3,028)	9,631,727
Total fund balances	1,761,889	(316,281)	64,218	17,788,920
Total liabilities, deferred inflows of resources, and fund balances	$ 1,793,874	$ 2,762,524	$ 628,522	$ 24,973,467

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
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Amounts reported for governmental activities in the statement of net position are different because:		
Total fund balances - Governmental funds	$	17,788,920
Capital assets, including leased assets, used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
- Capital assets, not being depreciated		4,571,202
- Capital assets, being depreciated, net of accumulated depreciation		19,182,604
Deferred inflows for property taxes and unavailable revenues are not recognized as current year revenues and, therefore, are classified as deferred inflows in the governmental funds		445,382
Long-term liabilities, including financed purchases and leases, are not due and payable in the current period and therefore are not reported in governmental funds.		
- Compensated absences		(95,804)
- Lease liabilities		(480,942)
Internal service funds are used by the County to charge costs to other funds. The assets and liabilities are included in the governmental activities.		(813)
The deferred outflows of resources, deferred inflows of resources, and net pension liability related to the County's pension plan are not expected to be liquidated with expendable available financial resources and, therefore, are not reported in the funds.		
- Pension related		(1,462,072)
Net position of governmental activities	$	39,948,477

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 FISCAL YEAR ENDED JUNE 30, 2025

	General Fund	SPLOST Fund - 2014 Issue	SPLOST Fund - 2020 Issue	TSPLOST Fund	ARPA Grant Fund
REVENUES:					
Property taxes	$ 9,282,791				
Sales and other taxes	1,239,279	$ -	$ -	$ -	$ -
Insurance premium taxes	995,074	-	-	-	-
Other taxes	36,493	-	-	-	-
Intergovernmental revenues	168,040	-	-	-	-
Licenses and permits	293,757	-	1,542,389	1,062,182	2,306,253
Fines and forfeitures	501,972	-	-	-	-
Charges for services	701,971	-	-	-	-
Investment earnings	614,147	-	-	-	-
Building rentals	35,000	51,966	92,773	42,592	35,501
Miscellaneous	50,330	-	-	-	-
Total revenues	13,918,854	-	-	-	-
		51,966	1,635,162	1,104,774	2,341,754
EXPENDITURES:					
Current:					
General government	3,841,105	14,400	59,914	-	-
Judicial	1,338,065	-	-	-	-
Public safety	5,262,742	-	-	-	-
Public works	3,220,286	26,968	532,817	70,977	60,590
Culture and recreation	186,516	-	-	-	-
Health and welfare	147,342	-	-	-	-
Housing and development	285,373	-	-	-	-
Capital outlay - General government	18,346	-	-	-	-
Capital outlay - Public safety	2,372	39,794	287,662	-	-
Capital outlay - Public works	14,500	1,015,839	-	1,032,790	-
Debt service:					
Principal repayments	228,057	-	-	-	-
Interest and fiscal charges	44,740	-	-	-	-
Total expenditures	14,589,444	1,097,001	880,393	1,103,767	60,590
Excess (deficiency) of revenues over expenditures	(670,590)	(1,045,035)	754,769	1,007	2,281,164
OTHER FINANCING SOURCES (USES):					
Proceeds from disposal of assets	165,645	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(163,864)	-	-	-	-
Total other financing sources (uses)	1,781	-	-	-	-
Net change in fund balances	(668,809)	(1,045,035)	754,769	1,007	2,281,164
FUND BALANCES, AS AT JUNE 30, 2024, AS PREVIOUSLY STATED	9,011,557	3,031,843	3,469,249	1,959,684	-
Change in financial reporting entity	-	(2,516,335)	-	-	-
FUND BALANCES, AS AT JUNE 30, 2024, RESTATED	9,011,557	515,508	3,469,249	1,959,684	-
FUND BALANCES, END OF YEAR	$ 8,342,748	$ (529,527)	$ 4,224,018	$ 1,960,691	$ 2,281,164

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 FISCAL YEAR ENDED JUNE 30, 2025

	LMIG	GEMA/FEMA Grant Fund	Nonmajor Governmental Funds	Total
REVENUES:	$ -	$ -	$ -	$ 9,282,791
Property taxes	-	-	-	1,239,279
Sales and other taxes	-	-	-	995,074
Insurance premium taxes	-	-	-	36,493
Other taxes	1,806,108	2,784,117	264,685	9,933,774
Intergovernmental revenues	-	-	-	293,757
Licenses and permits	-	-	69,258	571,230
Fines and forfeitures	-	-	357,516	1,059,487
Charges for services	-	-	2,890	839,869
Investment earnings	-	-	-	35,000
Building rentals	-	-	-	50,330
Miscellaneous	1,806,108	2,784,117	694,349	24,337,084
Total revenues				
EXPENDITURES:				
Current:				
General government	-	13,125	-	3,928,544
Judicial	-	-	-	1,338,065
Public safety	-	3,729	883,530	6,150,001
Public works	-	3,083,544	-	6,995,182
Culture and recreation	-	-	-	186,516
Health and welfare	-	-	195,010	342,352
Housing and development	-	-	-	285,373
Capital outlay - General government	-	-	-	18,346
Capital outlay - Public safety	-	-	-	329,828
Capital outlay - Public works	2,560,554	-	-	4,623,683
Debt service:				
Principal repayments	-	-	158,407	386,464
Interest and fiscal charges	-	-	4,208	48,948
Total expenditures	2,560,554	3,100,398	1,241,155	24,633,302
Excess (deficiency) of revenues over expenditures	(754,446)	(316,281)	(546,806)	(296,218)
OTHER FINANCING SOURCES (USES):				
Proceeds from disposal of assets	-	-	-	165,645
Transfers in	-	-	163,864	163,864
Transfers out	-	-	-	(163,864)
Total other financing sources (uses)	-	-	163,864	165,645
Net change in fund balances	(754,446)	(316,281)	(382,942)	(130,573)
FUND BALANCES, AS AT JUNE 30, 2024, AS PREVIOUSLY STATED	-	-	447,160	17,919,493
Change in financial reporting entity	2,516,335	-	-	-
FUND BALANCES, AS AT JUNE 30, 2024, RESTATED	2,516,335	-	447,160	17,919,493
FUND BALANCES, END OF YEAR	$ 1,761,889	$ (316,281)	$ 64,218	$ 17,788,920

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 FISCAL YEAR ENDED JUNE 30, 2025

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds	$	(130,573)
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 outlays		4,533,124
- Depreciation expense		(1,335,806)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		31,129
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.		
- Principal payments on long-term debt		386,464
- Compensated absences		11,548
Internal service funds are used by management to charge the costs of health insurance plans insurance to individual funds. The net revenue of certain activities of the internal service funds is reported with governmental activities.		(813)
The deferred outflows of resources, deferred inflows of resources, and net pension liability related to the County's pension plan are not expected to be liquidated with expendable available financial resources and, therefore, are not reported in the funds.		(300,660)
Change in net position - governmental activities	$	3,194,413

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

BROOKS COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2025

	Solid Waste Fund	Fire Protection Services	Total	Governmental Activities Internal Service Fund
ASSETS				
Current assets:				
Cash and cash equivalents	$ 19,617	$ 271,111	$ 290,728	$ 88,109
Investments	-	88,116	88,116	-
Receivables (net of allowance for uncollectibles)	73,092	159,967	232,959	-
Due from other governments	328,941	1,367,850	1,696,791	-
Prepaid items	98,220	1,648,824	1,747,044	-
Total current assets	519,870	3,535,868	4,055,738	88,109
Noncurrent assets				
Capital assets, not being depreciated	-			-
Capital assets, being depreciated	37,302			-
Total noncurrent assets	37,302			-
Total assets	557,172	3,535,868	4,055,738	88,109
		31,158	230,347	
		5,204	6,036	
LIABILITIES		2,060,209	2,455,012	
Current liabilities:		4,355	4,355	
Accounts payable	199,189	400,000	400,000	-
Accrued expenses	832	2,500,926	3,095,750	88,922
Due to other funds	394,803			-
Compensated absences	-			-
Settlement payable	-			-
Total current liabilities	594,824			88,922
Long-term liabilities:				
Compensated absences	-	13,064	13,064	-
Note payable	-	235,533	235,533	-
Settlement payable	-	600,000	600,000	-
Total long-term liabilities	-	848,597	848,597	-
Total liabilities	594,824	3,349,329	3,944,347	88,922
		$ (1,182,505)		
NET POSITION				
Net investment in capital assets	37,302		1,450,593	-
Unrestricted	(74,954)		(2,670,750)	(813)
Total net position	$ (37,652)		$ (1,220,157)	$ (813)

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 FISCAL YEAR ENDED JUNE 30, 2025

	Solid Waste Fund	Fire Protection Services	Total	Governmental Activities Internal Service Fund
OPERATING REVENUES				
Charges for services	$ 1,049,022	$ 930,280	$ 1,979,302	$ -
Other fees	2,890	-	2,890	669,715
Total operating revenues	1,051,912	930,280	1,982,192	669,715
OPERATING EXPENSES				
Personnel services and benefits	147,836	1,249,040	1,396,876	670,528
Purchased contract services	58,496	157,553	216,049	-
Sanitation fees	1,298,204	-	1,298,204	-
Supplies and maintenance	17,668	149,015	166,683	-
Utilities	1,441	40,358	41,799	-
Depreciation	15,078	168,806	183,884	-
Total operating expenses	1,538,723	1,764,772	3,303,495	670,528
Operating income (loss)	(486,811)	(834,492)	(1,321,303)	(813)
NONOPERATING REVENUES (EXPENSES)				
Interest and fiscal charges	-	(20,352)	(20,352)	-
Insurance claim reimbursements	-	-	-	-
Interest income	19,168	118,909	138,077	-
Settlement expenses	-	(1,000,000)	(1,000,000)	-
Total nonoperating revenues (expenses)	19,168	(901,443)	(882,275)	-
Change in net position	(467,643)	(1,735,935)	(2,203,578)	(813)
NET POSITION, BEGINNING OF YEAR	429,991	553,430	983,421	-
NET POSITION, END OF YEAR	$ (37,652)	$ (1,182,505)	$ (1,220,157)	$ (813)

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

BROOKS COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM / (USED IN) OPERATING ACTIVITIES	Solid Waste Fund	Fire Protection Services	Total	Governmental Activities Internal Service Fund
Receipts from customers	$ 1,018,065	$ 905,038	$ 1,923,103	$ -
Interfund charges	-	-	-	669,715
Payments to suppliers and service providers	(1,090,676)	430,612	(660,064)	-
Payments to employees	(152,044)	(1,262,676)	(1,414,720)	(581,606)
Net cash used in operating activities	(224,655)	72,974	(151,681)	88,109
CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES				
Interest income	19,168	118,909	138,077	-
Purchase of investments	-	(88,116)	(88,116)	-
Net cash provided by capital and related financing activities	19,168	30,793	49,961	-
CASH FLOWS FROM / (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	-	(61,805)	(61,805)	-
Principal payments on long-term debt	-	(125,614)	(125,614)	-
Interest and fiscal charges paid	-	(20,352)	(20,352)	-
Net cash used in capital and related financing activities	-	(207,771)	(207,771)	-
Increase (decrease) in cash	(205,487)	(104,004)	(309,491)	88,109
Cash:				
Beginning of year	225,104	375,115	600,219	-
End of year	$ 19,617	$ 271,111	$ 290,728	$ 88,109
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	$ (486,811)	$ (834,492)	$ (1,321,303)	$ (813)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	15,078	168,806	183,884	-
(Increase) decrease in accounts receivable	(25)	(25,242)	(25,267)	-
(Increase) decrease in accounts receivable	(33,822)	-	(33,822)	-
(Increase) decrease in prepaid items	153	5,623	5,776	-
Increase (decrease) in accounts payable	15,099	(46,615)	(31,516)	-
Increase (decrease) in interfund balances	269,881	818,530	1,088,411	-
Increase (decrease) in settlement payable	-		-	
Increase (decrease) in compensated absences	-		17,419	
Increase (decrease) in accrued expenses	(4,208)	17,419	(35,263)	-
Net cash provided by operating activities	$ (224,655)	(31,055)	$ (151,681)	88,922
		$ 72,974		$ 88,109

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

BROOKS COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2025

	Custodial Funds	Total
ASSETS		
Cash and cash equivalents	$ 425,692	$ 425,692
Taxes receivable	1,510,217	1,510,217
Total assets	1,935,909	1,935,909
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Due to other agencies	425,692	425,692
Uncollected taxes	1,510,217	1,510,217
Total liabilities	1,935,909	1,935,909
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 FISCAL YEAR ENDED JUNE 30, 2025

	Custodial Funds	Total
Additions:		
Taxes collected for other agencies	$ 24,348,711	$ 24,348,711
Court fines and fees collected for other agencies	250,397	250,397
Court individual cases	168,365	168,365
Other custodial collections	18,291	18,291
Total additions	24,785,764	24,785,764
Deductions:		
Taxes paid to other governments	24,348,711	24,348,711
Court fines and fees disbursed to other agencies	250,397	250,397
Other custodial disbursements	186,656	186,656
Total deductions	24,785,764	24,785,764
Net change in 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, 2025. 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, 2024. 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, 2024. 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, 2025. 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, 2025. 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 Fund - 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)

The ***LMIG (Local Maintenance and Improvement Grant) Fund*** is used to account for state grant revenues received from the Georgia Department of Transportation to finance eligible road maintenance and improvement projects, including resurfacing, rehabilitation, and related transportation infrastructure activities.

The ***GEMA/FEMA Grant Fund*** is used to account for federal disaster assistance revenues passed through the Georgia Emergency Management and Homeland Security Agency (GEMA) to reimburse eligible costs incurred for emergency response, debris removal, and repair or restoration of public facilities resulting from declared disaster events.

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 accounting.

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, 2025, 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 2025)

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

Issued: April 2025

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).

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

Issued: September 2025

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 appropriation.

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, 2025 was adopted August 27, 2024.

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, 2025, in the following functions:

General Fund:	Original Budget	Final Budget	Actual	Variance
Current:				
General government	$ 3,672,575	$ 3,672,575	$ 3,859,451	$ (186,876)
Culture and recreation	182,200	182,200	186,516	(4,316)
Debt service:				
Principal repayments	156,371	156,371	228,057	(71,686)
Interest and fiscal charges	34,099	34,099	44,740	(10,641)
Emergency 911 Telephone Fund:				
Debt service:				
Principal repayments	66,347	66,347	158,407	(92,060)
Interest and fiscal charges	3,980	3,980	4,208	(228)
Family Connection Grant:				
Current:				
Health and welfare	190,110	190,110	195,010	(4,900)

The variance between the budgeted and actual amounts is mostly a few overruns that were not budgeted for. The county generated sufficient revenues to cover these overruns.

NOTE 3 DEPOSITS AND INVESTMENTS

Primary Government

A summary of the County's deposits and investments at June 30, 2025 follows:

Account balances		
Petty cash	$	800
Cash and Demand deposits		6,621,422
Certificates of deposit		1,850,488
Investments (U.S. Treasury Notes and Bonds)		4,226,314
Total reporting entity	$	12,699,024

Ownership of funds		
Primary government:		
Governmental funds - Cash and cash equivalents	$	12,320,180
Proprietary funds - Cash and cash equivalents		378,844
Total primary government		12,699,024
Component units:		
Cash and cash equivalents		1,348,442
Investments		569,172
Total component units		1,917,614
Total reporting entity	$	14,616,638

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, 2025, 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, 2025, 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, 2025, 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	$ 319,959	$ -	$ -	$ -	$ -
Intergovernmental	6,166	131,768	91,181	-	41,540
Accounts	-			-	37,839
Total receivables	$ 326,125	$ 131,768	$ 91,18	$ -	$ 79,379

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, 2025.

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, 2025, for the County's individual major funds and nonmajor funds in the aggregate are as follows:

	Solid Waste	Fire Protection	Total
Receivables:			
Accounts	$ 107,988	$ 189,782	$ 297,770
Intergovernmental	328,941	-	328,941
Gross receivables	436,929	189,782	626,711
Less allowance for uncollectibles	(34,896)	(30,815)	(65,711)
Net receivables	$ 402,033	$ 158,967	$ 561,000

NOTE 5 CAPITAL ASSETS

Capital asset activity of governmental activities for the year ended June 30, 2025, 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	3,570,612	-	3,831,723
Total capital assets, not being depreciated	1,000,590	3,570,612	-	4,571,202
Capital assets, being depreciated:				
Infrastructure	16,399,024	-	-	16,399,024
Buildings and improvements	12,131,402	-	-	12,131,402
Machinery and equipment	3,384,288	106,568	-	3,490,856
Transportation equipment	3,742,312	855,944	(840,710)	3,757,546
Office and technology equipment	600,325	-	-	600,325
Total capital assets, being depreciated	36,257,351	962,512	(840,710)	36,379,153
Less accumulated depreciation for:				
Infrastructure	6,391,873	499,813	-	6,891,686
Buildings and improvements	4,385,034	349,002	-	4,734,036
Machinery and equipment	2,230,505	198,631	-	2,429,136
Transportation equipment	3,138,324	264,640	(840,710)	2,562,254
Office and technology equipment	555,717	23,720	-	579,437
Total accumulated depreciation	16,701,453	1,335,806	(840,710)	17,196,549
Total capital assets, being depreciated, net	19,555,898	(373,294)	-	19,182,604
Governmental activities capital assets, net	$ 20,556,488	$ 3,197,318	$ -	$ 23,753,806

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

Governmental activities:	
General government	$ 245,396
Judicial	7,433
Public safety	440,326
Public works	606,929
Culture and recreation	35,722
Total depreciation expense - governmental activities	$ 1,335,806

Capital asset activity of business-type activities for the year ended June 30, 2025, 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	558,592	-	-	558,592
Machinery and equipment	1,826,885	61,805	-	1,888,690
Total capital assets, being depreciated	2,385,477	61,805	-	2,447,282
Less accumulated depreciation for:				
Buildings and improvements	139,599	46,027	-	185,626
Machinery and equipment	718,647	137,857	-	856,504
Total accumulated depreciation	858,246	183,884	-	1,042,130
Total capital assets, being depreciated, net	1,527,231	(122,079)	-	1,405,152
Business-type activities capital assets, net	$ 1,808,205	$ (122,079)	$ -	$ 1,686,126

NOTE 5 CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs as follows:

Business-type activities:		
Solid Waste	$	15,078
Fire Protection		168,806
Total depreciation expense - business-type activities	$	183,884

NOTE 6 ASSETS HELD FOR RESALE

Investment in real estate held for resale as of June 30, 2025 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	$	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, 2025, is as follows:

Receivable fund	Payable fund	Amount	
SPLOST Fund - 2020 Issue	General Fund	$	755,277
General Fund	Solid Waste Fund		394,803
General Fund	Fire Protection Fund		2,060,209
LMIG Fund	SPLOST - 2014 Issue		1,852,466
General Fund	LMIG Fund		58,592
TSPLOST Fund	GEMA / FEMA Grant Fund		797,641
ARPA Grant Fund	GEMA / FEMA Grant Fund		2,281,164
TSPLOST Fund	General Fund		25,100
GEMA / FEMA Grant Fund	General Fund		316,276
General Fund	Nonmajor Governmental Funds		470,584
ARPA Grant Fund	General Fund		259,809
TSPLOST Fund	SPLOST - 2014 Issue		237,072
SPLOST Fund - 2014 Issue	General Fund		964,73
		$	10,473,73

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, 2025 were as follows:

Transfers In	Transfers Out	Amount	
Nonmajor Governmental Funds	General Fund	$	163,864
		$	163,864

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, 2025:

	Beginning Balance	Additions*	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Note payable	$ 25,699	$ -	$ (25,699)	$ -	$ -
Financed purchases	214,542	-	(214,542)	-	-
Lease liabilities	627,165	-	(146,223)	480,942	67,818
Compensated absences*	107,352	-	(11,548)	95,804	23,951
Net pension liability	1,694,49	114,411		1,808,90	-
Total Governmental activities	$ 2,669,24	$ 114,411	$ (398,012)	$ 576,74	$ 91,769

*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. As at June 30, 2025, the loan was fully repaid.

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. As at June 30, 2025, the loan was fully repaid.

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. As at June 30, 2025, the loan was fully repaid.

Lease liability - During fiscal year 2025 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 2025 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
2026	$ 67,818	$ 21,697	$ 89,515
2027	118,229	23,655	141,884
2028	233,325	14,812	248,137
2029	61,57	3,11	64,68
Total	$ 480,94	$ 63,27	$ 544,21

NOTE 8 LONG-TERM DEBT (CONTINUED)

Business-type Activities:	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Financed purchase	361,147	-	(125,614)	235,533	-
Compensated absences	-	17,419	-	17,419	4,345
Total Business-type activities	$ 361,147	$ 17,419	$ (125,614)	$ 252,952	$ 4,345

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. The County paid the 2026 principal balance due before the due date,

Year ending June 30,	Principal	Interest	Total
2026	$ -	$ 8,288	$ 8,288
2027	44,386	7,006	51,392
2028	45,707	5,685	51,392
2029	47,078	4,314	51,392
2030	48,491	2,901	51,392
2031	49,87	1,52	51,39
Total	$ 235,53	$ 29,71	$ 265,24

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, 2025.

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, 2025, the date of the most recent actuarial valuation, there were 158 participants consisting of the following:

Retirees and beneficiaries currently receiving benefits	54
Terminated vested participants not yet receiving benefits	51
Active employees - vested	53
Total	158

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 $276,543 for the year ended June 30, 2025.

Net Pension Liability of the County

The County's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2025.

Actuarial assumptions. The total pension liability in the January 1, 2025 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, 2025 were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2024	$ 6,307,841	$ 4,613,350	$ 1,694,491
Changes for the year:			
Service cost	134,037	-	134,037
Interest	430,126	-	430,126
Differences between expected and actual experience	233,772	-	233,772
Assumption change	10,659	-	10,659
Contributions—employer	-	274,455	(274,455)
Net investment income (loss)	-	490,068	(490,068)
Benefit payments, including refunds of employee	(326,369)	(326,369)	-
Asset transfer	-	-	-
Other changes*	-	(35,209)	35,209
Administrative expense	-	(35,131)	35,131
Net changes	482,225	367,814	114,411
Balances at June 30, 2025	$ 6,790,066	$ 4,981,164	$ 1,808,902

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	$ 7,602,931	$ 6,790,066	$ 6,107,338
County's fiduciary net position	4,981,164	4,981,164	4,981,164
Net pension liability	$ 2,621,767	$ 1,808,902	$ 1,126,174

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, 2025, the County recognized pension expense of $575,115. At June 30, 2025, 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	$ 647,436	$ 396,133
Net difference between projected and actual earnings on pension plan investments	-	-
Pension assumption changes	95,527	-
County contributions subsequent to the measurement date	-	-
Total	$ 742,963	$ 396,133

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	$ (6,818)
2026	189,540
2027	86,531
2028	77,57
Total	$ 346,83

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, 2025, 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, 2025, employees contributed $17,021.

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.

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, 2025 the County incurred closure, post-closure care and remediation expenses in the amount of $15,173.

The County's obligation for monitoring and maintenance terminated on April 8, 2025. Actual cost for the thirty years from 1994 through 2025 was $2,202,629. 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 involved in ongoing litigation with various parties At this stage, the cases are in progress, and one of the cases have been resolved in a settlement agremeent (see note 18 for additional details). The other cases are not considered to be probable, and is covered by the County's insurance.

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 2025.

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	$ 285,755,467
Taxable value (40% of the properties assessed value)	114,302,187
Gross amount of County property tax prior to abatement	1,483,071
Amount of County taxes abated	1,119,357
Percentage of County taxes abated	75.48%

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	171,221	23,044	94,393	
Number of parcels/covenants	1,872	17	156	
Fair market value of property	755,557,335	292,418,863	289,817,600	1,337,793,798
Assessed value	302,222,934	116,967,545	115,927,040	535,117,519
Taxed value	59,961,115	115,822,362	22,736,915	198,520,392
Decrease in taxable value	242,261,819	1,145,183	93,190,125	336,597,127
Reduction in County taxes	3,021,005	14,280	1,162,081	4,197,366

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 SETTLEMENT PAYABLE

The County was a defendant in a class action lawsuit, Steven Schreck v. Brooks County, in which the plaintiff alleged that the County's fire fee resolution constituted an illegal tax rather than a fee. The claim sought damages estimated at approximately $8 million. The claim has been dismissed, and a settlement agreement has been mutually executed.

Under the terms of the settlement, the County agreed to pay a total settlement amount of $1 million, payable over a three-year period. The settlement obligation is payable in installments, with the final payment due on January 15, 2027, at which time the case will be fully resolved.

NOTE 19 CHANGE IN FINANCIAL REPORTING ENTITY

Change in Fund Presentation

During the year ended June 30, 2025, the government reclassified its LMIG, previously reported as part of the SPLOST Fund - 2014 Issue, to a separate major governmental fund. This change was made due to the fund meeting the quantitative criteria for major fund reporting in accordance with GASB Statement No. 34. The reclassification represents a change in presentation under GASB Statement No. 100, Accounting Changes and Error Corrections. The change has been applied retrospectively to the prior period presented to provide comparative financial statements.

The impact of the change is as follows:

Governmental Funds	**June 30, 2024, as previously stated**	**Change in Fund Presentation**	**June 30, 2024, as restated**
General Fund	$ 9,011,557	$ -	$ 9,011,557
SPLOST Fund - 2014 Issue	3,031,843	(2,516,335)	515,508
SPLOST Fund - 2020 Issue	3,469,249	-	3,469,249
TSPLOST Fund	1,959,684	-	1,959,684
ARPA Grant Fund	-	-	-
LMIG Fund	-	2,516,335	2,516,335
GEMA/FEMA Fund	-	-	-
Nonmajor Governmental Funds	447,16	-	447,160
Total Governmental Funds	$ 17,919,49	$ -	$ 17,919,493

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

	2025	2024	2023	2022	2021
Total pension liability					
Service cost	$ 134,037	$ 97,367	$ 92,462	$ 55,554	$ 78,467
Interest on total pension liability	430,126	391,668	364,527	358,925	347,706
Liability experience (gain) / loss	233,772	131,424	226,488	(48,228)	39,036
Change in assumptions	10,659	247,635	8,824	10,466	7,910
Benefit payments, including refunds of member contributions	(326,369)	(311,010)	(298,164)	(310,777)	(299,337)
Net change in total pension liability	482,225	557,084	394,137	65,940	173,782
Total pension liability - beginning	6,307,841	5,750,757	5,356,620	5,290,680	5,116,898
Total pension liability - ending (a)	$ 6,790,066	$ 6,307,841	$ 5,750,757	$ 5,356,620	$ 5,290,680
Plan fiduciary net position					
Contributions - employer	$ 274,455	$ 247,063	$ 217,722	$ 166,391	$ 159,017
Net investment income (loss)	490,068	628,633	(713,896)	699,452	567,377
Benefit payments, including refunds of member contributions	(326,369)	(311,010)	(298,164)	(310,777)	(299,337)
Administrative expenses	(35,209)	(32,008)	(29,156)	(24,977)	(24,950)
Other	(35,131)	(67,596)	(58,077)	(51,699)	(60,810)
Net change in plan fiduciary net position	367,814	465,082	(881,571)	478,390	341,297
Plan fiduciary net position - beginning	4,613,350	4,148,268	5,029,839	4,551,449	4,210,152
Plan fiduciary net position - ending (b)	$ 4,981,164	$ 4,613,350	$ 4,148,268	$ 5,029,839	$ 4,551,449
County's net pension liability - ending (a) - (b)	$ 1,808,902	$ 1,694,491	$ 1,602,489	$ 326,781	$ 739,231
Plan fiduciary net position as a percentage of the total pension liability	73.36%	73.14%	72.13%	93.90%	86.03%
Covered payroll	$ 2,446,361	$ 2,207,705	$ 2,012,321	$ 1,599,381	$ 1,664,180
County's net pension liability as a percentage of covered payroll	73.94%	76.75%	79.63%	20.43%	44.42%

	2020	2019	2018	2017	2016
Total pension liability					
Service cost	$ 77,554	$ 88,563	$ 88,652	$ 88,474	$ 81,838
Interest on total pension liability	322,714	319,825	322,646	317,003	290,666
Liability experience (gain) / loss	161,747	(220,805)	(163,058)	35,761	(77,515)
Change in assumptions	216,248	68,420	9,220	127,619	145,805
Benefit payments, including refunds of member contributions	(271,560)	(232,942)	(241,232)	(224,651)	(179,262)
Net change in total pension liability	506,703	23,061	16,228	344,206	261,532
Total pension liability - beginning	4,610,195	4,587,134	4,570,906	4,226,700	3,965,168
Total pension liability - ending (a)	$ 5,116,898	$ 4,610,195	$ 4,587,134	$ 4,570,906	$ 4,226,700
Plan fiduciary net position					
Contributions - employer	$ 166,210	$ 198,864	$ 188,762	$ 208,966	$ 195,459
Net investment income	740,720	(205,417)	542,978	232,059	20,490
Benefit payments, including refunds of member contributions	(262,377)	(228,882)	(241,232)	(216,531)	(179,262)
Administrative expenses	(24,325)	(13,374)	(11,451)	(15,296)	(12,761)
Other	(23,124)	(47,762)	(37,982)	(57,542)	(30,799)
Net change in plan fiduciary net position	597,104	(296,570)	441,075	151,656	(6,873)
Plan fiduciary net position - beginning	3,613,048	3,909,618	3,468,543	3,316,887	3,323,760
Plan fiduciary net position - ending (b)	$ 4,210,152	$ 3,613,048	$ 3,909,618	$ 3,468,543	$ 3,316,887
County's net pension liability - ending (a) - (b)	$ 906,746	$ 997,147	$ 677,516	$ 1,102,363	$ 909,813
Plan fiduciary net position as a percentage of the total pension liability	82.28%	78.37%	85.23%	75.88%	78.47%
Covered payroll	$ 1,697,099	$ 1,725,182	$ 1,685,374	$ 1,739,001	$ 1,870,571
County's net pension liability as a percentage of covered payroll	53.43%	57.80%	40.20%	63.39%	48.64%

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

	2025	2024	2023	2022	2021
Actuarially determined contribution	$ 274,455	$ 229,767	$ 203,836	$ 158,540	$ 154,790
contribution	274,455	229,767	203,836	158,540	154,790
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 2,446,361	$ 2,207,705	$ 2,012,321	$ 1,599,381	$ 1,664,180
Contributions as a percentage of covered payroll	11.22%	10.41%	10.13%	9.91%	9.30%

	2020	2019	2018	2017	2016
Actuarially determined contribution	$ 158,094	$ 147,524	$ 188,762	$ 208,320	$ 195,459
Contributions in relation to the actuarially determined contribution	158,094	147,524	188,762.00	208,320	195,459
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 1,697,099	$ 1,725,182	$ 1,685,374	$ 1,739,001	$ 1,870,571
Contributions as a percentage of covered payroll	9.32%	8.55%	11.20%	11.98%	10.45%

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 FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
Property taxes	$ 5,433,000	$ 5,433,000	$ 9,282,791	$ 3,849,791
Sales taxes	540,000	540,000	1,239,279	699,279
Insurance premium taxes	385,000	385,000	995,074	610,074
Other taxes	-	-	36,493	36,493
Licenses and permits	-	-	293,757	293,757
Intergovernmental revenues	185,000	185,000	168,040	(16,960)
Fines and forfeitures	336,000	336,000	501,972	165,972
Charges for services	540,350	540,350	701,971	161,621
Investment earnings (loss)	2,000	2,000	614,147	612,147
Rental income	40,000	40,000	35,000	(5,000)
Miscellaneous	301,900	301,900	50,330	(251,570)
Total revenues	7,763,250	7,763,250	13,918,854	6,155,604
Expenditures:				
Current:				
General government	3,672,575	3,672,575	3,859,451	(186,876)
Judicial	1,427,750	1,427,750	1,338,065	89,685
Public safety	5,276,119	5,276,119	5,265,114	11,005
Public works	5,595,737	5,595,737	3,234,786	2,360,951
Health and welfare	155,555	155,555	147,342	8,213
Culture and recreation	182,200	182,200	186,516	(4,316)
Housing and development	357,050	357,050	285,373	71,677
Debt service:				
Principal repayments	156,371	156,371	228,057	(71,686)
Interest and fiscal charges	34,099	34,099	44,740	(10,641)
Total expenditures	16,857,456	16,857,456	14,589,444	2,268,012
Excess (deficiency) of revenues over expenditures	(9,094,206)	(9,094,206)	(670,590)	3,887,592
OTHER FINANCING SOURCES (USES):				
Proceeds from disposal of assets	165,645	165,645	165,645	-
Transfers out	(163,864)	(163,864)	(163,864)	-
Total other financing sources (uses)	1,781	1,781	1,781	-
Net change in fund balances	$ (9,092,425)	$ (9,092,425)	(668,809)	$ 3,887,592
FUND BALANCES, BEGINNING OF YEAR			9,011,557	
FUND BALANCES, END OF YEAR			$ 8,342,748	

Note
(i) Actual expenditures exceed appropriations in the General government and Culture and recreation departments, as well as Debt service with $186,876, $4,316, and $82,327 respectively.
(ii) The County elects its legal level of control to be at the department level. There were no budget amendments during the 2025 fiscal year.

BROOKS COUNTY, GEORGIA
ARPA GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
Intergovernmental revenues	$ -	$ -	$ 2,306,253	$ 2,306,253
Interest income	-	-	35,501	35,501
Total revenues	-	-	2,341,754	2,341,754
Expenditures:				
Current:				
Public works	2,405,000	2,405,000	60,591	2,344,409
Health and welfare	55,000	55,000	-	55,000
Total expenditures	2,460,000	2,460,000	60,591	2,399,409
Net change in fund balances	$ (2,460,000)	$ (2,460,000)	2,281,163	$ (57,655)
FUND BALANCES, BEGINNING OF YEAR			-	
FUND BALANCES, END OF YEAR			$ 2,281,163.00	

Note
(i) The County elects its legal level of control to be at the department level. There were no budget amendments during the 2025 fiscal year.

BROOKS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds										Total
	Law Library	Seizure and Confiscated Property	Drug Abuse Treatment and Education	Victim Witness Assistance	Federal Seizure and Confiscated Property	Emergency 911 Telephone Fund	Jail Construction and Staffing	Inmate Commissary Fund	Juvenile Delinquency and Crime Prevention	Family Connection Grant	Nonmajor Governmental Funds
ASSETS											
Cash and cash equivalents	$ 83,702	$ 5,633	$ 41,078	$ 85,097	$ 4,416	$ 120,571	$ 10,925	$ 111,950	$ 12,011	$ 28,078	$ 503,461
Receivables	-	-	2,026	2,368	-	26,463	2,671	4,311	-	-	37,839
Intergovernmental receivables	-	-	-	-	-	-	-	-	-	41,540	41,540
Prepaid items	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	45,176	506	-	-	45,682
Total assets	83,702	5,633	43,104	87,465	4,416	147,034	58,772	116,767	12,011	69,618	628,522
LIABILITIES AND FUND BALANCES											
LIABILITIES											
Accounts payable	7,500	-	-	143	-	36,903	-	285	-	-	44,831
Accrued liabilities	-	-	-	963	-	2,244	-	-	-	-	3,207
Due to other funds	10,600	3,989	1,105	135,002	458	334,371	-	-	-	30,741	516,266
Total liabilities	18,100	3,989	1,105	136,108	458	373,518	-	285	-	30,741	564,304
FUND BALANCES											
Restricted:											
Judicial	65,602	1,644	-	-	-	-	-	-	-	-	67,246
Public safety	-	-	41,999	-	3,958	-	58,772	116,482	12,011	38,877	272,099
Unassigned	-	-	-	(48,643)	-	(226,484)	-	-	-	-	(275,127)
Total fund balances	65,602	1,644	41,999	(48,643)	3,958	(226,484)	58,772	116,482	12,011	38,877	64,218
Total liabilities and fund balances	$ 83,702	$ 5,633	$ 43,104	$ 87,465	$ 4,416	$ 147,034	$ 58,772	$ 116,767	$ 12,011	$ 69,618	$ 628,522

BROOKS COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Special Revenue Funds										Total
	Law Library	Seizure and Confiscated Property	Drug Abuse Treatment and Education	Victim Witness Assistance	Federal Seizure and Confiscated Property	Emergency 911 Telephone Fund	Jail Construction and Staffing	Inmate Commissary Fund	Juvenile Delinquency and Crime Prevention	Family Connection Grant	Nonmajor Governmental Funds
Revenues:											
Intergovernmental revenue	$ -	$ -	$ -	$ 65,106	$ -	$ -	$ -	$ -	$ -	$ 199,579	$ 264,685
Fines and forfeitures	11,123	4,623	13,059	13,599	-	-	26,853	-	-	-	69,257
Charges for services	-	-	-	-	-	316,638	-	40,878	-	-	357,516
Interest income	-	3	1,263	512	22	1,055	35	-	-	-	2,890
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Total revenues	11,123	4,626	14,322	79,217	22	317,693	26,888	40,878	-	199,579	694,348
Expenditures:											
Current:											
General government	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	92	150,483	-	715,366	11,710	5,878	-	-	883,529
Health and welfare	-	-	-	-	-	-	-	-	-	195,010	195,010
Capital outlay - public works	-	-	-	-	-	-	-	-	-	-	-
Debt service:											
Principal repayments	-	-	-	-	-	158,407	-	-	-	-	158,407
Interest and fiscal charges	-	-	-	-	-	4,208	-	-	-	-	4,208
Total expenditures	-	-	92	150,483	-	877,981	11,710	5,878	-	195,010	1,241,154
Net change in fund balances	11,123	4,626	14,230	(71,266)	22	(396,424)	15,178	35,000	-	4,569	(382,942)
Fund balances, beginning of year	54,479	(2,982)	27,769	22,623	3,936	169,940	43,594	81,482	12,011	34,308	447,160
Fund balances, end of year	$ 65,602	$ 1,644	$ 41,999	$ (48,643)	$ 3,958	$ (226,484)	$ 58,772	$ 116,482	$ 12,011	$ 38,877	$ 64,218

SUPPLEMENTARY INFORMATION

CUSTODIAL FUNDS

Custodial funds are used to report amounts collected by the County on behalf of other governments, agencies, or individuals and held temporarily until distributed to the appropriate parties.

Tax Commissioner – holds property taxes, motor vehicle taxes, and other fees collected on behalf of the County, City of Ellaville, school district, and the State, to be distributed to those taxing authorities.

Clerk of Superior Court – accounts for court fines, fees, bonds, and other amounts collected by the Clerk of Superior Court that must be remitted to the State, litigants, or other authorized parties.

Sheriff – reports collections such as inmate trust funds, civil service fees, and other monies held temporarily by the Sheriff's Office for individuals or entities until proper distribution.

Probate Court – accounts for fines, fees, surcharges, and assessments collected by the Probate Court that are required to be distributed to the State, County, or other designated recipients.

Magistrate Court – holds fines, forfeitures, fees, and other amounts collected by the Magistrate Court for distribution to the appropriate State or local entities, litigants, or other parties.

BROOKS COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2025

	Tax Commissioner	Clerk of Superior Court	Sheriff	Probate Court	State Court	Magistrate Court	Total
ASSETS							
Cash and cash equivalents	$ 106,597	$ 96,872	$ 25,900	$ 5,338	$ 174,082	$ 16,903	$ 425,692
Taxes receivable	1,510,217	-	-	-	-	-	1,510,217
Total assets	1,616,814	96,872	25,900	5,338	174,082	16,903	1,935,909
LIABILITIES							
Accounts payable	-	-	-	-	-	-	-
Due to other agencies	106,597	96,872	25,900	5,338	174,082	16,903	425,692
Uncollected taxes	1,510,217	-	-	-	-	-	1,510,217
Total liabilities	1,616,814	96,872	25,900	5,338	174,082	16,903	1,935,909
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 FISCAL YEAR ENDED JUNE 30, 2025

	Tax Commissioner	Clerk of Superior Court	Sheriff	Probate Court	State Court	Magistrate Court	Total
Additions:							
Taxes collected for other agencies	$ 24,348,711	$ -	$ -	$ -	$ -	$ -	$ 24,348,711
Court fines and fees collected for other agencies	-	-	-	49,332	27,630	173,435	250,397
Court individual cases	-	168,365	-	-	-	-	168,365
Sheriff fees collected	24,348,711	-	18,291	-	-	-	18,291
Total additions		168,365	18,291	49,332	27,630	173,435	24,785,764
Deductions:							
Taxes paid to other agencies	24,348,711	-	-	-	-	-	24,348,711
Court fines and fees disburse to other agencies	-	-	-	49,332	27,630	173,435	250,397
Other custodial disbursements	-	168,365	18,291	-	-	-	186,656
Total expenditures	24,348,71	168,365	18,291	49,332	27,630	173,435	24,785,764
Net change in fund balances	-	-	-	-	-	-	-
Net Position, beginning of year	-	-	-	-	-	-	-
Net position, end of year	$ -	$ -	$ -	$ -	$ -	$ -	$ -

BROOKS COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
JUNE 30, 2025

	Development Authority	Airport Authority	Board of Health	Hospital Authority	Library Board	Total
ASSETS	December 31	December 31	June 30	June 30	June 30	
Cash and cash equivalents	$ 814,787	$ 24,072	$ 366,966	$ 54,182	$ 88,435	$ 1,348,442
Investments	420,236	-	-	-	148,936	569,172
Intergovernmental receivables	-	-	4,494	-	49,505	53,999
Other receivables, net	17,081	-	-	-	-	17,081
Proportionate share of collective net OPEB benefit	-	-	73,181	-	-	73,181
Investment in property held for sale or development	728,957	-	-	-	-	728,957
Capital assets, not being depreciated	297,252	-	-	-	-	297,252
Capital assets, being depreciated	-	3,506,133	5,915	-	-	3,512,048
Total assets	2,278,313	3,530,205	450,556	54,182	286,876	6,600,132
DEFERRED OUTFLOWS OF RESOURCES						
Pension related items	-	-	118,034	-	-	118,034
Total deferred outflows of resources	-	-	118,034	-	-	118,034
LIABILITIES						
Current liabilities						
Accounts payable	-	-	9,984	-	6,696	16,680
Accrued liabilities	2,964	9,270	-	-	473	12,707
Lease liabilities	-	-	1,257	-	-	1,257
				-		
Noncurrent liabilities:						
Compensated absences	-	-	14,976	-	-	14,976
Lease liabilities	-	-	4,826	-	-	4,826
Proportionate share of collective net pension liability	-	-	304,911	-	-	304,911
Total liabilities	2,964	9,270	335,954	-	7,169	355,357
DEFERRED INFLOWS OF RESOURCES						
Pension related items	-	-	118,034	-	-	118,034
Total deferred inflows of resources	-	-	118,034	-	-	118,034
NET POSITION						
Net investment in capital assets	297,252	3,506,133	-	-	-	3,803,385
Restricted	-	-	90,466	-	76,327	166,793
Unrestricted	1,978,097	14,802	142,170	54,182	203,380	2,392,631
Total net position	$ 2,275,349	$ 3,520,935	$ 232,636	$ 54,182	$ 279,707	$ 6,362,809

BROOKS COUNTY, GEORGIA
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNIT
FOR THE YEAR ENDED JUNE 30, 2025

		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**
Component units:									
Development Authority	$ 306,405	$ -	$ -	$ (306,405)	$ -	$ -	$ -	$ -	$ (306,405)
Airport Authority	135,417	-	106,805	-	(28,612)	-	-	-	(28,612)
Board of Health	506,519	134,987	506,629	-	-	135,097	-	-	135,097
Hospital Authority	-	-	-	-	-	-	-	-	-
Library Board	328,451	6,978	309,688	-	-	-	-	(11,785)	(11,785)
Total component units	1,276,792	141,965	923,122	(306,405)	(28,612)	135,09	-	(11,785)	(211,705)
General revenues:									
Property taxes				295,848	-	-	-	-	295,848
Investment earnings				9,085	27	-	505	2,221	11,838
Miscellaneous				-	23,655	-	-	4,291	27,946
Total general revenues				304,933	23,682	-	505	6,512	335,632
Change in net position				(1,472)	(4,930)	135,097	505	(5,273)	123,927
Net position, beginning of year				2,276,821	3,525,865	97,53	53,677	284,980	6,238,882
Net position, end of year				$ 2,275,349	$ 3,520,935	$ 232,63	$ 54,182	$ 279,707	$ 6,362,809

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 FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
Revenues:				
Fines and forfeitures	$ -	$ -	$ 11,123	$ 11,123
Total revenues	-	-	11,123	11,123
Expenditures:				
Current:				
Judicial	9,200	9,200	-	9,200
Total expenditures	9,200	9,200	-	9,200
Net change in fund balances	$ (9,200)	$ (9,200)	11,123	$ 1,923
FUND BALANCES, BEGINNING OF YEAR			54,479	
FUND BALANCES, END OF YEAR			$ 65,602	

Note
(i) The County elects its legal level of control to be at the department level. There were no budget amendments during the 2025 fiscal year.

BROOKS COUNTY, GEORGIA
SEIZURE AND CONFISCATED PROPERTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
Fines and forfeitures	$ -	$ -	$ 4,623	$ 4,623
Investment earnings (loss)	-	-	3	3
Total revenues	-	-	4,626	4,626
Expenditures:				
Current:				
Public safety	20,100	20,100	-	20,100
Total expenditures	20,100	20,100	-	20,100
Net change in fund balances	$ (20,100)	$ (20,100)	4,626	$ (15,474)
FUND BALANCES, BEGINNING OF YEAR			(2,982)	
FUND BALANCES, END OF YEAR			$ 1,644	

Note
(i) The County elects its legal level of control to be at the department level. There were no budget amendments during the 2025 fiscal year.

BROOKS COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
Fines and forfeitures	$ -	$ -	$ 13,059	$ 13,059
Investment earnings (loss)	-	-	1,263	1,263
Total revenues	-	-	14,322	14,322
Expenditures:				
Current:				
Public safety	7,050	7,050	92	6,958
Total expenditures	7,050	7,050	92	6,958
Net change in fund balances	$ (7,050)	$ (7,050)	14,230	$ 7,364
FUND BALANCES, BEGINNING OF YEAR			27,769	
FUND BALANCES, END OF YEAR			$ 41,999	

Note
(i) The County elects its legal level of control to be at the department level. There were no budget amendments during the 2025 fiscal year.

BROOKS COUNTY, GEORGIA
VICTIM WITNESS ASSISTANCE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
Intergovernmental revenues	$ -	$ -	$ 65,106	$ 65,106
Fines and forfeitures	-	-	13,599	13,599
Investment earnings (loss)	-	-	512	512
Total revenues	-	-	79,217	79,217
Expenditures:				
Current:				
Public safety	165,100	165,100	150,483	14,617
Total expenditures	165,100	165,100	150,483	14,617
Net change in fund balances	$ (165,100)	$ (165,100)	(71,266)	$ 64,600
FUND BALANCES, BEGINNING OF YEAR			22,623	
FUND BALANCES, END OF YEAR			$ (48,643)	

Note
(i) The County elects its legal level of control to be at the department level. There were no budget amendments during the 2025 fiscal year.

BROOKS COUNTY, GEORGIA
FEDERAL SEIZURE AND CONFISCATED PROPERTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
Revenues:				
Investment earnings (loss)	$ -	$ -	$ 22	$ 22
Total revenues	-	-	22	22
Net change in fund balances	$ -	$ -	22	$ 22
FUND BALANCES, BEGINNING OF YEAR			3,936	
FUND BALANCES, END OF YEAR			$ 3,958	

Note
(i) The County elects its legal level of control to be at the department level. There were no budget amendments during the 2025 fiscal year.

BROOKS COUNTY, GEORGIA
EMERGENCY 911 TELEPHONE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
Charges for services	$ -	$ -	$ 316,638	$ 316,638
Investment earnings (loss)	-	-	1,055	1,055
Total revenues	-	-	317,693	317,693
Expenditures:				
Current:				
Public safety	1,032,025	1,032,025	715,366	316,659
Debt service:				
Principal repayments	66,347	66,347	158,407	(92,060)
Interest and fiscal charges	3,980	3,980	4,208	(228)
Total expenditures	1,102,352	1,102,352	877,981	224,371
Net change in fund balances	$ (938,488)	$ (938,488)	(396,424)	$ 93,322
FUND BALANCES, BEGINNING OF YEAR			169,940	
FUND BALANCES, END OF YEAR			$ (226,484)	

Note
(i) Actual expenditures exceed appropriations in the Debt service department with $92,288 in total.
(ii) The County elects its legal level of control to be at the department level. There were no budget amendments during the 2025 fiscal year.

BROOKS COUNTY, GEORGIA
JAIL CONSTRUCTION AND STAFFING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
Fines and forfeitures	$ -	$ -	$ 26,853	$ 26,853
Investment earnings (loss)	-	-	35	35
Total revenues	-	-	26,888	26,888
Expenditures:				
Current:				
Public safety	29,250	29,250	11,710	17,540
Total expenditures	29,250	29,250	11,710	17,540
Net change in fund balances	$ (29,250)	$ (29,250)	15,178	$ 9,348
FUND BALANCES, BEGINNING OF YEAR			43,594	
FUND BALANCES, END OF YEAR			$ 58,772	

Note
(i) The County elects its legal level of control to be at the department level. There were no budget amendments during the 2025 fiscal year.

BROOKS COUNTY, GEORGIA
INMATE COMMISSARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
Revenues:				
Charges for services	$ -	$ -	$ 40,878	$ 40,878
Total revenues	-	-	40,878	40,878
Expenditures:				
Current:				
Public safety	56,500	56,500	5,878	50,622
Total expenditures	56,500	56,500	5,878	50,622
Net change in fund balances	$ (56,500)	$ (56,500)	35,000	$ (9,744)
FUND BALANCES, BEGINNING OF YEAR			81,482	
FUND BALANCES, END OF YEAR			$ 116,482	

Note
(i) The County elects its legal level of control to be at the department level. There were no budget amendments during the 2025 fiscal year.

BROOKS COUNTY, GEORGIA
JUVENILE DELINQUNECY AND CRIME PREVENTION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
Revenues:				
Fines and forfeitures	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures:				
Current:				
Public safety	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balances	$ -	$ -	-	$ -
FUND BALANCES, BEGINNING OF YEAR			12,011	
FUND BALANCES, END OF YEAR			$ 12,011	

Note
(i) The County elects its legal level of control to be at the department level. There were no budget amendments during the 2025 fiscal year.

BROOKS COUNTY, GEORGIA
FAMILY CONNECTION GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual on a	Variance with
	Original	Final	Budgetary Basis	Final Budget
Revenues:				
Intergovernmental revenues	$ -	$ -	$ 199,579	$ 199,579
Total revenues	-	-	199,579	199,579
Expenditures:				
Current:				
Health and welfare	190,110	190,110	195,010	(4,900)
Total expenditures	190,110	190,110	195,010	(4,900)
Net change in fund balances	$ (190,110)	$ (190,110)	4,569	$ 204,479
FUND BALANCES, BEGINNING OF YEAR			34,308	
FUND BALANCES, END OF YEAR			$ 38,877	

Note
(i) Actual expenditures exceed appropriations in the Helath and welfare department with $4,900.
(ii) The County elects its legal level of control to be at the department level. There were no budget amendments during the 2025 fiscal year.

BROOKS COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH PROCEEDS FROM
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2025

PROJECT	ESTIMATED COST		EXPENDITURES			PROJECT
	ORIGINAL	CURRENT	PRIOR	CURRENT	TOTAL	COMPLETION
2020 - SPLOST						
Transporttion 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						
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		$ 2,110,725	$ 1,180,510	$ 410,399	$ 1,590,909	75%
City of Quitman	$ 2,110,725	302,100	174,381	58,739	233,120	77%
City of Morven	302,100	155,025	89,498	22,538	112,036	72%
City of Pavo	155,025	107,325	61,948	30,142	92,090	86%
City of Barwick	107,325	$ 7,950,000	$ 3,640,474	$ 521,818	$ 4,162,292	
TOTAL	$ 7,950,00					

BROOKS COUNTY, GEORGIA
GENERAL FUND
BALANCE SHEET - COMPARATIVE FIGURES
JUNE 30, 2025

	AS AT JUNE 30, 2025	AS AT JUNE 30, 2024
ASSETS		
Cash and cash equivalents	$ 813,262	$ 850,771
Investments	5,988,686	6,278,441
Receivables (net of allowance for uncollectibles)	319,959	17,997
Taxes receivable	654,692	567,478
Due from other funds	713,187	582,484
Due from other governments	6,166	778,037
Deposit paid	-	168,209
Other receivables	17,996	-
Assets held for resale	948,110	948,110
Prepaid items	138,343	143,960
Inventories	5,006	600
Total assets	9,605,407	10,336,087
LIABILITIES		
Accounts payable	710,829	715,450
Accrued expenses	106,448	193,551
Due from other governments	-	1,275
Total liabilities	817,277	910,276
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - taxes	445,382	414,254
Total deferred inflows of resources	445,382	414,254
FUND BALANCES		
Nonspendable:		
Prepaid items	138,343	143,960
Inventories	5,006	600
Restricted:	-	-
Unassigned	8,199,399	8,866,997
Total fund balances	8,342,748	9,011,557
Total liabilities, deferred inflows of resources, and fund balances	$ 9,160,025	$ 9,921,833

BROOKS COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - COMPARATIVE FIGURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	FOR THE YEAR ENDED JUNE 30, 2025	FOR THE YEAR ENDED JUNE 30, 2024
Revenues:		
Property taxes	$ 9,282,791	$ 8,412,880
Sales taxes	1,239,279	1,196,428
Insurance premium taxes	995,074	934,548
Other taxes	36,493	38,156
Licenses and permits	293,757	122,204
Intergovernmental revenues	168,040	4,821,198
Fines and forfeitures	501,972	401,240
Charges for services	701,971	518,357
Investment earnings (loss)	614,147	72,019
Building rentals	35,000	-
Miscellaneous	50,330	122,150
Total revenues	13,918,854	16,639,180
Expenditures:		
Current:		
General government	3,841,105	4,031,899
Judicial	1,338,065	1,167,712
Public safety	5,262,742	4,869,161
Public works	3,220,286	7,280,712
Culture and recreation	186,516	168,234
Health and welfare	147,342	140,296
Housing and development	285,373	377,707
Capital outlay - General government	18,346	168,041
Capital outlay - Public safety	2,372	8,560
Capital outlay - Public Works	14,500	771,020
Debt service:		
Principal repayments	228,057	184,149
Interest and fiscal charges	44,740	115,410
Total expenditures	14,589,444	19,282,952
Excess (deficiency) of revenues over expenditures	(670,590)	(2,643,772)
OTHER FINANCING SOURCES (USES):		
Proceeds on disposal of capital assets	165,645	15,958
Issuance of long-term debt	-	737,060
Transfers in	-	10,600
Transfers out	(163,864)	(526,937)
Total other financing sources (uses)	1,781	236,681
Net change in fund balances	(668,809)	(2,407,091)
FUND BALANCES, BEGINNING OF YEAR	9,011,557	11,418,648
FUND BALANCES, END OF YEAR	$ 8,342,748	$ 9,011,557

BROOKS COUNTY, GEORGIA
ARPA GRANT FUND
BALANCE SHEET - COMPARATIVE FIGURES
JUNE 30, 2025

	AS AT JUNE 30, 2025	AS AT JUNE 30, 2024
ASSETS		
Cash and cash equivalents	$ 12,077	$ -
Restricted cash	90	2,374,939
Due from other funds	2,540,973	209,416
Total assets	2,553,140	2,584,355
LIABILITIES		
Accounts payable	935	18,735
Unearned revenue	271,041	2,565,620
Total liabilities	271,976	2,584,355
FUND BALANCES		
Nonspendable:	-	-
Restricted:	-	-
Unassigned	-	-
Total fund balances	-	-
Total liabilities, and fund balances	$ 271,976	$ 2,584,355

BROOKS COUNTY, GEORGIA
ARPA GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - COMPARATIVE FIGURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	FOR THE YEAR ENDED JUNE 30, 2025	FOR THE YEAR ENDED JUNE 30, 2024
Revenues:		
Intergovernmental revenues	$ 2,306,253	$ 5,535,006
Interest income	35,501	6,519
Total revenues	2,341,754	5,541,525
Expenditures:		
Current:		
Public works	60,591	7,777
Capital outlay - General government	-	66,641
Capital outlay - Public works	-	5,467,107
Total expenditures	60,591	5,541,525
Net change in fund balances	2,281,163	-
FUND BALANCES, BEGINNING OF YEAR	-	-
FUND BALANCES, END OF YEAR	$ 2,281,163	$ -

BROOKS COUNTY, GEORGIA
SPLOST FUND - 2014 ISSUE
BALANCE SHEET - COMPARATIVE FIGURES
JUNE 30, 2025

	AS AT JUNE 30, 2025	AS AT JUNE 30, 2024
ASSETS		
Cash and cash equivalents	$ 595,773	$ 2,331,275
Due from other governments	727,666	701,068
Total assets	1,323,439	3,032,343
LIABILITIES		
Accounts payable	500	500
Due to other funds	1,852,466	-
Total liabilities	1,852,966	500
FUND BALANCES		
Nonspendable:	-	-
Restricted:	(529,527)	3,031,843
Unassigned	-	-
Total fund balances	(529,527)	3,031,843
Total liabilities, and fund balances	$ 1,323,439	$ 3,032,343

BROOKS COUNTY, GEORGIA
SPLOST FUND - 2014 ISSUE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - COMPARATIVE FIGURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	FOR THE YEAR ENDED JUNE 30, 2025	FOR THE YEAR ENDED JUNE 30, 2024
Revenues:		
Investment earnings (loss)	$ 51,966	$ 4,416
Total revenues	51,966	4,416
Expenditures:		
Current:		
General government	14,398	-
Public works	26,970	-
Capital outlay - Public safety	39,794	-
Capital outlay - Public works	1,015,839	-
Total expenditures	1,097,001	-
Net change in fund balances	(1,045,035)	4,416
FUND BALANCES, AS AT JUNE 30, 2024, AS PREVIOUSLY STATED	3,031,843	3,027,427
Change in financial reporting entity	(2,516,335)	-
FUND BALANCES, AS AT JUNE 30, 2024, RESTATED	515,508	3,027,427
FUND BALANCES, END OF YEAR	$ (529,527)	$ 3,031,843

BROOKS COUNTY, GEORGIA
SPLOST FUND - 2020 ISSUE
BALANCE SHEET - COMPARATIVE FIGURES
JUNE 30, 2025

	AS AT JUNE 30, 2025	AS AT JUNE 30, 2024
ASSETS		
Restricted cash	$ 3,414,622	$ 3,702,684
Due from other funds	755,277	(323,744)
Due from other governments	131,768	142,053
Total assets	4,301,667	3,520,993
LIABILITIES		
Accounts payable	77,649	51,744
Total liabilities	77,649	51,744
FUND BALANCES		
Nonspendable:	-	-
Restricted:	4,224,018	3,469,249
Unassigned	-	-
Total fund balances	4,224,018	3,469,249
Total liabilities, and fund balances	$ 4,301,667	$ 3,520,993

BROOKS COUNTY, GEORGIA
SPLOST FUND - 2020 ISSUE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - COMPARATIVE FIGURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	FOR THE YEAR ENDED JUNE 30, 2025	FOR THE YEAR ENDED JUNE 30, 2024
Revenues:		
Intergovernmental revenues	$ 1,542,389	$ 4,057,427
Interest income	92,773	6,269
Total revenues	1,635,162	4,063,696
Expenditures:		
Current:		
General government	59,913	-
Public works	532,818	481,450
Capital outlay - Public safety	287,662	-
Total expenditures	880,393	481,450
Net change in fund balances	754,769	3,582,246
FUND BALANCES, BEGINNING OF YEAR	3,469,249	(112,997)
FUND BALANCES, END OF YEAR	$ 4,224,018	$ 3,469,249

BROOKS COUNTY, GEORGIA
TSPLOST FUND
BALANCE SHEET - COMPARATIVE FIGURES
JUNE 30, 2025

	AS AT JUNE 30, 2025	AS AT JUNE 30, 2024
ASSETS		
Restricted cash	$ 904,100	$ 1,636,801
Due from other funds	1,009,613	237,491
Due from other governments	91,181	85,392
Total assets	2,004,894	1,959,684
LIABILITIES		
Accounts payable	44,203	-
Total liabilities	44,203	-
Excess (deficiency) of revenues over expenditures	1,960,691	1,959,684
FUND BALANCES		
Nonspendable:	-	-
Restricted:	1,960,691	1,959,684
Unassigned	-	-
Total fund balances	1,960,691	1,959,684
Total liabilities, and fund balances	$ 2,004,894	$ 1,959,684

BROOKS COUNTY, GEORGIA
TSPLOST FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - COMPARATIVE FIGURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	FOR THE YEAR ENDED JUNE 30, 2025	FOR THE YEAR ENDED JUNE 30, 2024
Revenues:		
Intergovernmental revenues	$ 1,062,182	$ 978,805
Interest income	42,592	8,480
Total revenues	1,104,774	987,285
Expenditures:		
Current:		
Public works	70,978	304,624
Capital outlay - Public works	1,032,789	65,535
Total expenditures	1,103,767	370,159
Net change in fund balances	1,007	617,126
FUND BALANCES, BEGINNING OF YEAR	1,959,684	1,342,558
FUND BALANCES, END OF YEAR	$ 1,960,691	$ 1,959,684

BROOKS COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS
BALANCE SHEET - COMPARATIVE FIGURES
JUNE 30, 2025

	AS AT JUNE 30, 2025	AS AT JUNE 30, 2024
ASSETS		
Cash and cash equivalents	$ 503,461	$ 422,839
Receivables	37,839	26,463
Intergovernmental receivables	41,540	77,801
Due from other funds	45,682	39,188
Prepaid items	-	10,375
Total assets	628,522	576,666
LIABILITIES		
Accounts payable	44,831	43,205
Accrued liabilities	3,207	6,999
Due to other funds	516,266	79,302
Total liabilities	564,304	129,506
FUND BALANCES		
Restricted:	-	-
Unassigned	64,218	447,160
Total fund balances	64,218	447,160
Total liabilities, deferred inflows of resources, and fund balances	$ 628,522	$ 576,666

BROOKS COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - COMPARATIVE FIGURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	FOR THE YEAR ENDED JUNE 30, 2025	FOR THE YEAR ENDED JUNE 30, 2024
Revenues:		
Intergovernmental revenues	$ 264,685	$ 382,696
Charges for services	357,516	326,573
Fines and forfeitures	69,258	56,122
Interest income	2,890	1,359
Miscellaneous	-	112
Total revenues	694,349	766,862
Expenditures:		
Public safety	883,530	952,854
Health and welfare	195,010	275,878
Capital outlay - public safety	-	56,700
Debt service:		
Principal repayments	158,407	64,534
Interest and fiscal charges	4,208	5,792
Total expenditures	1,241,155	1,355,758
Excess (deficiency) of revenues over expenditures	(546,806)	(588,896)
OTHER FINANCING SOURCES (USES):		
Transfers in	163,864	526,937
Transfers out	-	(10,600)
Total other financing sources (uses)	163,864	516,337
Net change in fund balances	(382,942)	(72,559)
FUND BALANCES, BEGINNING OF YEAR	447,160	519,719
FUND BALANCES, END OF YEAR	$ 64,218	$ 447,160

BROOKS COUNTY, GEORGIA
SOLID WASTE FUND
BALANCE SHEET - COMPARATIVE FIGURES
JUNE 30, 2025

	AS AT JUNE 30, 2025	AS AT JUNE 30, 2024
ASSETS		
Cash and cash equivalents	$ 19,617	$ 225,104
Receivables (net of allowance for uncollectibles)	73,092	73,067
Intergovernmental receivables	328,941	295,119
Prepaid items	98,220	98,373
Noncurrent assets		
Capital assets, being depreciated	37,302	52,380
Total assets	557,172	744,043
DEFERRED OUTFLOWS OF RESOURCES		
Pension related items	-	-
Total deferred outflows of resources	-	-
LIABILITIES		
Accounts payable	199,189	184,090
Accrued expenses	832	5,040
Due to other funds	394,803	124,922
Total liabilities	594,824	314,052
NET POSITION		
Net investment in capital assets	37,302	52,380
Restricted	-	-
Unrestricted	(74,954)	377,611
Total net position	(37,652)	429,991
Total liabilities, deferred inflows of resources, and net position	$ 557,172	$ 744,043

BROOKS COUNTY, GEORGIA
SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - COMPARATIVE FIGURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	FOR THE YEAR ENDED JUNE 30, 2025	FOR THE YEAR ENDED JUNE 30, 2024
Revenues:		
Charges for services	$ 1,049,022	$ 1,093,174
Miscellaneous	2,890	3,500
Total revenues	1,051,912	1,096,674
Expenditures:		
Personnel services and benefits	147,836	125,348
Purchased contract services	58,496	48,834
Sanitation fees	1,298,204	1,234,017
Supplies and maintenance	17,668	9,139
Utilities	1,441	3,106
Depreciation	15,078	15,078
Total expenditures	1,538,723	1,435,522
Excess (deficiency) of revenues over expenditures	(486,811)	(338,848)
OTHER FINANCING SOURCES (USES):		
Interest and fiscal charges	-	-
Interest income	19,168	14,260
Total other financing sources (uses)	19,168	14,260
Net change in net position	(467,643)	(324,588)
NET POSITION, BEGINNING OF YEAR	429,991	754,579
NET POSITION, END OF YEAR	$ (37,652)	$ 429,991

BROOKS COUNTY, GEORGIA
FIRE PROTECTION SERVICES
BALANCE SHEET - COMPARATIVE FIGURES
JUNE 30, 2025

	AS AT JUNE 30, 2025	AS AT JUNE 30, 2024
ASSETS		
Cash and cash equivalents	$ 271,111	$ 370,415
Investments	88,116	4,700
Receivables (net of allowance for uncollectibles)	158,967	133,724
Prepaid items	-	5,623
Noncurrent assets		
Capital assets, not being depreciated	280,974	280,974
Capital assets, being depreciated	1,367,850	1,474,851
Total assets	2,167,018	2,270,287
LIABILITIES		
Accounts payable	31,158	77,773
Accrued expenses	5,204	36,258
Due to other funds	2,060,209	1,241,679
Noncurrent liabilities due within one year:		
Compensated absences	4,355	-
Settlement payable	400,000	-
Note payable	-	40,650
Noncurrent liabilities due within more than one year:		
Compensated absences	13,064	-
Settlement payable	600,000	-
Note payable	235,533	320,497
Total liabilities	3,349,523	1,716,857
NET POSITION		
Net investment in capital assets	1,413,291	1,394,678
Restricted	-	-
Unrestricted	(2,595,796)	(841,248)
Total net position	(1,182,505)	553,430
Total liabilities, deferred inflows of resources, and net position	$ 2,167,018	$ 2,270,287

BROOKS COUNTY, GEORGIA
FIRE PROTECTION SERVICES
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - COMPARATIVE FIGURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	FOR THE YEAR ENDED JUNE 30, 2025	FOR THE YEAR ENDED JUNE 30, 2024
Revenues:		
Charges for services	$ 930,280	$ 996,877
Intergovernmental	-	17,100
Total revenues	930,280	1,013,977
Expenditures:		
Personnel services and benefits	1,249,040	967,836
Purchased contract services	157,553	190,171
Supplies and maintenance	149,015	144,961
Utilities	40,358	42,681
Depreciation	168,806	182,858
Total expenditures	1,764,772	1,528,507
Excess (deficiency) of revenues over expenditures	(834,492)	(514,530)
OTHER FINANCING SOURCES (USES):		
Interest and fiscal charges	(20,352)	(13,793)
Interest income	118,909	16,273
Settlement expense	(1,000,000)	-
Gain (loss) on disposal of capital assets	-	(30,690)
Capital contributions	-	33,000
Total other financing sources (uses)	(901,443)	4,790
Net change in net position	(1,735,935)	(509,740)
NET POSITION, BEGINNING OF YEAR	553,430	1,063,170
NET POSITION, END OF YEAR	$ (1,182,505)	$ 553,430

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, 2025, and the related notes to the financial statements, which collectively comprise County's basic financial statements, and have issued our report thereon dated January 5, 2026.

We did not audit the financial statements of the Brooks County Hospital Authority, the Development Authority of Brooks County, The Brooks County Airport Authority, the Brooks County Library Board or the Brooks County Board of Health, 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.

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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any 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 did not identify any significant deficiencies that are required to be reported. We consider the deficiencies described in 2025-1 to 2025-3 to be significant deficiencies.

2025-1 **Segregation of duties (repeat comment):** During the audit it was noted that there are limited segregation of duties over cash and payroll. There should be at least two people involved in the collection, reconciliation and depositing of cash received, as well as a review function over payroll runs. We recommend the county clerk or finance director becomes involved in the cash collection process, as well as encouraging the finance director to review and approve payroll reports before payment.

2025-2 **Accuracy of Bank Reconciliations:** During the audit, it was noted that there were various deposits received, but not posted to the appropriate revenue accounts, but rather to a control account. The County should ensure that all deposits received are appropriately allocated to the correct revenue account to ensure accurate financial reporting.

2025-3 **Interfund Balances Not Reconciled:** The County did not consistently reconcile interfund receivable and payable balances among its various funds during the fiscal year. As a result, certain transactions were initially recorded in incorrect funds and were not identified and corrected through the County's normal reconciliation processes. Effective controls were not in place to ensure that transactions were recorded in the appropriate funds and that interfund balances were timely and accurately reconciled. Without such controls, there is an increased risk that fund-level activity may be misstated and that errors in fund classification and interfund balances may not be detected or corrected on a timely basis.

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.

2025-4 **Budget amendments and monitoring (repeat comment):** State law requires annual budgets to be balanced by fund and expenditures should be within the approved budget amount the legal level of budgetary control. During the audit it was identified that there are instances where the expenditures exceeded appropriations for the General Fund as disclosed in Note 2 to the financial statements.

2025-5 **The General Fund Had Funds Owed to the Restricted Funds:** During the fiscal year, restricted funds (e.g. SPLOST funds) were used to pay expenditures attributable to the General Fund, resulting in amounts owed by the General Fund to the restricted funds at year-end. This condition reflects weaknesses in fund accounting and expenditure review controls and increases the risk of noncompliance with restrictions related to these funds. Management should ensure expenditures are charged to the appropriate fund and that interfund advances are properly authorized, documented, and promptly reimbursed.

Brooks County, Georgia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Brooks County, Georgia's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Brooks County, Georgia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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
January 5, 2026

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 Brooks County, Georgia'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, 2025. 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, 2025.

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.

A member of msi Global Alliance
Independent legal & accounting firms

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
January 5, 2026

BROOKS COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Contract or Project Number	Total Expenditures
U.S. DEPARTMENT OF TRESURY			
Direct Awards:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.019	COVID-19	$ 2,341,754
Total U.S. Department of Treasury			2,341,754
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through Georgia Emergency Management and Homeland Security Agency:			
Disaster Grants - Public Assistance (Presidentially Declared Disaste	97.036	FEMA	3,100,397
Total U.S. Department of Homeland Security			3,100,397
Total Expenditures of Federal Awards			$ 5,442,151

See accompanying notes to schedule of expenditures of federal awards.

BROOKS COUNTY, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025

A General

The accompanying Schedule of Expenditures of Federal Awards (the 'Schedule') presents the activity of all federal award programs of the County (the County) for the year ended June 30, 2025. 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 under programs of the federal government for the year ended , . 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 , 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 's basic financial statements as expenditures in the General Fund and special revenue 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 Subrecipients

No amounts were paid to subrecipients for the year ended June 30, 2025.

F GEMA/FEMA GRANT REIMBURSEMENTS

During the fiscal year, the County incurred costs related to cleanup and debris removal resulting from a hurricane. Total eligible costs incurred amounted to $3,100,398. Of this amount, $2,784,117 has been submitted to the Georgia Emergency Management and Homeland Security Agency (GEMA) for reimbursement. The remaining balance had not been submitted for reimbursement as at June 30, 2025.

BROOKS COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025

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?	_X_	Yes	___	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
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

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

II. Findings June 30, 2024 Financial Statement Audit — None Reported

III. Findings and Questioned Costs for Federal Awards — None Reported

BROOKS COUNTY, GEORGIA
County'S RESPONSE TO FINDINGS AND CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2025

2025-01 Segregation of duties (repeat comment)

Criteria: Internal control is a process designed to provide reasonable assurance about your objectives with regard to reliability of: (1) financial reporting, (2) effectiveness and efficiency of operations, and (3) Compliance with applicable laws and regulations.

Condition: The County does not have adequate separation of duties in various functions of the County.

Cause: There is an insufficient number of staff to properly segregate functions of all transaction cycles.

Effect: The County will be exposed to increased risk that the financial statements could be materially misstated whether by error or intentionally and not be detected in a timely manner.

Recommendation: The County should monitor the control environment and continue to strengthen controls where it is cost effective to do so.

County's Response: The County acknowledges the importance of adequate segregation of duties to mitigate risks of errors or fraudulent activities in financial processes. While we are limited by the size of our staff we will continue to make the effort to follow the recommendation of our auditor.

2025-02 Accuracy of bank reconciliations

Criteria: Sound internal control requires that deposits received be accurately recorded in the appropriate revenue accounts to ensure reliable financial reporting and proper fund classification.

Condition: During the audit, it was noted that certain deposits received by the County were recorded to a control account rather than being allocated to the appropriate revenue accounts.

Cause: The County lacked sufficient review procedures and documented controls to ensure deposits were timely and accurately classified to the correct revenue accounts during the reconciliation process.

Effect: Improper allocation of deposits increases the risk of misstated revenues and inaccurate financial reporting at the fund and account level.

Recommendation: The County should strengthen controls over bank reconciliations by implementing procedures to ensure all deposits are reviewed and properly allocated to the correct revenue accounts on a timely basis, including supervisory review of reconciliations.

County's Response: The County agrees with the finding and will implement additional review procedures to ensure deposits are accurately recorded to the appropriate revenue accounts. Management will provide training to accounting staff and require supervisory review of bank reconciliations to improve accuracy and consistency.

2025-03 Interfund balances are not reconciled

Criteria: Internal control standards require that interfund transactions be accurately recorded in the appropriate funds and that interfund receivable and payable balances be reconciled regularly to ensure accurate fund-level financial reporting.

Condition: The County did not consistently reconcile interfund receivable and payable balances among its various funds during the fiscal year. As a result, certain transactions were initially recorded in incorrect funds and were not identified and corrected through the County’s normal reconciliation processes.

Cause: The County did not have adequate procedures or controls in place to ensure interfund transactions were properly classified and that interfund balances were reconciled and reviewed on a timely basis.

Effect: This condition increases the risk that transactions may be recorded in incorrect funds, resulting in misstated fund activity and interfund balances that are not identified or corrected in a timely manner.

Recommendation: The County should establish formal procedures for recording and reviewing interfund transactions, including periodic reconciliation of interfund receivable and payable balances and documented supervisory review to ensure transactions are recorded in the correct funds.

County's Response: The County agrees with the finding and will implement procedures to reconcile interfund balances on a regular basis. Management will also enhance review controls to ensure interfund transactions are recorded in the appropriate funds and discrepancies are identified and resolved timely.

BROOKS COUNTY, GEORGIA
COUNTY'S RESPONSE TO FINDINGS AND CORRECTIVE ACTION
PLAN FOR THE YEAR ENDED JUNE 30, 2025

2025-04 Budget Amendments and monitoring (repeat comment)

Criteria: The County is required to present a balanced budget, and the budgeted expenditures should equal or exceed the actual expenses incurred during the financial year.

Condition: There are a few instances where the actual expenditures exceeded appropriations.

Cause: Insufficient oversight over spending and the budget amendments approved for the year did not cover all of the departments.

Effect: Actual expenditures exceeds appropriations.

Recommendation: We recommend that the County reviews the budget to actual results on a regular basis and ensure that the necessary budget amendments are approved.

County's Response: The County will review the budget to actual results on a regular basis and ensure that the necessary budget amendments
are approved for all departments.

2025-05 The Enterprise and General Funds Had Funds Owed to the Restricted Funds

Criteria: Restricted funds (e.g. SPLOST, LMIG funds) must be used only for voter-approved purposes, and expenditures must be recorded in the appropriate fund in accordance with applicable laws and governmental accounting standards.

Condition: Restricted funds were used to pay expenditures attributable to the General and Enterprise Funds, resulting in amounts owed to the restricted funds at year-end.

Cause: Expenditures were not consistently reviewed to ensure proper fund allocation prior to payment, and interfund advances were not documented or reimbursed in a timely manner.

Effect: Unreimbursed interfund balances existed at year-end, increasing the risk of noncompliance and misstated fund balances.

Recommendation: Management should ensure expenditures are charged to the appropriate fund, formally document and promptly reimburse interfund advances, and regularly review interfund balances.

County's Response: Management agrees and will strengthen expenditure review procedures, document interfund advances, and ensure timely reimbursement of amounts owed to the restricted funds.

BROOKS COUNTY, GEORGIA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

2024-1 Timeliness of Financial Reporting

Criteria: 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.

Status: Resolved.

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

Status: Unresolved - refer to finding 2025-3.

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.

Status: Resolved.

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.

Status: Resolved.

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-Statusiveness, 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.

Status: Resolved.

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.

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.

Status: Unresolved - refer to finding 2025-1.

2024-7 Actual Expenses Exceeded Budget

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.

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.

Status: Unresolved - refer to finding 2025-4.