Burke County, Georgia

ANNUAL FINANCIAL REPORT

For the Year Ended September 30, 2024



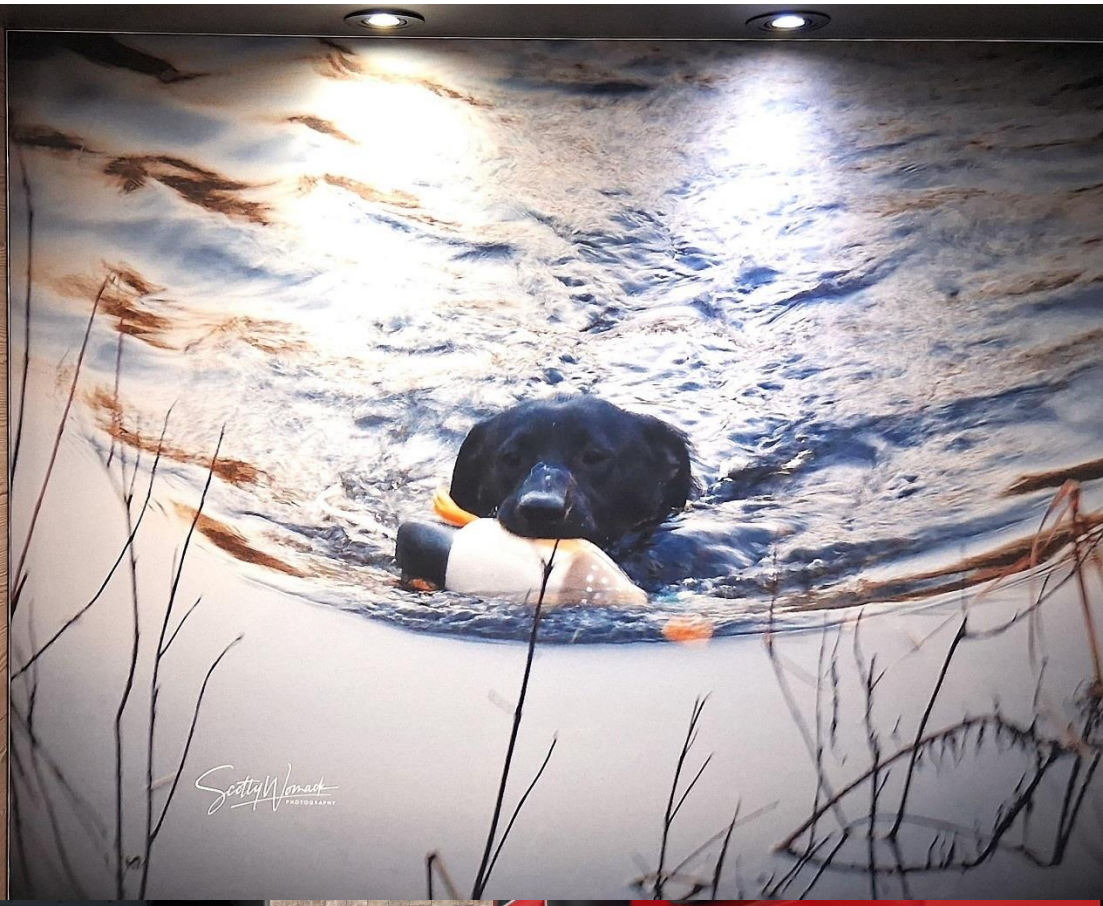










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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Burke County, 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 Burke County, Georgia, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Burke County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Burke County, Georgia, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Fire Protection Fund, and American Rescue Plan Act Fund 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 Burke County Board of Health (Health Department), a component unit, which represents 0.6%, 0.1%, and 1.3%, respectively, of the assets, net position, and revenues of Burke County, Georgia as of September 30, 2023. We did not audit the financial statements of the Burke County Hospital Authority, a component unit, which represents 12.9%, 10.6%, and 4.5%, respectively, of the assets, net position, and revenues of Burke County, Georgia as of September 30, 2024. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Burke County Board of Health and Burke County Hospital Authority, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Burke County, Georgia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 Burke County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's 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 *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is 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 generally accepted auditing standards and *Government 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 Burke County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Burke County, Georgia's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 through 17 and other required supplementary information 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 and other auditors 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Burke County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements, schedule of projects paid with special sales tax proceeds, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, schedule of projects paid with special sales tax proceeds, and schedule of expenditures of 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 May 12, 2025 on our consideration of Burke County, Georgia'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 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 Burke County, Georgia'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 Burke County, Georgia's internal control over financial reporting and compliance.

Lanier, Deal & Deal

Statesboro, Georgia
May 12, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS



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Management's Discussion and Analysis

The Management's Discussion and Analysis of the Annual Financial Report of Burke County, Georgia (the Government) provides an overall narrative and analysis of the Government's financial statements for the fiscal years ended September 30, 2024 and 2023. This discussion and analysis is designed to look at the Government's financial performance as a whole. Readers should also review the complete financial statements, with notes which follow this narrative, for a better understanding of the Government's financial performance.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Government's basic financial statements. The basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the Government through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Government.

Basic Financial Statements

The first two statements in the basic financial statements are the Government-wide Financial Statements. They provide both short and long-term information about the Government's financial status.

The next statements are Fund Financial Statements. These statements focus on the activities of the individual parts of Burke County, Georgia's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the custodial fund statements.

The next section of the basic financial statements is the notes, which explain in detail some of the data contained in those statements. After the notes, supplemental information is provided to show details about the Government's non-major governmental funds and other information which provide additional information for the basic financial statements.

Government-wide Financial Statements

The Government-wide financial statements provide a broad picture of the Government's operations. The statements provide information about the Government's financial position, which assists in assessing the economic condition at the end of the fiscal year. These statements are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. This means the statements take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or disbursed. The government-wide financial statements include the following two statements:

The Statement of Net Position presents information on all of the Government's assets and liabilities, with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Government is improving or deteriorating.

The Statement of Activities presents information showing how the Government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flow until future fiscal periods (e.g., uncollected taxes).

The government-wide statements are divided into three categories: 1) governmental activities, 2) business-type activities, and 3) component units. The governmental activities include most of the Government's basic services such as general government, judicial, public safety, public works, health and welfare, culture and recreation, and housing and development. Property taxes, sales taxes, and state and federal grant funds finance most of these activities. The business-type activities are those services that the Government charges a fee to customers in order to provide. These include solid waste management and transit services. The final category is component units.

The Development Authority of Burke County serves to promote, pursue, and implement economic development in the County. The Burke County Health Department is a public health department. The Burke County Hospital Authority is a public hospital. Separate financial statements have been issued and are available from the Burke County Health Department and the Burke County Hospital Authority. Although legally separate from the Government, the Government appoints a voting majority of the boards for the Development Authority, the Board of Health, and the Hospital Authority.

Fund Financial Statements

A Fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Government, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements focus on individual parts of the Government, reporting the Government's operations in more detail than the government-wide statements. All of the funds of the Government can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. These fund categories use different accounting approaches and should be interpreted differently.

Governmental Funds

Most of the basic services provided by the Government are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, these funds focus on how assets can readily be converted into cash and the amount of funds left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called modified-accrual accounting, which focuses on current financial resources. Such information may be useful in evaluating the government's short-term financing requirements. These statements provide a detailed short-term view of the Government's finances that assists in determining whether there will be adequate financial resources available to meet the Government's current needs. The relationship between government activities in the government-wide financial statements and the governmental funds financial statements is described in a reconciliation that is a part of the fund financial statements.

The Government has three governmental fund types: the General Fund, Special Revenue Funds, and Capital Projects Funds.

Proprietary Funds

The Government has three types of proprietary funds used to account for activities that operate similar to commercial enterprises found in the private sector. Funds that charge fees for services provided to outside customers including other local governments are known as Enterprise Funds. These funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Funds that charge fees for services provided to departments within the reporting government are known as Internal Service Funds. Proprietary funds use the accrual basis of accounting, thus there is no reconciliation needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

The Government has three enterprise funds: the Solid Waste Fund, the Transit Fund, and the Broadband Utility Fund. The Government has two internal service funds: the Vehicle Maintenance Fund and the Facilities Maintenance Fund.

Custodial Funds

The Custodial Funds are used to account for assets held by the Government as an agent for individuals, private organizations, other governments, and other Burke County departments. The Government is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and only by those to whom the assets belong. These funds are not reflected in the government-wide financial statements because the resources are not available to support the Government's operations or programs.

Government-wide Financial Analysis

Management has included comparative data for analysis purposes in the following analysis. Such comparative data may be useful in comparing the current year to the prior year and noting possible trends.

Net Position

Net Position may serve over time as one useful indicator of a government's financial condition. The assets of the Government exceeded liabilities by $205.6 million and $174 million as of September 30, 2024 and September 30, 2023, respectively.

The largest portion of Burke County's net position, 44.7% in 2024 and 49.6% in 2023, reflects its investment in capital assets such as land, buildings, equipment, and roads. Burke County uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending.

Burke County's Net Position
September 30, 2024 and 2023

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 130,977,459	$ 112,655,325	$ 5,220,467	$ 129,371	$ 136,197,926	$ 112,784,696
Capital assets	87,127,322	83,773,541	5,426,355	2,874,558	92,553,677	86,648,099
Total assets	218,104,781	196,428,866	10,646,822	3,003,929	228,751,603	199,432,795
Deferred Outflows of Resources						
Resources related to pensions	4,810,838	7,278,303	174,051	220,261	4,984,889	7,498,564
Long-term liab. outstanding	18,893,548	20,182,983	2,874,274	2,822,195	21,767,822	23,005,178
Other liabilities	5,430,183	9,294,745	506,128	179,237	5,936,311	9,473,982
Total liabilities	24,323,731	29,477,728	3,380,402	3,001,432	27,704,133	32,479,160
Deferred Inflows of Resources						
Lease related	114,515	25,016	-	-	114,515	25,016
Resources related to pensions	236,414	348,649	46,275	48,377	282,689	397,026
Total Deferred Inflows	350,929	373,665	46,275	48,377	397,204	422,042
Net position:						
Invested in capital assets	86,422,391	83,524,676	5,426,355	2,874,558	91,848,746	86,399,234
Restricted for:						
Capital projects	25,956,479	23,794,276	-	-	25,956,479	23,794,276
Other purposes	39,117,997	31,309,095	-	-	39,117,997	31,309,095
Unrestricted	46,744,092	35,227,728	1,967,841	(2,700,177)	48,711,933	32,527,551
Total net position	$ 198,240,959	$ 173,855,775	$ 7,394,196	$ 174,381	$ 205,635,155	$ 174,030,156

The balance of unrestricted net position, 23.7% in 2024 and 18.7% in 2023, may be used to meet the Government's ongoing obligations to citizens and creditors.

The Government's net position increased by $31,604,999 and $25,446,332 during the fiscal years ended September 30, 2024 and 2023, respectively.

Governmental activities

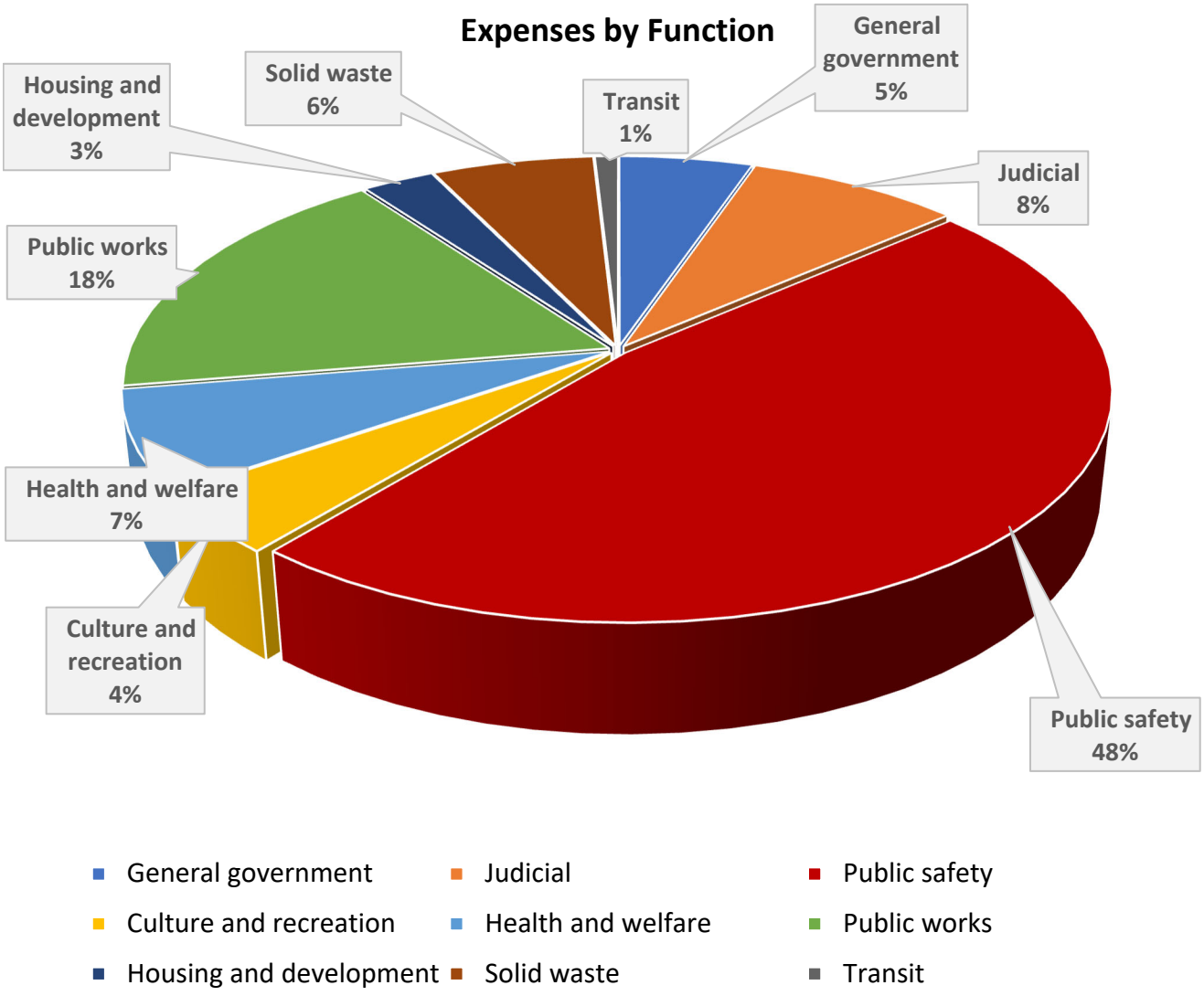
Governmental activities increased Burke County's net position by $24,385,184 in 2024 and $25,446,332 in 2023 thereby accounting for 77.2% in 2024 and 100% in 2023 of the total change in the net position of Burke County. The key factors for 2024 and 2023 were significant increases in the utility tax digest due to Plant Vogtle's construction of Units 3 and 4.

Business-type activities

Business-type activities increased Burke County's net position by $7,219,815 in 2024 and $0 in 2023, accounting for 22.8% in 2024 and 0% in 2023 of the total change in the government's net position.

Burke County's Changes in Net Position
September 30, 2024 and 2023

	Governmental Activities		Business-type Activities		Total	
	Fiscal Year Ended September 30, 2024	Fiscal Year Ended September 30, 2023	Fiscal Year Ended September 30, 2024	Fiscal Year Ended September 30, 2023	Fiscal Year Ended September 30, 2024	Fiscal Year Ended September 30, 2023
Revenues:						
Program revenues:						
Fees, Fines, Charges for services	$ 7,585,162	$ 7,524,351	$ 669,194	$ 498,675	$ 8,254,356	$ 8,023,026
Operating grants and contributions	1,781,988	969,643	357,940	233,077	2,139,928	1,202,720
Capital grants and contributions	8,826,706	3,831,367	2,872,180	-	11,698,886	3,831,367
General revenues:						
Property taxes	55,572,897	57,246,865	-	-	55,572,897	57,246,865
Other taxes	13,808,232	16,238,667	-	-	13,808,232	16,238,667
Other	5,439,233	3,545,936	-	39,984	5,439,233	3,585,920
Total revenues	93,014,218	89,356,829	3,899,314	771,736	96,913,532	90,128,565
Expenses:						
General government	3,432,325	3,116,130	-	-	3,432,325	3,116,130
Judicial	5,515,035	5,193,596	-	-	5,515,035	5,193,596
Public safety	31,200,356	29,522,696	-	-	31,200,356	29,522,696
Culture and recreation	2,849,314	2,601,867	-	-	2,849,314	2,601,867
Health and welfare	4,638,057	8,600,616	-	-	4,638,057	8,600,616
Public works	11,565,105	11,392,961	-	-	11,565,105	11,392,961
Housing and development	1,514,344	1,347,238	-	-	1,514,344	1,347,238
Interest	9,351	4,640	-	-	9,351	4,640
Solid Waste	-	-	4,168,135	2,351,159	4,168,135	2,351,159
Transit	-	-	589,205	589,280	589,205	589,280
Total expenses	60,723,887	61,779,744	4,757,340	2,940,439	65,481,227	64,720,183
Change in net position bef. trfers	32,290,331	27,577,085	(858,026)	(2,168,703)	31,432,305	25,408,382
Gain(Loss) on sale of capital assets	229,612	35,000	(56,918)	2,950	172,694	37,950
Transfers	(8,134,759)	(2,165,753)	8,134,759	2,165,753	-	-
Increase (Decrease) in net position	24,385,184	25,446,332	7,219,815	-	31,604,999	25,446,332
Net position, beg. of year	173,855,775	148,409,443	174,381	174,381	174,030,156	148,583,824
Net position, end of year	$ 198,240,959	$ 173,855,775	$ 7,394,196	$ 174,381	$ 205,635,155	$ 174,030,156


Expenses by Function
General government 5%
Judicial 8%
Public safety 48%
Culture and recreation 4%
Health and welfare 7%
Public works 18%
Housing and development 3%
Solid waste 6%
Transit 1%
General government
Judicial
Public safety
Culture and recreation
Health and welfare
Public works
Housing and development
Solid waste
Transit

Financial Analysis of the Government's Funds

Burke County uses fund accounting to demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Government's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the Government's financial requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The combined fund balance of all the governmental funds is $124.7 million in 2024 and $102.4 million in 2023, of which $59.4 million in 2024, or 47.6% and $47.1 million in 2023, or 46%, was unassigned.

General Fund

The General Fund is the primary operating fund of the Government. At the end of the current fiscal year, unassigned fund balance of the general fund was $59.4 million in 2024 and $47.1 million in 2023, while total fund balance was $59.6 million in 2024 and $47.3 million in 2023. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and net transfers out. Unassigned fund balance represents 131.6% in 2024 and 111.9% in 2023 of total General Fund expenditures and net transfers out. Total fund balance represents 132.1% in 2024 and 112.3% in 2023 of that same amount.

The fund balance of Burke County's General Fund increased by $12,304,204 in 2024 and increased by $11,723,637 during the fiscal year ended September 30, 2023. The key factors in the changes were increased property tax and interest revenues during 2024 and 2023.

Capital Projects Funds

The Government uses Capital Projects Funds to account for the acquisition and construction of major capital facilities that are not financed by Proprietary Funds. Four major funds in the fund financial statements are the T-SPLOST Fund, the Special Purpose Local Option Sales Tax (SPLOST) III Fund, the SPLOST IV Fund, as well as the SPLOST V Fund. The proceeds of the special purpose 1% sales tax are accounted for in these Capital Projects Funds until expenditures are incurred. The decrease in fund balance in the T-SPLOST Fund in 2024 of $508,404 and an increase in 2023 of $68,224 was due to the timing variance of collections versus expenditures of major projects. The increase in the SPLOST III Fund in 2024 of $138,916 and decrease in 2023 of $165,635 was due to the timing variance of collections versus expenditures for equipment purchases in 2024 and infrastructure improvements in 2023. The increase in the SPLOST IV fund balance of $345,306 in 2024 and $3,377,766 in 2023 was due to the timing difference of collections versus expenditures of major projects in the SPLOST IV fund. The increase in the SPLOST V fund balance of $2,146,083 in 2024 was due to the timing difference of collections versus expenditures of major projects in the SPLOST V fund as this capital projects fund was in its infancy stage during 2024.

Special Revenue Funds

The Fire Protection Fund, a major special revenue fund, is used by the Government to account for Fire related expenses as well as Emergency Management Agency expenses for the County. Fund balance increased by $7,441,528 in 2024 and $8,030,091 in 2023 due primarily to increased property tax revenues in 2024 and 2023. The American Rescue Plan Act Fund, a major special revenue fund, is used to account for the U.S. Treasury funds awarded to the County through the American Rescue Plan. Fund balance did not increase or decrease in 2023 as all the awarded funding ($4,347,635 total funding) was deferred until its usage, which occurred entirely in 2024, resulting in no change in fund balance as deferred revenue was recognized as well as a transfer out to the General Fund of the same amount of $4,347,635.

Proprietary Funds

Burke County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the Solid Waste Fund amounted to $174,381 for the fiscal years ended September 30, 2024 and 2023, respectively. Net position in the Burke Transit Fund amounted to zero in 2024 and 2023. The Broadband Utility Fund, a new fund in 2024, displayed a net position of $7,219,815. The total change in net position in the Solid Waste Fund was $0 in 2024 and 2023. The total change in net position in the Burke Transit Fund was $0 for the fiscal years ended September 30, 2024 and 2023. Broadband Utility increased net position in 2024 by $7,219,815 primarily through capital grants and transfers in from the General Fund. The Government's internal service funds, Vehicle Maintenance Fund and Facilities Maintenance Fund, had a net position of $1,140,906 in 2024 and $1,355,020 in 2023 with a total decrease in net position of $214,114 in 2024 and an increase of $5,766 in 2023. Other factors concerning the finances of these funds have already been addressed in the discussion of Burke County's business-type activities.

General Fund Budgetary Highlights

For 2024, the County Manager's office had previously obtained a federal grant to purchase equipment. A budget amendment to the 2024 budget was approved by the Board to utilize the remaining funds on equipment in the amount of $69,410. Also, the Board accepted $14,400 in additional recreational grants. In addition, the County recognized a budget amendment to reflect the usage of the ARPA funds in the amount of $4,347,640 as well as $164,580 from a surplus of funds accumulated from the disposal of assets during 2024. Finally, the budget was amended to utilize fund balance to purchase property in the amount of $2,400,000. There were no other significant changes to the 2024 budget. Actual revenues were $9,681,137 over budget primarily due to property tax revenues coming in over budget by $4,357,187 as a result of Plant Vogtle Units 3 and 4. Also, interest income was significantly higher than budgeted by $3,782,435 as the Federal Reserve kept interest rates inflated during fiscal year 2024. Actual expenditures were $5,013,786 under budget (budget basis), primarily the result of a budget amendment to purchase land that never materialized, and the land was not purchased.

For 2023, the County Manager's office obtained a $50,000 federal grant to purchase equipment. A budget amendment to the 2023 budget was approved by the Board to utilize the additional funding on equipment. In addition, the County began selling aviation fuel at the airport. A budget amendment was approved by the Board recognizing the anticipated $100,000 in aviation fuel sales as well as an initial expenditure of $100,000 for purchases of aviation fuel. There were no other significant changes to the 2023 budget. Actual revenues were $8,249,900 over budget primarily due to property tax revenues coming in over budget by $3,013,028 as a result of Plant Vogtle Units 3 and 4 nearing completion. Also, interest income was significantly higher than budgeted as the Federal Reserve raised interest rates several times during fiscal year 2023. Actual expenditures were $2,002,866 under budget (budget basis), primarily the result of several major renovation projects being delayed for several months due to construction shortage issues.

Capital Assets and Debt Administration

Burke County's investment in capital assets for its governmental and business-type activities as of September 30, 2024 and 2023 amounted to $92,553,677 and $86,648,098, respectively, (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, infrastructure (roads), and construction in progress.

Major capital asset transactions during 2024 included the following:

- $3,098,339 to construct T-Hangars at the Burke County Airport using primarily TSPLOST funds
- $1,074,477 to begin construction of a new EMA station in Girard, GA funded by SPLOST IV and the Fire Fund
- $859,593 in costs to purchase Sheriff's Office vehicles funded primarily by SPLOST
- $2,641,682 in road paving and road resurfacing costs funded by the County's LMIG grant program through the State of Georgia as well as SPLOST III, IV and TSPLOST funds

Major capital asset transactions during 2023 included the following:

- $1,994,500 in Emergency Management/Fire equipment purchases. Several were ordered in years past, but supply chain issues prevented delivery until fiscal year 2023
- $2,094,760 in renovations to the County's historic warehouse buildings for new office space
- $123,640 in costs to purchase Sheriff's Office vehicles
- $1,848,500 in road paving and road resurfacing costs funded by the County's LMIG grant program through the State of Georgia as well as SPLOST III and TSPLOST funds.
- $686,300 renovations to the Recreation Departments' Boxing Club funded primarily through a Community Development Block Grant
- Airport improvements totaling $1,318,690 funded primarily through state and federal grant funds

Additional information on capital assets can be found in Note 6 to the financial statements.

Burke County's Capital Assets
(net of depreciation)
September 30, 2024 and 2023

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Construction in progress	$ 5,140,960	$ 4,542,015	$ 3,054,491	$ -	$ 8,195,451	$ 4,542,015
Land	3,927,855	3,884,706	1,037,752	1,037,752	4,965,607	4,922,458
Buildings	42,622,009	39,234,214	218,739	228,224	42,840,748	39,462,438
Improvements	-	-	525,208	481,470	525,208	481,470
Equipment	10,847,956	11,382,534	590,165	1,127,112	11,438,121	12,509,646
Right-to-use leased equip.	460,276	89,723			460,276	89,723
Subscription-based IT arr.	72,109	157,345			72,109	157,345
Infrastructure	24,056,157	24,483,003			24,056,157	24,483,003
Total	$ 87,127,322	$ 83,773,540	$ 5,426,355	$ 2,874,558	$ 92,553,677	$ 86,648,098

Long-Term Debt

Burke County had a total of $22,132,726 in outstanding long-term debt as of September 30, 2024 and $23,240,313 in outstanding long-term debt as of September 30, 2023. This entire amount is backed by the full faith and credit of the government. Burke County retired no outstanding bonds during the fiscal years ended September 30, 2024 and 2023. There were no bonds issued during 2024 or 2023.

Burke County's Outstanding Debt
General Obligation Bonds and Other Debt
September 30, 2024 and 2023

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Accrued compensated absences	$ 977,357	$ 889,319	$ 23,778	$ 21,372	$ 1,001,135	$ 910,691
Notes payable	240,215				240,215	$ -
Leases payable	392,273	$ 92,767			392,273	$ 92,767
Subscriptions payable	72,441	$ 156,097		$ -	72,441	$ 156,097
Net pension obligation	17,549,999	19,254,835	497,673	529,600	18,047,672	19,784,435
Landfill closure costs	-	-	2,378,990	2,296,323	2,378,990	2,296,323
Total debt	$ 19,232,285	$ 20,393,018	$ 2,900,441	$ 2,847,295	$ 22,132,726	$ 23,240,313

The State of Georgia limits the amount of general obligation debt that a unit of government can issue to 10% of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for the government is just over $782 million.

Additional information on Burke County's long-term debt can be found in Note 10 of the notes to the financial statements of this report.

Economic Factors and Next Year's Budget

Burke County continues to experience solid economic performance, supported by a diverse mix of energy, agriculture, public services, and residential development. Plant Vogtle, now fully operational with all four units online, remains our largest employer and a critical economic driver. Agribusiness continues to be a mainstay of our local economy, while growth in housing construction and infrastructure investment reflects increasing demand across the county.

General Fund revenues for FY 2024 decreased by approximately 1.88%; however, prudent financial management allowed the County to maintain a strong fiscal position. In recognition of this stability, the Board of Commissioners approved another millage rate reduction for the General Fund and implemented a substantial decrease for the Fire Fund, delivering meaningful tax relief while preserving core services.

The Burke County Hospital Authority continues to operate in a stable financial position and no longer requires a County subsidy. The Authority leases the hospital to Burke Health, which has announced plans to expand its footprint in the coming year using its own capital and resources — a sign of continued confidence and growth in local healthcare services.

While current conditions remain positive, the County remains proactive in preparing for long-term fiscal impacts. With Plant Vogtle's taxable value projected to begin declining in FY 2027 due to depreciation, we are taking steps now to ensure sustainable budgeting, strategic investment, and economic diversification to protect the County's financial future and maintain service excellence.

Requests for Information

This financial report is designed to provide a general overview of Burke County's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Chief Financial Officer, P.O. Box 89, Waynesboro, GA 30830.

BURKE COUNTY, GEORGIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Primary Government			Component Units		
	Governmental Activities	Business-type Activities	Total	Health Department	Hospital Authority	Development Authority
ASSETS						
Current Assets:						
Cash	$ 4,439,048	-	$ 4,439,048	$ 387,691	$ 1,129,427	$ 6,741
Investments	125,855,535	-	125,855,535	704,967	-	3,089,317
Receivables:						
Taxes	2,169,249	-	2,169,249	-	-	-
Intergovernmental	2,182,846	$ 356,409	2,539,255	35,788	-	-
Internal balances	(4,836,429)	4,836,429	-	-	-	-
Leases	116,389	-	116,389		8,192,726	
Other	396,814	27,629	424,443	42,554	1,021,477	-
Prepaid items	178,882	-	178,882	-	-	-
Inventories	475,125	-	475,125	-	-	-
Other post employment benefits asset	-	-	-	122,666	-	-
Restricted cash	-	-	-	-	1,033,473	-
Nondepreciable capital assets	9,068,815	4,092,243	13,161,058	-	3,535,045	4,446,048
Depreciable capital assets, net	78,058,507	1,334,112	79,392,619	-	14,357,335	42,221
Other assets	-	-	-	-	139,189	-
Total Assets	218,104,781	10,646,822	228,751,603	1,293,666	29,408,672	7,584,327
DEFERRED OUTFLOWS OF RESOURCES						
Resources related to pensions	4,810,838	174,051	4,984,889	416,881	-	45,527
LIABILITIES						
Current Liabilities:						
Accounts payable	3,797,280	410,446	4,207,726	5,883	-	45,384
Intergovernmental payable	-	-	-	-	-	443,358
Accrued payroll	954,375	12,570	966,945	919	-	3,448
Retirement contributions payable	277,796	-	277,796	-	-	-
Unearned revenue	61,993	56,945	118,938	146	-	-
Compensated absences payable	97,736	2,377	100,113	-	-	355
Accrued landfill closure and postclosure care costs	-	23,790	23,790	-	-	-
Notes payable	60,054	-	60,054	-	-	-
Subscriptions payable	71,537	-	71,537	-	-	-
Leases payable	109,412	-	109,412	-	-	-
Total Current Liabilities	5,430,183	506,128	5,936,311	6,948	-	492,545
Long-Term Liabilities:						
Net pension liability	17,549,999	497,673	18,047,672	1,267,867	-	127,675
Compensated absences payable (net of current portion)	879,621	21,401	901,022	77,356	-	3,198
Accrued landfill closure and postclosure care costs (net of current portion)	-	2,355,200	2,355,200	-	-	-
Notes payable (net of current portion)	180,161	-	180,161			
Subscriptions payable (net of current portion)	906	-	906			
Leases payable (net of current portion)	282,861	-	282,861	-	-	-
Total Long-Term Liabilities	18,893,548	2,874,274	21,767,822	1,345,223	-	130,873
Total Liabilities	24,323,731	3,380,402	27,704,133	1,352,171	-	623,418
DEFERRED INFLOWS OF RESOURCES						
Resources related to pensions	236,414	46,275	282,689	88,310	-	19,616
Lease related	114,515	-	114,515	-	7,631,749	-
Total Deferred Inflows of Resources	350,929	46,275	397,204	88,310	7,631,749	19,616
NET POSITION						
Net investment in capital assets	86,422,391	5,426,355	91,848,746	-	17,892,380	4,488,269
Restricted for:						
Capital projects	25,956,479	-	25,956,479	-	1,023,131	-
Other purposes	39,117,997	-	39,117,997	-	10,342	-
Unrestricted	46,744,092	1,967,841	48,711,933	270,066	2,851,070	2,498,551
Total Net Position	$ 198,240,959	$ 7,394,196	$ 205,635,155	$ 270,066	$ 21,776,923	$ 6,986,820

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Program/Function	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Health Department	Component Units: Hospital Authority	Component Units: Development Authority
Primary Government										
Governmental Activities										
General government	$ 3,432,325	$ 2,537,462	$ 384,037	$ 4,347,635	$ 3,836,809	-	$ 3,836,809	-	-	-
Judicial	5,515,035	359,884	109,840	-	(5,045,311)	-	(5,045,311)	-	-	-
Public safety	31,200,356	4,170,572	1,053,401	5,078	(25,971,305)	-	(25,971,305)	-	-	-
Public works	11,565,105	-	8,013	3,741,276	(7,815,816)	-	(7,815,816)	-	-	-
Health and welfare	4,638,057	-	135,547	-	(4,502,510)	-	(4,502,510)	-	-	-
Culture and recreation	2,849,314	336,226	91,150	157,744	(2,264,194)	-	(2,264,194)	-	-	-
Housing and development	1,514,344	181,018	-	574,973	(758,353)	-	(758,353)	-	-	-
Interest	9,351	-	-	-	(9,351)	-	(9,351)	-	-	-
Total governmental activities	60,723,887	7,585,162	1,781,988	8,826,706	(42,530,031)	-	(42,530,031)	-	-	-
Business-type Activities										
Solid Waste	4,168,135	581,112	161,527	-	-	$ (3,425,496)	(3,425,496)	-	-	-
Transit	589,205	88,082	196,413	-	-	(304,710)	(304,710)	-	-	-
Broadband Utility	-	-	-	2,872,180	-	2,872,180	2,872,180			
Total business-type activities	4,757,340	669,194	357,940	2,872,180	-	(858,026)	(858,026)	-	-	-
Total - Primary Government	$ 65,481,227	$ 8,254,356	$ 2,139,928	$ 11,698,886	(42,530,031)	(858,026)	(43,388,057)	-	-	-
Component Units:										
Burke County Health Department	$ 1,349,687	$ 390,570	$ 796,715	-				$ (162,402)	-	-
Burke County Hospital Authority	1,331,988	427,978	-	$ 3,655,375				-	$ 2,751,365	-
Development Authority of Burke County	335,221	15,170	166,493	10,323				-	-	$ (143,235)
Total Component Units	$ 1,684,908	$ 405,740	$ 963,208	$ 10,323				(162,402)	2,751,365	(143,235)
		General Revenues								
		Property taxes levied for:								
		General purposes			36,518,540	-	36,518,540	-	-	-
		Fire protection			19,054,357	-	19,054,357	-	-	-
		Sales taxes			12,081,120	-	12,081,120	-	-	-
		Insurance premium tax			1,466,218	-	1,466,218	-	-	-
		Other taxes			260,894	-	260,894	-	-	-
		Interest earned			5,061,539	-	5,061,539	23,606	286,455	143,235
		Insurance recoveries			69,387	-	69,387	-	-	-
		Miscellaneous			308,307	-	308,307	-	-	-
		Gain (loss) on sale of capital assets			229,612	(56,918)	172,694	-	-	-
		Total General Revenues			75,049,974	(56,918)	74,993,056	23,606	286,455	143,235
		Transfers			(8,134,759)	8,134,759	-	-	-	-
		Change in Net Position			24,385,184	7,219,815	31,604,999	(138,796)	3,037,820	-
		Net Position, Beginning of Year, As Restated			173,855,775	174,381	174,030,156	408,862	18,739,103	6,986,820
		Net Position, End of Year			$ 198,240,959	$ 7,394,196	$ 205,635,155	$ 270,066	$ 21,776,923	$ 6,986,820

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	General	Fire Protection	American Rescue Plan Act	T-SPLOST	SPLOST III	SPLOST IV	SPLOST V	Other Governmental Funds	Total Governmental Funds
ASSETS									
Cash	$ 2,828,513	$ 19,708	$ -	$ 1,116,692	$ 2,509	$ 2,500	$ 2,463	$ 466,663	$ 4,439,048
Investments	100,656,321	-	-	592,069	5,826,410	17,162,219	1,618,516	-	125,855,535
Receivables:									
Taxes	2,156,880	12,369	-	-	-	-	-	-	2,169,249
Intergovernmental	618,996	112,247	-	206,000	-	-	949,373	296,230	2,182,846
Leases	116,389	-	-	-	-	-	-	-	116,389
Other	103,679	15,037	-	-	-	-	-	278,098	396,814
Due from other funds	254,722	38,436,407	-	86,308	-	-	-	907,513	39,684,950
Prepaid items	169,224	-	-	-	-	-	-	-	169,224
Inventories	43,049	-	-	-	-	-	-	-	43,049
TOTAL ASSETS	$ 106,947,773	$ 38,595,768	$ -	$ 2,001,069	$ 5,828,919	$ 17,164,719	$ 2,570,352	$ 1,948,504	$ 175,057,104
LIABILITIES									
Accounts payable	$ 1,186,215	$ 125,604	$ -	$ 369,906	$ 3,090	$ 1,324,065	$ 424,269	$ 209,347	$ 3,642,496
Accrued payroll	642,762	222,919	-	-	-	-	-	41,309	906,990
Retirement contribution payable	277,796	-	-	-	-	-	-	-	277,796
Due to other funds	45,091,509	-	-	-	1,236	-	-	243,426	45,336,171
Unearned revenue	-	-	-	-	-	-	-	61,993	61,993
TOTAL LIABILITIES	47,198,282	348,523	-	369,906	4,326	1,324,065	424,269	556,075	50,225,446
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue - property taxes	17,855	7,691	-	-	-	-	-	-	25,546
Lease related	114,515	-	-	-	-	-	-	-	114,515
TOTAL DEFERRED INFLOWS OF RESOURCES	132,370	7,691	-	-	-	-	-	-	140,061
FUND BALANCES									
Nonspendable	212,273	-	-	-	-	-	-	-	212,273
Restricted	-	38,239,554	-	1,631,163	5,824,593	15,840,654	2,146,083	1,392,429	65,074,476
Unassigned	59,404,848	-	-	-	-	-	-	-	59,404,848
TOTAL FUND BALANCES	59,617,121	38,239,554	-	1,631,163	5,824,593	15,840,654	2,146,083	1,392,429	124,691,597
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 106,947,773	$ 38,595,768	$ -	$ 2,001,069	$ 5,828,919	$ 17,164,719	$ 2,570,352	$ 1,948,504	$ 175,057,104

See accompanying notes to the basic financial statements.

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

Amounts reported for governmental activities in the statement of net position are different because:		
Total Governmental Fund Balances		$ 124,691,597
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:		
Cost	$ 174,693,143	
Less accumulated depreciation	(88,477,946)	86,215,197
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the funds:		
Property taxes		25,546
The internal service funds are used by management to charge the costs of the operation and maintenance of facilities and the vehicle fleet to individual funds. Certain assets and liabilities of the internal service funds are included in governmental activities columns in the statement of net position.		1,140,906
Deferred outflows related to pensions are not reported in the governmental funds.		4,455,769
Deferred inflows related to pensions are not reported in the governmental funds.		(105,610)
The County's net pension liability is not reported in the governmental funds but is in the statement of net position.		(16,554,680)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds but are reported on the statement of net position.		
Compensated absences payable	(929,994)	
Notes payable	(240,215)	
Subscriptions payable	(65,284)	
Leases payable	(392,273)	(1,627,766)
Net Position Of Governmental Activities		$ 198,240,959

See accompanying notes to the basic financial statements.

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

	General	Fire Protection	American Rescue Plan Act	T-SPLOST	SPLOST III	SPLOST IV	SPLOST V	Other Governmental Funds	Total Governmental Funds
REVENUES									
Taxes	$ 42,155,549	$ 19,053,889	-	$ 2,575,204	-	$ 2,151,030	$ 3,444,632	-	$ 69,380,304
Licenses and permits	177,488	-	-	-	-	-	-	-	177,488
Charges for services	3,582,781	1,657,947	-	-	-	-	-	$ 857,183	6,097,911
Fees, fines and forfeitures	710,261	-	-	-	-	-	-	599,502	1,309,763
Intergovernmental	619,906	183,041	$ 4,347,635	1,925,716	-	1,090,731	-	1,060,102	9,227,131
Contributions and donations	-	-	-	-	-	-	-	81,973	81,973
Interest	5,059,435	-	-	89,259	$ 311,410	886,592	12,329	2,104	6,361,129
Other	308,307	-	-	-	-	-	-	-	308,307
Total revenues	52,613,727	20,894,877	4,347,635	4,590,179	311,410	4,128,353	3,456,961	2,600,864	92,944,006
EXPENDITURES									
Current:									
General government	3,033,526	-	-	-	-	-	-	-	3,033,526
Judicial	4,513,327	-	-	-	-	-	-	197,188	4,710,515
Public safety	13,123,904	13,469,745	-	-	-	-	-	2,314,026	28,907,675
Public works	5,715,118	-	-	-	-	-	-	-	5,715,118
Health and welfare	4,537,152	-	-	-	-	-	-	52,578	4,589,730
Culture and recreation	2,444,312	-	-	-	-	-	-	131,831	2,576,143
Housing and development	1,198,623	-	-	-	-	-	-	-	1,198,623
Capital outlay:									
General government	-	-	-	-	250,289	159,211	-	31,698	441,198
Public safety	-	871,831	-	-	-	1,670,768	178,246	712,195	3,433,040
Public works	-	-	-	1,704,204	51,455	2,061,730	37	-	3,817,426
Culture and recreation	-	-	-	-	-	-	-	105,904	105,904
Housing and development	-	-	-	3,158,732	-	-	-	-	3,158,732
Debt service:									
Principal	108,163	78,512	-	-	-	-	-	61,813	248,488
Interest	7,521	1,681	-	-	-	-	-	149	9,351
Intergovernmental	-	-	-	-	-	717,724	1,132,595	-	1,850,319
Total expenditures	34,681,646	14,421,769	-	4,862,936	301,744	4,609,433	1,310,878	3,607,382	63,795,788
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	17,932,081	6,473,108	4,347,635	(272,757)	9,666	(481,080)	2,146,083	(1,006,518)	29,148,218
OTHER FINANCING SOURCES (USES)									
Sale of capital assets	368,027	106,017	-	-	-	-	-	-	474,044
Insurance recoveries	-	-	-	41,146	-	28,241	-	-	69,387
Lease financing	61,875	363,501	-	-	-	-	-	-	425,376
Issuance of debt	-	-	-	-	-	-	-	300,269	300,269
Transfers in	4,385,774	1,276,466	-	-	129,250	798,145	-	1,218,675	7,808,310
Transfers out	(10,443,553)	(777,564)	(4,347,635)	(276,793)	-	-	-	(97,524)	(15,943,069)
Total other financing sources (uses)	(5,627,877)	968,420	(4,347,635)	(235,647)	129,250	826,386	-	1,421,420	(6,865,683)
NET CHANGE IN FUND BALANCES	12,304,204	7,441,528	-	(508,404)	138,916	345,306	2,146,083	414,902	22,282,535
FUND BALANCES, OCTOBER 1, 2023	47,312,917	30,798,026	-	2,139,567	5,685,677	15,495,348	-	977,527	102,409,062
FUND BALANCES, SEPTEMBER 30, 2024	$ 59,617,121	$ 38,239,554	$ -	$ 1,631,163	$ 5,824,593	$ 15,840,654	$ 2,146,083	$ 1,392,429	$ 124,691,597

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA

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

Amounts reported for governmental activities in the statement of activities are different because:		
Net Change In Fund Balances - Total Governmental Funds		$ 22,282,535
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlays exceeded depreciation expense in the current period.		
Depreciation expense	$ (8,124,856)	
Capital outlay	11,858,497	3,733,641
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
Property taxes:		
Unavailable revenue @ 9/30/24	25,546	
Unavailable revenue @ 9/30/23	(24,721)	825
Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities.		(244,432)
The internal service funds used by management to charge the costs of facilities and vehicle maintenance to individual funds are not reported in the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.		(214,114)
Other financing sources from lease and note financing are reported on the fund level operating statement but are reported as a liability on the government-wide financial statements.		(725,645)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		248,488
The change in the net pension liability and pension related deferred outflows and inflows are reported on the government-wide statement of activities but not in the governmental funds.		(610,406)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		(85,708)
Change In Net Position of Governmental Activities		$ 24,385,184

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	$ 32,161,000	$ 32,161,000	$ 36,518,187	$ 4,357,187
Local option sales	3,500,000	3,500,000	3,910,250	410,250
Alcoholic beverage	60,000	60,000	55,059	(4,941)
Insurance premium	1,250,000	1,250,000	1,466,218	216,218
Other	231,000	231,000	205,835	(25,165)
Licenses and permits	129,000	129,000	177,488	48,488
Charges for services	3,362,780	3,362,780	3,582,781	220,001
Fees, fines and forfeitures	545,500	545,500	710,261	164,761
Intergovernmental	207,000	290,810	619,906	329,096
Interest	1,277,000	1,277,000	5,059,435	3,782,435
Other	125,500	125,500	308,307	182,807
Total revenues	42,848,780	42,932,590	52,613,727	9,681,137
EXPENDITURES				
Current:				
General government:				
Legislative	194,010	2,594,710	196,163	2,398,547
General administration	1,731,800	1,328,245	988,572	339,673
Elections	303,720	329,699	304,525	25,174
Board of equalization	13,800	13,800	8,888	4,912
Legal services	150,000	150,000	122,481	27,519
Data processing	75,000	144,450	71,938	72,512
Tax commissioner	652,800	832,426	634,431	197,995
Tax assessor	551,070	706,243	607,487	98,756
Audit fees	50,000	49,000	33,350	15,650
Records management	15,320	50,074	46,529	3,545
CSRA Regional Commission	20,000	20,000	19,162	838
Total general government	3,757,520	6,218,647	3,033,526	3,185,121
Judicial:				
Clerk of Courts	919,180	1,046,365	953,909	92,456
Superior Court	1,122,450	1,341,647	1,204,951	136,696
State Court	22,250	24,750	20,975	3,775
State Court - Judge	105,100	113,557	107,502	6,055
State Court - Community Service	22,590	23,360	20,166	3,194
Solicitor's Office	254,210	277,680	260,357	17,323
Juvenile Court	152,910	158,429	135,792	22,637
District Attorney	321,750	373,066	349,593	23,473
Indigent defense	422,560	372,560	360,240	12,320
Magistrate Court	678,820	729,607	670,396	59,211
Probate Court	268,980	298,465	281,267	17,198
Judicial Center	157,350	157,350	148,179	9,171
Total judicial	4,448,150	4,916,836	4,513,327	403,509
Public safety:				
Animal control	621,460	651,026	530,335	120,691
School resource officers	459,800	459,800	508,688	(48,888)
Coroner	107,750	127,515	101,334	26,181
Detention center	3,944,800	4,269,390	4,231,543	37,847
Sheriff	7,101,490	7,154,100	7,752,004	(597,904)
Total public safety	12,235,300	12,661,831	13,123,904	(462,073)

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Highways and streets	$ 5,545,710	$ 6,537,085	$ 5,715,118	$ 821,967
Health and welfare:				
Health department	239,350	309,874	307,867	2,007
Welfare	10,000	11,000	10,700	300
Senior citizens	353,840	412,357	386,935	25,422
Burke County Hospital Authority	3,750,000	3,750,000	3,750,000	-
Service center	37,390	114,148	81,650	32,498
Total health and welfare	4,390,580	4,597,379	4,537,152	60,227
Culture and recreation:				
Recreation	1,952,210	2,185,432	1,651,698	533,734
Museum	36,800	59,630	45,082	14,548
Library	622,700	773,173	747,532	25,641
Total culture and recreation	2,611,710	3,018,235	2,444,312	573,923
Housing and development:				
Burke Office Park	90,180	222,158	208,160	13,998
County agent	239,920	264,925	222,827	42,098
Soil conservation	350	350	350	-
Georgia Forestry Commission	34,000	34,000	31,834	2,166
Planning commission	487,960	586,199	469,623	116,576
Chamber of commerce	20,000	20,000	20,000	-
Airport	202,830	210,124	79,336	130,788
Development Authority	384,780	407,663	166,493	241,170
Total housing and development	1,460,020	1,745,419	1,198,623	546,796
Debt service:				
Principal	-	-	108,163	(108,163)
Interest	-	-	7,521	(7,521)
Total debt service	-	-	115,684	(115,684)
Total expenditures	34,448,990	39,695,432	34,681,646	5,013,786
EXCESS OF REVENUES OVER EXPENDITURES	8,399,790	3,237,158	17,932,081	14,694,923
OTHER FINANCING SOURCES (USES)				
Transfers in	-	4,347,640	4,385,774	38,134
Transfers out	(8,419,790)	(10,539,008)	(10,443,553)	95,455
Lease financing	-	-	61,875	61,875
Sale of capital assets	20,000	184,580	368,027	183,447
Total other financing sources (uses)	(8,399,790)	(6,006,788)	(5,627,877)	378,911
NET CHANGE IN FUND BALANCE	$ -	$ (2,769,630)	12,304,204	$ 15,073,834
FUND BALANCE, BEGINNING OF YEAR			47,312,917	
FUND BALANCE, END OF YEAR			$ 59,617,121	

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
FIRE PROTECTION FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	$ 13,109,290	$ 13,109,290	$ 19,053,889	$ 5,944,599
Charges for services	1,284,000	1,284,000	1,657,947	373,947
Intergovernmental	35,600	35,600	183,041	147,441
Total revenues	14,428,890	14,428,890	20,894,877	6,465,987
EXPENDITURES				
Current:				
Public safety	13,325,510	14,059,156	13,469,745	589,411
Capital outlay:				
Public safety	1,280,000	1,295,050	871,831	423,219
Debt service:				
Principal	-	-	78,512	(78,512)
Interest	-	-	1,681	(1,681)
Total public safety	14,605,510	15,354,206	14,421,769	932,437
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(176,620)	(925,316)	6,473,108	7,398,424
OTHER FINANCING SOURCES (USES)				
Transfers in	676,620	1,276,466	1,276,466	-
Transfers out	(500,000)	(1,100,000)	(777,564)	322,436
Lease financing	-	-	363,501	363,501
Sale of capital assets	-	-	106,017	106,017
Total other financing sources (uses)	176,620	176,466	968,420	791,954
NET CHANGE IN FUND BALANCE	$ -	$ (748,850)	7,441,528	$ 8,190,378
FUND BALANCE, BEGINNING OF YEAR			30,798,026	
FUND BALANCE, END OF YEAR			$ 38,239,554	

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
AMERICAN RESCUE PLAN ACT FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	$ 4,347,630	$ 4,347,630	$ 4,347,635	$ 5
EXPENDITURES				
Capital outlay:				
Public works	4,347,630	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	4,347,630	4,347,635	5
OTHER FINANCING SOURCES				
Transfers out	-	(4,347,630)	(4,347,635)	(5)
NET CHANGE IN FUND BALANCE	$ -	$ -	-	$ -
FUND BALANCE, BEGINNING OF YEAR			-	
FUND BALANCE, END OF YEAR			$ -	

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2024

	Business Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Transit	Broadband Utility	Total	Internal Service Funds
ASSETS					
Current Assets					
Accounts receivable	$ 27,629	-	-	$ 27,629	-
Intergovernmental	-	$ 48,981	$ 307,428	356,409	-
Due from other funds	663,390	-	4,183,099	4,846,489	$ 814,792
Prepaid items	-	-	-	-	9,658
Inventories	-	-	-	-	432,076
Total Current Assets	691,019	48,981	4,490,527	5,230,527	1,256,526
Noncurrent Assets					
Capital Assets					
Land	1,037,752	-	-	1,037,752	-
Construction in progress	-	-	3,054,491	3,054,491	-
Buildings and improvements	1,065,409	5,845	-	1,071,254	1,452,941
Machinery and equipment	1,366,671	471,828	-	1,838,499	1,106,555
Subscription assets	-	-	-	-	48,886
Less accumulated depreciation	(1,236,637)	(339,004)	-	(1,575,641)	(1,696,257)
Total Capital Assets	2,233,195	138,669	3,054,491	5,426,355	912,125
Total Assets	2,924,214	187,650	7,545,018	10,656,882	2,168,651
DEFERRED OUTFLOWS OF RESOURCES					
Resources related to pensions	119,812	54,239	-	174,051	355,069
LIABILITIES					
Current Liabilities					
Accounts payable	85,000	243	325,203	410,446	154,784
Accrued payroll	6,701	5,869	-	12,570	47,385
Unearned revenue	-	56,945	-	56,945	-
Compensated absences payable	1,302	1,075	-	2,377	4,737
Accrued landfill closure and postclosure care costs	23,790	-	-	23,790	-
Subscriptions payable	-	-	-	-	7,159
Due to other funds	-	10,060	-	10,060	-
Total Current Liabilities	116,793	74,192	325,203	516,188	214,065
Long-Term Liabilities					
Compensated absences payable (net of current portion)	11,722	9,679	-	21,401	42,626
Net pension liability	359,562	138,111	-	497,673	995,319
Accrued landfill closure and postclosure care costs (net of current portion)	2,355,200	-	-	2,355,200	-
Total Long-term Liabilities	2,726,484	147,790	-	2,874,274	1,037,945
Total Liabilities	2,843,277	221,982	325,203	3,390,462	1,252,010
DEFERRED INFLOWS OF RESOURCES					
Resources related to pensions	26,368	19,907	-	46,275	130,804
NET POSITION					
Net investment in capital assets	2,233,195	138,669	3,054,491	5,426,355	904,966
Unrestricted	(2,058,814)	(138,669)	4,165,324	1,967,841	235,940
Total Net Position	$ 174,381	$ -	$ 7,219,815	$ 7,394,196	$ 1,140,906

See accompanying notes to the basic financial statements.

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

	Business Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Transit	Broadband Utility	Total	Internal Service Funds
OPERATING REVENUES					
Charges for services	$ 581,112	$ 88,082	-	$ 669,194	$ 4,787,627
OPERATING EXPENSES					
Salaries	253,851	239,464	-	493,315	1,619,562
Employee benefits	114,076	115,974	-	230,050	655,171
Purchased services	3,543,485	109,198	-	3,652,683	663,737
Materials and supplies	36,925	74,137	-	111,062	1,881,376
Depreciation	219,798	50,432	-	270,230	184,112
Total operating expenses	4,168,135	589,205	-	4,757,340	5,003,958
OPERATING INCOME (LOSS)	(3,587,023)	(501,123)	-	(4,088,146)	(216,331)
NON-OPERATING REVENUES (EXPENSES)					
Intergovernmental	161,527	196,413	-	357,940	-
Interest expense	-	-	-	-	(508)
Gain (loss) on disposal of capital assets	(56,918)	-	-	(56,918)	2,725
Total non-operating revenues (expenses)	104,609	196,413	-	301,022	2,217
INCOME (LOSS) BEFORE CAPITAL GRANTS AND TRANSFERS	(3,482,414)	(304,710)	-	(3,787,124)	(214,114)
Capital grants	-	-	$ 2,872,180	2,872,180	-
Transfers in	3,482,414	304,710	4,347,635	8,134,759	-
CHANGE IN NET POSITION	-	-	7,219,815	7,219,815	(214,114)
NET POSITION, OCTOBER 1, 2023	174,381	-	-	174,381	1,355,020
NET POSITION, SEPTEMBER 30, 2024	$ 174,381	$ -	$ 7,219,815	$ 7,394,196	$ 1,140,906

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Transit	Broadband Utility	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers	$ 574,520	$ 88,082	$ -	$ 662,602	-
Cash received from interfund charges	-	-	-	-	$ 4,699,223
Cash payments to employees for salaries and benefits	(360,824)	(345,767)	-	(706,591)	(2,215,276)
Cash payments for goods and services	(3,509,751)	(183,338)	-	(3,693,089)	(2,416,387)
Net cash provided (used) by operating activities	(3,296,055)	(441,023)	-	(3,737,078)	67,560
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating grants	161,527	198,755	-	360,282	-
Advances from (to) other funds	(569,581)	(16,294)	(4,183,099)	(4,768,974)	-
Interfund transfers	3,482,414	304,710	-	3,787,124	-
Net cash provided (used) by noncapital financing activities	3,074,360	487,171	(4,183,099)	(621,568)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Transfers from other funds for capital projects	-	-	4,347,635	4,347,635	-
Capital grants	-	-	2,564,752	2,564,752	-
Principal paid on subscription liabilities	-	-	-	-	(21,092)
Interest paid	-	-	-	-	(508)
Proceeds from sale of assets	329,000	-	-	329,000	2,725
Purchase of capital assets	(107,305)	(46,148)	(2,729,288)	(2,882,741)	(48,685)
Net cash provided (used) by capital and related financing activities	221,695	(46,148)	4,183,099	4,358,646	(67,560)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	-	-	-
CASH AND CASH EQUIVALENTS, OCTOBER 1, 2023	-	-	-	-	-
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2024	$ -	$ -	$ -	$ -	$ -
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ (3,587,023)	$ (501,123)	$ -	$ (4,088,146)	$ (216,331)
Adjustments:					
Depreciation	219,798	50,432	-	270,230	184,112
(Increase) decrease in operating assets:					
Accounts receivable	(6,592)	-	-	(6,592)	-
Interfund receivables	-	-	-	-	(88,404)
Intergovernmental	-	-	-	-	-
Prepaid items	-	-	-	-	6,584
Inventory	-	-	-	-	63,340
(Increase) decrease in deferred outflow of resources - resources related to pensions	23,779	22,431	-	46,210	151,709
(Decrease) increase in deferred inflow of resources - resources related to pensions	(1,082)	(1,020)	-	(2,102)	(6,900)
Increase (decrease) in operating liabilities:					
Accounts payable	(12,008)	(3)	-	(12,011)	58,802
Accrued landfill closure and postclosure care costs	82,667	-	-	82,667	-
Accrued payroll	283	1,904	-	2,187	17,137
Compensated absences payable	552	1,854	-	2,406	2,330
Net pension liability	(16,429)	(15,498)	-	(31,927)	(104,819)
Net cash provided (used) by operating activities	$ (3,296,055)	$ (441,023)	$ -	$ (3,737,078)	$ 67,560

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2024

ASSETS	
Cash	$ 2,726,541
TOTAL ASSETS	$ 2,726,541
LIABILITIES	
Due to other governments	$ 432,581
Due to other entities and individuals	57,177
TOTAL LIABILITIES	489,758
NET POSITION	
Restricted for individuals, organizations, and other governments	2,236,783
TOTAL NET POSITION	$ 2,236,783

See accompanying notes to the basic financial statements.

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

ADDITIONS	
Tax collections for other governments	$ 101,336,120
Fees, fines, and forfeitures	332,675
Court judgments/assessments	687,770
Deposits from inmates	15,910
Tax sale proceeds	150,828
Contributions	3,750,000
Total additions	106,273,303
DEDUCTIONS	
Payments to other governments	104,425,346
Payments to other entities and individuals	1,313,882
Total deductions	105,739,228
Net increase (decrease) in fiduciary net position	534,075
NET POSITION - OCTOBER 1, 2023	1,702,708
NET POSITION - SEPTEMBER 30, 2024	$ 2,236,783

See accompanying notes to the basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction

The financial statements of Burke County, Georgia (the County) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles. The accompanying summary of the County's more significant accounting policies is presented to assist the reader in interpreting the financial statements and other data in this report.

Basis of accounting

The basic financial statements consist of the government-wide financial statements, fund financial statements, and notes to the financial statements.

Government-wide statements – The statement of net position and the statement of activities report information on all of the nonfiduciary activities of the primary government and its component units. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with the program or function of the County's governmental activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund financial statements – The fund financial statements provide information about the County's funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented, although the latter is excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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 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 have been met.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, franchise taxes, licenses, interest and special assessments are susceptible to accrual. Sales taxes collected and held by the state at year-end on behalf of the County are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the County and are recognized as revenue at that time. Entitlements and shared revenues are recorded at the time of receipt or earlier if susceptible to accrual criteria is met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The accounts of the County are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with financial-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The County reports the following major governmental funds:

General Fund – The General Fund is the general operating fund of the County. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, fines and forfeitures, and various other taxes and charges. The primary expenditures are for general administration, public safety, highways and streets, health and welfare, and culture and recreation.

Fire Protection Fund – This special revenue fund has been established to account for the County's fire tax to be used for fire protection and emergency management activities.

American Rescue Plan Act Fund – This fund accounts for all Local Fiscal Recovery funds received by the County through the American Rescue Plan Act of 2021.

T-SPLOST Fund – This capital projects fund was established to account for expenditures on capital improvements made by the County and financed through revenues from a special purpose local option sales tax collected for transportation purposes.

Special Purpose Local Option Sales Tax (SPLOST) III Fund – This capital projects fund was established to account for expenditures on capital improvements made by the County and financed through revenues from a special purpose local option sales tax.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Special Purpose Local Option Sales Tax (SPLOST) IV Fund – This capital projects fund was established to account for expenditures on capital improvements made by the County and financed through revenues from a special purpose local option sales tax.

Special Purpose Local Option Sales Tax (SPLOST) V Fund – This capital projects fund was established to account for expenditures on capital improvements made by the County and financed through revenues from a special purpose local option sales tax.

The County reports the following major enterprise funds:

Solid Waste Fund – The Solid Waste Fund is used to account for the collection and disposal of solid waste.

Transit Fund – This fund is used to account for the operation and costs of Burke County Transit.

Broadband Utility Fund – This fund accounts for revenues and expenses related to the county's broadband services. While designed to be self-sustaining through user fees, early infrastructure costs were supported by county transfers.

The County also reports two internal service funds. The *Vehicle Maintenance Fund* is used to account for operations that provide repairs and maintenance to the County fleet. The *Facilities Maintenance Fund* is used to account for repairs and maintenance to County buildings and facilities. These services are provided to other County departments on a cost-reimbursement basis.

The County has adopted GASB Statement No. 20, Accounting and Financial Reporting of Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting, and has elected to follow GAAP prescribed by GASB and all Financial Accounting Standard Board (FASB) standards issued prior to November 30, 1989. Subsequent to this date, the County accounts for its business-type activities and enterprise funds of the primary government as presented by GASB.

Enterprise 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 revenues of the Solid Waste and the Transit Funds are charges to customers for sales and services. Operating expenses for enterprise funds include costs 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.

Fiduciary funds are custodial in nature. The County reports the following fiduciary funds:

Tax Commissioner – This fund is used to account for the collection of various taxes, including property taxes, on behalf of other governmental entities.

Probate Court – This fund is used to account for all monies received by the Probate Court on behalf of individuals, private organizations, and other governmental units.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Clerk of Court – This fund is used to account for all monies received by the Clerk of Court on behalf of individuals, private organizations, and other governmental units.

Magistrate Court – This fund is used to account for all monies received by the Magistrate Court on behalf of individuals, private organizations, and other governmental units.

Sheriff – This fund is used to account for all monies received by the Sheriff on behalf of individuals, private organizations, and other governmental units.

Hospital Trust Fund – This fund is used to account for the supplemental payments to the Hospital Authority.

Component Units

Discretely presented component units are presented in separate columns on the government-wide statement of net position and statement of activities to emphasize legal separation from the County.

Those discretely presented component units are:

*Development Authority of Burke Count*y – This component unit column in the government-wide financial statements includes the financial data of the Development Authority of Burke County. It is reported in a separate column to emphasize that it is legally separate from the County. Governed by County appointment, this entity was created for the purpose of promoting and developing trade, commerce, industry, and employment opportunities in the County. Operations of the Development Authority are subsidized through the General Fund as needed. No separate financial statements are issued for the Development Authority of Burke County.

Burke County Health Department – This component unit column in the government-wide financial statements includes the financial data of the Burke County Health Department. It is reported in a separate column to emphasize that it is legally separate from the County. Governed by a voting majority of board members appointed by the County, this entity receives funding from Burke County. The Health Department has a June 30 year end, and the financial statements included herein are as of and for the year ended June 30, 2024. Separate financial statements have been issued and are available from the Burke County Health Department.

Burke County Hospital Authority – Financial Information for this component unit was unavailable and therefore is not included in the government-wide financial statements. Governed by a voting majority of board members appointed by the County, this entity receives funding from Burke County in the form of loan guarantees and appropriations. The Hospital Authority has a May 31 year end, and the financial statements included herein are as of and for the year ended May 31, 2024. Separate audited financial statements have been issued and are available from the Burke County Hospital Authority.

The following component unit has been included in the financial statements as a blended component unit:

Public Library – Governed by County appointment, this entity oversees the Burke County Library that is available to the citizens of Burke County and the general public. No separate financial statements are issued for the Public Library.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to September 30, the County manager submits to the County Board of Commissioners a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them.

2. A public hearing is conducted by the County to obtain taxpayer comments.

3. The budget is legally enacted by resolution of the County Board of Commissioners.

4. The County manager is authorized to transfer line item amounts within operating departments.

5. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds. Project length budgets are adopted for Capital Project Funds.

6. Budgets for the governmental funds are adopted on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America.

Budget amounts reflected in the accompanying financial statements represent the original adopted budget and any revisions approved by the County Board of Commissioners. The County Board of Commissioners approves additional appropriations or transfers between departments.

Encumbrances

The County does not employ encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditures are recorded as liabilities on the balance sheet when issued.

Cash and cash equivalents

For purposes of financial statement presentation, the County considers all highly liquid investments with an original maturity of three months or less, or with insignificant early withdrawal penalties, to be cash equivalents. Cash and cash equivalents include amounts in demand deposits and certificates of deposit at September 30, 2024.

Investments

The County follows GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools.* Nonparticipating interest-earning investment contracts (investments whose value is not affected by interest rate or other market changes), include money market investments (short-term, highly liquid debt instruments including commercial paper, banker's acceptances and U. S. Treasury and agency obligations), that have a remaining maturity at purchase of one year or less are reported at cost or amortized cost assuming their fair value has not been impacted by changes in the credit worthiness of the issuer or similar factors. All other investments are reported at fair value (the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale).

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Local government investment pool – The local government investment pool "Georgia Fund 1", created by O.C.G.A.§36-83-8, is a stable net asset value investment pool that follows Standard and Poor's criteria for AAA rated money market funds. However, Georgia Fund 1 operates in a manner consistent with Rule 2A-7 of the Investment Company Act of 1940 and is considered to be a 2A-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1.00 per share value). The Office of State Treasurer is the regulatory oversight agency.

Receivables

All receivables are reported at their net realizable value.

Inventories

Inventories consist of expendable supplies held for consumption stated on a first-in, first-out basis. They are reported at cost and are recorded as expenditures at the time the individual inventory items are used.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets

Capital assets, which include property, 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 County as assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of one year. Such 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.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset life are not capitalized.

Major outlays for capital assets and improvements are capitalized as the projects are constructed. All reported capital assets are depreciated. 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:

Buildings	20 – 40 years
Improvements other than buildings	10 years
Furniture, fixtures, and equipment	5 – 10 years
Infrastructure	20 years

Infrastructure acquired prior to June 20, 1980, is not reported.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Compensated Absences

County employees are entitled to certain compensated absences based on their length of employment. County employees may earn vacation time up to a maximum of fifteen (15) days per year, which is vested. As in prior years, compensated absences are liquidated through the General Fund.

Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as interfund receivables and interfund payables on the balance sheet of the fund financial statements and as internal balances on the statement of net position in the government-wide financial statements. Internal balances are eliminated in the government-wide financial statements.

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made on behalf of another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is being reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term liabilities are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

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. The County has only one item that qualifies for reporting in this category. It is resources related to pensions reported at the government-wide level for governmental and business-type activities and at the fund level for proprietary funds.

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 an item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue,* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The County also has deferred inflows of resources related to its pension plan at the government-wide level for governmental and business-type activities and at the fund level for proprietary funds. The County reports deferred amounts related to leases in the governmental funds balance sheet and the statement of net positon.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Nonspendable – The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. It includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

Restricted – The restricted fund balance classification includes amounts that are either restricted externally by creditors, grantors, contributors, or laws or regulations of other governments or restricted by law through constitutional provisions or enabling legislation.

Committed – The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned – The assigned fund balance classification includes amounts that are constrained by the County's intent to be used for specific purposes but are not restricted or committed. The authority for making an assignment is not required to be the County's highest level of decision-making authority and as such, the nature of actions necessary to remove or modify an assignment does not require the County's highest level of authority.

Unassigned – The unassigned fund balance classification includes the residual amounts of fund balances that do not meet any of the above criteria. 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:

- Committed
- Assigned
- Unassigned

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Net Position – Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net position is reported as unrestricted.

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these amounts.

NOTE 2 – DEPOSITS AND INVESTMENTS

At September 30, 2024, the County had the following investments:

Investments	Maturities	Fair Value	Credit Rating
Primary Government:			
Georgia Fund 1	Average of 17 days WAM	$ 125,855,535	AAAf/S1
Discretely Presented Component Units - Development Authority of Burke County:			
Georgia Fund 1	Average of 17 days WAM	$ 3,089,317	AAAf/S1
Burke County Board of Health:			
Delaware Life Non-Qualified Annuity	-	$ 276,947	-
Symetra Life Non-Qualified Annuity	-	157,500	-
Brighthouse Financial Fixed Rate Annuity	-	270,520	-
		$ 704,967	

Interest Rate Risk – The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 2 – DEPOSITS AND INVESTMENTS – Continued

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 banker's 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 – Deposits – Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County 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 (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities.

Custodial Credit Risk – Investments – Custodial credit risk for investments is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. State statutes require all investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities.

At September 30, 2024, the carrying amount of the County's deposits (checking and certificates of deposit) was $7,165,589 and the bank balance was $7,314,697. Of the bank balance, $1,876,100 was covered by federal depository insurance and $5,438,597 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

Discretely Presented Component Units

At September 30, 2024, the carrying amount of deposits (checking and certificates of deposit) for the Development Authority of Burke County was $6,741 and the bank balance was $8,646. The bank deposits were fully covered by federal depository insurance.

At June 30, 2024 the bank deposits of the Burke County Health Department were fully covered by federal depository insurance and pledged securities.

At May 31, 2024, the carrying amount of deposits (checking and certificates of deposit) for the Burke County Hospital Authority was $2,162,900 and the bank balance was $2,165,934. Of the bank balance, $500,000 was covered by federal depository insurance and $1,566,882 was collateralized by securities held by the pledging financial institution's trust department or agent in the Authority's name. $99,052 were in excess of the insured and collateralized amounts.

NOTE 3 – RECEIVABLES

Receivables at September 30, 2024, consisted of taxes, accounts (billings for user charges), and intergovernmental receivables arising from grants.

Receivables 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

NOTE 3 – RECEIVABLES – Continued

determining their existence, completeness, valuation, and collectibility. The allowances for uncollectibles netted against receivables at September 30, 2024 follow:

Fund	Allowance for Uncollectibles
Fire Protection	$ 79,706
Solid Waste	1,000
General	53,564

NOTE 4 – PROPERTY TAXES

The County's Tax Commissioner bills and collects property taxes, then remits to the County its respective share of property taxes. Property taxes are an enforceable lien on property owned as of January 1. Taxes are typically levied in October and may be paid after receipt of the tax bill. Taxes are considered delinquent 61 days after mailing by the Tax Commissioner. Property tax revenues are recognized when they become measurable and available. Available revenues include those property tax receivables expected to be collected within 60 days. Property taxes are recorded as receivables when levied.

Current year property taxes were levied on December 27, 2023, and due February 28, 2024. A summary of the current year property tax levy is as follows:

	General Fund	Fire Protection Fund
Millage rates		
Unincorporated	4.500	2.500
Incorporated	4.665	2.500
Property tax levy	$ 35,239,465	$ 19,141,821
Property taxes receivable at September 30, 2024	$ 80,804	$ 35,443
Allowance for uncollectible accounts	(53,564)	(23,074)
Net property taxes receivable at September 30, 2024	$ 27,240	$ 12,369
Unavailable property tax revenue at September 30, 2024	$ 17,855	$ 7,691

NOTE 5 – PUBLIC UTILITIES TAX

Public Utility taxes accounted for approximately 91% of the current year tax digest.

NOTE 6 – CAPITAL ASSETS

Governmental activities capital asset activity (including the vehicle maintenance and facilities maintenance internal service funds) for the year ended September 30, 2024, was as follows:

	Balance 10/1/2023	Additions	Deductions	Balance 9/30/2024
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 3,884,706	43,149	-	$ 3,927,855
Construction in progress	4,542,015	$ 4,286,205	$ 3,687,260	5,140,960
Total capital assets not being depreciated	8,426,721	4,329,354	3,687,260	9,068,815
Capital assets being depreciated:				
Infrastructure	66,857,879	2,941,273	-	69,799,152
Buildings and improvements	56,882,546	4,896,697	11,197	61,768,046
Furniture, fixtures, and equipment	36,134,688	3,001,742	3,311,922	35,824,508
Subscription-based IT arrangements	241,741	-	-	241,741
Right-to-use leased equipment	173,887	425,376	-	599,263
Total capital assets being depreciated	160,290,741	11,265,088	3,323,119	168,232,710
Total capital assets	168,717,462	15,594,442	7,010,379	177,301,525
Accumulated depreciation/amortization:				
Infrastructure	42,374,876	3,368,119	-	45,742,995
Buildings and improvements	17,648,332	1,508,902	11,197	19,146,037
Furniture, fixtures, and equipment	24,752,154	3,291,888	3,067,490	24,976,552
Subscription-based IT arrangements	84,396	85,236	-	169,632
Right-to-use leased equipment	84,164	54,823	-	138,987
Total accumulated depreciation/amortization	84,943,922	8,308,968	3,078,687	90,174,203
Governmental activities capital assets, net	$ 83,773,540	$ 7,285,474	$ 3,931,692	$ 87,127,322

Depreciation expense was charged to functions as follows:

General government	$ 463,408
Judicial	757,235
Public safety	2,008,826
Culture and recreation	487,473
Health and welfare	48,327
Public works	3,944,144
Housing and development	415,445
Vehicle maintenance internal service fund	43,856
Facility maintenance internal service fund	140,254
Total governmental activities depreciation expense	$ 8,308,968

NOTE 6 – CAPITAL ASSETS - Continued

Business-type capital asset activity for the year ended September 30, 2024 was as follows:

	Balance 10/1/2023	Additions	Deductions	Balance 9/30/2024
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 1,037,752	-	-	$ 1,037,752
Construction in progress	-	$ 3,054,491	-	3,054,491
Total capital assets not being depreciated	1,037,752	3,054,491	-	4,092,243
Capital assets being depreciated:				
Buildings	318,235	-	-	318,235
Improvements other than buildings	639,869	113,151	-	753,020
Machinery and equipment	2,997,839	40,303	$ 1,199,643	1,838,499
Total capital assets being depreciated	3,955,943	153,454	1,199,643	2,909,754
Total capital assets	4,993,695	3,207,945	1,199,643	7,001,997
Accumulated depreciation:				
Buildings	90,011	9,485	-	99,496
Improvements other than buildings	158,399	69,413	-	227,812
Machinery and equipment	1,870,727	191,332	813,725	1,248,334
Total accumulated depreciation	2,119,137	270,230	813,725	1,575,642
Business-type activities capital assets, net	$ 2,874,558	$ 2,937,715	$ 385,918	$ 5,426,355

Depreciation expense was charged as follows:

Solid Waste Fund	$ 219,798
Transit Fund	50,432
Total business-type activities depreciation expense	$ 270,230

NOTE 6 – CAPITAL ASSETS – Continued

Capital asset activity for the Development Authority component unit for the year ended September 30, 2024 was as follows:

	Balance 10/1/2023	Additions	Deductions	Balance 9/30/2024
Capital assets not being depreciated:				
Land held for sale	$ 4,435,725	$ 10,323	-	$ 4,446,048
Capital assets being depreciated:				
Machinery and equipment	32,584	-	-	32,584
Improvements	49,558	-	-	49,558
Total capital assets being depreciated	82,142	-	-	82,142
Accumulated depreciation:				
Machinery and equipment	31,527	4,247	-	35,774
Improvements	2,803	1,344	-	4,147
Total accumulated depreciation	34,330	5,591	-	39,921
Development Authority capital assets, net	$ 4,483,537	$ 4,732	$ -	$ 4,488,269

Capital asset activity for the Health Department component unit for the year ended June 30, 2024 was as follows:

	Balance 7/1/2023	Additions	Deductions	Balance 6/30/2024
Capital assets being depreciated:				
Machinery and equipment	$ 187,195	$ -	$ -	$ 187,195
Accumulated depreciation:				
Machinery and equipment	187,195	-	-	187,195
Health Department capital assets, net	$ -	$ -	$ -	$ -

NOTE 6 – CAPITAL ASSETS – Continued

Capital asset activity for the Hospital Authority component unit for the year ended May 31, 2024 was as follows:

	Balance 6/1/2023	Additions	Deductions	Balance 5/31/2024
Capital assets not being depreciated:				
Land	$ 66,704	-	-	$ 66,704
Construction in progress	4,366,786	$ 3,471,131	$ 4,369,576	3,468,341
Total capital assets not being depreciated	4,433,490	3,471,131	4,369,576	3,535,045
Capital assets being depreciated:				
Buildings and improvements	16,832,342	4,364,376	-	21,196,718
Machinery and equipment	9,785,906	5,200	-	9,791,106
Total capital assets being depreciated	26,618,248	4,369,576	-	30,987,824
Total capital assets at historical cost	31,051,738	7,840,707	4,369,576	34,522,869
Less accumulated depreciation	15,458,597	1,171,892	-	16,630,489
Hospital Authority capital assets, net	$ 15,593,141	$ 9,012,599	$ 4,369,576	$ 17,892,380

NOTE 7 – LEASES

County as Lessee

The County, as a lessee, has entered into lease agreements for financing copiers and various equipment. The total of the County's lease assets is recorded at $599,263, less accumulated amortization of $139,987.

The future lease payments under lease agreements are as follows:

	Governmental Activities		
Fiscal Year	Principal	Interest	Total
2025	$ 109,412	$ 15,201	$ 124,613
2026	102,312	10,905	113,217
2027	92,119	7,127	99,246
2028	82,099	3,539	85,638
2029	6,331	108	6,439
Total	$ 392,273	$ 36,880	$ 429,153

NOTE 7 – LEASES (Continued)

County as Lessor

The County, as a lessor, has entered into lease agreements involving land and building space. The total amount of inflows of resources, including lease revenue, interest revenue, and other lease-related inflows, recognized during the fiscal year was $50,901.

The future principal and interest payments expected to maturity are as follows:

	Governmental Activities		
Fiscal Year	Principal	Interest	Total
2025	$ 47,228	$ 3,796	$ 51,024
2026	49,152	1,872	51,024
2027	14,744	352	15,096
2028	2,963	157	3,120
2029	2,302	38	2,340
Total	$ 116,389	$ 6,215	$ 122,604

NOTE 8 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The County has entered into subscription arrangements for the use of various software programs that are needed in operations. For each arrangement, an initial liability was recorded, and the County is required to make fixed monthly payments toward that liability throughout the term of the agreement. The value of subscription-based information technology arrangement assets are also recorded on the books and amortized over the term of the agreement.

The total of the County's subscription assets for governmental activities are recorded at $241,741, less accumulated amortization of $169,632.

The future payments under subscription-based information technology arrangements are as follows:

	Governmental Activities		
Fiscal Year	Principal	Interest	Total
2025	$ 71,537	$ 1,791	$ 73,328
2026	904	5	909
Total	$ 72,441	$ 1,796	$ 74,237

NOTE 9 – NOTES PAYABLE

During the fiscal year ended September 30, 2024, the County financed sheriff equipment totaling $300,270. The loan requires annual payments of $60,054 with 0% interest. The amount outstanding at June 30, 2024 was $240,215.

	Governmental Activities		
Fiscal Year	Principal	Interest	Total
2025	$ 60,054	$ -	$ 60,054
2026	60,054	-	60,054
2027	60,054	-	60,054
2028	60,053	-	60,053
Total	$ 240,215	$ -	$ 240,215

NOTE 10 – LONG-TERM DEBT

The following is a summary of long-term debt activity for governmental activities, business type activities, and component units for the year ended September 30, 2024:

	Balance October 1, 2023	Additions	Reductions	Balance September 30, 2024	Amounts Due In One Year
Governmental Activities:					
Compensated absences payable	$ 889,319	$ 1,516,169	$ 1,428,131	$ 977,357	$ 97,736
Notes payable	-	300,269	60,054	240,215	60,054
Leases payable	92,767	425,376	125,870	392,273	109,412
Subscriptions payable	156,097	-	83,656	72,441	71,537
Net pension liability	19,254,835	-	1,704,836	17,549,999	-
Total Governmental Activities	$ 20,393,018	$ 2,241,814	$ 3,402,547	$ 19,232,285	$ 338,739

	Balance October 1, 2023	Additions	Reductions	Balance September 30, 2024	Amounts Due In One Year
Business-Type Activities:					
Compensated absences payable	$ 21,372	$ 33,951	$ 31,545	$ 23,778	$ 2,378
Accrued landfill closure and postclosure care costs	2,296,323	82,667	-	2,378,990	23,790
Net pension liability	529,600	-	31,927	497,673	-
Total Business-Type Activities	$ 2,847,295	$ 116,618	$ 63,472	$ 2,900,441	$ 26,168

	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Amounts Due In One Year
Health Department:					
Net pension liability	$ 1,490,901	-	$ 223,034	$ 1,267,867	$ -
Compensated absences payable	63,119	$ 41,123	26,886	77,356	-
Total Health Department	$ 1,554,020	$ 41,123	$ 249,920	$ 1,345,223	$ -

	Balance October 1, 2023	Additions	Reductions	Balance September 30, 2024	Amounts Due In One Year
Development Authority:					
Net pension liability	$ 134,106	-	$ 6,431	$ 127,675	-
Compensated absences payable	802	$ 7,577	4,826	3,553	$ 355
Total Development Authority	$ 134,908	$ 7,577	$ 11,257	$ 131,228	$ 355

NOTE 11 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS

Excess expenditures over appropriations for the year ended September 30, 2024 in the following departments in the general fund:

	Overexpenditures
Current:	
School resource officers	$ 48,888
Sheriff	597,904
Principal (Leases & subscriptions)	108,163
Interest (Leases & subscriptions)	7,521

The County funded expenditures in excess of appropriations in the general fund through underexpenditures in other departments.

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

	Overexpenditures
Special Revenue Fund:	
Sheriff's Commissions	$ 275,785
Public Library	32,246

NOTE 12 – INTERFUND RECEIVABLES, INTERFUND PAYABLES AND TRANSFERS

A summary of interfund receivables and payables as of September 30, 2024, follows. Interfund receivables and payables accounts for loans between funds for cash management purposes. All amounts are expected to be paid within one year.

Receivable Fund	Payable Fund	Amount
General	Jail Surcharge	$ 470
	Victim's Assistance Fund	4,171
	Drug enforcement	3,734
	Supplemental juvenile services	79
	Accountability court	47,695
	Confiscated assets	3,155
	Large Grants Fund	184,122
	SPLOST III	1,236
	Transit	10,060
Clerk's Imaging Fund	General	100,771
Sheriff's commissions	General	94,402
Opioid Settlement	General	148,145
Emergency telephone system	General	6,935
Broadband utility	General	4,183,099
Small Grants Fund	General	43,274
Fire protection	General	38,436,407
Solid Waste	General	663,390
Vehicle maintenance	General	181,254
Facility maintenance	General	633,538
TSPLOST	General	86,308
Other Capital Projects	General	513,986
Total		$ 45,346,231

NOTE 12 – INTERFUND RECEIVABLES, INTERFUND PAYABLES AND TRANSFERS (Continued)

A summary of transfers for the year ended September 30, 2024 is as follows:

	Transfers From:									
Transfers To:	General Fund	Drug Enforcement Fund	American Rescue Plan Act Fund	T-SPLOST Fund	Drug Treatment & Education Fund	Confiscated Assets Fund	Large Grants Fund	Small Grants Fund	Fire Protection Fund	Total
General Fund	-	-	$ 4,347,635	-	-	-	$ 38,139	$ -	-	$ 4,385,774
Fire Protection Fund	$ 1,276,466	-	-	-	-	-	-	-	-	1,276,466
E911 Fund	948,098	-	-	-	-	-	-	-	-	948,098
Solid Waste Fund	3,482,414	-	-	-	-	-	-	-	-	3,482,414
Small Grants Fund	-	$ 4,793	-	-	-	-	-	-	$ -	4,793
Transit Fund	27,917	-	-	$ 276,793	-	-	-	-	-	304,710
Accountability Court Fund	64,389	-	-	-	$ 12,000	-	-	-	-	76,389
SPLOST III Fund	129,250	-	-	-	-	-	-	-	-	129,250
SPLOST IV Fund	-	-	-	-	-	-	-	20,581	777,564	798,145
Other Capital Projects Fund	167,384	-	-	-	-	-	-	-	-	167,384
Drug Enforcement Fund	-	-	-	-	-	$ 22,011	-	-	-	22,011
Broadband Utility Fund	4,347,635	-	-	-	-	-	-	-	-	4,347,635
Total	$ 10,443,553	$ 4,793	$ 4,347,635	$ 276,793	$ 12,000	$ 22,011	$ 38,139	$ 20,581	$ 777,564	$ 15,943,069

Transfers between funds were routine and primarily to support the operation of the funds receiving transfers.

NOTE 13 – FUND BALANCES – GOVERNMENTAL FUNDS

As of September 30, 2024, governmental fund balances are composed of the following:

	General Fund	Fire Protection	TSPLOST	SPLOST III	SPLOST IV	SPLOST V	Other Governmental Funds	Total Governmental Funds
Nonspendable:								
Nonspendable - Prepaid items	$ 212,273	-	-	-	-	-	$ -	$ 212,273
Restricted:								
Capital projects	-	-	$ 1,631,163	$ 5,824,593	$ 15,840,654	$ 2,146,083	513,986	25,956,479
Fire protection	-	$ 38,239,554	-	-	-	-	-	38,239,554
Sheriff	-	-	-	-	-	-	28,612	28,612
Law library	-	-	-	-	-	-	91,395	91,395
Drug enforcement	-	-	-	-	-	-	117,556	117,556
Public library	-	-	-	-	-	-	68,897	68,897
Drug education	-	-	-	-	-	-	27,639	27,639
Jail	-	-	-	-	-	-	17,802	17,802
School zone cameras	-	-	-	-	-	-	270,025	270,025
Victims assistance	-	-	-	-	-	-	3,309	3,309
Juvenile services	-	-	-	-	-	-	3,051	3,051
Clerk's Imaging	-	-		-	-	-	102,012	102,012
Opioid settlement	-	-	-	-	-	-	148,145	148,145
Total restricted	-	38,239,554	1,631,163	5,824,593	15,840,654	2,146,083	1,392,429	65,074,476
Unassigned	59,404,848	-	-	-	-	-	-	59,404,848
Total fund balances	$ 59,617,121	$ 38,239,554	$ 1,631,163	$ 5,824,593	$ 15,840,654	$ 2,146,083	$ 1,392,429	$ 124,691,597

NOTE 14 – RETIREMENT PLAN

Plan Description

The County's defined benefit pension plan, the Burke County Defined Benefit Plan (the "Plan"), provides retirement, disability, and death benefits to plan members and beneficiaries. The Plan is affiliated with the Association County Commissioners of Georgia (ACCG) Defined Benefit Plan (the "Plan"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The specific benefit provisions of the County's plan were established by an adoption agreement executed by the Burke County Board of Commissioners. The ACCG issues a publicly available financial report that includes financial statements and required supplementary information. The report can be obtained by writing to ACCG Pension Trust, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339.

Benefits Provided

All full-time County and Development Authority (discretely presented component unit) employees are eligible to participate in the Plan after reaching age 21 and completing at least one year of service.

Normal retirement age is 65. At that time, an employee is entitled to a lifetime pension equal to 1.20% of average annual compensation multiplied by the years of service (maximum of 40 years) plus .75% of average annual compensation in excess of $10,000 multiplied by years of service (maximum 35 years). The .75% is reduced to .70% for employees born after 1937 and reduced to .65% for employees born after 1954. Average annual compensation is defined as the highest average compensation over three consecutive plan years during the 10 plan years preceding retirement or termination. An employee becomes 100% vested after completing five years of service. These benefit provisions and all other requirements, including amendments or termination, are established by County ordinance.

Employees Covered by Benefit Terms

Retirees and beneficiaries receiving benefits	100
Deferred vested (former employees)	138
Active participants	343
Total plan participants	581
Part-time active employees not participating	19
Covered Compensation	$ 19,950,123

Contributions

The County is required to contribute an actuarially determined amount 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 requirement contained in section 47-20 of the Georgia Code. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement.

NOTE 14 – RETIREMENT PLAN - Continued

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

Total contributions to the plan for the plan year ended December 31, 2023 were $2,822,380 which represents 14.1% of covered employee payroll.

Net Pension Liability

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

Actuarial Assumptions
The total pension liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	7.00% per year
Future salary increases	5.00% plus an aged base scale ranging from -1.0% to 1.5%
Mortality	Pub-2010 GE (50%) & PS (50%) Amount Weighted with Scale AA to 2023
Future payroll growth	4.50% per year
Inflation	2.00%

The actuarial assumptions used in the January 1, 2023 valuation were based on the results of an actuarial experience study for the period January 1, 2015 to December 31, 2018.

The Plan's financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by the Plan and incremental changes in the cash value of pre-retirement life insurance policies owned by the trust. County contributions are recognized when due and the County has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable.

Investments in securities are valued at current market price. The trust fund is invested approximately 70% in equities and 30% in fixed income securities on a cost basis.

The long-term expected rate of return on pensions 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 target allocation and best estimates of arithmetic real rates return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	55%	7.10%
International equity	15%	8.90%
Fixed income	30%	3.60%
	100%	

NOTE 14 – RETIREMENT PLAN – Continued

Discount Rate

The discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on the assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. 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.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a)-(b)
Balance, January 1, 2023	$ 50,033,212	$ 30,114,671	$ 19,918,541
Changes for the year:			
Service cost	1,389,434	-	1,389,434
Interest on the total pension liability	3,430,777	-	3,430,777
Liability expense (gain)/loss	(71,847)	-	(71,847)
Assumption change	562,202	-	562,202
Contributions from the employer	-	2,822,380	(2,822,380)
Net investment income	-	4,663,371	(4,663,371)
Administrative expenses	-	(105,780)	105,780
Benefit payments	(2,044,220)	(2,044,220)	-
Other changes	-	(326,211)	326,211
Net Changes	3,266,346	5,009,540	(1,743,194)
Balance, December 31, 2023	$ 53,299,558	$ 35,124,211	$ 18,175,347 *

*Includes net pension liability for the Development Authority (discretely presented component unit)

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 discounted rate of 7.0 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.0 percent) or one percentage point higher (8.0 percent) than the current rate:

	Discount Rate - 1% (6.00%)	Current Discount Rate (7.00%)	Discount Rate + 1% (8.00%)
County's net pension liability	$ 25,987,607	$ 18,175,347	$ 11,729,447

NOTE 14 – RETIREMENT PLAN – Continued

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2024, the County recognized pension expense of $3,504,385. At September 30, 2024 the County reported deferred outflows and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
Employer contributions after measurement date	$ 2,113,209		-	
Net differences between projected and actual net investment income	1,336,263		-	
Liability experience gain/loss	902,061		$ 302,305	
Assumption change	678,883		-	
	$ 5,030,416	*	$ 302,305	*

*Includes deferred outflows and deferred inflows of resources for the Development Authority (discretely presented component unit)

County contributions subsequent to the measurement date of $2,113,209 are reported as deferred outflows of resources and will be recognized as a reduction of the net position liability in the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending September 30	
2025	$ 629,478
2026	884,249
2027	1,376,547
2028	(327,912)
2029	52,540
	$ 2,614,902

NOTE 15 – ACCRUED LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

State and Federal laws and regulations require that the County perform certain maintenance and monitoring functions at its landfill site for thirty years after closure which occurred in 1999. The estimated liability for landfill postclosure care costs, which is recorded in the Solid Waste Enterprise Fund, has a balance of $2,378,990 as of September 30, 2024. The estimated total current cost of the landfill postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were incurred as of September 30, 2024. However, the actual cost of postclosure may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

NOTE 16 – JOINT VENTURE

Under Georgia law, the County, in conjunction with the thirteen counties and forty-one cities in east Georgia known as the Central Savannah River Area (CSRA), is a member of the CSRA Regional Commission (CSRA RC). The CSRA RC is a public organization that assists local governments in planning for common needs, cooperating for mutual benefit, and coordinating for sound regional development. The operations are mainly financed by membership dues and financial assistance provided by the State of Georgia. Membership in the CSRA RC is required by the Official Code of Georgia Annotated (O.C.G.A,) §58-8-34 with annual dues based on a per capita amount. During the year ended September 30, 2024, the County paid $19,162 in such dues, which was based on a per capita amount of $.55. The CSRA RC Board membership is composed of one County official, one city official, and one private sector individual from each county. O.C.G.A. §58-8-39.1 provides that the County is liable for any debts or obligations of the CSRA RC. The Comprehensive Annual Financial Report of the CSRA RC may be obtained from:

CSRA Regional Commission
3023 River Watch Parkway, Suite A
Augusta, GA 30907

NOTE 17 – 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; and natural disasters. The County maintains commercial insurance coverage covering those risks of loss. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. An excess coverage insurance policy covers individual claims. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. As of September 30, 2024, the County had recorded no liability for claims. The County is covered by commercial insurance.

The County has joined together with other governments in the state as part of the ACCG Group Self-Insurance Workers Compensation Fund (ACCG-GSIWCF), a public entity risk pool currently operating as a common risk management and insurance program for member local governments. As part of this risk pool, the County is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool's agent and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss.

The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

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

NOTE 17 – RISK MANAGEMENT - Continued

As a participant in the ACCG-GSIWCF that also provides claims administration and loss control services, the County has a $200,000 loss retention. This program is accounted for in the General Fund.

Changes in the balances of worker's compensation claims through September 30, 2024, are as follows:

Unpaid claims, October 1, 2023	$ 604,463
Incurred claims	44,086
Claim payments	(403,179)
Adjustments	128,200
Unpaid claims, September 30, 2024	$ 373,570

NOTE 18 – COMMITMENTS AND CONTINGENCIES

The County is party to various legal proceedings in the normal course of governmental operations. It is the opinion of the County's management and legal counsel that these legal proceedings are not likely to have a material, adverse impact on the financial condition of the County.

NOTE 19 – SUBSEQUENT EVENTS

In preparing the financial statements, the County has evaluated events and transactions for potential recognition or disclosure through May 12, 2025, the date the financial statements were available to be issued.

NOTE 20 – TAX ABATEMENTS

The Development Authority of Burke County (the "Authority") can enter into agreements for industrial projects to encourage the creation of jobs and new capital investment through an "Investment Assistance Program." Georgia case law and statutory provisions, including the Development Authorities Law (Title 36 Chapter 62 of the Georgia Code Annotated), provide the Authority with the power to enter into such agreements with companies.

The Authority may accept title to real property (land and building) and personal property (machinery and equipment) assets from a company in return for job creation and/or capital investment and provide a tax benefit to the company through a lease agreement with the Authority. Agreements with respect to taxation of such assets under the lease provide the terms and conditions of any tax abatement. In general, failure to create jobs and/or investments as set forth in the agreements would result in a reduction (or claw back) of any tax abatements. The Authority monitors compliance with performance and accountability agreements to ensure the companies meet the agreed upon commitments.

For the Burke County Board of Commissioner's fiscal year ending September 30, 2024, the cumulative real and personal property tax not collected due to incentive agreements was $58,063.

BURKE COUNTY BOARD OF COMMISSIONERS
REQUIRED SUPPLEMENTARY INFORMATION
BURKE COUNTY DEFINED BENEFIT PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	$ 1,389,434	$ 1,266,119	$ 1,290,573	$ 1,208,318	$ 1,045,433	$ 873,628	$ 733,717	$ 677,762	$ 667,642	$ 629,361
Interest	3,430,777	3,179,151	2,986,456	2,893,127	2,593,983	2,339,940	2,219,856	2,158,989	1,927,851	1,844,208
Liability Experience (Gain)/Loss	(71,847)	1,104,013	330,909	(938,400)	1,134,957	809,136	27,840	(647,599)	1,054,616	-
Assumption Change	562,202	89,523	83,712	97,109	1,733,154	1,481,857	70,551	966,954	1,081,367	-
Benefit Payments	(2,044,220)	(2,044,069)	(1,833,680)	(2,020,077)	(1,223,993)	(1,445,406)	(1,345,834)	(1,302,013)	(1,997,278)	(719,374)
Net change in total pension liability	3,266,346	3,594,737	2,857,970	1,240,077	5,283,534	4,059,155	1,706,130	1,854,093	2,734,198	1,754,195
Total pension liability-beginning	50,033,212	46,438,475	43,580,505	42,340,428	37,056,894	32,997,739	31,291,609	29,437,516	26,703,318	24,949,123
Total pension liability-ending (a)	$ 53,299,558	$ 50,033,212	$ 46,438,475	$ 43,580,505	$ 42,340,428	$ 37,056,894	$ 32,997,739	$ 31,291,609	$ 29,437,516	$ 26,703,318
Plan fiduciary net position										
Contributions-employer	$ 2,822,380	$ 2,665,675	$ 2,657,377	$ 2,028,191	$ 2,499,229	$ 2,018,385	$ 1,860,344	$ 1,741,052	$ 1,091,379	$ 1,029,499
Net investment income	4,663,371	(4,979,137)	4,509,080	3,518,956	4,314,989	(1,003,935)	2,924,504	1,230,468	144,802	1,232,806
Benefit Payments	(2,044,220)	(2,044,069)	(1,833,680)	(2,020,077)	(1,182,602)	(1,445,406)	(1,345,834)	(1,302,013)	(1,997,278)	(719,374)
Administrative expense	(105,780)	(97,840)	(96,366)	(92,132)	(87,622)	(71,110)	(59,249)	(62,691)	(61,855)	(57,294)
Other changes	(326,211)	(190,506)	(172,284)	(129,427)	(166,508)	(198,396)	(169,818)	(209,147)	(172,681)	(183,427)
Net change in plan fiduciary net position	5,009,540	(4,645,877)	5,064,127	3,305,511	5,377,486	(700,462)	3,209,947	1,397,669	(995,633)	1,302,210
Plan fiduciary net position-beginning	30,114,671	34,760,548	29,696,421	26,390,910	21,013,424	21,713,886	18,503,939	17,106,270	18,101,903	16,799,693
Plan fiduciary net position-ending (b)	$ 35,124,211	$ 30,114,671	$ 34,760,548	$ 29,696,421	$ 26,390,910	$ 21,013,424	$ 21,713,886	$ 18,503,939	$ 17,106,270	$ 18,101,903
Net pension liability-ending (a)-(b)	$ 18,175,347	$ 19,918,541	$ 11,677,927	$ 13,884,084	$ 15,949,518	$ 16,043,470	$ 11,283,853	$ 12,787,670	$ 12,331,246	$ 8,601,415
Plan fiduciary net position as a percentage of the total pension liability	65.9%	60.2%	74.9%	68.1%	62.3%	56.7%	65.8%	59.1%	58.1%	67.8%
Covered-employee payroll	$ 19,950,123	$ 18,555,790	$ 18,537,522	$ 17,431,667	$ 16,225,254	$ 14,748,241	$ 12,073,955	$ 12,002,527	$ 12,386,845	$ 11,843,126
Net pension liability as a percentage of covered-employee payroll	91.1%	107.3%	63.0%	79.6%	98.3%	108.8%	93.5%	106.5%	99.6%	72.6%

Notes to Schedule:

Changes of assumptions

- The mortality improvements for the Pub-2010 GE (50%) & PS (50%) Amt-Weighted mortality table is projected to 2023 instead of 2022 with Scale AA.
- Based on the February, 2024 experience study:
  - The adjustment to the base salary increase rate was increased from 1.0% to 1.5% for participants under age 30.
  - The base salary scale was changed from 5.00% to 5.50%.
  - The turnover table was extended to age 60.
  - The disability table was changed to reflect actual disabilities.
  - The retirement rates were updated to reflect actualretirement rates over the past 5 years.

BURKE COUNTY BOARD OF COMMISSIONERS
REQUIRED SUPPLEMENTARY INFORMATION
BURKE COUNTY DEFINED BENEFIT PLAN
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	*	$ 2,906,491	$ 2,691,981	$ 2,673,501	$ 2,478,593	$ 2,404,539	$ 2,003,969	$ 1,815,997	$ 1,640,367	$ 1,091,379
Contributions in relation to the actuarially determined contribution	*	(2,822,380)	(2,665,675)	(2,657,377)	(2,028,191)	(2,499,229)	(2,018,385)	(1,860,344)	(1,741,052)	(1,091,379)
Contribution deficiency (excess)	*	$ 84,111	$ 26,306	$ 16,124	$ 450,402	$ (94,690)	$ (14,416)	$ (44,347)	$ (100,685)	$ -
Covered-employee payroll	*	19,950,123	18,555,790	18,537,522	17,431,667	16,225,254	14,748,241	12,073,955	12,002,527	12,386,845
Contributions as a percentage of covered-employee payroll	*	14.1%	14.4%	14.3%	11.6%	15.4%	13.7%	15.4%	14.5%	8.8%

*2024 information will be determined after fiscal year end and will be included in the 2024 valuation report

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Closed level dollar for remaining unfunded liability
Remaining Amortization Period	N/A
Asset Valuation Method	Market value of measurement date
Actuarial Assumptions:	
Net Investment Rate of Return	7.00%
Projected Salary Increases	5.00% plus an aged base scale ranging from -1.0% to 1.5%
Cost of Living Adjustments	2.00%
Retirement Age	Probability of retirement calculated as 10% at age 55 to 63, 20% at age 64, 30% at age 65 to 69, and 100% at age 70
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2023

BURKE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Total Nonmajor Special Revenue Funds	Other Capital Projects Fund	Total Nonmajor Funds
ASSETS			
Cash	$ 466,663	-	$ 466,663
Accounts receivable	278,098	-	278,098
Due from other funds	393,527	$ 513,986	907,513
Intergovernmental receivable	296,230	-	296,230
TOTAL ASSETS	$ 1,434,518	$ 513,986	$ 1,948,504
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	$ 209,347	-	$ 209,347
Accrued payroll	41,309	-	41,309
Unearned revenue	61,993	-	61,993
Due to other funds	243,426	-	243,426
Total liabilities	556,075	-	556,075
Fund balance:			
Restricted	878,443	$ 513,986	1,392,429
TOTAL LIABILITIES AND FUND BALANCE	$ 1,434,518	$ 513,986	$ 1,948,504

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Total Nonmajor Special Revenue Funds	Other Capital Projects Fund	Total Nonmajor Funds
REVENUES			
Charges for services	$ 857,183	-	$ 857,183
Fees, fines and forfeitures	599,502	-	599,502
Intergovernmental	1,060,102	-	1,060,102
Contributions and donations	81,973	-	81,973
Interest	2,104	-	2,104
Total revenues	2,600,864	-	2,600,864
EXPENDITURES			
Current:			
Judicial	197,188	-	197,188
Public safety	2,314,026	-	2,314,026
Culture and recreation	131,831	-	131,831
Health and welfare	52,578	-	52,578
Capital outlay:			
General government	-	$ 31,698	31,698
Culture and recreation	105,904	-	105,904
Public safety	376,596	335,599	712,195
Debt service:			
Principal	1,759	60,054	61,813
Interest	149	-	149
Total expenditures	3,180,031	427,351	3,607,382
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(579,167)	(427,351)	(1,006,518)
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	300,269	300,269
Transfers in	1,051,291	167,384	1,218,675
Transfers out	(97,524)	-	(97,524)
Total other financing sources (uses)	953,767	467,653	1,421,420
NET CHANGE IN FUND BALANCES	374,600	40,302	414,902
FUND BALANCES, BEGINNING OF YEAR	503,843	473,684	977,527
FUND BALANCES, END OF YEAR	$ 878,443	$ 513,986	$ 1,392,429

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for proceeds from specific revenue sources which are legally restricted to expenditures for specific purposes.

Law Library Fund – This fund is used to account for the revenues and expenditures associated with the law library of Burke County, which is available for public use.

Drug Enforcement Fund – This fund was established by the State of Georgia and is used to account for revenues and expenditures associated with the DARE program.

Drug Treatment and Education Fund – This fund was established by the State of Georgia and is used to account for revenues and expenditures associated with drug abuse treatment and education programs relating to controlled substances.

Public Library Fund – This fund is used to account for revenues and expenditures associated with the Burke County Library, which is available for public use.

Small Grants Fund – This fund is used to account for grant revenues not accounted for in another fund.

Emergency Telephone System Fund – This fund is used to account for collection of 911 phone surcharges used for operation and maintenance of the 911 phone system.

Opioid Settlement Fund – This fund accounts for all Opioid Settlement Agreement funds received by the County through the Georgia Opioid Settlement Advisory Committee.

School Zone Camera Fund – This fund was established by the Sheriff's Office to enforce speed limits in designated school zones. Revenue from automated speed enforcement cameras is directed toward general public safety initiatives.

Jail Surcharge Fund – This fund is used to account for collection of fines that are to be used for jail maintenance and improvements.

Victims Assistance Fund – This fund is used to account for collection of fines that are to be used to assist Burke County residents who are the victim of violent crimes.

Supplemental Juvenile Services Fund – This fund is used to account for the collection of fines that are to be used for community treatment programs in the local courts.

Sheriff's Commissions Fund – This fund was established to account for funds received by the Sheriff's department for commissions on inmate telephone calls, commissary purchases, and snack sales.

Large Grants Fund – This fund is used to account for grant revenues not accounted for in another fund.

Clerk's Imaging Fund – This fund is used to account for imaging fee revenues collected by the Clerk of Courts.

Accountability Court Fund – This fund was established to account for funds received by the Accountability Court for participant fees and intergovernmental revenues used to provide program services to those ordered to attend the Accountability Court by the State Court for drug related offenses.

Confiscated Assets Fund – This fund was established to account for funds seized by the Sheriff's department related to drug activities. Funds are held by the County in this fund until awarded by the court system.

BURKE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2024

	Law Library Fund	Drug Enforcement Fund	Drug Treatment & Education Fund	Public Library Fund	Small Grants Fund	Emergency Telephone System Fund	Opioid Settlement Fund	School Zone Camera Fund	Jail Surcharge Fund
ASSETS									
Cash	$ 91,395	$ 122,637	$ 27,366	$ 68,897	-	$ 2,518	-	-	$ 21,295
Accounts receivable	-	-	-	-	$ 8,073	-	-	$ 270,025	-
Due from other funds	-	-	-	-	43,274	6,935	$ 148,145	-	-
Intergovernmental receivable	-	-	273	-	23,509	35,281	-	-	-
TOTAL ASSETS	$ 91,395	$ 122,637	$ 27,639	$ 68,897	$ 74,856	$ 44,734	$ 148,145	$ 270,025	$ 21,295
LIABILITIES AND FUND BALANCE									
Liabilities:									
Accounts payable	-	$ 1,347	-	-	$ 11,300	$ 7,658	-	-	$ 3,023
Accrued payroll	-	-	-	-	1,563	37,076	-	-	-
Unearned revenue	-	-	-	-	61,993	-	-	-	-
Due to other funds	-	3,734	-	-	-	-	-	-	470
Total liabilities	-	5,081	-	-	74,856	44,734	-	-	3,493
Fund balance:									
Restricted	$ 91,395	117,556	$ 27,639	$ 68,897	-	-	$ 148,145	$ 270,025	17,802
TOTAL LIABILITIES AND FUND BALANCE	$ 91,395	$ 122,637	$ 27,639	$ 68,897	$ 74,856	$ 44,734	$ 148,145	$ 270,025	$ 21,295

BURKE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2024

	Victims Assistance Fund	Supplemental Juvenile Services Fund	Sheriff's Commissions Fund	Large Grants Fund	Clerk's Imaging Fund	Accountability Court Fund	Confiscated Assets Fund	Total Nonmajor Special Revenue Funds
ASSETS								
Cash	$ 6,857	$ 3,385	$ 58,889	-	$ 1,241	-	$ 62,183	$ 466,663
Accounts receivable	-	-	-	-	-	-	-	278,098
Due from other funds	-	-	94,402	-	100,771	-	-	393,527
Intergovernmental receivable	623	-	-	$ 186,867	-	$ 49,677	-	296,230
TOTAL ASSETS	$ 7,480	$ 3,385	$ 153,291	$ 186,867	$ 102,012	$ 49,677	$ 62,183	$ 1,434,518
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	$ 255	$ 124,679	$ 75	-	$ 1,982	$ 59,028	$ 209,347
Accrued payroll	-	-	-	2,670	-	-	-	41,309
Unearned revenue	-	-	-	-	-	-	-	61,993
Due to other funds	$ 4,171	79	-	184,122	-	47,695	3,155	243,426
Total liabilities	4,171	334	124,679	186,867	-	49,677	62,183	556,075
Fund balance:								
Restricted	3,309	3,051	28,612	-	$ 102,012	-	-	878,443
TOTAL LIABILITIES AND FUND BALANCE	$ 7,480	$ 3,385	$ 153,291	$ 186,867	$ 102,012	$ 49,677	$ 62,183	$ 1,434,518

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Law Library Fund	Drug Enforcement Fund	Drug Treatment & Education Fund	Public Library Fund	Small Grants Fund	Emergency Telephone System Fund	Opioid Settlement Fund	School Zone Camera Fund	Jail Surcharge Fund
REVENUES									
Charges for services	-	-	-	$ 19,280	-	$ 422,892	-	-	-
Fees, fines and forfeitures	$ 21,219	$ 70,997	$ 17,892	5,112	-	-	$ 90,488	$270,025	$ 49,659
Intergovernmental	-	-	-	91,150	$ 432,904	-	-	-	-
Contributions and donations	-	-	-	-	81,973	-	-	-	-
Interest	-	312	69	290	-	1,049	-	-	73
Total revenues	21,219	71,309	17,961	115,832	514,877	423,941	90,488	270,025	49,732
EXPENDITURES									
Current:									
Judicial	6,100	-	-	-	-	-	-	-	-
Public safety	-	52,900	-	-	173,368	1,365,306	-	-	45,266
Culture and recreation	-	-	-	131,831	-	-	-	-	-
Health and welfare	-	-	-	-	2,528	-	-	-	-
Capital outlay:									
Culture and recreation	-	-	-	7,915	-	-	-	-	-
Public safety	-	38,865	-	-	323,193	6,733	-	-	7,805
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	6,100	91,765	-	139,746	499,089	1,372,039	-	-	53,071
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	15,119	(20,456)	17,961	(23,914)	15,788	(948,098)	90,488	270,025	(3,339)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	22,011	-	-	4,793	948,098	-	-	-
Transfers out	-	(4,793)	(12,000)	-	(20,581)	-	-	-	-
Total other financing sources (uses)	-	17,218	(12,000)	-	(15,788)	948,098	-	-	-
NET CHANGE IN FUND BALANCES	15,119	(3,238)	5,961	(23,914)	-	-	90,488	270,025	(3,339)
FUND BALANCES, BEGINNING OF YEAR	76,276	120,794	21,678	92,811	-	-	57,657	-	21,141
FUND BALANCES, END OF YEAR	$ 91,395	$ 117,556	$ 27,639	$ 68,897	$ -	$ -	$ 148,145	$ 270,025	$ 17,802

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Victims Assistance Fund	Supplemental Juvenile Services Fund	Sheriff's Commissions Fund	Large Grants Fund	Clerk's Imaging Fund	Accountability Court Fund	Confiscated Assets Fund	Total Nonmajor Special Revenue Funds
REVENUES								
Charges for services	-	-	$ 404,167	-	$ 10,844	-	-	$ 857,183
Fees, fines and forfeitures	$ 35,149	$ 1,825	-	-	-	$ 13,547	$ 23,589	599,502
Intergovernmental	-	-	-	$ 435,831	-	100,217	-	1,060,102
Contributions and donations	-	-	-	-	-	-	-	81,973
Interest	171	20	-	-	-	-	120	2,104
Total revenues	35,320	1,845	404,167	435,831	10,844	113,764	23,709	2,600,864
EXPENDITURES								
Current:								
Judicial	-	336	-	-	2,507	188,245	-	197,188
Public safety	-	-	375,785	299,703	-	-	1,698	2,314,026
Culture and recreation	-	-	-	-	-	-	-	131,831
Health and welfare	50,050	-	-	-	-	-	-	52,578
Capital outlay:								
Culture and recreation	-	-	-	97,989	-	-	-	105,904
Public safety	-	-	-	-	-	-	-	376,596
Debt service:								
Principal	-	-	-	-	-	1,759	-	1,759
Interest	-	-	-	-	-	149	-	149
Total expenditures	50,050	336	375,785	397,692	2,507	190,153	1,698	3,180,031
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(14,730)	1,509	28,382	38,139	8,337	(76,389)	22,011	(579,167)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	76,389	-	1,051,291
Transfers out	-	-	-	(38,139)	-	-	(22,011)	(97,524)
Total other financing sources (uses)	-	-	-	(38,139)	-	76,389	(22,011)	953,767
NET CHANGE IN FUND BALANCES	(14,730)	1,509	28,382	-	8,337	-	-	374,600
FUND BALANCES, BEGINNING OF YEAR	18,039	1,542	230	-	93,675	-	-	503,843
FUND BALANCES, END OF YEAR	$ 3,309	$ 3,051	$ 28,612	$ -	$ 102,012	$ -	$ -	$ 878,443

BURKE COUNTY, GEORGIA
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees, and forfeitures	$ 10,000	$ 21,219	$ 11,219
EXPENDITURES			
Current:			
Judicial	10,000	6,100	3,900
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	15,119	$ 15,119
FUND BALANCES, BEGINNING OF YEAR		76,276	
FUND BALANCES, END OF YEAR		$ 91,395	

BURKE COUNTY, GEORGIA
DRUG ENFORCEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fines, fees and forfeitures	$ 26,000	$ 67,470	$ 70,997	$ 3,527
Interest	200	200	312	112
Total revenues	26,200	67,670	71,309	3,639
EXPENDITURES				
Current:				
Public safety	116,200	96,200	52,900	43,300
Capital outlay:				
Public safety	-	56,470	38,865	17,605
Total expenditures	116,200	152,670	91,765	60,905
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(90,000)	(85,000)	(20,456)	64,544
OTHER FINANCING SOURCES (USES)				
Transfers in	20,000	20,000	22,011	2,011
Transfers out	-	(5,000)	(4,793)	207
Total other financing sources (uses)	20,000	15,000	17,218	2,218
NET CHANGE IN FUND BALANCES	$ (70,000)	$ (70,000)	(3,238)	$ 66,762
FUND BALANCES, BEGINNING OF YEAR			120,794	
FUND BALANCES, END OF YEAR			$ 117,556	

BURKE COUNTY, GEORGIA

DRUG TREATMENT & EDUCATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	$ 12,000	$ 17,892	$ 5,892
Interest	50	69	19
Total revenues	12,050	17,961	5,911
EXPENDITURES			
Current:			
Public safety	10,050	-	10,050
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,000	17,961	15,961
OTHER FINANCING USES			
Transfers out	(12,000)	(12,000)	-
NET CHANGE IN FUND BALANCES	$ (10,000)	5,961	$ 15,961
FUND BALANCES, BEGINNING OF YEAR		21,678	
FUND BALANCES, END OF YEAR		$ 27,639	

BURKE COUNTY, GEORGIA
PUBLIC LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 95,050	$ 91,150	$ (3,900)
Charges for services	18,140	19,280	1,140
Fines	5,400	5,112	(288)
Interest	100	290	190
Total revenues	118,690	115,832	(2,858)
EXPENDITURES			
Current:			
Culture and recreation	99,500	131,831	(32,331)
Capital outlay:			
Culture and recreation	8,000	7,915	85
Total expenditures	107,500	139,746	(32,246)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ 11,190	(23,914)	$ (35,104)
FUND BALANCES, BEGINNING OF YEAR		92,811	
FUND BALANCES, END OF YEAR		$ 68,897	

BURKE COUNTY, GEORGIA
SMALL GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	$ 75,500	$ 491,720	$ 432,904	$ (58,816)
Contributions and donations	14,500	14,500	81,973	67,473
Total revenues	90,000	506,220	514,877	8,657
EXPENDITURES				
Current:				
Public safety	125,180	219,680	173,368	46,312
Health and welfare	14,500	14,500	2,528	11,972
Capital outlay:				
Public safety	-	326,720	323,193	3,527
Total expenditures	139,680	560,900	499,089	61,811
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(49,680)	(54,680)	15,788	70,468
OTHER FINANCING USES				
Transfers in	-	5,000	4,793	(207)
Transfers out	-	-	(20,581)	(20,581)
Total other financing source (uses)	-	5,000	(15,788)	(20,788)
NET CHANGE IN FUND BALANCES	$ (49,680)	$ (49,680)	-	$ 49,680
FUND BALANCES, BEGINNING OF YEAR			-	
FUND BALANCES, END OF YEAR			$ -	

BURKE COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 487,400	$ 487,400	$ 422,892	$ (64,508)
Interest	1,000	1,000	1,049	49
Total revenues	488,400	488,400	423,941	(64,459)
EXPENDITURES				
Current:				
Public safety	1,316,630	1,378,020	1,365,306	12,714
Capital outlay:				
Public safety	10,000	8,600	6,733	1,867
Total expenditures	1,326,630	1,386,620	1,372,039	14,581
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(838,230)	(898,220)	(948,098)	(49,878)
OTHER FINANCING SOURCES				
Transfers in	838,230	898,220	948,098	49,878
NET CHANGE IN FUND BALANCES	$ -	$ -	-	$ -
FUND BALANCES, BEGINNING OF YEAR			-	
FUND BALANCES, END OF YEAR			$ -	

BURKE COUNTY, GEORGIA
OPIOID SETTLEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 56,000	$ 90,488	$ 34,488
EXPENDITURES			
Current:			
General government	56,000	-	56,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	90,488	$ 90,488
FUND BALANCES, BEGINNING OF YEAR		57,657	
FUND BALANCES, END OF YEAR		$ 148,145	

BURKE COUNTY, GEORGIA
SCHOOL ZONE CAMERA FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ -	$ 270,025	$ 270,025
EXPENDITURES			
Current:			
General government	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	270,025	$ 270,025
FUND BALANCES, BEGINNING OF YEAR		-	
FUND BALANCES, END OF YEAR		$ 270,025	

BURKE COUNTY, GEORGIA
JAIL SURCHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 60,000	$ 49,659	$ (10,341)
Interest	100	73	(27)
Total revenues	60,100	49,732	(10,368)
EXPENDITURES			
Current:			
Public safety	60,100	45,266	14,834
Capital outlay:			
Public safety	-	7,805	(7,805)
Total expenditures	60,100	53,071	7,029
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	(3,339)	$ (3,339)
FUND BALANCES, BEGINNING OF YEAR		21,141	
FUND BALANCES, END OF YEAR		$ 17,802	

BURKE COUNTY, GEORGIA
VICTIMS ASSISTANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	$ 35,000	$ 35,149	$ 149
Interest	50	171	121
Total revenues	35,050	35,320	270
EXPENDITURES			
Current:			
Health and welfare	50,050	50,050	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (15,000)	(14,730)	$ 270
FUND BALANCES, BEGINNING OF YEAR		18,039	
FUND BALANCES, END OF YEAR		$ 3,309	

BURKE COUNTY, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	$ 3,000	$ 1,825	$ (1,175)
Interest	20	20	-
Total revenues	3,020	1,845	(1,175)
EXPENDITURES			
Current:			
Judicial	3,020	336	2,684
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	1,509	$ 1,509
FUND BALANCES, BEGINNING OF YEAR		1,542	
FUND BALANCES, END OF YEAR		$ 3,051	

BURKE COUNTY, GEORGIA
SHERIFF'S COMMISSIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Vendor commissions	$ 100,000	$ 404,167	$ 304,167
EXPENDITURES			
Current:			
Public safety	100,000	375,785	(275,785)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	28,382	$ 28,382
FUND BALANCES, BEGINNING OF YEAR		230	
FUND BALANCES, END OF YEAR		$ 28,612	

BURKE COUNTY, GEORGIA
LARGE GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	$ 120,000	$ 569,220	$ 435,831	$ (133,389)
EXPENDITURES				
Current:				
Public safety	-	449,220	299,703	149,517
Health and welfare	25,000	22,000	-	22,000
Capital Outlay:				
Culture and recreation	120,000	123,000	97,989	25,011
Total expenditures	145,000	594,220	397,692	196,528
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(25,000)	(25,000)	38,139	63,139
OTHER FINANCING USES				
Transfers in	25,000	25,000	-	(25,000)
Transfers out	-	-	(38,139)	(38,139)
Total other financing source (uses)	25,000	25,000	(38,139)	(63,139)
NET CHANGE IN FUND BALANCES	$ -	$ -	-	$ -
FUND BALANCES, BEGINNING OF YEAR			-	
FUND BALANCES, END OF YEAR			$ -	

BURKE COUNTY, GEORGIA
CLERK'S IMAGING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 12,700	$ 10,844	$ (1,856)
EXPENDITURES			
Current:			
Judicial	107,700	2,507	105,193
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (95,000)	8,337	$ 103,337
FUND BALANCES, BEGINNING OF YEAR		93,675	
FUND BALANCES, END OF YEAR		$ 102,012	

BURKE COUNTY, GEORGIA
ACCOUNTABILITY COURT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fines, fees and forfeitures	$ 12,000	$ 12,000	$ 13,547	$ 1,547
Intergovernmental	127,600	127,600	100,217	(27,383)
Total revenues	139,600	139,600	113,764	(25,836)
EXPENDITURES				
Current:				
Judicial	219,110	219,250	188,245	31,005
Debt service:				
Principal	-	-	1,759	(1,759)
Interest	-	-	149	(149)
Total expenditures	219,110	219,250	190,153	29,097
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(79,510)	(79,650)	(76,389)	3,261
OTHER FINANCING USES				
Transfers in	79,510	79,650	76,389	(3,261)
NET CHANGE IN FUND BALANCES	$ -	$ -	-	$ -
FUND BALANCES, BEGINNING OF YEAR			-	
FUND BALANCES, END OF YEAR			$ -	

BURKE COUNTY, GEORGIA
CONFISCATED ASSETS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fines, fees and forfeitures	$ 20,000	$ 20,000	$ 23,589	$ 3,589
Interest	50	50	120	70
Total revenues	20,050	20,050	23,709	3,659
EXPENDITURES				
Current:				
Public safety	5,050	2,050	1,698	352
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	15,000	18,000	22,011	4,011
OTHER FINANCING USES				
Transfers out	(20,000)	(23,000)	(22,011)	989
NET CHANGE IN FUND BALANCES	$ (5,000)	$ (5,000)	-	$ 5,000
FUND BALANCES, BEGINNING OF YEAR			-	
FUND BALANCES, END OF YEAR			$ -	

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the government on a cost reimbursement basis.

Vehicle Maintenance Fund – This fund is used to account for maintenance costs of County vehicles.

Facilities Maintenance Fund – This fund is used to account for allocation of costs associated with operations and maintenance of County buildings.

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2024

	Vehicle Maintenance	Facilities Maintenance	Total
ASSETS			
Current Assets:			
Interfund receivable	$ 181,254	$ 633,538	$ 814,792
Prepaid items	-	9,658	9,658
Inventory	432,076	-	432,076
Total current assets	613,330	643,196	1,256,526
Noncurrent Assets:			
Capital Assets			
Buildings and improvements	305,619	1,147,322	1,452,941
Machinery and equipment	466,162	640,393	1,106,555
Subscriptions assets	-	48,886	48,886
Less accumulated depreciation	(382,806)	(1,313,451)	(1,696,257)
Total Capital Assets	388,975	523,150	912,125
Total Assets	1,002,305	1,166,346	2,168,651
DEFERRED OUTFLOWS OF RESOURCES			
Resources related to pensions	200,082	154,987	355,069
LIABILITIES			
Current Liabilities:			
Accounts payable	103,305	51,479	154,784
Accrued payroll	23,715	23,670	47,385
Compensated absences payable	2,685	2,052	4,737
Subscriptions payable	-	7,159	7,159
Total Current Liabilities	129,705	84,360	214,065
Long-Term Liabilities:			
Compensated absences payable (net of current portion)	24,162	18,464	42,626
Net pension liability	570,912	424,407	995,319
Total Long-Term Liabilities	595,074	442,871	1,037,945
Total Liabilities	724,779	527,231	1,252,010
DEFERRED INFLOWS OF RESOURCES			
Resources related to pensions	76,070	54,734	130,804
NET POSITION			
Net investment in capital assets	388,975	515,991	904,966
Unrestricted	12,563	223,377	235,940
Total Net Position	$ 401,538	$ 739,368	$ 1,140,906

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Vehicle Maintenance	Facilities Maintenance	Total
OPERATING REVENUES			
Charges for services	$ 2,795,493	$ 1,992,134	$ 4,787,627
OPERATING EXPENSES			
Salaries	708,644	910,918	1,619,562
Employee benefits	288,621	366,550	655,171
Purchased services	146,162	517,575	663,737
Materials and supplies	1,709,296	172,080	1,881,376
Depreciation	43,857	140,255	184,112
TOTAL OPERATING EXPENSES	2,896,580	2,107,378	5,003,958
OPERATING INCOME (LOSS)	(101,087)	(115,244)	(216,331)
NON-OPERATING REVENUES (EXPENSES)			
Interest expense	-	(508)	(508)
Gain on sale of capital assets	-	2,725	2,725
CHANGE IN NET POSITION	(101,087)	(113,027)	(214,114)
NET POSITION, BEGINNING OF YEAR	502,625	852,395	1,355,020
NET POSITION, END OF YEAR	$ 401,538	$ 739,368	$ 1,140,906

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Vehicle Maintenance	Facilities Maintenance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from interfund charges	$ 2,737,552	$ 1,961,671	$ 4,699,223
Cash payments to employees for salaries and benefits	(969,477)	(1,245,799)	(2,215,276)
Cash payments for goods and services	(1,746,606)	(669,781)	(2,416,387)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	21,469	46,091	67,560
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from sale of assets	-	2,725	2,725
Principal paid on subscription liabilities	-	(21,092)	(21,092)
Interest paid	-	(508)	(508)
Purchase of capital assets	(21,469)	(27,216)	(48,685)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(21,469)	(46,091)	(67,560)
NET INCREASE IN CASH AND CASH EQUIVALENTS	-	-	-
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	-	-	-
CASH AND CASH EQUIVALENTS, END OF YEAR	$ -	$ -	$ -
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	$ (101,087)	$ (115,244)	$ (216,331)
Depreciation	43,857	140,255	184,112
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
(Increase) decrease in assets:			
Interfund receivables	(57,941)	(30,463)	(88,404)
Prepaid items	-	6,584	6,584
Inventory	63,340	-	63,340
(Increase) decrease in deferred outflows of resources - resources related to pensions	66,381	85,328	151,709
Increase (decrease) in deferred inflows of resources - resources related to pensions	(3,019)	(3,881)	(6,900)
Increase (decrease) in operating liabilities:			
Accounts payable	45,512	13,290	58,802
Accrued payroll	10,456	6,681	17,137
Compensated absences payable	(166)	2,496	2,330
Net pension liability	(45,864)	(58,955)	(104,819)
Total cash provided (used) by operating activities	$ 21,469	$ 46,091	$ 67,560

CUSTODIAL FUNDS

Custodial Funds are used to account for assets when a governmental unit is functioning either as a trustee or as an agent for another party. Because the County is functioning in a fiduciary capacity, the authority to employ, dispose of, or otherwise use the assets is determined not by a legislative body or oversight board, but by the public laws and private agreements that created the trustee or agency relationship.

Sheriff Fund – This fund is used to account for all monies received by the Sheriff's department on behalf of individuals, private organizations, and other governmental units.

Tax Commissioner Fund – This fund is used to account for the collection of various taxes, including property taxes, on behalf of other governmental units.

Clerk of Superior Court Fund – This fund is used to account for all monies received by the Clerk of Superior Court on behalf of individuals, private organizations, and other governmental units.

Probate Court Fund – This fund is used to account for all monies received by the Probate Court on behalf of individuals, private organizations, and other governmental units.

Magistrate Court Fund – This fund is used to account for all monies received by the Magistrate Court on behalf of individuals, private organizations, and other governmental units.

Hospital Trust Fund – This fund is used to account for all monies provided by the Board of Commissioners to the Hospital Authority as required by the intergovernmental agreement.

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2024

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Hospital Trust	Total
ASSETS							
Cash	$ 1,189,439	$ 867	$ 362,940	$ 693	$ 41,923	$ 1,130,679	$ 2,726,541
TOTAL ASSETS	$ 1,189,439	$ 867	$ 362,940	$ 693	$ 41,923	$ 1,130,679	$ 2,726,541
LIABILITIES							
Due to other governments	$ 421,285	-	$ 11,296	-	-	-	$ 432,581
Due to other entities and individuals	8,987	$ 867	36,142	$ 693	$ 10,488	-	57,177
TOTAL LIABILITIES	430,272	867	47,438	693	10,488	-	489,758
NET POSITION							
Restricted for individuals, organizations, and other governments	759,167	-	315,502	-	31,435	$ 1,130,679	2,236,783
TOTAL NET POSITION	$ 759,167	$ -	$ 315,502	$ -	$ 31,435	$ 1,130,679	$ 2,236,783

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

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Hospital Trust	Total
ADDITIONS							
Tax collections for other governments	$ 101,148,309	-	$ 187,811	-	-	-	$ 101,336,120
Fees, fines, and forfeitures	-	$ 15,107	279,938	$ 36,961	$ 669	-	332,675
Court judgments/assessments	-	-	625,301	62,469	-	-	687,770
Deposits from inmates	-	-	-	-	15,910	-	15,910
Tax sale proceeds	150,828	-	-	-	-	-	150,828
Contributions	-	-	-	-	-	$ 3,750,000	3,750,000
Total additions	101,299,137	15,107	1,093,050	99,430	16,579	3,750,000	106,273,303
DEDUCTIONS							
Payments to other governments	101,149,441	5,406	187,811	36,961	-	3,045,727	104,425,346
Payments to other entities and individuals	515,422	9,701	697,209	62,469	29,081	-	1,313,882
Total deductions	101,664,863	15,107	885,020	99,430	29,081	3,045,727	105,739,228
Net increase (decrease) in fiduciary net position	(365,726)	-	208,030	-	(12,502)	704,273	534,075
NET POSITION - OCTOBER 1, 2023	1,124,893	-	107,472	-	43,937	426,406	1,702,708
NET POSITION - SEPTEMBER 30, 2024	$ 759,167	$ -	$ 315,502	$ -	$ 31,435	$ 1,130,679	$ 2,236,783

BURKE COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

SPLOST III Fund

Project	Original Estimated Cost	Current Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Total	Estimated Percentage of Completion
Countywide projects						
Judicial center	$ 15,000,000	$ 9,102,462	$ 9,102,462	-	$ 9,102,462	100%
Jail addition	2,000,000	1,290,000	-	-	-	0%
Burke County						
EOC/911 center	2,000,000	1,557,656	1,557,656	-	1,557,656	100%
Recreation improvements	1,000,000	612,473	612,473	-	612,473	100%
Industrial Park expansion	2,500,000	1,504,381	1,504,381	-	1,504,381	100%
Building construction and renovations	1,500,000	980,107	729,818	$ 250,289	980,107	100%
Airport projects	200,000	179,327	179,327	-	179,327	100%
Roads and bridges projects and equipment	8,040,000	4,925,000	4,182,801	51,455	4,234,256	86%
Firetrucks	1,500,000	918,709	918,709	-	918,709	100%
Ambulances	600,000	367,497	367,497	-	367,497	100%
Patrol cars	500,000	306,247	306,247	-	306,247	100%
Water and sewer improvements	6,000,000	3,675,200	18,949	-	18,949	1%
Landfill building projects	340,000	314,825	314,825	-	314,825	100%
Waynesboro						
Water & sewer improvements, roads, streets, sidewalks, drainage improvements, buildings, patrol vehicles and utility equipment	10,140,000	6,089,272	6,089,272	-	6,089,272	100%
Sardis						
Water, sewer, and street improvements, recreation and beautification projects, capital equipment	2,340,000	1,405,216	1,405,216	-	1,405,216	100%
Midville						
Water and sewer system improvements, street improvements and major equipment, major police equipment, City Hall equipment, Community House improvements	1,170,000	702,609	702,609	-	702,609	100%
Keysville						
Water and sewer system projects, Multi-purpose building project, street & drainage improvements and equipment	780,000	468,405	468,405	-	468,405	100%
Girard						
Waterworks improvements, building renovations and additions, street and sidewalk improvements	390,000	234,201	234,201	-	234,201	100%
	$ 56,000,000	$ 34,633,587	$ 28,694,848	$ 301,744	$ 28,996,592	84%

BURKE COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

SPLOST IV Fund

Project	Original Estimated Cost	Current Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Total	Estimated Percentage of Completion
Burke County						
EOC/911 center	$ 3,000,000	$ 3,000,000	$ 2,560,694	$ 17,200	$ 2,577,894	86%
Jail improvements	500,000	500,000	-	57,299	57,299	11%
Recreation improvements	2,000,000	2,000,000	2,000,000	-	2,000,000	100%
Industrial Park expansion	2,516,000	2,516,000	144,228	10,323	154,551	6%
Building construction and renovations	1,800,300	2,098,853	1,939,642	159,211	2,098,853	100%
Airport projects	450,000	481,113	481,113	-	481,113	100%
Roads and bridges projects and equipment	5,000,000	5,000,000	183,068	970,999	1,154,067	23%
Fire equipment	1,000,000	1,018,647	1,018,647	-	1,018,647	100%
EMA improvements	400,000	400,000	79,066	296,914	375,980	94%
EMS equipment	600,000	761,760	761,760	-	761,760	100%
Law enforcement equipment	1,200,000	1,485,215	1,012,247	472,968	1,485,215	100%
Hospital equipment and renovations	1,365,000	1,365,000	1,055,947	-	1,055,947	77%
Animal shelter	500,000	533,194	533,194	-	533,194	100%
Waynesboro						
Water & sewer improvements, roads, streets, sidewalks, drainage improvements, buildings, recreation projects, equipment	7,514,400	10,287,927	9,754,364	533,563	10,287,927	100%
Sardis						
Water, sewer, and street improvements, recreation and beautification projects, capital equipment	1,296,840	1,775,499	1,683,416	92,083	1,775,499	100%
Midville						
Water and sewer system improvements, street improvements and major equipment, major police equipment, building improvements	348,450	477,062	452,320	24,742	477,062	100%
Keysville						
Water and sewer system projects, city hall and multi-purpose building projects, street and drainage improvements and equipment, recreation improvements and equipment, land acquisition	454,500	622,254	589,982	32,272	622,254	100%
Girard						
Building renovations and additions, street, sidewalk and park improvements	203,010	277,939	263,524	14,415	277,939	100%
Vidette						
Water system improvements	145,440	199,121	188,794	10,327	199,121	100%
	$ 30,293,940	$ 34,799,584	$ 24,702,006	$ 2,692,316	$ 27,394,322	79%

Roads, streets, and bridge costs funded by state LMIG program	1,090,731
Transfer from Fire Fund - EMA improvements	777,564
Intergovernmental Revenue - Law enforcement equipment	20,581
Insurance proceeds - Law enforcement equipment	28,241
SPLOST IV fund total expenditures	$ 4,609,433

BURKE COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

SPLOST V Fund

Project	Original Estimated Cost	Current Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Total	Estimated Percentage of Completion
Burke County						
Broadband project	$ 18,000,000	$ 18,000,000	$ -	-	-	0%
Recreation facility improvements	2,000,000	2,000,000	-	-	-	0%
Jail Expansion	3,000,000	3,000,000	-	-	-	0%
Law enforcement vehicles	2,500,600	2,500,600	-	$ 178,246	$ 178,246	7%
Road & bridge improvements	1,683,000	1,683,000	-	37	37	0%
Waynesboro						
Water & sewer improvements, stormdrain capital improvements, roads, streets, recreation, building capital impr. & equipment	10,044,000	10,044,000	-	854,269	854,269	9%
Sardis						
Water & sewer improvements, downtown screetscape/façade, capital equipment, multipurpose building/renovations, roads, paving & sidewalks	1,733,400	1,733,400	-	147,430	147,430	9%
Midville						
Water & sewer system improvements/ major equipment, street improvements/ major equipment, equipment/technology upgrades, city building improvements	465,750	465,750	-	39,613	39,613	9%
Keysville						
Water & sewer improvements, roads & recreation projects - splash pad, small gym, media center, land acquisition	607,500	607,500	-	51,670	51,670	9%
Girard						
Waterwork improvements, park & beautification, community center outdoor cook shed/picnic area	271,350	271,350	-	23,079	23,079	9%
Vidette						
Water system capital improvements, building construction and/or renovations to city hall, recreation facility upgrades and beautification	194,400	194,400	-	16,534	16,534	9%
	$ 40,500,000	$ 40,500,000	$ -	$ 1,310,878	$ 1,310,878	3%

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GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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
Burke County, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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 Burke County, Georgia, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Burke County, Georgia's basic financial statements and have issued our report thereon dated May 12, 2025. Our report includes a reference to other auditors who audited the financial statements of the Burke County Board of Health (Health Department) and the Burke County Hospital Authority, discretely presented component units, as described in our report on Burke County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Burke County, Georgia's internal control over financial reporting (internal control) to determine 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 Burke County's internal control. Accordingly, we do not express an opinion on the effectiveness of Burke County, Georgia's internal control.

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not

identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-1 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Burke County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Burke County, Georgia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Burke County, Georgia's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Burke 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.

Lanier, Deal & Deal
Statesboro, Georgia
May 12, 2025

BURKE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal Asistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services:			
Pass-through programs from CSRA Regional Commission:			
Aging Cluster:			
Special Programs for the Aging - Nutrition Services	93.045	Burke BOC 24	$ 36,808
COVID-19 - Special Programs for the Aging - Nutrition Services	93.045	Burke BOC 24	74,461
			111,269
COVID-19 - Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	24-90001	2,176
COVID-19 - Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	2017-12 20 8202.0606	8,892
			11,068
Nutrition Services Incentive Program	93.053	Burke BOC 24	4,627
Total Aging Cluster			126,964
Pass through program from Georgia Southern University for COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	40500-036-23234503	239,613
Total U.S. Department of Health and Human Services			366,577
U.S. Department of Justice:			
Direct Programs:			
Bulletproof Vest Partnership Program	16.607		285
Body Worn Camera Policy and Implementation	16.835		4,793
Equitable Sharing Program	16.922		51,432
			56,510
Organized Crime Drug Enforcement Task Force (OCDETF)	16.999		25,189
Safe Streets Task Force	16.999		14,867
			40,056
			96,566
Pass through program from Local Initiatives Support Corporation for Rural Violent Crime Initiative	16.039	54737-0001	76,634
Total U.S. Department of Justice			173,200
U.S. Department of Homeland Security:			
Pass through program from Georgia Emergency Management Agency for Emergency Management Performance Grants	97.042	OEM 22-017	861
Pass through program from Georgia Emergency Management Agency for Emergency Management Performance Grants	97.042	OEM 23-017	8,609
			9,470
Pass through program from Georgia Emergency Management Agency for Federal Disaster Grants - COVID-19	97.036	DR-4501 PW131	15,740
Pass through program from Georgia Emergency Management Agency for Federal Disaster Grants	97.036	FEMA-4738-DR-GA PA ID#033-99033-00	8,013
			23,753
Total U.S. Department of Homeland Security			33,223
U.S. Department of the Treasury:			
Direct Program - COVID-19 - Local Assistance and Tribal Consistency Fund	21.032		69,405
Direct Program - COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027		4,347,635
Pass-through program from Governor's Office of Planning and Budgets for COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	PSCVR Burke 24	290,328
			4,637,963
Total U.S. Department of the Treasury			4,707,368
U.S. Department of Housing and Urban Development:			
Pass through program from Georgia Department of Community Affairs:			
Community Development Block Grant	14.228	21p-y-017-1-6199	145,503
U.S. Department of Transportation:			
Pass-through programs from Georgia Department of Transportation:			
Formula Grants for Rural Areas Transit Program	20.509	T007293	123,650
Formula Grants for Rural Areas Transit Program	20.509	T007896	1,187
Formula Grants for Rural Areas Transit Program	20.509	T008142	48,981
			173,818
Airport Improvement Program	20.106	T008626 AP023-9058-23(033) Burke	50,823
Total U.S. Department of Transportation			224,641
Total expenditures of federal awards			$ 5,650,512

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Burke County, Georgia under programs of the federal government for the year ended September 30, 2024. The information in this schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Burke County, Georgia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Burke County, Georgia.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Expenditures reported on 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.

2. Burke County, Georgia has not elected to use the ten percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

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GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Commissioners
Burke County, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Burke County, Georgia's 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 Burke County, Georgia's major federal programs for the year ended September 30, 2024. Burke County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Burke County, Georgia 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 September 30, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Burke County, Georgia 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 Burke County, Georgia'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 Burke County, Georgia'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 Burke County, Georgia'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 Burke County, Georgia's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Burke County, Georgia'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 Burke County, Georgia'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 Burke County, Georgia'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 over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

Lanier, Deal & Deal

Statesboro, Georgia
May 12, 2025

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Burke County, Georgia were prepared in accordance with GAAP.

2. One material weakness was disclosed during the audit of the financial statements in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statements of Burke County, Georgia, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs were reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.

5. The auditor's report on compliance for the major federal award programs for Burke County, Georgia expresses an unmodified opinion on all major federal programs.

6. No audit findings relative to the major federal award programs for Burke County, Georgia are reported in this schedule.

7. The program tested as a major program was: 21.027 Coronavirus State and Local Fiscal Recovery Fund.

8. The threshold used for distinguishing between Type A and B programs was $750,000.

9. Burke County, Georgia was determined not to be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESSES

2024-1 Lack of internal controls over expenditures for Sheriff's Department

Condition: During our audit we noted that there were not sufficient budgetary controls over the Sheriff's Office's budget. The Sheriff's Office has chosen to not use the County's internal controls related to budgetary controls. Any internal controls that may have been implemented within the Sheriff's Office have not prevented significant overages within the Sheriff's department.

Criteria: Proper internal controls related to budgetary control are necessary in all governmental entities in all departments.

Cause: Sheriff Williams refuses to follow the County's budget policies and fails to have a policy that provides effective compensating controls.

Effect: The Sheriff's Department's expenditures were significantly over budget.

Auditor's Recommendation: While constitutional officers have control of and final responsibility for the use of their budget once funds have been appropriated by the Board of Commissioners, proper internal controls over spending are still necessary in order to ensure the accuracy and appropriateness of all expenditures, as well as proper stewardship over public funds. Those controls should include transaction approval and also budgetary controls. The Sheriff should either follow the County's internal control policies over budgetary control or implement their own internal controls to meet budgetary objectives.

View of Responsible Officials and Planned Corrective Actions: Management concurs with the finding and the appropriate officials have implemented new policies during the following fiscal year.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None reported.

Prior Audit Findings – Financial Statement Audit

2023-1 Lack of internal controls over expenditures for Sheriff's Department

Condition: This finding was a material weakness in which the auditor found there were not sufficient budgetary controls over the Sheriff's Office. The Sheriff's Office has chosen not to use the County's internal controls related to budgetary controls. Any internal controls that may have been implemented within the Sheriff's Office have not prevented significant overages within the Sheriff's Office.

Recommendation: The Sheriff's Office should either follow the County's internal control policies over budgetary control or implement their own internal controls to meet budgetary objectives.

Current Status: There have been attempts to remedy this finding as well as some improvements.