BURKE

COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

For the Year Ended September 30, 2025













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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, 2025, 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, 2025, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and the Fire Protection 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%, 0.2%, and 1.0%, respectively, of the assets, net position, and revenues of Burke County, Georgia as of September 30, 2025. We did not audit the financial statements of the Burke County Hospital Authority, a component unit, which represents 13.1%, 10.9%, and 4.6%, respectively, of the assets, net position, and revenues of Burke County, Georgia as of September 30, 2025. 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 22, 2026 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 22, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS



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, 2025 and 2024. The purpose of management's discussion and analysis (MD&A) is to help citizens and other readers understand what the financial statements and notes in this financial report say about the entity's financial health and why it has changed since last year. It contains information drawn from those other parts of the report, accompanied by explanations informed by the finance staff's knowledge of the entity's finances.

If you have any questions about this report or require further information, contact the Department of Finance at mwiseman@burkecounty-ga.gov.

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 owns a public hospital building. 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 two 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 $235.9 million and $205.6 million as of September 30, 2025 and September 30, 2024, respectively.

The largest portion of Burke County's net position, 40.2% in 2025 and 44.7% in 2024, 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, 2025 and 2024

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	$ 161,028,429	$ 130,977,459	$ 594,300	$ 5,220,467	$ 161,622,729	$ 136,197,926
Capital assets	85,326,355	87,127,322	10,014,273	5,426,355	95,340,628	92,553,677
Total assets	246,354,784	218,104,781	10,608,573	10,646,822	256,963,357	228,751,603
Deferred Outflows of Resources						
Resources related to pensions	4,266,161	4,810,838	162,997	174,051	4,429,158	4,984,889
Long-term liab. outstanding	18,473,888	18,893,548	2,910,678	2,874,274	21,384,566	21,767,822
Other liabilities	3,693,067	5,430,183	219,230	506,128	3,912,297	5,936,311
Total liabilities	22,166,955	24,323,731	3,129,908	3,380,402	25,296,863	27,704,133
Deferred Inflows of Resources						
Lease related	66,606	114,515	-	-	66,606	114,515
Resources related to pensions	54,475	236,414	42,582	46,275	97,057	282,689
Total Deferred Inflows	121,081	350,929	42,582	46,275	163,663	397,204
Net position:						
Invested in capital assets	84,778,337	86,422,391	10,014,273	5,426,355	94,792,610	91,848,746
Restricted for:						
Capital projects	32,595,776	25,956,479	-	-	32,595,776	25,956,479
Other purposes	47,469,562	39,117,997	-	-	47,469,562	39,117,997
Unrestricted	63,489,234	46,744,092	(2,415,193)	1,967,841	61,074,041	48,711,933
Total net position	$ 228,332,909	$ 198,240,959	$ 7,599,080	$ 7,394,196	$ 235,931,989	$ 205,635,155

The balance of unrestricted net position, 25.9% in 2025 and 23.7% in 2024, may be used to meet the Government's ongoing obligations to citizens and creditors.

The Government's net position increased by $31,296,131 and $31,604,999 during the fiscal years ended September 30, 2025 and 2024, respectively.

Governmental activities

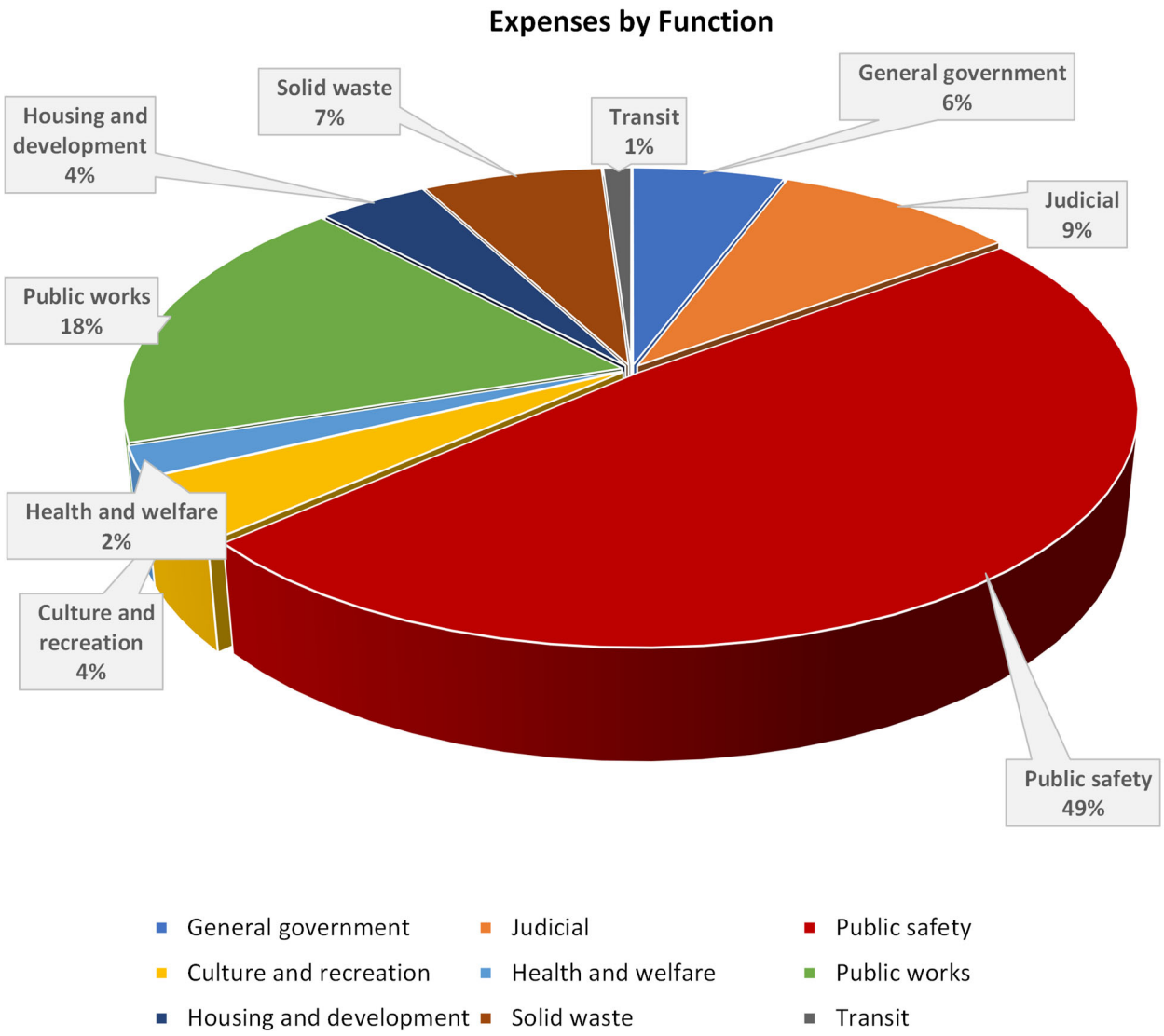
Governmental activities increased Burke County's net position by $31,091,247 in 2025 and $24,385,184 in 2024 thereby accounting for 99.3% in 2025 and 77.2% in 2024 of the total change in the net position of Burke County. The key factors for 2025 and 2024 were significant increases in the utility tax 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 $204,884 in 2025 and $7,219,815 in 2024, accounting for 0.7% in 2025 and 22.8% in 2024 of the total change in the government's net position.

Burke County's Changes in Net Position
September 30, 2025 and 2024

	Governmental Activities		Business-type Activities		Total	
	Fiscal Year Ended September 30, 2025	Fiscal Year Ended September 30, 2024	Fiscal Year Ended September 30, 2025	Fiscal Year Ended September 30, 2024	Fiscal Year Ended September 30, 2025	Fiscal Year Ended September 30, 2024
Revenues:						
Program revenues:						
Fees, Fines, Charges for services	$ 9,014,580	$ 7,585,162	$ 883,677	$ 669,194	$ 9,898,257	$ 8,254,356
Operating grants and contributions	22,896,927	1,781,988	242,538	357,940	23,139,465	2,139,928
Capital grants and contributions	4,439,337	8,826,706	290,763	2,872,180	4,730,100	11,698,886
General revenues:						
Property taxes	57,307,470	55,572,897	-	-	57,307,470	55,572,897
Other taxes	14,756,299	13,808,232	-	-	14,756,299	13,808,232
Other	5,117,342	5,439,233	-	-	5,117,342	5,439,233
Total revenues	113,531,955	93,014,218	1,416,978	3,899,314	114,948,933	96,913,532
Expenses:						
General government	3,620,899	3,432,325	-	-	3,620,899	3,432,325
Judicial	5,834,266	5,515,035	-	-	5,834,266	5,515,035
Public safety	30,850,354	31,200,356	-	-	30,850,354	31,200,356
Hurricane Recovery	21,477,164	-	-	-	21,477,164	-
Culture and recreation	2,773,289	2,849,314	-	-	2,773,289	2,849,314
Health and welfare	1,343,659	4,638,057	-	-	1,343,659	4,638,057
Public works	11,446,338	11,565,105	-	-	11,446,338	11,565,105
Housing and development	1,902,742	1,514,344	-	-	1,902,742	1,514,344
Interest	18,606	9,351	-	-	18,606	9,351
Broadband Utility	-	-	21,452	-	21,452	-
Solid Waste	-	-	4,308,303	4,168,135	4,308,303	4,168,135
Transit	-	-	663,062	589,205	663,062	589,205
Total expenses	79,267,317	60,723,887	4,992,817	4,757,340	84,260,134	65,481,227
Change in net position bef. trfers	34,264,638	32,290,331	(3,575,839)	(858,026)	30,688,799	31,432,305
Gain(Loss) on sale of capital assets	607,332	229,612	-	(56,918)	607,332	172,694
Transfers	(3,780,723)	(8,134,759)	3,780,723	8,134,759	-	-
Increase (Decrease) in net position	31,091,247	24,385,184	204,884	7,219,815	31,296,131	31,604,999
Net position, beg. of year (restated)	197,241,662	173,855,775	7,394,196	174,381	204,635,858	174,030,156
Net position, end of year	$ 228,332,909	$ 198,240,959	$ 7,599,080	$ 7,394,196	$ 235,931,989	$ 205,635,155


Expenses by Function
General government 6%
Judicial 9%
Public safety 49%
Public works 18%
Health and welfare 2%
Culture and recreation 4%
Housing and development 4%
Solid waste 7%
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 $157.3 million in 2025 and $124.7 million in 2024, of which $76.4 million in 2025, or 48.6% and $59.4 million in 2024, or 47.6%, 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 $76.4 million in 2025 and $59.4 million in 2024, while total fund balance was $77.3 million in 2025 and $59.6 million in 2024. 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 129.7% in 2025 and 131.6% in 2024 of total General Fund expenditures and net transfers out. Total fund balance represents 131.1% in 2025 and 132.1% in 2024 of that same amount.

The fund balance of Burke County's General Fund increased by $17,654,385 in 2025 and increased by $12,304,204 during the fiscal year ended September 30, 2024. The key factors in the changes were increased property tax and interest revenues during 2025 and 2024.

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 increase in fund balance in the T-SPLOST Fund in 2025 of $4,258,659 and decrease in 2024 of $508,404 was due to the timing variance of collections versus expenditures of major projects. The decrease in the SPLOST III Fund in 2025 of $80,257 and increase of $138,916 in 2024 was due to the timing variance of collections versus expenditures for equipment purchases in 2025 and 2024. The decrease in the SPLOST IV fund balance of $1,547,955 in 2025 and increase of $345,306 in 2024 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 $3,540,972 in 2025 and $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 and the broadband project, which is the major project in SPLOST V, was in the design phase in 2025.

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 $7,454,338 in 2025 and $7,441,528 in 2024 due primarily to increased property tax revenues in 2025 and 2024.

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, 2025 and 2024, respectively. Net position in the Burke Transit Fund amounted to zero in 2025 and 2024. The Broadband Utility Fund, a new fund in 2024, displayed a net position of $7,424,699 in 2025 and $7,219,815 in 2024. The total change in net position in the Solid Waste Fund was $0 in 2025 and 2024. The total change in net position in the Burke Transit Fund was $0 for the fiscal years ended September 30, 2025 and 2024. Broadband Utility increased net position in 2025 by $204,884 and $7,219,815 in 2024 primarily through capital grants and transfers from SPLOST V. The Government's internal service funds, Vehicle Maintenance Fund and Facilities Maintenance Fund, had a net position of $310,547 in 2025 and $1,140,906 in 2024 with a total decrease in net position of $830,359 in 2025 and a decrease of $214,114 in 2024. 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 2025, the only significant change to the budget of the General Fund was to recognize federal and state disaster assistance funds in the wake of Hurricane Helene and cleanup efforts connected to that storm. The Board approved a total of $22,265,100 in amendments for anticipated FEMA disaster funds as well as $1,750,000 in amendments for anticipated state funds for declared disaster areas. Actual revenues were $9,267,173 over budget primarily due to property tax revenues coming in over budget by $6,431,810 as a result of Plant Vogtle Units 3 and 4. Also, interest income was significantly higher than budgeted by $3,326,197 as the Federal Reserve kept interest rates rather stable during fiscal year 2025. Actual expenditures were $8,136,805 under budget (budget basis), primarily the result of hurricane disaster cleanup efforts coming in under budget from original estimates.

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.

Capital Assets and Debt Administration

Burke County's investment in capital assets for its governmental and business-type activities as of September 30, 2025 and 2024 amounted to $95,340,628 and $92,553,677, 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 2025 included the following:

- $866,500 to complete T-Hangars at the Burke County Airport using primarily TSPLOST funds
- $2,111,348 to purchase six firetrucks using Fire Fund tax dollars
- $682,331 in costs to purchase Sheriff's Office vehicles and equipment 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 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

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, 2025 and 2024

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Construction in progress	$ 1,166,173	$ 5,140,960	$ 7,430,121	$ 3,054,491	$ 8,596,294	$ 8,195,451
Land	3,927,855	3,927,855	1,037,752	1,037,752	4,965,607	4,965,607
Buildings	47,634,173	42,622,009	209,254	218,739	47,843,427	42,840,748
Improvements	-	-	626,471	525,208	626,471	525,208
Equipment	11,278,562	10,847,956	710,675	590,165	11,989,237	11,438,121
Right-to-use leased equip.	377,038	460,276			377,038	460,276
Subscription-based IT arr.	52,745	72,109			52,745	72,109
Infrastructure	20,889,809	24,056,157			20,889,809	24,056,157
Total	$ 85,326,355	$ 87,127,322	$ 10,014,273	$ 5,426,355	$ 95,340,628	$ 92,553,677

Long-Term Debt

Burke County had a total of $21,777,218 in outstanding long-term debt as of September 30, 2025 and $22,132,726 in outstanding long-term debt as of September 30, 2024. 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, 2025 and 2024. There were no bonds issued during 2025 or 2024.

Burke County's Outstanding Debt
General Obligation Bonds and Other Debt
September 30, 2025 and 2024

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Accrued compensated absences	$ 1,793,810	$ 977,357	$ 44,560	$ 23,778	$ 1,838,370	$ 1,001,135
Notes payable	180,161	240,215			180,161	240,215
Leases payable	314,812	392,273			314,812	392,273
Subscriptions payable	53,045	72,441			53,045	72,441
Net pension obligation	16,496,070	17,549,999	476,284	497,673	16,972,354	18,047,672
Landfill closure costs	-	-	2,418,476	2,378,990	2,418,476	2,378,990
Total debt	$ 18,837,898	$ 19,232,285	$ 2,939,320	$ 2,900,441	$ 21,777,218	$ 22,132,726

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 $1 billion.

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 stable economic performance because of 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 major player in our local economy, while growth in housing construction and infrastructure investment reflects increasing demand across the county.

General Fund revenues for FY 2025 increased substantially with the addition of Units 3 & 4 at Plant Vogtle. Prudent financial management has 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.

While current conditions remain positive, the County remains proactive in preparing for long-term fiscal impacts. With Plant Vogtle's taxable value starting to decline 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. The Board has been actively seeking to reduce the cost of government and to that goal adopted a budget with 5% reduced expenditures compared to FY 25. In addition, the County is working with our Development Authority to recruit new industrial investment to bring jobs and increase the tax base to offset the depreciation of Plant Vogtle and the loss of construction jobs since Vogtle 3 & 4 were completed.

BURKE COUNTY, GEORGIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Primary Government			Component Units		
	Governmental Activities	Business-type Activities	Total	Health Department	Hospital Authority	Development Authority
ASSETS						
Current Assets:						
Cash	$ 5,982,308	-	$ 5,982,308	$ 390,630	$ 1,469,594	$ 5,188
Investments	135,083,388	-	135,083,388	736,437	-	3,171,043
Receivables:						
Taxes	1,953,850	-	1,953,850	-	-	-
Intergovernmental	17,655,417	$ 28,985	17,684,402	20,340	-	-
Internal balances	(494,330)	494,330	-	-	-	-
Leases	69,161	-	69,161		8,590,931	
Other	206,645	70,985	277,630	3,803	1,880,440	-
Prepaid items	129,424	-	129,424	-	-	-
Inventories	442,566	-	442,566	-	-	-
Other post employment benefits asset	-	-	-	250,448	-	-
Restricted cash	-	-	-	-	1,490,767	-
Nondepreciable capital assets	5,094,028	8,467,873	13,561,901	-	2,187,920	4,436,227
Depreciable capital assets, net	80,232,327	1,546,400	81,778,727	-	17,843,664	44,391
Other assets	-	-	-	-	89,847	-
Total Assets	246,354,784	10,608,573	256,963,357	1,401,658	33,553,163	7,656,849
DEFERRED OUTFLOWS OF RESOURCES						
Resources related to pensions	4,266,161	162,997	4,429,158	265,152	-	42,604
LIABILITIES						
Current Liabilities:						
Accounts payable	2,162,535	114,806	2,277,341	7,439	-	4,980
Intergovernmental payable	-	-	-	-	-	539,188
Accrued payroll	1,060,832	15,298	1,076,130	1,125	-	3,877
Retirement contributions payable	473	-	473	-	-	-
Unearned revenue	105,217	60,485	165,702	-	-	-
Compensated absences payable	179,381	4,456	183,837	-	-	695
Accrued landfill closure and postclosure care costs	-	24,185	24,185	-	-	-
Notes payable	60,054	-	60,054	-	-	-
Subscriptions payable	21,334	-	21,334	-	-	-
Leases payable	103,241	-	103,241	-	-	2,556
Total Current Liabilities	3,693,067	219,230	3,912,297	8,564	-	551,296
Long-Term Liabilities:						
Net pension liability	16,496,070	476,283	16,972,353	808,984	-	122,023
Compensated absences payable (net of current portion)	1,614,429	40,104	1,654,533	223,570	-	6,254
Accrued landfill closure and postclosure care costs (net of current portion)	-	2,394,291	2,394,291	-	-	-
Notes payable (net of current portion)	120,107	-	120,107	-	-	-
Subscriptions payable (net of current portion)	31,711	-	31,711	-	-	-
Leases payable (net of current portion)	211,571	-	211,571	-	-	5,195
Total Long-Term Liabilities	18,473,888	2,910,678	21,384,566	1,032,554	-	133,472
Total Liabilities	22,166,955	3,129,908	25,296,863	1,041,118	-	684,768
DEFERRED INFLOWS OF RESOURCES						
Resources related to pensions	54,475	42,582	97,057	264,311	-	18,640
Lease related	66,606	-	66,606	-	7,910,489	-
Total Deferred Inflows of Resources	121,081	42,582	163,663	264,311	7,910,489	18,640
NET POSITION						
Net investment in capital assets	84,778,337	10,014,273	94,792,610	-	20,031,584	4,480,618
Restricted for:						
Capital projects	32,595,776	-	32,595,776	-	1,485,886	-
Other purposes	47,469,562	-	47,469,562	-	4,881	-
Unrestricted	63,489,234	(2,415,193)	61,074,041	361,381	4,120,323	2,515,427
Total Net Position	$ 228,332,909	$ 7,599,080	$ 235,931,989	$ 361,381	$ 25,642,674	$ 6,996,045

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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	$ 3,620,899	$ 3,062,460	$ 85,482	$ -	$ (472,957)	-	$ (472,957)	-	-	-
Judicial	5,834,266	357,556	94,403	-	(5,382,307)	-	(5,382,307)	-	-	-
Public safety	52,327,518	5,040,005	545,456	18,706	(46,723,351)	-	(46,723,351)	-	-	-
Public works	11,446,338	-	21,916,896	3,680,531	14,151,089	-	14,151,089	-	-	-
Health and welfare	1,343,659	-	149,307	-	(1,194,352)	-	(1,194,352)	-	-	-
Culture and recreation	2,773,289	327,074	105,383	10,968	(2,329,864)	-	(2,329,864)	-	-	-
Housing and development	1,902,742	227,485	-	729,132	(946,125)	-	(946,125)	-	-	-
Interest	18,606	-	-	-	(18,606)	-	(18,606)	-	-	-
Total governmental activities	79,267,317	9,014,580	22,896,927	4,439,337	(42,916,473)	-	(42,916,473)	-	-	-
Business-type Activities										
Solid Waste	4,308,303	774,114	-	-	-	$ (3,534,189)	(3,534,189)	-	-	-
Transit	663,062	109,563	242,538	290,763	-	(20,198)	(20,198)	-	-	-
Broadband Utility	21,452	-	-	-	-	(21,452)	(21,452)			
Total business-type activities	4,992,817	883,677	242,538	290,763	-	(3,575,839)	(3,575,839)	-	-	-
Total - Primary Government	$ 84,260,134	$ 9,898,257	$ 23,139,465	$ 4,730,100	(42,916,473)	(3,575,839)	(46,492,312)	-	-	-
Component Units:										
Burke County Health Department	$ 1,005,934	$ 372,786	$ 785,579	-				$ 152,431	-	-
Burke County Hospital Authority	1,494,652	237,983	1,068,780	$ 3,650,426				-	$ 3,462,537	-
Development Authority of Burke County	725,494	15,170	395,577	-				-	-	$ (314,747)
Total Component Units	$ 1,731,428	$ 387,956	$ 1,181,156	$ -				152,431	3,462,537	(314,747)
		General Revenues								
		Property taxes levied for:								
		General purposes			37,348,418	-	37,348,418	-	-	-
		Fire protection			19,959,052	-	19,959,052	-	-	-
		Sales taxes			12,824,658	-	12,824,658	-	-	-
		Insurance premium tax			1,645,838	-	1,645,838	-	-	-
		Other taxes			285,803	-	285,803	-	-	-
		Interest earned			4,735,278	-	4,735,278	43,901	403,214	133,793
		Insurance recoveries			225,032	-	225,032	-	-	-
		Miscellaneous			157,032	-	157,032	-	-	80,000
		Gain on sale of capital assets			607,332	-	607,332	-	-	110,179
		Total General Revenues			77,788,443	-	77,788,443	43,901	403,214	323,972
		Transfers			(3,780,723)	3,780,723	-	-	-	-
		Change in Net Position			31,091,247	204,884	31,296,131	196,332	3,865,751	9,225
		Net Position, Beginning of Year, As Restated			197,241,662	7,394,196	204,635,858	165,049	21,776,923	6,986,820
		Net Position, End of Year			$ 228,332,909	$ 7,599,080	$ 235,931,989	$ 361,381	$ 25,642,674	$ 6,996,045

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	General	Fire Protection	T-SPLOST	SPLOST III	SPLOST IV	SPLOST V	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash	$ 1,419,033	$ 12,367	$ 3,975,591	$ 2,507	$ 2,500	$ 2,463	$ 567,847	$ 5,982,308
Investments	108,793,856	-	618,937	5,741,829	14,366,640	5,562,126	-	135,083,388
Receivables:								
Taxes	1,938,893	14,957	-	-	-	-	-	1,953,850
Intergovernmental	16,625,626	19,113	387,342	-	-	363,524	259,812	17,655,417
Leases	69,161	-	-	-	-	-	-	69,161
Other	110,651	43,088	-	-	-	-	52,906	206,645
Due from other funds	419,736	45,967,363	1,151,335	-	-	-	2,383,055	49,921,489
Prepaid items	126,350	-	-	-	-	-	-	126,350
Inventories	22,378	-	-	-	-	-	-	22,378
TOTAL ASSETS	$ 129,525,684	$ 46,056,888	$ 6,133,205	$ 5,744,336	$ 14,369,140	$ 5,928,113	$ 3,263,620	$ 211,020,986
LIABILITIES								
Accounts payable	$ 1,142,613	$ 125,647	$ 243,383	$ -	$ 76,441	$ 241,058	$ 148,716	$ 1,977,858
Accrued payroll	757,164	233,654	-	-	-	-	26,721	1,017,539
Retirement contribution payable	473	-	-	-	-	-	-	473
Due to other funds	50,281,160	-	-	-	-	-	225,432	50,506,592
Unearned revenue	-	-	-	-	-	-	105,217	105,217
TOTAL LIABILITIES	52,181,410	359,301	243,383	-	76,441	241,058	506,086	53,607,679
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	6,162	3,695	-	-	-	-	-	9,857
Lease related	66,606	-	-	-	-	-	-	66,606
TOTAL DEFERRED INFLOWS OF RESOURCES	72,768	3,695	-	-	-	-	-	76,463
FUND BALANCES								
Nonspendable	148,728	-	-	-	-	-	-	148,728
Restricted	-	45,693,892	5,889,822	5,744,336	14,292,699	5,687,055	2,757,534	80,065,338
Assigned	705,000	-	-	-	-	-	-	705,000
Unassigned	76,417,778	-	-	-	-	-	-	76,417,778
TOTAL FUND BALANCES	77,271,506	45,693,892	5,889,822	5,744,336	14,292,699	5,687,055	2,757,534	157,336,844
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 129,525,684	$ 46,056,888	$ 6,133,205	$ 5,744,336	$ 14,369,140	$ 5,928,113	$ 3,263,620	$ 211,020,986

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, 2025

Amounts reported for governmental activities in the statement of net position are different because:		
Total Governmental Fund Balances		$ 157,336,844
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:		
Cost	$ 180,470,841	
Less accumulated depreciation	(96,008,564)	84,462,277
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		9,857
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.		310,547
Deferred outflows related to pensions are not reported in the governmental funds.		3,945,205
Deferred inflows related to pensions are not reported in the governmental funds.		-
The County's net pension liability is not reported in the governmental funds but is in the statement of net position.		(15,566,758)
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	(1,669,186)	
Notes payable	(180,161)	
Subscriptions payable	(904)	
Leases payable	(314,812)	(2,165,063)
Net Position Of Governmental Activities		$ 228,332,909

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, 2025

	General	Fire Protection	T-SPLOST	SPLOST III	SPLOST IV	SPLOST V	Other Governmental Funds	Total Governmental Funds
REVENUES								
Taxes	$ 43,416,218	$ 19,963,048	$ 2,799,939	-	-	$ 5,900,253	-	$ 72,079,458
Licenses and permits	185,191	-	-	-	-	-	-	185,191
Charges for services	4,157,568	2,070,358	-	-	-	-	$ 843,187	7,071,113
Fees, fines and forfeitures	629,390	-	-	-	-	-	1,128,886	1,758,276
Intergovernmental	22,187,761	34,693	3,209,113	-	-	-	657,843	26,089,410
Contributions and donations	-	10,000	-	-	-	-	36,304	46,304
Interest	4,733,697	-	102,687	$ 252,640	$ 686,068	159,155	1,581	5,935,828
Other	157,032	-	-	-	-	-	-	157,032
Total revenues	75,466,857	22,078,099	6,111,739	252,640	686,068	6,059,408	2,667,801	113,322,612
EXPENDITURES								
Current:								
General government	2,984,286	-	-	-	-	-	-	2,984,286
Judicial	4,047,809	-	-	-	-	-	220,295	4,268,104
Public safety	35,316,024	13,341,242	-	-	-	-	2,294,753	50,952,019
Public works	5,600,130	-	-	-	-	-	-	5,600,130
Health and welfare	757,849	-	-	-	-	-	36,499	794,348
Culture and recreation	2,412,473	-	-	-	-	-	93,159	2,505,632
Housing and development	1,466,324	-	-	-	-	-	-	1,466,324
Capital outlay:								
General government	-	-	-	-	242,440	-	46,183	288,623
Public safety	-	1,678,183	-	-	1,928,535	352,097	26,835	3,985,650
Public works	-	-	517,652	332,897	182,327	-	-	1,032,876
Culture and recreation	-	-	-	-	64,850	-	18,259	83,109
Health and welfare	-	-	-	-	520,884	-	-	520,884
Housing and development	-	-	1,335,428	-	-	-	-	1,335,428
Debt service:								
Principal	168,339	67,112	-	-	-	-	1,830	237,281
Interest	7,128	11,400	-	-	-	-	78	18,606
Intergovernmental	-	-	-	-	-	1,940,003	-	1,940,003
Total expenditures	52,760,362	15,097,937	1,853,080	332,897	2,939,036	2,292,100	2,737,891	78,013,303
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	22,706,495	6,980,162	4,258,659	(80,257)	(2,252,968)	3,767,308	(70,090)	35,309,309
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	848,366	7,875	-	-	-	-	-	856,241
Insurance recoveries	225,032	-	-	-	-	-	-	225,032
Lease financing	35,388	-	-	-	-	-	-	35,388
Transfers in	-	466,301	-	-	705,013	-	1,549,781	2,721,095
Transfers out	(6,160,896)	-	-	-	-	(226,336)	(114,586)	(6,501,818)
Total other financing sources (uses)	(5,052,110)	474,176	-	-	705,013	(226,336)	1,435,195	(2,664,062)
NET CHANGE IN FUND BALANCES	17,654,385	7,454,338	4,258,659	(80,257)	(1,547,955)	3,540,972	1,365,105	32,645,247
FUND BALANCES, OCTOBER 1, 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
FUND BALANCES, SEPTEMBER 30, 2025	$ 77,271,506	$ 45,693,892	$ 5,889,822	$ 5,744,336	$ 14,292,699	$ 5,687,055	$ 2,757,534	$ 157,336,844

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, 2025

Amounts reported for governmental activities in the statement of activities are different because:

Net Change In Fund Balances - Total Governmental Funds		$ 32,645,247
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 depreciation expense exceeded capitalized capital outlay in the current period.		
Depreciation expense	$ (9,003,828)	
Capital outlay	7,499,816	(1,504,012)
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 @ 9/30/25	9,857	
Unavailable revenue @ 9/30/24	(25,546)	(15,689)
Governmental funds do not report the cost of disposed capital assets but the cost is reported on the statement of activities.		(248,909)
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.		(830,359)
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.		(35,388)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		237,281
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.		582,905
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.		260,171
Change In Net Position of Governmental Activities		$ 31,091,247

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, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	$ 30,928,300	$ 30,928,300	$ 37,360,110	$ 6,431,810
Local option sales	3,530,000	3,530,000	4,124,466	594,466
Alcoholic beverage	50,000	50,000	54,725	4,725
Insurance premium	1,400,000	1,400,000	1,645,838	245,838
Other	215,300	215,300	231,079	15,779
Licenses and permits	134,800	134,800	185,191	50,391
Charges for services	3,545,400	3,549,400	4,157,568	608,168
Fees, fines and forfeitures	602,500	602,500	629,390	26,890
Intergovernmental	178,500	24,254,784	22,187,761	(2,067,023)
Interest	1,400,000	1,407,500	4,733,697	3,326,197
Other	157,100	127,100	157,032	29,932
Total revenues	42,141,900	66,199,684	75,466,857	9,267,173
EXPENDITURES				
Current:				
General government:				
Legislative	214,300	2,614,300	163,469	2,450,831
General administration	1,447,710	1,393,050	1,034,384	358,666
Elections	314,880	332,629	287,037	45,592
Board of equalization	13,400	13,400	11,012	2,388
Legal services	140,000	148,000	134,510	13,490
Data processing	75,000	75,000	3,325	71,675
Tax commissioner	708,490	726,652	564,485	162,167
Tax assessor	638,820	651,806	616,025	35,781
Facility maintenance	153,200	153,200	81,214	71,986
Audit fees	48,000	48,000	32,750	15,250
Records management	15,400	39,203	36,913	2,290
CSRA Regional Commission	20,000	20,000	19,162	838
Total general government	3,789,200	6,215,240	2,984,286	3,230,954
Judicial:				
Clerk of Courts	970,340	1,056,884	937,230	119,654
Superior Court	456,500	579,378	545,103	34,275
State Court	23,250	23,250	13,595	9,655
State Court - Judge	110,300	117,867	115,819	2,048
State Court - Community Service	23,210	23,630	20,674	2,956
Solicitor's Office	272,220	288,043	248,849	39,194
Juvenile Court	151,090	154,805	134,513	20,292
District Attorney	374,150	421,372	429,464	(8,092)
Indigent defense	408,560	478,560	468,330	10,230
Magistrate Court	723,310	752,572	659,172	93,400
Probate Court	291,230	311,318	281,282	30,036
Judicial Center	192,040	202,540	193,778	8,762
Total judicial	3,996,200	4,410,219	4,047,809	362,410
Public safety:				
Animal control	764,930	789,569	584,092	205,477
Sheriff court security	729,200	729,200	861,071	(131,871)
School resource officers	529,500	529,500	529,792	(292)
Coroner	117,330	130,539	111,772	18,767
Detention center	3,866,220	3,866,408	3,801,710	64,698
Sheriff	7,781,780	7,833,234	7,950,424	(117,190)
Other protections	-	24,267,600	21,477,163	2,790,437
Total public safety	13,788,960	38,146,050	35,316,024	2,830,026

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, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Highways and streets	$ 5,901,090	$ 6,704,081	$ 5,600,130	$ 1,103,951
Health and welfare:				
Health department	238,540	286,834	283,091	3,743
Welfare	11,000	11,000	10,000	1,000
Senior citizens	351,020	391,290	387,900	3,390
Service center	32,820	85,655	76,858	8,797
Total health and welfare	633,380	774,779	757,849	16,930
Culture and recreation:				
Recreation	1,986,310	2,153,160	1,626,536	526,624
Museum	50,040	65,725	56,317	9,408
Library	685,500	788,280	729,620	58,660
Total culture and recreation	2,721,850	3,007,165	2,412,473	594,692
Housing and development:				
Burke Office Park	85,490	175,061	158,001	17,060
County agent	295,990	318,912	295,128	23,784
Soil conservation	350	350	350	-
Georgia Forestry Commission	33,000	33,000	31,832	1,168
Planning commission	463,410	474,526	440,547	33,979
Chamber of commerce	21,000	21,000	21,000	-
Airport	185,750	190,290	123,889	66,401
Development Authority	407,950	423,494	395,577	27,917
Total housing and development	1,492,940	1,636,633	1,466,324	170,309
Debt service:				
Principal	-	-	168,339	(168,339)
Interest	-	3,000	7,128	(4,128)
Total debt service	-	3,000	175,467	(172,467)
Total expenditures	32,323,620	60,897,167	52,760,362	8,136,805
EXCESS OF REVENUES OVER EXPENDITURES	9,818,280	5,302,517	22,706,495	17,403,978
OTHER FINANCING SOURCES (USES)				
Transfers out	(9,858,280)	(8,020,087)	(6,160,896)	1,859,191
Lease financing	-	-	35,388	35,388
Insurance recoveries	-	250,000	225,032	(24,968)
Sale of capital assets	40,000	40,000	848,366	808,366
Total other financing sources (uses)	(9,818,280)	(7,730,087)	(5,052,110)	2,677,977
NET CHANGE IN FUND BALANCE	$ -	$ (2,427,570)	17,654,385	$ 20,081,955
FUND BALANCE, BEGINNING OF YEAR			59,617,121	
FUND BALANCE, END OF YEAR			$ 77,271,506	

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, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	$ 13,722,840	$ 13,722,840	$ 19,963,048	$ 6,240,208
Charges for services	1,336,250	1,336,250	2,070,358	734,108
Intergovernmental	31,800	31,800	34,693	2,893
Contributions and donations	-	10,000	10,000	-
Total revenues	15,090,890	15,100,890	22,078,099	6,977,209
EXPENDITURES				
Current:				
Public safety	13,782,390	14,243,539	13,341,242	902,297
Capital outlay:				
Public safety	1,918,500	1,936,080	1,678,183	257,897
Debt service:				
Principal	-	-	67,112	(67,112)
Interest	-	-	11,400	(11,400)
Total public safety	15,700,890	16,179,619	15,097,937	1,081,682
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(610,000)	(1,078,729)	6,980,162	8,058,891
OTHER FINANCING SOURCES (USES)				
Transfers in	600,000	1,068,729	466,301	(602,428)
Sale of capital assets	10,000	10,000	7,875	(2,125)
Total other financing sources (uses)	610,000	1,078,729	474,176	(604,553)
NET CHANGE IN FUND BALANCE	$ -	$ -	7,454,338	$ 7,454,338
FUND BALANCE, BEGINNING OF YEAR			38,239,554	
FUND BALANCE, END OF YEAR			$ 45,693,892	

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2025

	Business Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Transit	Broadband Utility	Total	Internal Service Funds
ASSETS					
Current Assets					
Accounts receivable	$ 70,985	-	-	$ 70,985	-
Intergovernmental	-	$ 28,985	-	28,985	-
Due from other funds	688,634	-	-	688,634	$ 90,773
Prepaid items	-	-	-	-	3,074
Inventories	-	-	-	-	420,188
Total Current Assets	759,619	28,985	-	788,604	514,035
Noncurrent Assets					
Capital Assets					
Land	1,037,752	-	-	1,037,752	-
Construction in progress	-	-	$ 7,430,121	7,430,121	-
Buildings and improvements	1,185,159	11,690	-	1,196,849	1,490,704
Machinery and equipment	1,366,671	588,224	-	1,954,895	1,120,245
Subscription assets	-	-	-	-	62,291
Less accumulated depreciation	(1,367,970)	(237,374)	-	(1,605,344)	(1,809,162)
Total Capital Assets	2,221,612	362,540	7,430,121	10,014,273	864,078
Total Assets	2,981,231	391,525	7,430,121	10,802,877	1,378,113
DEFERRED OUTFLOWS OF RESOURCES					
Resources related to pensions	114,200	48,797	-	162,997	320,956
LIABILITIES					
Current Liabilities					
Accounts payable	95,418	13,966	5,422	114,806	184,677
Accrued payroll	7,834	7,464	-	15,298	43,293
Unearned revenue	-	60,485	-	60,485	-
Compensated absences payable	2,613	1,843	-	4,456	12,462
Accrued landfill closure and postclosure care costs	24,185	-	-	24,185	-
Subscriptions payable	-	-	-	-	20,431
Due to other funds	-	194,304	-	194,304	-
Total Current Liabilities	130,050	278,062	5,422	413,534	260,863
Long-Term Liabilities					
Compensated absences payable (net of current portion)	23,514	16,590	-	40,104	112,162
Subscriptions payable (net of curent portion)	-	-	-	-	31,710
Net pension liability	348,702	127,581	-	476,283	929,312
Accrued landfill closure and postclosure care costs (net of current portion)	2,394,291	-	-	2,394,291	-
Total Long-term Liabilities	2,766,507	144,171	-	2,910,678	1,073,184
Total Liabilities	2,896,557	422,233	5,422	3,324,212	1,334,047
DEFERRED INFLOWS OF RESOURCES					
Resources related to pensions	24,493	18,089	-	42,582	54,475
NET POSITION					
Net investment in capital assets	2,221,612	362,540	7,430,121	10,014,273	811,937
Unrestricted	(2,047,231)	(362,540)	(5,422)	(2,415,193)	(501,390)
Total Net Position	$ 174,381	$ -	$ 7,424,699	$ 7,599,080	$ 310,547

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, 2025

	Business Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Transit	Broadband Utility	Total	Internal Service Funds
OPERATING REVENUES					
Charges for services	$ 774,114	$ 109,563	-	$ 883,677	$ 3,934,064
OPERATING EXPENSES					
Salaries	272,423	264,156	-	536,579	1,655,909
Employee benefits	103,669	105,305	-	208,974	527,025
Purchased services	3,744,361	103,800	$ 21,452	3,869,613	643,035
Materials and supplies	56,518	117,064	-	173,582	1,757,331
Depreciation	131,332	72,737	-	204,069	181,542
Total operating expenses	4,308,303	663,062	21,452	4,992,817	4,764,842
OPERATING INCOME (LOSS)	(3,534,189)	(553,499)	(21,452)	(4,109,140)	(830,778)
NON-OPERATING REVENUES (EXPENSES)					
Intergovernmental	-	242,538	-	242,538	-
Interest expense	-	-	-	-	(691)
Gain (loss) on disposal of capital assets	-	-	-	-	1,110
Total non-operating revenues (expenses)	-	242,538	-	242,538	419
INCOME (LOSS) BEFORE CAPITAL GRANTS AND TRANSFERS	(3,534,189)	(310,961)	(21,452)	(3,866,602)	(830,359)
Capital grants	-	290,763	-	290,763	-
Transfers in	3,534,189	20,198	226,336	3,780,723	-
CHANGE IN NET POSITION	-	-	204,884	204,884	(830,359)
NET POSITION, OCTOBER 1, 2024	174,381	-	7,219,815	7,394,196	1,140,906
NET POSITION, SEPTEMBER 30, 2025	$ 174,381	$ -	$ 7,424,699	$ 7,599,080	$ 310,547

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	$ 730,759	$ 109,563	-	$ 840,322	-
Cash received from interfund charges	-	-	-	-	$ 4,658,083
Cash payments to employees for salaries and benefits	(368,979)	(367,093)	-	(736,072)	(2,217,988)
Cash payments for goods and services	(3,750,975)	(207,141)	$ (21,452)	(3,979,568)	(2,352,003)
Net cash provided (used) by operating activities	(3,389,195)	(464,671)	(21,452)	(3,875,318)	88,092
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating grants	-	266,073	-	266,073	-
Advances from (to) other funds	(25,244)	184,245	4,183,099	4,342,100	-
Interfund transfers	3,534,189	20,198	-	3,554,387	-
Net cash provided (used) by noncapital financing activities	3,508,945	470,516	4,183,099	8,162,560	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Transfers from other funds for capital projects	-	-	226,336	226,336	-
Capital grants	-	290,763	307,428	598,191	-
Principal paid on subscription liabilities	-	-	-	-	(17,309)
Interest paid	-	-	-	-	(691)
Proceeds from sale of assets	-	-	-	-	1,110
Purchase of capital assets	(119,750)	(296,608)	(4,695,411)	(5,111,769)	(71,202)
Net cash provided (used) by capital and related financing activities	(119,750)	(5,845)	(4,161,647)	(4,287,242)	(88,092)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	-	-	-
CASH AND CASH EQUIVALENTS, OCTOBER 1, 2024	-	-	-	-	-
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2025	$ -	$ -	$ -	$ -	$ -
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ (3,534,189)	$ (553,499)	$ (21,452)	$ (4,109,140)	$ (830,778)
Adjustments:					
Depreciation	131,332	72,737	-	204,069	181,542
(Increase) decrease in operating assets:					
Accounts receivable	(43,355)	-	-	(43,355)	-
Interfund receivables	-	-	-	-	724,019
Prepaid items	-	-	-	-	6,584
Inventory	-	-	-	-	11,886
(Increase) decrease in deferred outflow of resources - resources related to pensions	5,612	5,442	-	11,054	34,113
(Decrease) increase in deferred inflow of resources - resources related to pensions	(1,875)	(1,818)	-	(3,693)	(76,329)
Increase (decrease) in operating liabilities:					
Accounts payable	10,418	13,723	-	24,141	29,893
Accrued landfill closure and postclosure care costs	39,486	-	-	39,486	-
Accrued payroll	1,133	1,595	-	2,728	(4,092)
Compensated absences payable	13,102	7,679	-	20,781	77,261
Net pension liability	(10,859)	(10,530)	-	(21,389)	(66,007)
Net cash provided (used) by operating activities	$ (3,389,195)	$ (464,671)	$ (21,452)	$ (3,875,318)	$ 88,092

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2025

ASSETS	
Cash	$ 1,477,055
TOTAL ASSETS	$ 1,477,055
LIABILITIES	
Due to other governments	$ 431,763
Due to other entities and individuals	51,079
TOTAL LIABILITIES	482,842
NET POSITION	
Restricted for individuals, organizations, and other governments	994,213
TOTAL NET POSITION	$ 994,213

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, 2025

ADDITIONS	
Tax collections for other governments	$ 127,065,257
Fees, fines, and forfeitures	542,906
Court judgments/assessments	851,622
Deposits from inmates	54,507
Tax sale proceeds	217,168
Total additions	128,731,460
DEDUCTIONS	
Payments to other governments	128,415,435
Payments to other entities and individuals	1,558,595
Total deductions	129,974,030
Net increase (decrease) in fiduciary net position	(1,242,570)
NET POSITION - OCTOBER 1, 2024	2,236,783
NET POSITION - SEPTEMBER 30, 2025	$ 994,213

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 and fiduciary 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.

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 County – 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, 2025. Separate financial statements have been issued and are available from the Burke County Health Department.

Burke County Hospital Authority – This component unit column in the government-wide financial statements includes the financial data of the Burke County Hospital Authority. 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 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, 2025. 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, 2025.

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

The County recognizes a liability for compensated absences for leave time that has been earned for services previously rendered by employees, accumulates and is allowed to be carried over to subsequent years, and is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is reported as incurred in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation
The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Sick Leave
The County's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employment of the County and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

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.

Change in Accounting Principles

During 2025, the County adopted GASB Statement No. 101, *Compensated Absences*. GASB Statement No. 101 established new guidance by updating the recognition and measurement for compensated absences by including salary-related payments that are directly and incrementally associated with leave liabilities. The County restated the beginning balances to show the cumulative effect of including salary related payments for prior years in the amount of $999,297. As a result of the implementation of GASB Statement No. 101, the County recorded opening balance adjustments to increase liabilities and to decrease opening net position as follows:

	Governmental Activities
Opening net position, as originally presented	$ 198,240,959
Change in accounting principle adjustment	(999,297)
Opening net position, as restated	$ 197,241,662

NOTE 2 – DEPOSITS AND INVESTMENTS

At September 30, 2025, the County had the following investments:

Investments	Maturities	Fair Value	Credit Rating
Primary Government:			
Georgia Fund 1	Average of 56.5 days WAM	$ 135,083,388	AAAf/S1
Discretely Presented Component Units - Development Authority of Burke County:			
Georgia Fund 1	Average of 56.5 days WAM	$ 3,171,043	AAAf/S1
Burke County Board of Health:			
Delaware Life Non-Qualified Annuity	-	$ 295,779	-
Symetra Life Non-Qualified Annuity		165,375	
Brighthouse Financial Fixed Rate Annuity		275,283	
		$ 736,437	

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.

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, 2025, the carrying amount of the County's deposits (checking and certificates of deposit) was $7,459,363 and the bank balance was $7,625,337. Of the bank balance, $1,730,687 was covered by federal depository insurance and $5,894,650 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, 2025, the carrying amount of deposits (checking and certificates of deposit) for the Development Authority of Burke County was $5,188 and the bank balance was $5,188. The bank deposits were fully covered by federal depository insurance.

At June 30, 2025 the bank deposits of the Burke County Health Department were fully covered by federal depository insurance and pledged securities.

NOTE 2 – DEPOSITS AND INVESTMENTS - Continued

At May 31, 2025, the carrying amount of deposits (checking and certificates of deposit) for the Burke County Hospital Authority was $2,960,361 and the bank balance was $2,960,361. Of the bank balance, $500,000 was covered by federal depository insurance and $2,207,804 was collateralized by securities held by the pledging financial institution's trust department or agent in the Authority's name. $252,557 were in excess of the insured and collateralized amounts.

NOTE 3 – RECEIVABLES

Receivables at September 30, 2025, 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 determining their existence, completeness, valuation, and collectibility. The allowances for uncollectibles netted against receivables at September 30, 2025 follow:

Fund	Allowance for Uncollectibles
Fire Protection	$ 399,875
Solid Waste	1,000
General	18,487

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 18, 2024, and due February 28, 2025. A summary of the current year property tax levy is as follows:

	General Fund	Fire Protection Fund
Millage rates		
Unincorporated	3.500	2.000
Incorporated	3.639	2.000
Property tax levy	$ 35,573,214	$ 19,916,228
Property taxes receivable at September 30, 2025	$ 57,781	$ 26,041
Allowance for uncollectible accounts	(18,486)	(11,084)
Net property taxes receivable at September 30, 2025	$ 39,295	$ 14,957
Unavailable property tax revenue at September 30, 2025	$ 6,162	$ 3,695

NOTE 5 – PUBLIC UTILITIES TAX

Public Utility taxes accounted for approximately 92% 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, 2025, was as follows:

	Balance 10/1/2024	Additions	Deductions	Balance 9/30/2025
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 3,927,855	-	-	$ 3,927,855
Construction in progress	5,140,960	$ 911,268	$ 4,886,055	1,166,173
Total capital assets not being depreciated	9,068,815	911,268	4,886,055	5,094,028
Capital assets being depreciated:				
Infrastructure	69,799,152	223,564	-	70,022,716
Buildings and improvements	61,768,046	6,844,259	-	68,612,305
Furniture, fixtures, and equipment	35,824,508	4,442,597	1,741,870	38,525,235
Subscription-based IT arrangements	241,741	62,291	48,886	255,146
Right-to-use leased equipment	599,263	35,388	-	634,651
Total capital assets being depreciated	168,232,710	11,608,099	1,790,756	178,050,053
Total capital assets	177,301,525	12,519,367	6,676,811	183,144,081
Accumulated depreciation/amortization:				
Infrastructure	45,742,995	3,389,912	-	49,132,907
Buildings and improvements	19,146,037	1,832,095	-	20,978,132
Furniture, fixtures, and equipment	24,976,552	3,763,082	1,492,961	27,246,673
Subscription-based IT arrangements	169,632	81,655	48,886	202,401
Right-to-use leased equipment	138,987	118,626	-	257,613
Total accumulated depreciation/amortization	90,174,203	9,185,370	1,541,847	97,817,726
Governmental activities capital assets, net	$ 87,127,322	$ 3,333,997	$ 5,134,964	$ 85,326,355

Depreciation expense was charged to functions as follows:

General government	$ 663,755
Judicial	760,815
Public safety	2,478,057
Culture and recreation	520,122
Health and welfare	48,327
Public works	3,999,405
Housing and development	533,347
Vehicle maintenance internal service fund	46,533
Facility maintenance internal service fund	135,009
Total governmental activities depreciation expense	$ 9,185,370

NOTE 6 – CAPITAL ASSETS - Continued

Business-type capital asset activity for the year ended September 30, 2025 was as follows:

	Balance 10/1/2024	Additions	Deductions	Balance 9/30/2025
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 1,037,752	-	-	$ 1,037,752
Construction in progress	3,054,491	$ 4,375,630	-	7,430,121
Total capital assets not being depreciated	4,092,243	4,375,630	-	8,467,873
Capital assets being depreciated:				
Buildings	318,235	-	-	318,235
Improvements other than buildings	753,020	125,594	-	878,614
Machinery and equipment	1,838,499	290,763	$ 174,367	1,954,895
Total capital assets being depreciated	2,909,754	416,357	174,367	3,151,744
Total capital assets	7,001,997	4,791,987	174,367	11,619,617
Accumulated depreciation:				
Buildings	99,496	9,485	-	108,981
Improvements other than buildings	227,812	24,331	-	252,143
Machinery and equipment	1,248,334	170,253	174,367	1,244,220
Total accumulated depreciation	1,575,642	204,069	174,367	1,605,344
Business-type activities capital assets, net	$ 5,426,355	$ 4,587,918	$ -	$ 10,014,273

Depreciation expense was charged as follows:

Solid Waste Fund	$ 131,332
Transit Fund	72,737
Total business-type activities depreciation expense	$ 204,069

NOTE 6 – CAPITAL ASSETS – Continued

Capital asset activity for the Development Authority component unit for the year ended September 30, 2025 was as follows:

	Balance 10/1/2024	Additions	Deductions	Balance 9/30/2025
Capital assets not being depreciated:				
Land held for sale	$ 4,446,048	-	$ 9,821	$ 4,436,227
Capital assets being depreciated:				
Machinery and equipment	32,584	-	-	32,584
Improvements	49,558	-	-	49,558
Right-to-use leased equipment	-	$ 7,986	-	7,986
Total capital assets being depreciated	82,142	7,986	-	90,128
Accumulated depreciation:				
Machinery and equipment	35,774	4,249	-	40,023
Improvements	4,147	1,345	-	5,492
Right-to-use leased equipment	-	222	-	222
Total accumulated depreciation	39,921	5,816	-	45,737
Development Authority capital assets, net	$ 4,488,269	$ 2,170	$ 9,821	$ 4,480,618

Capital asset activity for the Health Department component unit for the year ended June 30, 2025 was as follows:

	Balance 7/1/2024	Additions	Deductions	Balance 6/30/2025
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, 2025 was as follows:

	Balance 6/1/2024	Additions	Deductions	Balance 5/31/2025
Capital assets not being depreciated:				
Land	$ 66,704	-	-	$ 66,704
Construction in progress	3,468,341	$ 3,506,268	$ 4,853,393	2,121,216
Total capital assets not being depreciated	3,535,045	3,506,268	4,853,393	2,187,920
Capital assets being depreciated:				
Buildings and improvements	21,196,718	4,845,165	-	26,041,883
Machinery and equipment	9,791,106	8,228	-	9,799,334
Total capital assets being depreciated	30,987,824	4,853,393	-	35,841,217
Total capital assets at historical cost	34,522,869	8,359,661	4,853,393	38,029,137
Less accumulated depreciation	16,630,489	1,367,064	-	17,997,553
Hospital Authority capital assets, net	$ 17,892,380	$ 9,726,725	$ 4,853,393	$ 20,031,584

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 $634,651, less accumulated amortization of $257,613.

The future lease payments under lease agreements are as follows:

	Governmental Activities		
Fiscal Year	Principal	Interest	Total
2026	$ 103,241	$ 12,020	$ 115,261
2027	99,070	7,970	107,040
2028	96,125	4,099	100,224
2029	13,861	373	14,234
2030	2,515	24	2,539
Total	$ 314,812	$ 24,486	$ 339,298

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 $53,578.

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

	Governmental Activities		
Fiscal Year	Principal	Interest	Total
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	$ 69,161	$ 2,419	$ 71,580

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 $255,146, less accumulated amortization of $202,401.

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

	Governmental Activities		
Fiscal Year	Principal	Interest	Total
2026	$ 21,334	$ 1,174	$ 22,508
2027	20,996	604	21,600
2028	10,715	85	10,800
Total	$ 53,045	$ 1,863	$ 54,908

NOTE 9 – NOTES PAYABLE

During the fiscal year ended September 30, 2025, the County financed sheriff equipment totaling $300,270. The loan requires annual payments of $60,054 with 0% interest. The amount outstanding at September 30, 2025 was $180,161.

	Governmental Activities		
Fiscal Year	Principal	Interest	Total
2026	$ 60,054	$ -	$ 60,054
2027	60,054	-	60,054
2028	60,053	-	60,053
Total	$ 180,161	$ -	$ 180,161

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, 2025:

	Balance October 1, 2024, as restated	Additions	Reductions	Balance September 30, 2025	Amounts Due In One Year
Governmental Activities:					
Compensated absences payable	$ 1,976,654	$ 2,225,564	$ 2,408,408	$ 1,793,810	$ 179,381
Notes payable	240,215	-	60,054	180,161	60,054
Leases payable	392,273	35,388	112,849	314,812	103,241
Subscriptions payable	72,441	62,291	81,687	53,045	21,334
Net pension obligation	17,549,999	-	1,053,929	16,496,070	-
Total Governmental Activities	$ 19,232,285	$ 2,323,243	$ 3,716,927	$ 18,837,898	$ 364,010

	Balance October 1, 2024	Additions	Reductions	Balance September 30, 2025	Amounts Due In One Year
Business-Type Activities:					
Compensated absences payable	$ 23,778	$ 69,254	$ 48,472	$ 44,560	$ 4,456
Accrued landfill closure and postclosure care costs	2,378,990	57,096	17,610	2,418,476	24,185
Net pension obligation	497,673	-	21,389	476,284	-
Total Business-Type Activities	$ 2,900,441	$ 126,350	$ 87,471	$ 2,939,320	$ 28,641

	Balance July 1, 2024, as restated	Additions	Reductions	Balance June 30, 2025	Amounts Due In One Year
Health Department:					
Net pension liability	$ 1,267,867	-	$ 458,883	$ 808,984	$ -
Compensated absences payable	182,373	$ 41,197	-	223,570	-
Total Health Department	$ 1,450,240	$ 41,197	$ 458,883	$ 1,032,554	$ -

	Balance October 1, 2024	Additions	Reductions	Balance September 30, 2025	Amounts Due In One Year
Development Authority:					
Net pension liability	$ 127,675	-	$ 5,653	$ 122,022	-
Leases payable	-	$ 7,986	235	7,751	$ 2,556
Compensated absences payable	3,553	14,743	11,347	6,949	695
Total Development Authority	$ 131,228	$ 22,729	$ 17,235	$ 136,722	$ 3,251

NOTE 11 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS

Excess expenditures over appropriations for the year ended September 30, 2025 in the following departments in the general fund:

	Overexpenditures
Current:	
District attorney	$ 8,092
Sheriff court security	131,871
School resource officers	292
Sheriff	117,190
Principal (Leases & subscriptions)	168,339
Interest (Leases & subscriptions)	4,128

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	$ 273,236
Public Library	1,818

NOTE 12 – INTERFUND RECEIVABLES, INTERFUND PAYABLES AND TRANSFERS

A summary of interfund receivables and payables as of September 30, 2025, 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	$ 160
	Victim's Assistance Fund	11,634
	Supplemental juvenile services	650
	Accountability court	2,091
	Confiscated assets	15,651
	Emergency telephone system	45,973
	Large Grants Fund	149,273
	Transit	194,304
Clerk's Imaging Fund	General	109,692
Sheriff's commissions	General	11,989
Opioid Settlement	General	176,850
Drug enforcement	General	1,458
School zone camera	General	989,024
Small Grants Fund	General	112,178
Fire protection	General	45,967,363
Solid Waste	General	688,634
Vehicle maintenance	General	25,224
Facility maintenance	General	65,549
TSPLOST	General	1,151,335
Other Capital Projects	General	981,864
Total		$ 50,700,896

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

A summary of transfers for the year ended September 30, 2025 is as follows:

	Transfers From:				
Transfers To:	General Fund	SPLOST V Fund	Drug Treatment & Education Fund	School Zone Camera Fund	Total
Fire Protection Fund	$ 466,301	-	-	-	$ 466,301
E911 Fund	916,103	-	-	-	916,103
Solid Waste Fund	3,534,189	-	-	-	3,534,189
Transit Fund	20,198	-	-	-	20,198
Accountability Court Fund	104,617	-	$ 12,000	-	116,617
Victim Assistance Fund	3,000	-	-	-	3,000
SPLOST IV Fund	602,427	-	-	$ 102,586	705,013
Other Capital Projects Fund	514,061	-	-	-	514,061
Broadband Utility Fund	-	$ 226,336	-	-	226,336
Total	$ 6,160,896	$ 226,336	$ 12,000	$ 102,586	$ 6,501,818

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, 2025, 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	$ 148,728	-	-	-	-	-	-	$ 148,728
Restricted:								
Capital projects	-	-	$ 5,889,822	$ 5,744,336	$ 14,292,699	$ 5,687,055	$ 981,864	32,595,776
Fire protection	-	$ 45,693,892	-	-	-	-	-	45,693,892
Sheriff	-	-	-	-	-	-	19,233	19,233
Law library	-	-	-	-	-	-	102,239	102,239
Drug enforcement	-	-	-	-	-	-	142,935	142,935
Public library	-	-	-	-	-	-	85,645	85,645
Drug education	-	-	-	-	-	-	34,311	34,311
Jail	-	-	-	-	-	-	12,719	12,719
Small grants	-	-	-	-	-	-	4,480	4,480
Confiscated assets	-	-	-	-	-	-	44,848	44,848
School zone cameras	-	-	-	-	-	-	1,034,108	1,034,108
Victims assistance	-	-	-	-	-	-	2,961	2,961
Juvenile services	-	-	-	-	-	-	4,617	4,617
Clerk's Imaging	-	-		-	-	-	110,724	110,724
Opioid settlement	-	-	-	-	-	-	176,850	176,850
Total restricted	-	45,693,892	5,889,822	5,744,336	14,292,699	5,687,055	2,757,534	80,065,338
Assigned - subsequent year's budget	705,000	-	-	-	-	-	-	705,000
Unassigned	76,417,778	-	-	-	-	-	-	76,417,778
Total fund balances	$ 77,271,506	$ 45,693,892	$ 5,889,822	$ 5,744,336	$ 14,292,699	$ 5,687,055	$ 2,757,534	$ 157,336,844

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	103
Deferred vested (former employees)	143
Active participants	355
Total plan participants	601
Part-time active employees not participating	22
Covered Compensation	$ 21,442,066

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, 2024 were $2,822,617 which represents 13.4% of covered employee payroll.

Net Pension Liability

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

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

Investment rate of return	7.00% per year
Future salary increases	5.50% 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 2024
Future payroll growth	4.50% per year
Inflation	2.00%

The actuarial assumptions used in the January 1, 2024 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, 2024	$ 53,299,558	$ 35,124,211	$ 18,175,347
Changes for the year:			
Service cost	1,518,165	-	1,518,165
Interest on the total pension liability	3,646,954	-	3,646,954
Liability expense (gain)/loss	1,386,239	-	1,386,239
Assumption change	102,662	-	102,662
Plan change	(1,369,566)	-	(1,369,566)
Contributions from the employer	-	2,882,617	(2,882,617)
Net investment income	-	3,818,288	(3,818,288)
Administrative expenses	-	(112,953)	112,953
Benefit payments	(2,400,434)	(2,400,434)	-
Other changes	-	(222,527)	222,527
Net Changes	2,884,020	3,964,991	(1,080,971)
Balance, December 31, 2024	$ 56,183,578	$ 39,089,202	$ 17,094,376 *

*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	$ 25,254,273	$ 17,094,376	$ 10,351,700

NOTE 14 – RETIREMENT PLAN – Continued

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2025, the County recognized pension expense of $2,175,039. At September 30, 2025 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	$ 2,114,556		-	
Net differences between projected and actual net investment income	129,874		-	
Liability experience gain/loss	1,712,389		$ 115,697	
Assumption change	514,943		-	
	$ 4,471,762	*	$ 115,697	*

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

County contributions subsequent to the measurement date of $2,114,556 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, 2026. 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	
2026	$ 902,559
2027	1,394,857
2028	(309,602)
2029	70,849
2030	182,846
	$ 2,241,509

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 $2,418,476 as of September 30, 2025. 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, 2025. 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, 2025, 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, 2025, 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, 2025, are as follows:

Unpaid claims, October 1, 2024	$ 373,570
Incurred claims	95,451
Claim payments	(324,815)
Adjustments	272,964
Unpaid claims, September 30, 2025	$ 417,170

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 22, 2026, 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, 2025, the cumulative real and personal property tax not collected due to incentive agreements was $63,961.

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, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability										
Service cost	$ 1,518,165	$ 1,389,434	$ 1,266,119	$ 1,290,573	$ 1,208,318	$ 1,045,433	$ 873,628	$ 733,717	$ 677,762	$ 667,642
Interest	3,646,954	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
Liability Experience (Gain)/Loss	1,386,239	(71,847)	1,104,013	330,909	(938,400)	1,134,957	809,136	27,840	(647,599)	1,054,616
Assumption Change	102,662	562,202	89,523	83,712	97,109	1,733,154	1,481,857	70,551	966,954	1,081,367
Plan change	(1,369,566)	-	-	-	-	-	-	-	-	-
Benefit Payments	(2,400,434)	(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)
Net change in total pension liability	2,884,020	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
Total pension liability-beginning	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
Total pension liability-ending (a)	$ 56,183,578	$ 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
Plan fiduciary net position										
Contributions-employer	$ 2,882,617	$ 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
Net investment income	3,818,288	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
Benefit Payments	(2,400,434)	(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)
Administrative expense	(112,953)	(105,780)	(97,840)	(96,366)	(92,132)	(87,622)	(71,110)	(59,249)	(62,691)	(61,855)
Other changes	(222,527)	(326,211)	(190,506)	(172,284)	(129,427)	(166,508)	(198,396)	(169,818)	(209,147)	(172,681)
Net change in plan fiduciary net position	3,964,991	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)
Plan fiduciary net position-beginning	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
Plan fiduciary net position-ending (b)	$ 39,089,202	$ 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
Net pension liability-ending (a)-(b)	$ 17,094,376	$ 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
Plan fiduciary net position as a percentage of the total pension liability	69.6%	65.9%	60.2%	74.9%	68.1%	62.3%	56.7%	65.8%	59.1%	58.1%
Covered-employee payroll	$ 21,442,066	$ 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
Net pension liability as a percentage of covered-employee payroll	79.7%	91.1%	107.3%	63.0%	79.6%	98.3%	108.8%	93.5%	106.5%	99.6%

Notes to Schedule:

Changes of assumptions

- The mortality improvements for the Pub-2010 GE (50%) & PS (50%) Amt-Weighted mortality table is projected to 2024 instead of 2023 with Scale AA.
- The plan was amended effective January 1, 2024 for the following items:
  - Average compensation was changed to use the highest average of 60 consecutive months out of the last 120 consecutive months.
  - Add a Class 5 for employees who are not yet participants as of January 1, 2024.
  - Normal Retirement eligibility for Class 5 is age 65 with 5 years of Vesting Service.

BURKE COUNTY BOARD OF COMMISSIONERS
REQUIRED SUPPLEMENTARY INFORMATION
BURKE COUNTY DEFINED BENEFIT PLAN
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	*	$ 2,967,870	$ 2,906,491	$ 2,691,981	$ 2,673,501	$ 2,478,593	$ 2,404,539	$ 2,003,969	$ 1,815,997	$ 1,640,367
Contributions in relation to the actuarially determined contribution	*	(2,882,617)	(2,822,380)	(2,665,675)	(2,657,377)	(2,028,191)	(2,499,229)	(2,018,385)	(1,860,344)	(1,741,052)
Contribution deficiency (excess)	*	$ 85,253	$ 84,111	$ 26,306	$ 16,124	$ 450,402	$ (94,690)	$ (14,416)	$ (44,347)	$ (100,685)
Covered-employee payroll	*	21,442,066	19,950,123	18,555,790	18,537,522	17,431,667	16,225,254	14,748,241	12,073,955	12,002,527
Contributions as a percentage of covered-employee payroll	*	13.4%	14.1%	14.4%	14.3%	11.6%	15.4%	13.7%	15.4%	14.5%

*2025 information will be determined after fiscal year end and will be included in the 2025 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	5.50% 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 2024

BURKE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Total Nonmajor Special Revenue Funds	Other Capital Projects Fund	Total Nonmajor Funds
ASSETS			
Cash	$ 567,847	-	$ 567,847
Accounts receivable	52,906	-	52,906
Due from other funds	1,401,191	$ 981,864	2,383,055
Intergovernmental receivable	259,812	-	259,812
TOTAL ASSETS	$ 2,281,756	$ 981,864	$ 3,263,620
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	$ 148,716	-	$ 148,716
Accrued payroll	26,721	-	26,721
Unearned revenue	105,217	-	105,217
Due to other funds	225,432	-	225,432
Total liabilities	506,086	-	506,086
Fund balance:			
Restricted	1,775,670	$ 981,864	2,757,534
TOTAL LIABILITIES AND FUND BALANCE	$ 2,281,756	$ 981,864	$ 3,263,620

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

	Total Nonmajor Special Revenue Funds	Other Capital Projects Fund	Total Nonmajor Funds
REVENUES			
Charges for services	$ 843,187	-	$ 843,187
Fees, fines and forfeitures	1,128,886	-	1,128,886
Intergovernmental	657,843	-	657,843
Contributions and donations	36,304	-	36,304
Interest	1,581	-	1,581
Total revenues	2,667,801	-	2,667,801
EXPENDITURES			
Current:			
Judicial	220,295	-	220,295
Public safety	2,294,753	-	2,294,753
Culture and recreation	93,159	-	93,159
Health and welfare	36,499	-	36,499
Capital outlay:			
General government	-	$ 46,183	46,183
Culture and recreation	18,259	-	18,259
Public safety	26,835	-	26,835
Debt service:			
Principal	1,830	-	1,830
Interest	78	-	78
Total expenditures	2,691,708	46,183	2,737,891
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(23,907)	(46,183)	(70,090)
OTHER FINANCING SOURCES (USES)			
Transfers in	1,035,720	514,061	1,549,781
Transfers out	(114,586)	-	(114,586)
Total other financing sources (uses)	921,134	514,061	1,435,195
NET CHANGE IN FUND BALANCES	897,227	467,878	1,365,105
FUND BALANCES, BEGINNING OF YEAR	878,443	513,986	1,392,429
FUND BALANCES, END OF YEAR	$ 1,775,670	$ 981,864	$ 2,757,534

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, 2025

	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	$ 102,239	$ 125,082	$ 34,010	$ 85,645	-	$ 39,613	-	-	$ 12,879
Accounts receivable	-	-	-	-	$ 7,822	-	-	$ 45,084	-
Due from other funds	-	1,458	-	-	112,178	-	$ 176,850	989,024	-
Intergovernmental receivable	-	16,395	301	-	-	39,248	-	-	-
TOTAL ASSETS	$ 102,239	$ 142,935	$ 34,311	$ 85,645	$ 120,000	$ 78,861	$ 176,850	$ 1,034,108	$ 12,879
LIABILITIES AND FUND BALANCE									
Liabilities:									
Accounts payable	-	-	-	-	$ 11,886	$ 9,282	-	-	-
Accrued payroll	-	-	-	-	-	23,606	-	-	-
Unearned revenue	-	-	-	-	103,634	-	-	-	-
Due to other funds	-	-	-	-	-	45,973	-	-	$ 160
Total liabilities	-	-	-	-	115,520	78,861	-	-	160
Fund balance:									
Restricted	$ 102,239	$ 142,935	$ 34,311	$ 85,645	4,480	-	$ 176,850	$ 1,034,108	12,719
Total fund balance	102,239	142,935	34,311	85,645	4,480	-	176,850	1,034,108	12,719
TOTAL LIABILITIES AND FUND BALANCE	$ 102,239	$ 142,935	$ 34,311	$ 85,645	$ 120,000	$ 78,861	$ 176,850	$ 1,034,108	$ 12,879

BURKE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2025

	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	$ 12,101	$ 5,267	$ 37,789	-	$ 1,032	-	$ 112,190	$ 567,847
Accounts receivable	-	-	-	-	-	-	-	52,906
Due from other funds	-	-	11,989	-	109,692	-	-	1,401,191
Intergovernmental receivable	2,494	-	-	$ 179,377	-	$ 21,997	-	259,812
TOTAL ASSETS	$ 14,595	$ 5,267	$ 49,778	$ 179,377	$ 110,724	$ 21,997	$ 112,190	$ 2,281,756
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	-	$ 30,545	$ 25,406	-	$ 19,906	$ 51,691	$ 148,716
Accrued payroll	-	-	-	3,115	-	-	-	26,721
Unearned revenue	-	-	-	1,583	-	-	-	105,217
Due to other funds	$ 11,634	$ 650	-	149,273	-	2,091	15,651	225,432
Total liabilities	11,634	650	30,545	179,377	-	21,997	67,342	506,086
Fund balance:								
Restricted	2,961	4,617	19,233	-	110,724	-	44,848	1,775,670
TOTAL LIABILITIES AND FUND BALANCE	$ 14,595	$ 5,267	$ 49,778	$ 179,377	$ 110,724	$ 21,997	$ 112,190	$ 2,281,756

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	-	-	-	$ 16,907	-	$ 436,178	-	-	-
Fees, fines and forfeitures	$ 18,563	$ 45,152	$ 18,607	5,661	-	-	$ 28,705	$ 882,999	$ 40,204
Intergovernmental	-	-	-	105,383	$ 87,321	-	-	-	-
Contributions and donations	-	-	-	-	36,304	-	-	-	-
Interest	-	201	65	215	-	784	-	-	40
Total revenues	18,563	45,353	18,672	128,166	123,625	436,962	28,705	882,999	40,244
EXPENDITURES									
Current:									
Judicial	7,719	-	-	-	-	-	-	-	-
Public safety	-	19,974	-	-	115,229	1,353,065	-	6,500	28,322
Culture and recreation	-	-	-	93,159	-	-	-	-	-
Health and welfare	-	-	-	-	3,916	-	-	-	-
Capital outlay:									
Culture and recreation	-	-	-	18,259	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	9,830	17,005
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	7,719	19,974	-	111,418	119,145	1,353,065	-	16,330	45,327
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	10,844	25,379	18,672	16,748	4,480	(916,103)	28,705	866,669	(5,083)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	916,103	-	-	-
Transfers out	-	-	(12,000)	-	-	-	-	(102,586)	-
Total other financing sources (uses)	-	-	(12,000)	-	-	916,103	-	(102,586)	-
NET CHANGE IN FUND BALANCES	10,844	25,379	6,672	16,748	4,480	-	28,705	764,083	(5,083)
FUND BALANCES, BEGINNING OF YEAR	91,395	117,556	27,639	68,897	-	-	148,145	270,025	17,802
FUND BALANCES, END OF YEAR	$ 102,239	$ 142,935	$ 34,311	$ 85,645	$ 4,480	$ -	$ 176,850	$ 1,034,108	$ 12,719

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	-	-	$ 376,157	-	$ 13,945	-	-	$ 843,187
Fees, fines and forfeitures	$ 29,159	$ 1,850	-	-	-	8,352	$ 49,634	1,128,886
Intergovernmental	-	-	-	$ 381,173	-	83,966	-	657,843
Contributions and donations	-	-	-	-	-	-	-	36,304
Interest	76	32	-	-	-	-	168	1,581
Total revenues	29,235	1,882	376,157	381,173	13,945	92,318	49,802	2,667,801
EXPENDITURES								
Current:								
Judicial	-	316	-	-	5,233	207,027	-	220,295
Public safety	-	-	385,536	381,173	-	-	4,954	2,294,753
Culture and recreation	-	-	-	-	-	-	-	93,159
Health and welfare	32,583	-	-	-	-	-	-	36,499
Capital outlay:								
Culture and recreation	-	-	-	-	-	-	-	18,259
Public safety	-	-	-	-	-	-	-	26,835
Debt service:								
Principal	-	-	-	-	-	1,830	-	1,830
Interest	-	-	-	-	-	78	-	78
Total expenditures	32,583	316	385,536	381,173	5,233	208,935	4,954	2,691,708
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,348)	1,566	(9,379)	-	8,712	(116,617)	44,848	(23,907)
OTHER FINANCING SOURCES (USES)								
Transfers in	3,000	-	-	-	-	116,617	-	1,035,720
Transfers out	-	-	-	-	-	-	-	(114,586)
Total other financing sources (uses)	3,000	-	-	-	-	116,617	-	921,134
NET CHANGE IN FUND BALANCES	(348)	1,566	(9,379)	-	8,712	-	44,848	897,227
FUND BALANCES, BEGINNING OF YEAR	3,309	3,051	28,612	-	102,012	-	-	878,443
FUND BALANCES, END OF YEAR	$ 2,961	$ 4,617	$ 19,233	$ -	$ 110,724	$ -	$ 44,848	$ 1,775,670

BURKE COUNTY, GEORGIA
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees, and forfeitures	$ 15,000	$ 18,563	$ 3,563
EXPENDITURES			
Current:			
Judicial	15,000	7,719	7,281
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	10,844	$ 10,844
FUND BALANCES, BEGINNING OF YEAR		91,395	
FUND BALANCES, END OF YEAR		$ 102,239	

BURKE COUNTY, GEORGIA
DRUG ENFORCEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	$ 5,000	$ 45,152	$ 40,152
Intergovernmental	10,000	-	(10,000)
Interest	300	201	(99)
Total revenues	15,300	45,353	30,053
EXPENDITURES			
Current:			
Public safety	80,300	19,974	60,326
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(65,000)	25,379	90,379
OTHER FINANCING SOURCES (USES)			
Transfers in	15,000	-	(15,000)
NET CHANGE IN FUND BALANCES	$ (50,000)	25,379	$ 75,379
FUND BALANCES, BEGINNING OF YEAR		117,556	
FUND BALANCES, END OF YEAR		$ 142,935	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	$ 18,000	$ 18,607	$ 607
Interest	50	65	15
Total revenues	18,050	18,672	622
EXPENDITURES			
Current:			
Public safety	11,050	-	11,050
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	7,000	18,672	11,672
OTHER FINANCING USES			
Transfers out	(12,000)	(12,000)	-
NET CHANGE IN FUND BALANCES	$ (5,000)	6,672	$ 11,672
FUND BALANCES, BEGINNING OF YEAR		27,639	
FUND BALANCES, END OF YEAR		$ 34,311	

BURKE COUNTY, GEORGIA
PUBLIC LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 95,050	$ 105,383	$ 10,333
Charges for services	18,140	16,907	(1,233)
Fines	5,400	5,661	261
Interest	100	215	115
Total revenues	118,690	128,166	9,476
EXPENDITURES			
Current:			
Culture and recreation	90,600	93,159	(2,559)
Capital outlay:			
Culture and recreation	19,000	18,259	741
Total expenditures	109,600	111,418	(1,818)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ 9,090	16,748	$ 7,658
FUND BALANCES, BEGINNING OF YEAR		68,897	
FUND BALANCES, END OF YEAR		$ 85,645	

BURKE COUNTY, GEORGIA
SMALL GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	$ 68,600	$ 101,823	$ 87,321	$ (14,502)
Contributions and donations	10,000	21,500	36,304	14,804
Total revenues	78,600	123,323	123,625	302
EXPENDITURES				
Current:				
Public safety	135,500	173,723	115,229	58,494
Health and welfare	-	6,500	3,916	2,584
Total expenditures	135,500	180,223	119,145	61,078
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(56,900)	(56,900)	4,480	61,380
OTHER FINANCING USES				
Transfers in	10,900	10,900	-	(10,900)
NET CHANGE IN FUND BALANCES	$ (46,000)	$ (46,000)	4,480	$ 50,480
FUND BALANCES, BEGINNING OF YEAR			-	
FUND BALANCES, END OF YEAR			$ 4,480	

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, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 440,350	$ 440,350	$ 436,178	$ (4,172)
Interest	1,100	1,100	784	(316)
Total revenues	441,450	441,450	436,962	(4,488)
EXPENDITURES				
Current:				
Public safety	1,427,920	1,468,096	1,353,065	115,031
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(986,470)	(1,026,646)	(916,103)	110,543
OTHER FINANCING SOURCES				
Transfers in	986,470	1,026,646	916,103	(110,543)
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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 10,000	$ 28,705	$ 18,705
EXPENDITURES			
Current:			
Public safety	70,000	-	70,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (60,000)	28,705	$ 88,705
FUND BALANCES, BEGINNING OF YEAR		148,145	
FUND BALANCES, END OF YEAR		$ 176,850	

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, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ -	$ 270,025	$ 882,999	$ 612,974
EXPENDITURES				
Current:				
Public safety	-	6,500	6,500	-
Capital outlay:				
Public safety	-	9,830	9,830	-
Total expenditures	-	16,330	16,330	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	253,695	866,669	612,974
OTHER FINANCING SOURCES				
Transfers out	-	(102,600)	(102,586)	14
NET CHANGE IN FUND BALANCES	$ -	$ 151,095	764,083	$ 612,988
FUND BALANCES, BEGINNING OF YEAR			270,025	
FUND BALANCES, END OF YEAR			$ 1,034,108	

BURKE COUNTY, GEORGIA
JAIL SURCHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ 55,000	$ 55,000	$ 40,204	$ (14,796)
Interest	50	50	40	(10)
Total revenues	55,050	55,050	40,244	(14,806)
EXPENDITURES				
Current:				
Public safety	55,050	47,131	28,322	18,809
Capital outlay:				
Public safety	-	7,919	17,005	(9,086)
Total expenditures	55,050	55,050	45,327	9,723
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ -	(5,083)	$ (5,083)
FUND BALANCES, BEGINNING OF YEAR			17,802	
FUND BALANCES, END OF YEAR			$ 12,719	

BURKE COUNTY, GEORGIA
VICTIMS ASSISTANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	$ 34,000	$ 29,159	$ (4,841)
Interest	100	76	(24)
Total revenues	34,100	29,235	(4,865)
EXPENDITURES			
Current:			
Health and welfare	39,100	32,583	6,517
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,000)	(3,348)	1,652
OTHER FINANCING USES			
Transfers in	-	3,000	3,000
NET CHANGE IN FUND BALANCES	$ (5,000)	(348)	$ 4,652
FUND BALANCES, BEGINNING OF YEAR		3,309	
FUND BALANCES, END OF YEAR		$ 2,961	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	$ 2,300	$ 1,850	$ (450)
Interest	10	32	22
Total revenues	2,310	1,882	(428)
EXPENDITURES			
Current:			
Judicial	3,310	316	2,994
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (1,000)	1,566	$ 2,566
FUND BALANCES, BEGINNING OF YEAR		3,051	
FUND BALANCES, END OF YEAR		$ 4,617	

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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Vendor commissions	$ 112,300	$ 376,157	$ 263,857
EXPENDITURES			
Current:			
Public safety	112,300	385,536	(273,236)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	(9,379)	$ (9,379)
FUND BALANCES, BEGINNING OF YEAR		28,612	
FUND BALANCES, END OF YEAR		$ 19,233	

BURKE COUNTY, GEORGIA
LARGE GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	$ 442,100	$ 442,100	$ 381,173	$ (60,927)
EXPENDITURES				
Current:				
Public safety	442,100	442,100	381,173	60,927
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, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 10,000	$ 13,945	$ 3,945
EXPENDITURES			
Current:			
Judicial	105,000	5,233	99,767
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (95,000)	8,712	$ 103,712
FUND BALANCES, BEGINNING OF YEAR		102,012	
FUND BALANCES, END OF YEAR		$ 110,724	

BURKE COUNTY, GEORGIA
ACCOUNTABILITY COURT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	$ 14,000	$ 8,352	$ (5,648)
Intergovernmental	114,070	83,966	(30,104)
Total revenues	128,070	92,318	(35,752)
EXPENDITURES			
Current:			
Judicial	243,220	207,027	36,193
Debt service:			
Principal	-	1,830	(1,830)
Interest	-	78	(78)
Total expenditures	243,220	208,935	34,285
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(115,150)	(116,617)	(1,467)
OTHER FINANCING USES			
Transfers in	115,150	116,617	1,467
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, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fines, fees and forfeitures	$ 15,000	$ 15,000	$ 49,634	$ 34,634
Interest	50	50	168	118
Total revenues	15,050	15,050	49,802	34,752
EXPENDITURES				
Current:				
Public safety	2,050	7,550	4,954	2,596
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	13,000	7,500	44,848	37,348
OTHER FINANCING USES				
Transfers out	(15,000)	(9,500)	-	9,500
NET CHANGE IN FUND BALANCES	$ (2,000)	$ (2,000)	44,848	$ 46,848
FUND BALANCES, BEGINNING OF YEAR			-	
FUND BALANCES, END OF YEAR			$ 44,848	

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, 2025

	Vehicle Maintenance	Facilities Maintenance	Total
ASSETS			
Current Assets:			
Interfund receivable	$ 25,224	$ 65,549	$ 90,773
Prepaid items	-	3,074	3,074
Inventory	420,188	-	420,188
Total current assets	445,412	68,623	514,035
Noncurrent Assets:			
Capital Assets			
Buildings and improvements	343,382	1,147,322	1,490,704
Machinery and equipment	476,073	644,172	1,120,245
Subscriptions assets	-	62,291	62,291
Less accumulated depreciation	(421,062)	(1,388,100)	(1,809,162)
Total Capital Assets	398,393	465,685	864,078
Total Assets	843,805	534,308	1,378,113
DEFERRED OUTFLOWS OF RESOURCES			
Resources related to pensions	185,118	135,838	320,956
LIABILITIES			
Current Liabilities:			
Accounts payable	132,093	52,584	184,677
Accrued payroll	17,018	26,275	43,293
Compensated absences payable	5,894	6,568	12,462
Subscriptions payable	-	20,431	20,431
Total Current Liabilities	155,005	105,858	260,863
Long-Term Liabilities:			
Compensated absences payable (net of current portion)	53,049	59,113	112,162
Subscriptions payable (net of current portion)	-	31,710	31,710
Net pension liability	541,957	387,355	929,312
Total Long-Term Liabilities	595,006	478,178	1,073,184
Total Liabilities	750,011	584,036	1,334,047
DEFERRED INFLOWS OF RESOURCES			
Resources related to pensions	6,137	48,338	54,475
NET POSITION			
Net investment in capital assets	398,393	413,544	811,937
Unrestricted	(125,618)	(375,772)	(501,390)
Total Net Position	$ 272,775	$ 37,772	$ 310,547

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Vehicle Maintenance	Facilities Maintenance	Total
OPERATING REVENUES			
Charges for services	$ 2,558,161	$ 1,375,903	$ 3,934,064
OPERATING EXPENSES			
Salaries	726,388	929,521	1,655,909
Employee benefits	190,375	336,650	527,025
Purchased services	147,667	495,368	643,035
Materials and supplies	1,577,071	180,260	1,757,331
Depreciation	46,533	135,009	181,542
TOTAL OPERATING EXPENSES	2,688,034	2,076,808	4,764,842
OPERATING INCOME (LOSS)	(129,873)	(700,905)	(830,778)
NON-OPERATING REVENUES (EXPENSES)			
Interest expense	-	(691)	(691)
Gain on sale of capital assets	1,110	-	1,110
CHANGE IN NET POSITION	(128,763)	(701,596)	(830,359)
NET POSITION, BEGINNING OF YEAR	401,538	739,368	1,140,906
NET POSITION, END OF YEAR	$ 272,775	$ 37,772	$ 310,547

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Vehicle Maintenance	Facilities Maintenance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from interfund charges	$ 2,714,191	$ 1,943,892	$ 4,658,083
Cash payments to employees for salaries and benefits	(975,288)	(1,242,700)	(2,217,988)
Cash payments for goods and services	(1,684,064)	(667,939)	(2,352,003)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	54,839	33,253	88,092
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from sale of assets	1,110	-	1,110
Principal paid on subscription liabilities	-	(17,309)	(17,309)
Interest paid	-	(691)	(691)
Purchase of capital assets	(55,949)	(15,253)	(71,202)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(54,839)	(33,253)	(88,092)
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)	$ (129,873)	$ (700,905)	$ (830,778)
Depreciation	46,533	135,009	181,542
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
(Increase) decrease in assets:			
Interfund receivables	156,030	567,989	724,019
Prepaid items	-	6,584	6,584
Inventory	11,886	-	11,886
(Increase) decrease in deferred outflows of resources - resources related to pensions	14,964	19,149	34,113
Increase (decrease) in deferred inflows of resources - resources related to pensions	(69,933)	(6,396)	(76,329)
Increase (decrease) in operating liabilities:			
Accounts payable	28,788	1,105	29,893
Accrued payroll	(6,697)	2,605	(4,092)
Compensated absences payable	32,096	45,165	77,261
Net pension liability	(28,955)	(37,052)	(66,007)
Total cash provided (used) by operating activities	$ 54,839	$ 33,253	$ 88,092

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, 2025

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Hospital Trust	Total
ASSETS							
Cash	$ 1,120,134	$ 3,506	$ 269,161	$ 623	$ 83,631	$ -	$ 1,477,055
TOTAL ASSETS	$ 1,120,134	$ 3,506	$ 269,161	$ 623	$ 83,631	$ -	$ 1,477,055
LIABILITIES							
Due to other governments	$ 413,361	-	$ 18,402	-	-	-	$ 431,763
Due to other entities and individuals	9,080	$ 3,506	27,554	$ 623	$ 10,316	-	51,079
TOTAL LIABILITIES	422,441	3,506	45,956	623	10,316	-	482,842
NET POSITION							
Restricted for individuals, organizations, and other governments	697,693	-	223,205	-	73,315	$ -	994,213
TOTAL NET POSITION	$ 697,693	$ -	$ 223,205	$ -	$ 73,315	$ -	$ 994,213

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Hospital Trust	Total
ADDITIONS							
Tax collections for other governments	$ 126,877,645	-	$ 187,612	-	-	-	$ 127,065,257
Fees, fines, and forfeitures	-	$ 27,329	253,508	$ 260,706	$ 1,363	-	542,906
Court judgments/assessments	-	-	783,482	68,140	-	-	851,622
Deposits from inmates	-	-	-	-	54,507	-	54,507
Tax sale proceeds	217,168	-	-	-	-	-	217,168
Total additions	127,094,813	27,329	1,224,602	328,846	55,870	-	128,731,460
DEDUCTIONS							
Payments to other governments	126,831,175	5,263	187,612	260,706	-	$ 1,130,679	128,415,435
Payments to other entities and individuals	325,112	22,066	1,129,287	68,140	13,990	-	1,558,595
Total deductions	127,156,287	27,329	1,316,899	328,846	13,990	1,130,679	129,974,030
Net increase (decrease) in fiduciary net position	(61,474)	-	(92,297)	-	41,880	(1,130,679)	(1,242,570)
NET POSITION - OCTOBER 1, 2024	759,167	-	315,502	-	31,435	1,130,679	2,236,783
NET POSITION - SEPTEMBER 30, 2025	$ 697,693	$ -	$ 223,205	$ -	$ 73,315	$ -	$ 994,213

BURKE COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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	980,107	-	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	4,234,256	$ 332,897	4,567,153	93%
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	$ 28,996,592	$ 332,897	$ 29,329,489	85%

BURKE COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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	$ 2,577,894	$ 18,431	$ 2,596,325	87%
Jail improvements	500,000	500,000	57,299	139,618	196,917	39%
Recreation improvements	2,000,000	2,930,000	2,000,000	64,850	2,064,850	70%
Industrial Park expansion	2,516,000	2,683,000	154,551	-	154,551	6%
Building construction and renovations	1,800,300	2,620,000	2,098,853	242,440	2,341,293	89%
Airport projects	450,000	660,000	481,113	-	481,113	73%
Roads and bridges projects and equipment	5,000,000	8,820,000	1,154,067	182,327	1,336,394	15%
Fire equipment	1,000,000	1,500,000	1,018,647	437,042	1,455,689	97%
EMA improvements	400,000	600,000	375,980	212,677	588,657	98%
EMS equipment	600,000	867,930	761,760	106,170	867,930	100%
Law enforcement equipment	1,200,000	1,731,000	1,485,215	238,237	1,723,452	100%
Hospital equipment and renovations	1,365,000	2,018,520	1,055,947	520,884	1,576,831	78%
Animal shelter	500,000	732,000	533,194	71,347	604,541	83%
Waynesboro						
Water & sewer improvements, roads, streets, sidewalks, drainage improvements, buildings, recreation projects, equipment	7,514,400	10,287,927	10,287,927	-	10,287,927	100%
Sardis						
Water, sewer, and street improvements, recreation and beautification projects, capital equipment	1,296,840	1,775,499	1,775,499	-	1,775,499	100%
Midville						
Water and sewer system improvements, street improvements and major equipment, major police equipment, building improvements	348,450	477,062	477,062	-	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	622,254	-	622,254	100%
Girard						
Building renovations and additions, street, sidewalk and park improvements	203,010	277,939	277,939	-	277,939	100%
Vidette						
Water system improvements	145,440	199,121	199,121	-	199,121	100%
	$ 30,293,940	$ 42,302,252	$ 27,394,322	$ 2,234,023	$ 29,628,345	70%

Transfer from General Fund - EMA improvement	302,901
Transfer from General Fund - EMS equipment	35,150
Transfer from General Fund - Fire equipment	264,376
Transfer from School Zone Camera Fund - Jail improvements	102,586
SPLOST IV fund total expenditures	$ 2,939,036

BURKE COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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	-	$ 226,336	$ 226,336	1%
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	352,097	530,343	21%
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	1,463,262	2,317,531	23%
Sardis						
Water & sewer improvements, downtown screetscape/façade, capital equipment, multipurpose building/renovations, roads, paving & sidewalks	1,733,400	1,733,400	147,430	252,531	399,961	23%
Midville						
Water & sewer system improvements/ major equipment, street improvements/ major equipment, equipment/technology upgrades, city building improvements	465,750	465,750	39,613	67,853	107,466	23%
Keysville						
Water & sewer improvements, roads & recreation projects - splash pad, small gym, media center, land acquisition	607,500	607,500	51,670	88,504	140,174	23%
Girard						
Waterwork improvements, park & beautification, community center outdoor cook shed/picnic area	271,350	271,350	23,079	39,532	62,611	23%
Vidette						
Water system capital improvements, building construction and/or renovations to city hall, recreation facility upgrades and beautification	194,400	194,400	16,534	28,321	44,855	23%
	$ 40,500,000	$ 40,500,000	$ 1,310,878	$ 2,518,436	$ 3,829,314	9%

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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, 2025, 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 22, 2026. 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. Given these limitations, during our audit we did not identify any deficiencies in internal

control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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*.

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 22, 2026

BURKE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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	20-25-0606	$ 69,657
Special Programs for the Aging - Nutrition Services	93.045	20-26-0606	7,343
COVID-19 - Special Programs for the Aging - Nutrition Services	93.045	20-26-0606	24,907
			101,907
Nutrition Services Incentive Program	93.053	20-25-0606	17,062
Nutrition Services Incentive Program	93.053	20-26-0606	2,095
			19,157
Total Aging Cluster			121,064
Total U.S. Department of Health and Human Services			121,064
U.S. Department of Justice:			
Direct Programs:			
Bulletproof Vest Partnership Program	16.607		8,706
Equitable Sharing Program	16.922		27,503
Organized Crime Drug Enforcement Task Force (OCDETF)	16.999		4,303
			40,512
Pass through program from Local Initiatives			
Support Corporation for Rural Violent Crime Initiative	16.039	54737-0001	49,392
Total U.S. Department of Justice			89,904
U.S. Department of Homeland Security:			
Pass through program from Georgia Emergency Management		FEMA-4821-DR-GA	
Agency for Federal Disaster Grants	97.036	PA ID#033-99033-00	241,053
Pass through program from Georgia Emergency Management		FEMA-4830-DR-GA	
Agency for Federal Disaster Grants	97.036	PA ID#033-99033-00	19,457,211
			19,698,264
Pass through program from Georgia Emergency Management			
Agency for Emergency Management Performance Grants	97.042	OEM 24-017	8,609
Total U.S. Department of Homeland Security			19,706,873
U.S. Department of the Treasury:			
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	381,173
U.S. Department of Transportation:			
Pass-through programs from Georgia Department of Transportation:			
Formula Grants for Rural Areas Transit Program	20.509	T008818	258,456
Formula Grants for Rural Areas Transit Program	20.509	T007896	1,094
Formula Grants for Rural Areas Transit Program	20.509	T008142	133,801
Formula Grants for Rural Areas Transit Program	20.509	T008143	50,698
			444,049
Airport Improvement Program	20.106	T008626 AP023-9058-23(033) Burke	38,114
Airport Improvement Program	20.106	T009056 AP025-9086-24(033) Burke	110,364
			148,478
Pass-through programs from Georgia Governor's Office of Highway Safety:			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	GA-2025-BurkeSO-078	48,171
Total U.S. Department of Transportation			640,698
Total expenditures of federal awards			$ 20,939,712

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, 2025. 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 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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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, 2025. 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, 2025.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of 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 22, 2026

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. No significant deficiencies were 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: 97.036 Federal Disaster Grants.

8. The threshold used for distinguishing between Type A and B programs was $1,000,000.

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

FINDINGS – FINANCIAL STATEMENTS AUDIT

None reported.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None reported.

Prior Audit Findings – Financial Statement Audit

2024-1 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 were not able to prevent 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.