HARRIS COUNTY, GEORGIA
FINANCIAL STATEMENTS AND
OTHER FINANCIAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2025

Harris County, Georgia
Annual Financial Report
For The Year Ended June 30, 2025

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ROBINSON, GRIMES & COMPANY, P.C.
Certified Public Accountants & Consultants

Independent Auditor's Report

Harris County Board of Commissioners
Harris County, Georgia

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Harris County Health Department, which represent 24 percent, 23 percent and 75 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. 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 Harris County Health Department, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS 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 the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 – 16 and other required supplementary information on pages 58 – 60 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information

and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and the Schedule of Projects Constructed with Special Purpose Local Option Sales Tax 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 fund financial statements and schedules and the Schedules of Projects Constructed with Special Purpose Local Option Sales Tax are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 20, 2026 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Robinson, Grimes & Company, P.C.

Certified Public Accountants

January 20, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of Harris County, Georgia's (the County) annual financial report, the County's management is pleased to provide this narrative discussion and analysis of the financial activities of the County for the fiscal year ended June 30, 2025. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

- The County's assets exceeded its liabilities by $126,629,918 (net position) for the fiscal year reported.

- Total net position are comprised of the following:

  (1) Net investment in capital assets, of $93,824,234 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
  (2) Net position of $13,703,449 is restricted by constraints imposed from outside the County such as debt covenants, grantors, laws, or regulations.
  (3) Unrestricted net position of $19,102,235 represent the portion available to maintain the County's continuing obligations to citizens and creditors.

- The County's governmental funds reported total ending fund balance of $33,045,615 this year. This compares to the prior year ending fund balance of $28,184,060 showing an decrease of $4,861,555 during the current year. Unrestricted fund balance of $19,675,812 at June 30, 2025 shows a $2,372,184 decrease from the prior year.

- At the end of the current fiscal year, unrestricted fund balance for the general fund was $19,425,342 or 50.5% of total General Fund 2026 budgeted expenditures, as compared to 59.9% at June 30, 2024.

- Overall, the County continues to maintain a strong financial position amidst an unsteady economy.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The County also includes in this report additional information to supplement the basic financial statements. Comparative data is presented when available and feasible.

Government-wide Financial Statements

The County's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the County's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position.* This is the government-wide statement of position presenting information that includes all of the County's assets and liabilities, with the difference reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall health of the County would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of County infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities, which* reports how the County's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Both government-wide financial statements distinguish governmental activities of the County that are principally supported by sales taxes and from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, judicial, public safety, public works, health and welfare, culture and recreation and housing and development. Business-type activities include water, solid waste and the airport.

The government-wide financial statements are presented on pages 17 & 18 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

The County has two kinds of funds:

Governmental funds are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives. The budget to the actual presentation for the general fund is also presented as a basic financial statement.

The basic governmental fund financial statements are presented on pages 19 - 22 of this report.

Individual fund information for nonmajor governmental funds is found in a later section of this report.

The *Proprietary funds* are reported in the fund financial statements and generally report services for which the County charges customers a fee. The County's proprietary funds are classified as enterprise funds. The enterprise funds essentially encompasses the same functions reported as business-type activities in the government-wide statements. Services are provided to customers external to the County organization for water services, the landfill and solid waste pickup and the airport services.

The basic enterprise fund financial statements are presented on pages 23 – 25 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 29 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information relating to funding progress for the County's pension plan.

Supplementary Information

Combining statements for nonmajor governmental funds and budgetary comparison schedules for the nonmajor special revenue and debt service funds can be found in the supplementary information.

Financial Analysis of the County as a Whole

The County's net position at fiscal year-end is $126,629,918, as compared to $120,099,660 at June 30, 2024. The following table provides a summary of the County's net position:

Summary of Net Position

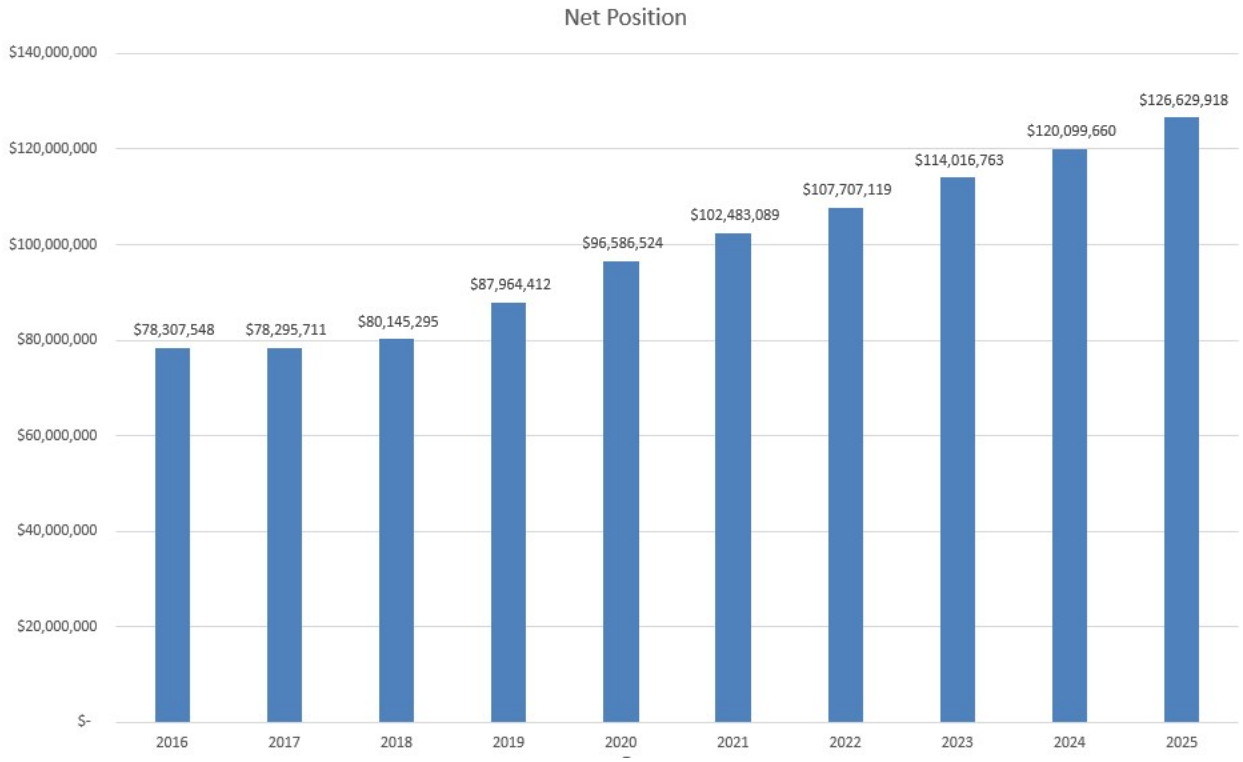
	Governmental Activities		Business-type Activities		Total	
	2025	**2024**	**2025**	**2024**	**2025**	**2024**
Assets:						
Current assets	$ 36,859,761	$ 34,989,366	$ 9,773,220	$ 8,208,366	$ 46,632,981	$ 43,197,732
Noncurrent assets	77,968,788	66,556,617	37,672,626	36,059,710	115,641,414	102,616,327
Total assets	114,828,549	101,545,983	47,445,846	44,268,076	162,274,395	145,814,059
Deferred outflows	3,230,814	4,357,803	492,608	668,247	3,723,422	5,026,050
Liabilities:						
Current liabilities	5,696,148	8,142,557	2,192,539	2,356,148	7,888,687	10,498,705
Long-term liabilities	22,132,166	11,447,001	7,352,487	6,567,422	29,484,653	18,014,423
Total liabilities	27,828,314	19,589,558	9,545,026	8,923,570	37,373,340	28,513,128
Deferred inflows	1,732,673	1,934,874	261,886	292,447	1,994,559	2,227,321
Net position:						
Net investment in capital assets	63,005,350	62,774,852	30,818,884	30,038,405	93,824,234	92,813,257
Restricted	13,365,116	6,171,228	338,333	360,281	13,703,449	6,531,509
Unrestricted	12,127,910	15,433,274	6,974,325	5,321,620	19,102,235	20,754,894
Total net position	$ 88,498,376	$ 84,379,354	$ 38,131,542	$ 35,720,306	$ 126,629,918	$ 120,099,660

The County continues to maintain a high current ratio. The current ratio, the higher the better, compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 6.5 to 1 as compared to 4.3 to 1 at June 30, 2024. The current ratio for business-type activities is 4.5 to 1 as compared to 3.5 to 1 at June 30, 2024.

The County reported positive balances in net position for both governmental and business-type activities. Net position increased $4,119,022 or 12% for governmental activities, and increased $2,411,236 or .02% for business-type activities. The County's overall financial position increased during fiscal year 2024 by $6,530,258.

Note that approximately 74.4% of the governmental activities' net position is tied up in capital. The County uses these capital assets to provide services to its citizens. However, with business type activities, the County has spent approximately 84.2% of its net position on capital.

The following chart reports the total net position balances from June 30, 2016 – 2025.



Since 2016, the total net position has increased $48,322,370 or 61.7%.

The following table provides a summary of the County's changes in net position:

Summary of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	**2024**	**2025**	**2024**	**2025**	**2024**
Revenues:						
Program:						
Charges for services & fines	$ 6,865,456	$ 6,539,921	$ 10,644,839	$ 9,751,606	$ 17,510,295	$ 16,291,527
Operating grants	775,179	737,920			775,179	737,920
Capital grants	4,864,119	2,164,991	1,156,877	2,220,364	6,020,996	4,385,355
General:						
Taxes	32,465,528	31,127,427			32,465,528	31,127,427
Other	852,741	985,866	377,785	676,225	1,230,526	1,662,091
Total revenues	45,823,023	41,556,125	12,179,501	12,648,195	58,002,524	54,204,320
Program Expenses:						
General government	7,368,942	5,881,321	-	-	7,368,942	5,881,321
Judicial	2,604,734	2,010,213	-	-	2,604,734	2,010,213
Public safety	22,900,883	18,891,910	-	-	22,900,883	18,891,910
Public works	3,698,203	7,190,096	-	-	3,698,203	7,190,096
Health and welfare	314,504	346,757	-	-	314,504	346,757
Culture and recreation	3,015,842	2,424,306	-	-	3,015,842	2,424,306
Housing and development	1,225,474	1,017,866	-	-	1,225,474	1,017,866
Interest	305,907	116,997	-	-	305,907	116,997
Water and sewer	-	-	6,571,915	6,950,526	6,571,915	6,950,526
Solid waste	-	-	2,681,004	2,407,201	2,681,004	2,407,201
Airport	-	-	784,858	884,230	784,858	884,230
Total expenses	41,434,489	37,879,466	10,037,777	10,241,957	51,472,266	48,121,423
Revenues over (under) expenses	4,388,534	3,676,659	2,141,724	2,406,238	6,530,258	6,082,897
Transfers in (out)	(269,512)	-	269,512	-	-	-
Net changes in net position	4,119,022	3,676,659	2,411,236	2,406,238	6,530,258	6,082,897
Beginning net position	84,379,354	80,702,695	35,720,306	33,314,068	120,099,660	114,016,763
Ending net position	$ 88,498,376	$ 84,379,354	$ 38,131,542	$ 35,720,306	$ 126,629,918	$ 120,099,660

GOVERNMENTAL REVENUES

The County is heavily reliant on property taxes and sales taxes to support governmental operations and capital. Property taxes, including vehicle tax, provided 63.7% of the County's total governmental revenues as compared to 67.5% in fiscal year 2024. Sales taxes make up 20.4% of the County's total governmental revenues as compared to 21.3% in fiscal year 2024.

Capital grant and capital contribution type revenue was reported in fiscal year 2025 as follows:

General Government:
- TIA interest ($222,566)

Public safety:
- ARP Act ($2,622,600)
- EMA Grants ($6,675)

Public works:
- Georgia LMIG grants ($2,012,077)

Culture and Recreation:
- Recreation donations ($201)

In total, charges for services and fines for the governmental user charges increased by $325,535. The County realized increases in real property taxes and sales tax of $728,613 and $440,488, respectively.

The County's unrestricted interest earnings to support governmental activities decreased by $290,861. Also, note that program revenues cover 30.2% of governmental operating expenses. This means that the government's taxpayers and the County's other general governmental revenues funded 69.8% of the governmental activities.

GOVERNMENTAL FUNCTIONAL EXPENSES

The general government and the public safety functions make up approximately 73.1% of the total governmental activities expenses as compared to 65.4% in fiscal year 2024. Public works totals 8.9% of the total governmental activities expenses as compared to 19% in fiscal year 2024.

This table presents the cost of each of the County's programs, including the net costs (i.e., total cost less revenues generated by the activities). The net costs illustrate the financial burden that was placed on the County's taxpayers by each of these functions.

Governmental Activities

	Total Cost of Services	%	Net Cost of Services	%
General government	$ 7,368,942	17.78%	(6,028,473)	20.84%
Judicial	2,604,734	6.29%	(2,604,734)	9.00%
Public safety	22,900,883	55.27%	(15,429,572)	53.33%
Public works	3,698,203	8.93%	(1,350,165)	4.67%
Health and welfare	314,504	0.76%	(258,163)	0.89%
Culture and recreation	3,015,842	7.28%	(2,086,944)	7.21%
Housing and development	1,225,474	2.96%	(865,777)	2.99%
Interest	305,907	0.74%	(305,907)	1.06%
Total	$ 41,434,489	100.00%	$ (28,929,735)	100.00%

The public safety function totals 53% of the net cost of services and public works totals 5% of these costs.

Overall Analysis – For all enterprise funds, total operating revenues increased $1,110,004. Operating expenses increased $216,771.

The operating income (loss) for each utility was as follows:

	Amount
Water works	$ 1,217,329
Solid waste	(46,454)
Airport	(444,781)

The following includes an analysis of the fiscal year 2025 financial activities for each enterprise.

Water Works - The operating income of $1,217,329 in fiscal year 2025 compares to operating loss of $64,100 in fiscal year 2024. The fiscal year 2025 operating revenues of $7,670,212 were $890,227 or 13% above fiscal year 2024. Operating expenses decreased $391,202 or 5.7% due to prior year increase to costs related to water purchases from Columbus and inflated utilities, materials and supply costs related to the economy.

Solid Waste - The operating loss of $46,454 in fiscal year 2025 compares to operating income of $247,439 in fiscal year 2024. The fiscal year 2025 operating revenues of $2,634,550 were $20,090 or .8% over fiscal year 2024. Operating expenses increased $273,803 or 11% due mostly to increases to personal services costs.

Airport - The operating loss of $441,781 in fiscal year 2025 compares to an operating loss of $567,249 in fiscal year 2024. The fiscal year 2025 operating revenues of $340,077 were $23,096 or 7.3% above fiscal year 2024 relating to increased fuel sales and hangar rental fees. Operating expenses decreased $99,372 or 11% mostly due to fuel costs.

Financial Analysis of the County's Funds

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of $33,045,615 as compared to the 2024 fiscal year amount of $28,184,060. Of this year-end total, $19,675,812 is unrestricted indicating availability for continuing County service requirements. Fund balance includes $4,422,700 restricted for capital projects, $8,354,972 restricted for debt service, $16,110 restricted for unclaimed property, and $339,898 restricted for nonmajor special revenue fund purposes. Fund balance includes assets not available for current expenditure of $236,123, which is tied up in inventory and prepaid assets.

The total ending fund balances of governmental funds show an increase of $4,861,555 or an increase of 17.2% over the prior year.

Major Governmental Funds

General Fund - The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance decreased $2,352,603 in fiscal year 2025 or a decrease of 10.7%. In fiscal year 2024, the fund balance increased $1,140,764.

Total revenues increased $1,525,387 or 4.6% from that of fiscal year 2024 due to increases in the property tax digest, TAVT, LOST and insurance premium tax.

Total expenditures increased $2,494,873 or 7.5% above fiscal year 2024 total due mostly to an increase in total salaries and benefits and capital outlays under road maintenance.

The general government function costs are up $1,059,018 or 21.4% over the fiscal year 2024 amount.

In the judicial function, the total expenditure increased $208,133 or 9.9% over the fiscal year amount. This amount also related primarily to increased personnel costs.

The total public safety costs increased $256,370 or 1.5% due to increased personnel costs.

Total public works costs increased $1,737,975 or 43.3% due primarily to increased personnel costs and road maintenance.

The culture and recreation function costs are down $706,945 or 21.1% below the prior year due to lower capital outlays for recreation and the Community Center.

In fiscal year 2025, the general fund's ending unrestricted fund balance decreased by $2,354,645 below the June 30, 2024 balance due mainly to the increased costs above. This unrestricted balance of $19,425,342 is considered adequate. This unrestricted portion represents the equivalent of 50.5% of 2025 budgeted expenditures, as compared to 59.9% last year.

The Proprietary Funds

The proprietary funds statements share the same focus as the government-wide statements, reporting both short-term and long-term information about financial status. Therefore, additional analysis is not necessary.

Budgetary Highlights

The General Fund **–**The County recognized $3,847,988 more than anticipated total revenues and other financing sources, related to real property taxes, motor vehicle ad valorem taxes, local option sales taxes, insurance premium tax,ambulance fees, boarding, and court fees.

The total budgeted expenditures and other financing uses came in at $119,709 over the final budget for the general fund.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, for governmental and business-type activities as of June 30, 2025, was $77,968,788 and $37,672,626 and for June 30, 2024, was $66,556,617 and $36,059,710, respectively. The increase in book value was $11,412,171 or 17.1% for governmental activities and was an increase of $1,612,916 or 4.5% for business-type activities. See Note 3-E for additional information about changes in capital assets during the fiscal year and outstanding at the end of the year.

The following table provides a summary of capital asset activity.

Capital Assets

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Non-depreciable assets:						
Land	$ 15,513,803	$ 15,513,803	$ 726,701	$ 726,701	$ 16,240,504	$ 16,240,504
Construction in progress	6,596,464	478,181	3,284,582	2,501,206	9,881,046	2,979,387
Total non-depreciable assets:	22,110,267	15,991,984	4,011,283	3,227,907	26,121,550	19,219,891
Depreciable assets:						
Buildings and improvements	41,001,222	40,894,803	11,560,183	11,560,183	52,561,405	52,454,986
Machinery and equipment	32,399,664	30,269,202	11,480,301	11,081,972	43,879,965	41,351,174
Water system and water lines	-	-	39,365,854	37,179,515	39,365,854	37,179,515
Infrastructure	45,860,593	38,804,456	-	-	45,860,593	38,804,456
Total depreciable assets	119,261,479	109,968,461	62,406,338	59,821,670	181,667,817	169,790,131
Less accumulated depreciation	63,406,958	59,403,828	28,744,995	26,989,867	92,151,953	86,393,695
Book value - depreciable assets	55,854,521	50,564,633	33,661,343	32,831,803	89,515,864	83,396,436
Percentage depreciated	53%	54%	46%	45%	51%	51%
Book value - all assets	$ 77,964,788	$ 66,556,617	$ 37,672,626	$ 36,059,710	$ 115,637,414	$ 102,616,327

At June 30, 2025, the depreciable capital assets for governmental activities were 53% depreciated. This compares to 54% at June 30, 2024. A higher percentage indicates an aging asset inventory, however it has improved in recent years from 61% which is a relatively high rate for a Georgia government.

With the County's business type activities, 45% of the asset values were depreciated at June 30, 2025, which compares to 45% at June 30, 2024.

In governmental activities, the primary additions included $1.6 million related to construction of the new Public Works Facility, and $2.7 million associated with renovations to the courthouse.

In the business type activities, the U.S. 27 Water Line Upgrade was an addition of $3.0 million.

Long-term Debt

At the end of this fiscal year, the County reported $2,648,142 of outstanding revenue bonds relating to the community center and 11,841,294 related to upgrades to the Public Safety 911 Radio System. The water and sewer fund reported $1,820,799 in revenue bonds relating to water and sewer system improvements.

During the year, the County retired $670,000 related to the community center revenue bonds and issued the PIA Series 2024 bonds for the Radio System. The water and sewer fund retired $565,000 of the water revenue bonds.

The following schedule reports long-term debt balances for both governmental activities on a comparative basis.

Outstanding Borrowings

	Governmental Activities		Business-type Activities		Totals		% Change
	2025	2024	2025	2024	2025	2024	
GEFA loans	$ -	$ -	$ 4,977,981	$ 3,567,799	$ 4,977,981	$ 3,567,799	40%
Revenue bonds	14,489,436	3,318,142	1,820,799	2,398,544	16,310,235	5,716,686	185.31%
Net pension liability	8,410,738	8,610,350	1,271,244	1,301,414	9,681,982	9,911,764	-2.32%
Compensated absences	1,236,197	942,546	188,450	188,644	1,424,647	1,131,190	26%
Total	$ 24,136,371	$ 12,871,038	$ 8,258,474	$ 7,456,401	$ 32,394,845	$ 20,327,439	59%

See Note 3-H for additional information about the County's long-term debt.

Economic Conditions Affecting the County

Harris County in General

Harris County is located in the west-central portion of the State of Georgia 80 miles southwest of Atlanta, the state capital, 70 miles southwest of Atlanta's Hartsfield-Jackson International Airport, and 24 miles north of Columbus on the I-185 and I-85 interstate corridors. The county shares a western boundary with the state of Alabama. The county is primarily rural and has tourism and outdoor recreational offerings. The tourism offerings consist of Callaway Resort & Gardens, F.D. Roosevelt State Park, and Lake Harding. Callaway Resort & Gardens is a private 2,500 acre resort with a lodge and spa, conference centers, cottages, villas, golf courses, and garden type amenities such as walking trails, biking trails, lakes, and many paid events throughout the year. The 9,049 acre F. D. Roosevelt State Park has amenities including lakes, walking trails, cottages, campsites, and horse stables. Lake Harding, a recreational lake, is also located in the county and has a private park owned by Georgia Power. The outdoor recreational offerings include the 23 mile unpaved Pine Mountain Trail and the 10.5 mile paved Man O' War Railroad Recreation Trail. The county has five incorporated municipalities consisting of Pine Mountain, Waverly Hall, Shiloh, a portion of West Point, and Hamilton, the county seat.

According to the U.S. Census Bureau Quick Facts, the county's current population is 36,929. The county's land area is 464 square miles with a population density of 78 residents per square mile. Approximately 94% of the population resides in the unincorporated area of the county. The county's per capita income is currently $42,883 as compared to the nation at $43,289. The county's median household income is currently $89,184 as compared to the nation at $78,538. The county's poverty rate is currently 8.6% as compared to the state at 10.6%.

Other county facts according to the U.S. Census Bureau Quick Facts include the county has 15,136 housing units with a median home value of $278,700. The states' median home value is $303,400. In addition, 92.9% of the county's residents over 25 years of age have a high school diploma as compared to the state at 89.4% and 34.7% of the county's residents over 25 years of age have a Bachelor's degree as compared to the state at 35.0%.

Harris County is a rural community but provides a full complement of public services including the following:

- Animal control and shelter
- Voter registration and county and city elections
- Judicial and court services
- Parks & recreation services
- Community development services including zoning, building permits, building inspections, and code enforcement.
- 911 and emergency management services
- Emergency medical services
- Law enforcement, jail, and prison services
- Road, bridge, and right-of-way maintenance
- Tax assessments and collections
- Airport services
- Solid waste collection, transportation, and disposal
- Water treatment and distribution
- Sewer collection (treatment by others)
- Public transportation system

In addition, the county provides financial assistance to numerous agencies that perform public services for the county including but not limited to:

- Fire protection services through volunteer fire departments
- Public, environment, and mental health services
- Family and children services
- Senior citizens services
- Library services
- Economic development services

Harris County Local Financial Condition

The overall Harris County economy continues to be relatively stable and experiencing improvements in the areas of solid waste collection amounts, unemployment rate, tax digest value, millage rate, and sales tax collections as compared to previous years.

Solid waste tonnage collections for fiscal year 2025 are approximately 20,000 tons.

The County's local unemployment rate is 3.1% as compared to the state rate of 3.5% and the national rate of 4.4%.

The County's total tax digest values have been increasing. The tax digest increased from $1,768,982,336 in 2024 to 1,857,119,666 in 2025.

The County's property tax millage rate of 6.14 remained unchanged since 2008. The millage rate increased to 8.64 mills in 2017, decreased to 8.63 in 2018, increased again to 9.38 in 2019, and decreased to 9.13 in 2022 and in 2025 remains at the same level.

Local Option Sales Tax (LOST) collections are also increasing each year. During FY 2022-23, LOST collections were $2,998,931, $3,002,613 during FY 2023-2024 and $3,163,684 during FY 2024-2025.

Special Purpose Local Option Sales Tax (SPLOST) collections are also increasing each year. County voters approved a SPLOST renewal in March 2024 to continue the one cent sales tax for an additional six years to raise $27.1M. The new SPLOST went into effect on April 1, 2025 and will continue until March 31, 2031. The voter approved projects include public safety vehicles and equipment, community center debt payments, renovations to the historic courthouse, water and sewer construction and improvements, and other city projects. During FY 2022-23 SPLOSTcollections were $4,281,432, $4,418,981 in FY 2023-2024 and $4,651,541 during FY 2024-2025.

The transportation SPLOST (TSPLOST) was voted on by citizens in May 2022, renewing this 16-county regional sales tax for an additional ten years. Therefore, the 1% TSPLOST will continue until December 31, 2032. These sales tax collection amounts are indicative of a rural economy with minimal commercial and retail establishments. During FY 2022-23 TSPLOST collections were $1,400,197, $1,495,885 in FY 2023-2024 and $1,507,851 in FY 2024-2025.

In prior years, approximately $7 million in funds were disbursed due to the American Rescue Plan Act. These funds are recognized as revenue when spent on eligible projects related to COVID-19 mitigation measures, HVAC improvements, premium pay for essential workers, water improvements, and broadband. Approximately $2.6M was spent in 2025 related to the elevated water tank in Mulberry Grove.

The Harris County Development Authority continues to recruit new businesses and industrial prospects by showcasing the county's accessible location along the I-85 and I-185 interstate corridors, moderate climate, skilled workforce, availability of developed land and utilities in the Northwest Harris Business Park (NWHBP) and Hamilton Business Park, and offering business incentives. The Development Authority is currently developing a site within the NWHBP to have a site ready for future industrial prospects.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the County's Finance Officer at 706-628-4958 or stop by the County Courthouse Annex in Hamilton, Georgia, 31811.

Harris County, Georgia
Statement of Net Position
June 30, 2025

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets				
Current Assets				
Cash and cash equivalents (Note 3A)	$ 16,190,897	$ 1,256,718	$ 17,447,615	$ 1,587,398
Restricted cash	5,724,274	342,275	6,066,549	-
Investments	9,145,336	11,018,852	20,164,188	-
Receivables:				
Accounts	167,279	673,378	840,657	326
Interest	-	314	314	-
Property taxes	302,512	-	302,512	-
TAVT	267,195	-	267,195	-
Sales taxes	802,339	-	802,339	-
Intergovernmental	60,733	-	60,733	-
Interfund	3,963,073	(3,963,073)	-	-
Inventory	235,369	444,732	680,101	-
Prepaid items	754	24	778	-
Total Current Assets	36,859,761	9,773,220	46,632,981	1,587,724
Non-current Assets				
Capital assets (Note 3E)				
Nondepreciable	22,110,267	4,011,283	26,121,550	83,021
Depreciable, net	55,858,521	33,661,343	89,519,864	5,003,196
Total Non-current Assets	77,968,788	37,672,626	115,641,414	5,086,217
Total Assets	114,828,549	47,445,846	162,274,395	6,673,941
Deferred Outflows of Resources (Note 3-F)	3,230,814	492,608	3,723,422	-
Total Assets and Deferred Outflows of Resources	118,059,363	47,938,454	165,997,817	6,673,941
Liabilities				
Current Liabilities				
Accounts payable	433,840	560,883	994,723	1,996
Retainage payable	474,002	54,962	528,964	-
Accrued expenses payable	1,171,376	139,618	1,310,994	-
Accrued interest payable	23,380	3,942	27,322	2,500
Unearned revenue	1,586,837	-	1,586,837	
Customer deposits payable	2,508	527,147	529,655	-
Compensated absences payable	988,958	150,760	1,139,718	-
GEFA loan payable	-	175,227	175,227	-
Revenue bonds payable	1,015,247	580,000	1,595,247	-
Total Current Liabilities	5,696,148	2,192,539	7,888,687	4,496
Long-Term Liabilities (Note 3H) (net of current portion)				
Compensated absences payable	247,239	37,690	284,929	-
Net pension liability	8,410,738	1,271,244	9,681,982	-
GEFA loan payable	-	4,802,754	4,802,754	-
Revenue bonds payable	13,474,189	1,240,799	14,714,988	-
Total Long-Term Liabilities	22,132,166	7,352,487	29,484,653	-
Total Liabilities	27,828,314	9,545,026	37,373,340	4,496
Deferred Inflows of Resources (Note 3-F)	1,732,673	261,886	1,994,559	39,815
Total Liabilities and Deferred Inflows of Resources	29,560,987	9,806,912	39,367,899	44,311
Net Position				
Net investment in capital assets (Note 3J)	63,005,350	30,818,884	93,824,234	5,086,217
Restricted for:				
Capital projects	4,422,700	-	4,422,700	-
Debt service	8,354,972	338,333	8,693,305	-
Tax Commissioner	16,110	-	16,110	69,489
Public safety	446,138	-	446,138	-
Law library	125,196	-	125,196	-
Unrestricted	12,127,910	6,974,325	19,102,235	1,473,924
Total Net Position	$ 88,498,376	$ 38,131,542	$ 126,629,918	$ 6,629,630

See accompanying notes to the basic financial statements

Harris County, Georgia
Statement of Activities
For the Year Ended June 30, 2025

Function/Program	Expenses	Program Revenues: Charges for Services and Fines	Program Revenues: Operating Grants, Contributions and Interest	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units
Primary Government								
Governmental Activities								
General government	$ 7,368,942	$ 1,082,955	$ 34,948	$ 222,566	$ (6,028,473)	$ -	$ (6,028,473)	$ -
Judicial	2,604,734	-	-	-	(2,604,734)	-	(2,604,734)	-
Public safety	22,900,883	4,834,916	7,120	2,629,275	(15,429,572)	-	(15,429,572)	-
Public works	3,698,203	335,961	-	2,012,077	(1,350,165)	-	(1,350,165)	-
Health and welfare	314,504	56,341	-	-	(258,163)	-	(258,163)	-
Culture and recreation	3,015,842	195,586	733,111	201	(2,086,944)	-	(2,086,944)	-
Housing and development	1,225,474	359,697	-	-	(865,777)	-	(865,777)	-
Interest	305,907	-	-	-	(305,907)	-	(305,907)	-
Total Governmental Activities	41,434,489	6,865,456	775,179	4,864,119	(28,929,735)	-	(28,929,735)	-
Business-type Activities								
Water works	6,571,915	7,670,212	-	1,156,877	-	2,255,174	2,255,174	-
Solid waste	2,681,004	2,634,550	-	-	-	(46,454)	(46,454)	
Airport	784,858	340,077	-	-	-	(444,781)	(444,781)	-
Total Business-type Activities	10,037,777	10,644,839	-	1,156,877	-	1,763,939	1,763,939	-
Total Primary Government	$ 51,472,266	$ 17,510,295	$ 775,179	$ 6,020,996	(28,929,735)	1,763,939	(27,165,796)	-
Component Units								
Department of Public Health	626,382	319,324	507,856	-	-	-	-	200,798
Development Authority	404,002	-	280,000	-	-	-	-	(124,002)
Total - Component Units	$ 1,030,384	$ 319,324	$ 787,856	$ -	-	-	-	76,796
		General Revenues						
		Property taxes levied for general government purposes			19,846,451	-	19,846,451	-
		Sales taxes			9,357,974	-	9,357,974	-
		Insurance premium tax			2,611,523	-	2,611,523	-
		Other taxes			649,580	-	649,580	-
		Unrestricted investment earnings			841,022	377,785	1,218,807	-
		Miscellaneous			11,719	-	11,719	-
		Transfers			(269,512)	269,512	-	-
		Total General Revenues			33,048,757	647,297	33,696,054	-
		Change in Net Position			4,119,022	2,411,236	6,530,258	76,796
		Net Position Beginning of Year			84,379,354	35,720,306	120,099,660	6,552,834
		Net Position End of Year			$ 88,498,376	$ 38,131,542	$ 126,629,918	$ 6,629,630

See accompanying notes to the basic financial statements

Harris County, Georgia
Balance Sheet
Governmental Funds
June 30, 2025
(With Comparative Totals at June 30, 2024)

	2025						2024
	General	2019 SPLOST	PIA Fund	LMIG Fund	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Assets							
Cash and cash equivalents	$ 6,244,624	$ -	$ 8,354,972	$ 1,123,618	$ 467,683	$ 16,190,897	$ 3,341,713
Investments	8,709,021	436,315	-	-	-	9,145,336	16,653,121
Restricted cash	-	1,074,491	-	-	4,649,783	5,724,274	7,779,878
Receivables:							
Accounts	75,321	-	-	-	91,958	167,279	332,408
Property taxes	302,512	-	-	-	-	302,512	226,060
TAVT	267,195	-	-	-	-	267,195	261,439
Sales taxes	272,477	-	-	-	529,862	802,339	768,188
Intergovernmental	46,574	-	-	-	14,159	60,733	112,991
Interfund	5,055,798	187,941	-	-	276,255	5,519,994	6,172,701
Inventory	235,369	-	-	-	-	235,369	233,063
Prepaid items	754	-	-	-	-	754	1,018
Total Assets	$ 21,209,645	$ 1,698,747	$ 8,354,972	$ 1,123,618	$ 6,029,700	$ 38,416,682	$ 35,882,580
Liabilities, Deferred Inflows of Resources and Fund Balances							
Liabilities							
Accounts payable	$ 183,846	$ 58,919	$ -	$ -	$ 191,075	$ 433,840	$ 1,363,286
Accrued expenditures payable	1,108,279	-	-	-	63,097	1,171,376	668,853
Retainage payable	91,854	251,018	-	-	131,130	474,002	463,623
Deposit payable	2,508	-	-	-	-	2,508	2,508
Interfund payable	-	203,458	-	-	1,353,463	1,556,921	893,214
Unearned revenue	-	-	-	1,121,426	465,411	1,586,837	4,191,036
Total Liabilities	1,386,487	513,395	-	1,121,426	2,204,176	5,225,484	7,582,520
Deferred Inflows of Resources	145,583	-	-	-	-	145,583	116,000
Total Liabilities and Deferred Inflows of Resources	1,532,070	513,395	-	1,121,426	2,204,176	5,371,067	7,698,520
Fund Balances							
Nonspendable	236,123	-	-	-	-	236,123	234,081
Restricted	16,110	1,185,352	8,354,972	2,192	3,575,054	13,133,680	5,901,983
Assigned	8,567,454	-	-	-	269,426	8,836,880	7,672,830
Unassigned	10,857,888	-	-	-	(18,956)	10,838,932	14,375,166
Total Fund Balances	19,677,575	1,185,352	8,354,972	2,192	3,825,524	33,045,615	28,184,060
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 21,209,645	$ 1,698,747	$ 8,354,972	$ 1,123,618	$ 6,029,700	$ 38,416,682	$ 35,882,580

See accompanying notes to the basic financial statements

Harris County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds
to the Government-wide Statement of Net Position
June 30, 2025

Total Governmental Fund Balances			$ 33,045,615
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.			
Cost of capital assets	$ 141,375,746		
Less accumulated depreciation	(63,406,958)		77,968,788
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.			
Property taxes			145,583
Deferred outflows and inflows for pensions reported on the government-wide statement of position but not reported on the govermental fund balance sheet.			1,498,141
Interfund receivables and payables between governmental funds are reported on the governmental fund's balance sheet but eliminated on the government-wide statement of net position.			
Interfund receivables	$ (1,200,193)		
Interfund payables	1,200,193		-
Liabilities not due and payable in the current period and therefore are not reported in the governmental fund balance sheets but are reported on the government-wide statement of net position.			
Revenue bonds payable	$ (14,489,436)		
Net pension liability payable	(8,410,738)		
Accrued interest payable	(23,380)		
Compensated absences payable	(1,236,197)		(24,159,751)
Net Position of Governmental Activities			$ 88,498,376

See accompanying notes to the basic financial statements

Harris County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Totals For the Year Ended June 30, 2024)

	2025						2024
	General	2019 SPLOST	PIA Fund	LMIG Fund	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues							
Taxes	$ 25,988,524	$ 3,536,678	$ -	$ -	$ 2,910,743	$ 32,435,945	$ 31,186,916
Intergovernmental	2,060,820	-	733,111	-	2,622,600	5,416,531	2,449,273
Licenses and permits	354,537	-	-	-	-	354,537	369,053
Charges for services	4,572,650	-	-	-	784,097	5,356,747	5,200,844
Interest	-	-	-	2,192	136,900	139,092	7,844
Fines and forfeitures	1,021,312	-	-	-	116,160	1,137,472	960,724
Investment earnings	628,137	83,474	212,885	-	-	924,496	1,131,883
Contributions and donations	201	-	-	-	-	201	445,794
Miscellaneous	28,407	-	-	-	-	28,407	115,384
Total Revenues	34,654,588	3,620,152	945,996	2,192	6,570,500	45,793,428	41,867,715
Expenditures							
Current:							
General government	5,999,456	-	-	-	-	5,999,456	4,940,438
Judicial	2,311,755	-	-	-	6,186	2,317,941	2,111,753
Public safety	17,912,037	-	-	-	1,813,716	19,725,753	19,692,889
Public works	5,754,499	-	-	-	2,622,600	8,377,099	4,182,601
Health and welfare	275,412	-	-	-	40,206	315,618	346,757
Culture and recreation	2,642,145	-	-	-	-	2,642,145	3,349,090
Housing and development	826,855	-	-	-	265,089	1,091,944	1,005,710
Intergovernmental	-	565,869	-	-	181,034	746,903	763,747
Capital Outlay	-	5,589,873	3,495,683	-	1,264,617	10,350,173	4,552,280
Debt Service:							
Principal retirement	-	-	670,000	-	-	670,000	742,152
Interest and fiscal charges	-	-	266,635	-	-	266,635	81,157
Total Expenditures	35,722,159	6,155,742	4,432,318	-	6,193,448	52,503,667	41,768,574
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,067,571)	(2,535,590)	(3,486,322)	2,192	377,052	(6,710,239)	99,141
Other Financing Sources (Uses)							
Proceeds from the issuance of bonds	-	-	11,841,294	-	-	11,841,294	64,127
Transfers in	-	-	-	-	1,015,532	1,015,532	844,457
Transfers out	(1,285,032)	-	-	-	-	(1,285,032)	(1,160,685)
Total Other Financing Sources (Uses)	(1,285,032)	-	11,841,294	-	1,015,532	11,571,794	(252,101)
Net Change in Fund Balances	(2,352,603)	(2,535,590)	8,354,972	2,192	1,392,584	4,861,555	(152,960)
Fund Balances Beginning of Year	22,030,178	3,720,942	-	-	2,432,940	28,184,060	28,337,020
Fund Balances End of Year	$ 19,677,575	$ 1,185,352	$ 8,354,972	$ 2,192	$ 3,825,524	$ 33,045,615	$ 28,184,060

See accompanying notes to the basic financial statements

Harris County, Georgia
Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Government-wide Statement of Activities
For the Year Ended June 30, 2025

Net Changes In Fund Balances - Total Governmental Funds		$ 4,861,555
Amounts reported for governmental activities in the statement of activities are different because		
Governmental funds report capital outlays as expenditures on the governmental fund type operating statement. 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	$ (4,003,130)	
Capital outlay	15,415,301	11,412,171
Pension expense is reported on the government-wide statement of activities but not reported at the fund financial reporting level.		(680,070)
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues at the fund financial reporting level.		
Property taxes:		
Deferred as of 6/30/25	$ 145,583	
Deferred as of 6/30/24	(116,000)	29,583
Payments of principal on note receivable is a revenue in the governmental funds, but reduces note receivable in the Statement of Net Assets.		-
Transfers between governmental funds are reported in the governmental funds operating statement but are eliminated on the government-wide statement of activities:		
Transfers in	$ (1,015,520)	
Transfers out	1,015,520	-
The amortization of the bond discount and debt issuance costs are reported in the government-wide statement of activities, but does not require the use of financial resources and therefore is not reported as expenditures in governmental funds.		(39,272)
Proceeds from issuance (repayment of) long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		(11,171,294)
Compensated absences reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Liability @ 6/30/25	$ (1,236,197)	
Liability @ 6/30/24	942,546	(293,651)
Change In Net Position of Governmental Activities		$ 4,119,022

See accompanying notes to the basic financial statements

Harris County, Georgia
Proprietary Funds
Statement of Net Position
June 30, 2025

	Business-type Activities			
	Water Works	Solid Waste	Airport	Total
Assets				
Current Assets:				
Cash and cash equivalents	$ 790,383	$ 175,272	$ 291,063	$ 1,256,718
Restricted cash	342,275	-	-	342,275
Investments	4,815,661	6,203,191	-	11,018,852
Receivables:				
Accounts	609,365	64,013	-	673,378
Interest	314	-	-	314
Prepaid items	24	-	-	24
Inventories	383,776	-	60,956	444,732
Total Current Assets	6,941,798	6,442,476	352,019	13,736,293
Capital Assets				
Nondepreciable	3,497,562	199,250	314,471	4,011,283
Depreciable, net	23,323,444	2,916,298	7,421,601	33,661,343
Total Capital Assets	26,821,006	3,115,548	7,736,072	37,672,626
Deferred Outflows of Resources (Note 3-D)	327,815	146,796	17,997	492,608
Total Assets and Deferred Outflows of Resources	34,090,619	9,704,820	8,106,088	51,901,527
Liabilities				
Current Liabilities:				
Accounts payable	504,752	21,343	34,788	560,883
Retainage payable	-	-	54,962	54,962
Accrued expenses payable	95,840	43,778	-	139,618
Accrued interest payable	3,942	-	-	3,942
Customer deposits payable	527,147	-	-	527,147
Interfund payable	1,443,307	1,231,714	1,288,052	3,963,073
Compensated absences payable	93,903	52,706	4,151	150,760
Revenue bonds payable	580,000	-	-	580,000
GEFA loans payable	175,227	-	-	175,227
Total Current Liabilities	3,424,118	1,349,541	1,381,953	6,155,612
Long-term Liabilities (Net of current portion):				
Compensated absences payable	23,476	13,176	1,038	37,690
Revenue bonds payable	1,240,799	-	-	1,240,799
GEFA loans payable	4,802,754	-	-	4,802,754
Net pension liability	819,096	402,770	49,378	1,271,244
Total Long-term Liabilities:	6,886,125	415,946	50,416	7,352,487
Total Liabilities	10,310,243	1,765,487	1,432,369	13,508,099
Deferred Inflows of Resources (Note 3-D)	168,740	82,974	10,172	261,886
Total Liabilities and Deferred Inflows of Resources	10,478,983	1,848,461	1,442,541	13,769,985
Net Position				
Net investment in capital assets	20,022,226	3,115,548	7,681,110	30,818,884
Restricted	338,333	-	-	338,333
Unrestricted	3,251,077	4,740,811	(1,017,563)	6,974,325
Total Net Position	$ 23,611,636	$ 7,856,359	$ 6,663,547	$ 38,131,542

See accompanying notes to the basic financial statements

Harris County, Georgia
Proprietary Funds
Statement of Revenues,
Expenses and Changes in Fund Net Position
For the Year Ended June 30, 2025

	Business-type Activities			
	Water Works	Solid Waste	Airport	Total
Operating Revenues				
Charges for services	$ 7,670,212	$ 2,605,518	$ 340,077	$ 10,615,807
Other financing sources	-	29,032	-	29,032
Total Operating Revenues	7,670,212	2,634,550	340,077	10,644,839
Operating Expenses				
Personal services	2,453,956	1,115,969	151,117	3,721,042
Purchased services	2,050,066	363,883	51,614	2,465,563
Purchased services - tipping fees	-	596,775	-	596,775
Cost of sales	-	-	179,398	179,398
Materials and supplies	971,657	202,173	27,008	1,200,838
Depreciation	977,204	402,204	375,721	1,755,129
Total Operating Expenses	6,452,883	2,681,004	784,858	9,918,745
Operating Income (Loss)	1,217,329	(46,454)	(444,781)	726,094
Non-operating Revenue (Expenses)				
Investment earnings	141,703	234,238	1,844	377,785
Interest and fiscal charges	(119,032)	-	-	(119,032)
Total Non-operating Revenue (Expenses)	22,671	234,238	1,844	258,753
Income (Loss) Before Capital Contributions and Transfers In	1,240,000	187,784	(442,937)	984,847
Capital Contributions	1,156,877	-	-	1,156,877
Transfers In	-	-	269,512	269,512
Change in Net Position	2,396,877	187,784	(173,425)	2,411,236
Net Position Beginning of Year	21,214,759	7,668,575	6,836,972	35,720,306
Net Position End of Year	$ 23,611,636	$ 7,856,359	$ 6,663,547	$ 38,131,542

See accompanying notes to the basic financial statements

Harris County, Georgia
Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2025

	Business-type Activities			
	Water Works	Solid Waste	Airport	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash received from customers	$ 7,808,212	$ 2,605,518	$ 340,077	$ 10,753,807
Cash payments for personal services	(2,437,816)	(1,106,410)	(150,341)	(3,694,567)
Cash payments for goods and services	(3,558,702)	(1,072,045)	(218,455)	(4,849,202)
Net Cash Provided by (Used in) Operating Activities	1,811,694	427,063	(28,719)	2,210,038
Cash Flows from Noncapital Financing Activities				
Accounts receivable	-	-	-	-
Interfund payable	(1,087,282)	(294,281)	65,149	(1,316,414)
Net Cash Flows from Noncapital Financing Activities	(1,087,282)	(294,281)	65,149	(1,316,414)
Cash Flows from Capital and Related Financing Activities				
Proceeds on GEFA loans	1,582,634	-	-	1,582,634
Principal paid on GEFA loans	(172,452)	-	-	(172,452)
Principal paid on revenue bonds	(565,000)	-	-	(565,000)
Interest paid on capital debt	(119,032)	-	-	(119,032)
Acquisition of capital assets	(2,956,157)	(259,147)	(14,879)	(3,230,183)
Capital grants	1,871,269	-	-	1,871,269
Transfers in	-	-	269,512	269,512
Net Cash Provided by (Used in) Capital and Related Financing Activities	(358,738)	(259,147)	254,633	(363,252)
Cash Flows from Investing Activities				
Investment earnings	141,703	234,238	-	375,941
Net Increase (Decrease) in Cash and Cash Equivalents	507,377	107,873	291,063	906,313
Cash and Cash Equivalents Beginning of Year	5,440,942	6,270,590	-	11,711,532
Cash and Cash Equivalents End of Year	$ 5,948,319	$ 6,378,463	$ 291,063	$ 12,617,845
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	$ 1,217,329	$ (46,454)	$ (444,781)	$ 726,094
Adjustments:				
Depreciation	977,204	402,204	375,721	1,755,129
(Increase) Decrease in Assets:				
Accounts receivable	60,637	(10,803)	-	49,834
Prepaid items	(24)	-	-	(24)
Inventories	(109,841)	-	3,512	(106,329)
Increase (Decrease) in Liabilities:				
Accounts payable	(353,679)	10,232	30,216	(313,231)
Accrued expenses payable	36,951	19,477	-	56,428
Customer deposits payable	77,363	-	-	77,363
Compensated absences payable	(20,811)	19,841	776	(194)
Other	(73,435)	32,566	5,837	(35,032)
Net Cash Provided by (Used in) Operating Activities	$ 1,811,694	$ 427,063	$ (28,719)	$ 2,210,038

See accompanying notes to the basic financial statements

Harris County, Georgia
Statement of Fiduciary Net Position
Fiduciary Funds - Custodial Funds
June 30, 2025 and 2025

	2025	2024
Assets		
Cash and cash equivalents	$ 2,801,922	$ 2,089,208
Due from others	466,331	373,633
Total Assets	$ 3,268,253	$ 2,462,841
Liabilities		
Due to others	$ 3,268,253	$ 2,462,841

See accompanying notes to the basic financial statements

Harris County, Georgia
Fiduciary Funds - Custodial Funds
Statement of Changes in
Fiduciary Net Position
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025	2024
Additions	$ 3,302,931	$ 3,691,037
Deductions		
Current:		
Other custodial disbursements	3,302,931	3,691,037
Net Additions (Deductions)	-	-
Fiduciary Net Position Beginning of Year	-	-
Fiduciary Net Position End of Year	$ -	$ -

Harris County, Georgia
Combining Statement of Net Position
Component Units
June 30, 2025

	Department of Public Health	Development Authority	Total
Assets			
Current:			
Cash and cash equivalents	$ 1,493,884	$ 93,514	$ 1,587,398
Accounts receivable	326	-	326
Total Current	1,494,210	93,514	1,587,724
Noncurrent :			
Capital assets:			
Nondepreciable capital assets	-	83,021	83,021
Depreciable capital assets, net	100,741	4,902,455	5,003,196
Total Noncurrent	100,741	4,985,476	5,086,217
Total Assets	1,594,951	5,078,990	6,673,941
Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	$ 1,594,951	$ 5,078,990	$ 6,673,941
Liabilities			
Current Liabilities:			
Accounts payable	$ 1,996	$ -	$ 1,996
Total Liabilities	1,996	2,500	4,496
Deferred Inflows of Resources	39,815	-	39,815
Total Liabilities and Deferred Inflows of Resources	41,811	2,500	44,311
Net Position			
Net investment in capital assets	100,741	4,985,476	5,086,217
Restricted for:			
Specific health program	69,489	-	69,489
Unrestricted	1,382,910	91,014	1,473,924
Total Net Position	$ 1,553,140	$ 5,076,490	$ 6,629,630

See accompanying notes to the basic financial statements

Harris County, Georgia
Combining Statement of Activities
Component Units
For the Year Ended June 30, 2025

	Department of Public Health	Development Authority	Total
Expenses			
Health and welfare	$ 626,382	$ -	$ 626,382
Economic development	-	404,002	404,002
Total Expenses	626,382	404,002	1,030,384
Revenues			
Program revenues:			
Charges for services	319,324	-	319,324
Operating grants and contributions	507,856	280,000	787,856
Total Program Revenues	827,180	280,000	1,107,180
Net Program Revenue (Expense)	200,798	(124,002)	76,796
Change in Net Position	200,798	(124,002)	76,796
Net Position Beginning of Year	1,352,342	5,200,492	6,552,834
Net Position End of Year	$ 1,553,140	$ 5,076,490	$ 6,629,630

See accompanying notes to the basic financial statements

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Harris County, Georgia (the County) is a political subdivision of the State of Georgia and was formed in 1825. The County operates under a Commission-Manager form of government and is governed by a five member elected board of county commissioners, elected from single-member districts. The Board's powers are vested by state statutes and regulations. There are certain elected officials whose operations are wholly included within the financial records and financial statements of the County. These elected officials include the Sheriff, Tax Commissioner, Probate Court Judge, Magistrate Court Judge and Clerk of the Superior Court. The County's major services include general government, courts, public safety, public works, health and welfare, culture and recreation and housing and development.

Note 1 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

The most significant of the County's accounting policies are described below.

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this entity includes the constitutionally elected officers.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

The component unit columns included on the government-wide financial statements identify the financial data of the County's discretely presented component units. They are reported separately to emphasize that they are legally separate from the County.

The following is a brief description of the blended component unit:

Harris County Public Improvement Authority (the HCPIA) – The governing board is appointed by the Harris County Board of Commissioners. The main purpose of the HCPIA is to provide basic infrastructure and recreational facilities, improvements and services to the citizens of the County in order to promote the growth and development of the County and the general welfare of the citizens. The HCPIA is reported as a capital project fund. The HCPIA does not issue separate financial statements.

Brief descriptions of the discretely presented component units follow:

Harris County Health Department (the Health Department) – The Health Department works to promote and preserve the health of the citizens of the County. The Health Department's Board consists of seven members, four of these members are appointed by the County Commission.

Although the County does not have the authority to approve or modify the Health Department's budgets, it does have the ability to control the amount of funding it provides to the Health Department and such funding is significant to the overall operations of the Health Department. The Health Department is reported on a June 30, 2024 fiscal year. Complete financial statements for the Health Department may be obtained from its administrative office at 210 Forest Hill Drive, Hamilton, Georgia 31811 or by calling 706-628-5375.

Note 1 - Summary of Significant Accounting Policies (Continued)

A County Board of Health should be reported as a discretely presented component unit in the county's financial statements because the entity is legally separate, the primary government appoints a voting majority of the entity's board, the primary government is able to impose its will on the entity, the entity does not provide services entirely or almost entirely to the primary government, and in most cases, the entity and the primary government do not have boards that are substantively the same.

Harris County Development Authority (the "Authority") is responsible for promoting industrial and commercial development within Harris County. The Authority is considered a component unit of the primary government based on the aforementioned criteria. Specifically, a voting majority of the Authority is appointed by the Board, and it can impose its will on the Authority. There are no separately issued financial statements available for the Authority.

The County has partnered with the Authority with the development of the Northwest Harris Business Park (the "Business Park") and the Hamilton Business Park. The County purchased land for the Business Park and Hamilton Business Park during 2005 and 1997 respectively. Pursuant to an intergovernmental agreement between the County and the Authority, once a business moves into the Business Park(s), subject to certain stipulations, the County will transfer the land to the Authority for development and subsequent sale of the property with proceeds being remitted to the County.

The Authority has continued construction on the Progress Parkway and Water Oak Way projects. The purpose of these projects is to construct a road in the Business Park(s). Construction began during the fiscal year ended June 30, 2009. During the following years, the Authority has continued construction of the roads with funding provided by the County's 2009, 2014 and 2019 SPLOST funds, grant funding and existing Authority funds. Funding provided by the County and grant funding is shown as a capital contribution to the Authority in the government-wide financial statements. Costs of the roads are included in the Authority's capital asset listing as land improvements at June 30, 2025.

Contractually Related Organizations – Based on GASB criteria, the following unit is a legally separate organization and the County is not financially accountable for them. Therefore, their operations are not included in this report:

- Harris County Board of Family and Children's Service

Disbursements to this unit are based on contractual agreements and have been budgeted and expended as a part of the regular operations of the County.

Joint Ventures – The County participates in the following joint venture.

River Valley Regional Commission (RVRC) - The County, in conjunction with sixteen counties and thirty-five municipalities in the west central Georgia area are members of the RVRC. Membership in an RVRC is automatic for each municipality and county in the state. The Official Code of Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the RVRC. Each county and municipality in the state is required by law to pay minimum annual dues to the RVRC. The RVRC Board membership includes the chief elected official of each county and the chief elected official of each municipality. Separately issued financial statements are available at the RVRC's administrative office, 710 Front Avenue, Suite A, Columbus, GA 31901.

The Georgia Planning Act of 1989 (O.C.G.A. 50-8-34) defines RVRCs as "public agencies and instrumentalities of their members. Georgia laws also provide that the member governments are liable for any debts or obligations of an RVRC beyond its resources (O.C.G.A. 50-8-39.1).

1-B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements - The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary funds are not presented in the government-wide financial statements.

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

Major individual governmental funds are reported in separate columns.

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

> ***Governmental Funds*** - Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:
>
> > ***The General Fund*** – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.
> >
> > ***2019 Special Purpose Local Option Sales Tax Capital Projects Fund*** – This fund is utilized to account for the proceeds of a 1 percent special purpose local option sales tax beginning April 1, 2019 for funding various capital outlay projects including public safety vehicles and equipment, community center debt repayments, renovations to the courthouse, old library and community development building, economic development and broadband, a public works facility, road and bridge improvements, the rails to trails project and city projects.
> >
> > ***Public Improvements Authority Fund*** – This fund is utilized to account issuance of bonds on behalf of the County for the purpose of funding various capital outlay projects including improvements to the public safety 911 radio system, community center debt repayments and other County projects.

Note 1 - Summary of Significant Accounting Policies (Continued)

LMIG Fund – This fund is used to account for revenue resources received through the "Local Maintenance and Improvement Grant Program of the State of Georgia. Expenditures from this fund are legally restricted to be used for public road infrastructure and improvements.

Proprietary Funds – The proprietary funds reporting focus is on the determination of operating income, changes in net position, financial position and cash flows. All three of the proprietary funds are classified as enterprise funds.

The County reports the following major enterprise funds:

Water Works. This fund accounts for the operation and maintenance of the County's water distribution system.

Solid Waste. This fund accounts for the operation, maintenance, and development of various landfills and disposal sites.

Airport. This fund accounts for the operation, maintenance, and development of the County's Airport.

Fiduciary Funds – Fiduciary fund reporting focuses on assets and liabilities. The County's fiduciary funds are agency funds for use primarily by the County's constitutional officers comprised of the Tax Commissioner, Clerk of Superior Court, Sheriff, Probate Court and Magistrate Court.

1-C. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

1-D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. The proprietary fund uses the accrual basis of accounting at both reporting levels. Fiduciary funds are reported on the accrual basis at the fund reporting level. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows and outflows, and in the presentation of expenses versus expenditures.

Revenues – Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available.

Note 1 - Summary of Significant Accounting Policies (Continued)

Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase "available for exchange transactions" means expected to be received within 60 days of year-end.

Revenues - Non-exchange Transactions - Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (Note 3-D). Revenue from grants and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, franchise taxes, charges for services, federal and state grants and investment earnings.

Unearned Revenue - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On both the government-fund financial statements and the government-wide financial statements, revenues are deferred for:

- Grants and entitlements received before the eligibility requirements are met (e.g., cash advances).

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

1-E. Assets, Liabilities and Fund Equity

1-E-1 Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County. Time deposits are classified as cash and cash equivalent without regard to maturity date.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or Government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

1-E-2 Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-3 Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/interfund payables." These amounts are eliminated in the governmental activities column of the statement of net position.

1-E-4 Consumable Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

On the fund financial statements, inventories of governmental funds are stated at cost. Cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental fund types when used (i.e., the consumption method). At year-end, fund balance is classified as nonexpendable for a like amount of inventory on hand since it is not available for general appropriation.

The inventory consists primarily of vehicle parts and fuel.

1-E-5 Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2025, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is classified as nonexpendable since it is not available for general appropriation.

1-E-6 Restricted Assets

Certain items are classified as restricted in the general fund because their use is legally restricted to a specific use, some of which is deposited with bank trust funds.

1-E-7 Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the government fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. The County’s infrastructure consists of roads and bridges. The County’s infrastructure has been reported retroactively in 2007. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are expensed.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County’s historical records of necessary improvements and replacement.

Note 1 - Summary of Significant Accounting Policies (Continued)

Depreciation is computed using the straight-line method over the following useful lives using these capitalization thresholds:

Asset Class	Governmental Activities Estimated Lives	Capitalization Threshold
Primary Government:		
Buildings and improvements	40 Years	$5,000
Machinery and equipment	3 - 20 Years	$5,000
Infrastructure	20 - 30 Years	$100,000
Machinery and equipment	5 - 7 Years	$5,000

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

1-E-8 Compensated Absences

Vacation benefits and compensatory time are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

All compensated absence liabilities include salary-related payments, where applicable.

The total compensated absence liability is reported on the government-wide financial statements. Governmental funds report the compensated absence liability at the fund reporting level only "*when due*."

1-E-9 Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Notes are recognized as a liability in the governmental fund financial statements when due.

1-E-10 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."

Note 1 - Summary of Significant Accounting Policies (Continued)

Fund Balance - Fund balances may be classified as follows:

- ***Nonspendable*** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

- ***Restricted*** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County Board of Commissioners or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

- ***Committed*** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board of Commissioners through a motion. The fund balance must result from a specific revenue stream committed for a specific purpose. Only the Board of County Commissioners may modify or rescind the commitment.

- ***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the Board of County Commissioners' intent to be used for specific purposes, but are neither restricted nor committed. By motion, only the Board of County Commissioners can authorize an assignment of fund balances. Also, any of the fund balance reported at year-end that is included in the subsequent year's budget is reported as assigned.

- ***Unassigned*** - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund.

Net Position Flow Assumptions – In order to report net position as a restricted – net position and an unrestricted – net position in the government-wide and proprietary fund financial statements, the County has established a flow assumption policy. It is the County's policy to use restricted – net position first before using unrestricted – net position.

Fund Balance Flow Assumptions – It is the County's policy to consider restricted fund balance to have been used before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position - Net position represent the difference between assets and liabilities. The net invested 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. This net investment amount also is adjusted by any bond issuance deferral amounts. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

1-E-11 Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise and internal service funds. For the County, these revenues are charges for services for water works, waste collection and airport services.
Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of each fund. Nonoperating revenues are investment earnings, the gain on the disposition of capital assets and operating grants. Nonoperating expenses include the loss on the disposition of capital assets and interest expense.

Note 1 - Summary of Significant Accounting Policies (Continued)

1-E-12 Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses section in the proprietary fund. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

Transfers between funds reported in the governmental activities column are eliminated.

1-E-13 Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

1-E-14 Comparative Data

Comparative total data for the prior year has been presented only for individual funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified to be consistent with the current year's presentation.

Note 2 – Stewardship, Compliance and Accountability

2-A. Budgetary Information – The County adopts an annual operating budget for all governmental funds except the capital projects funds, which have an adopted project budget. The budget resolution reflects the total of each department's appropriation in each fund.

Budgets are adopted on a basis consistent with GAAP with the exception of the capital projects funds, which have project length budgets, rather than annual budgets. For management purposes, the County adopts annual budgets for its enterprise fund.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. Any change in total to a fund or departmental appropriation within a fund requires approval of the Board of County Commissioners. The Board of County Commissioners also must approve budget transfers within departments.

The original 2025 budget was not amended during the year. Most unexpended annual appropriations lapse at year-end. However, encumbered appropriations may be carried forward automatically (i.e., no County Commission action is required), to resolve unusual situations or hardships caused by this policy (i.e., for large equipment orders not received by June 30). Departments desiring the carryover of appropriations shall make their request in writing to the County Manager for approval.

Note 2 – Stewardship, Compliance and Accountability (Continued)

2-B. Excess of Expenditures over Appropriations

The following departments overspent for the final 2025 annual budget, however these were offset by higher than budgeted revenues:

Voter Registration	$35,171
Administration	42,801
Information Technology	45,680
Tax Assessor	55,323
Building and Plant	27,811
Operations	11,910
Magistrate Court	43,182
Sheriff	390,717
Emergency Medical	336,841
Jail Operations	10,543
Road Maintenance	131,214
Animal Control	16,360
Vehicle Maintenance	58,291
Community Center	27,374

Note 3 - Detailed Notes on All Funds

3-A. Deposits

Deposits – The County's cash and investment policy limits deposits to demand and money market accounts, and time deposits at local banks. The County's deposits shall be secured by Federal Deposit Insurance Corporation (FDIC) coverage and/or bank pledges. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held, less the FDIC insurance.

Custodial Credit Risk – Deposits – The custodial credit risk for deposits is the risk that, in the event of a bank failure, the County's deposits may not be recovered.

As of June 30, 2025, all of the County's deposits were covered, either by FDIC coverage or collateralized with securities held by the County's agent in the County's name.

Also, the Harris County Health Department's deposits were covered either by FDIC coverage or were entirely insured or collateralized with securities held by the component unit's agent in the component unit's name.

Primary government cash and cash equivalents reconciliation:

	Cash and Cash Equivalents
Primary Government - Fund Reporting Level:	
Governmental Funds - Balance Sheet	$ 16,190,897
Governmental Funds - Balance Sheet - Restricted	5,724,274
Proprietary Fund Type Statement of Net Position	1,256,718
Proprietary Fund Type Statement of Net Position - Restricted	342,275
Statement of Fiduciary Assets and Liabilities	2,801,922
Total	$ 26,316,086

Note 3 - Detailed Notes on All Funds (Continued)

3-B. Receivables

Receivables at June 30, 2025, consisted of taxes, accounts (billings for user charges) and intergovernmental receivables arising from grants.

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

Allowance for Uncollectibles - The allowances for uncollectibles are as follows:

	2025	2024
• Water works fund	$26,310	$26,310

3-C. Restricted Assets

Restricted assets reported in the governmental funds are comprised of the following:

2019 SPLOST fund – construction and capital	$ 1,698,747
Public Improvements Authority – construction, debt service	8,354,972
LMIG Fund – construction	1,123,618
ARP act grant fund – personnel and capital	1,173,423
2025 SPLOST fund – construction and capital	1,015,544
Capital projects fund – construction and capital	123,475
TIA fund – construction and capital	2,495,598
Special revenue funds – judicial and public safety	1,218,177
	$ 17,203,554

3-D. Property Taxes

The Board of Commissioners levy property taxes by or about September of each year. Property taxes attach as an enforceable lien on property as of January 1. The property taxes were levied during August 2024. Property taxes were billed on September 30, 2024 and are due upon receipt, however, the due date was December 20, 2024 and became delinquent on December 21, 2024.

The County bills and collects its own property taxes and also collects property taxes for the County Board of Education and the State of Georgia. The County also collects vehicle and mobile home taxes for the cities located in the County and the State of Georgia. Collection of the County's taxes and for the other governmental agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an agency fund.

Note 3 - Detailed Notes on All Funds (Continued)

3-E. Capital Assets

Capital asset activity for the primary government for the year ended June 30, 2025, was as follows:

	Balance 7/1/2024	Additions	Deductions	Balance 6/30/2025
Governmental activities:				
Nondepreciable capital assets:				
Land	$ 15,513,803	$ -	$ -	$ 15,513,803
Construction in progress	478,181	6,118,283	-	6,596,464
Total nondepreciable capital assets	15,991,984	6,118,283	-	22,110,267
Depreciable capital assets:				
Buildings and improvements	40,894,803	106,419	-	41,001,222
Machinery and equipment	30,269,202	2,130,462	-	32,399,664
Infrastructure	38,804,456	7,060,137	-	45,864,593
Total depreciable capital assets	109,968,461	9,297,018	-	119,265,479
Total capital assets	125,960,445	15,415,301	-	141,375,746
Accumulated depreciation:				
Buildings and improvements	12,390,493	1,302,106	-	13,692,599
Machinery and equipment	24,858,507	1,943,841	-	26,802,348
Infrastructure	22,154,828	757,183	-	22,912,011
Total accumulated depreciation	59,403,828	4,003,130	-	63,406,958
Governmental activities capital assets, net	$ 66,556,617	$ 11,412,171	$ -	$ 77,968,788

Governmental activities depreciation expense

General government	$ 760,595
Judicial	280,219
Public safety	2,361,847
Public works	120,094
Health and welfare	40,031
Culture and recreation	320,250
Housing and development	120,094
Total governmental activities depreciation expense	$ 4,003,130

Note 3 - Detailed Notes on All Funds (Continued)

	Balance 7/1/2024	Additions	Deductions	Balance 6/30/2025
Business-type activities:				
Nondepreciable capital assets:				
Land	$ 726,701	$ -	$ -	$ 726,701
Construction in progress	2,501,206	2,969,715	(2,186,339)	3,284,582
Total nondepreciable capital assets	3,227,907	2,969,715	(2,186,339)	4,011,283
Depreciable capital assets:				
Buildings and improvements	11,560,183	-	-	11,560,183
Machinery and equipment	11,081,972	398,329	-	11,480,301
Infrastructure	37,179,515	-	2,186,339	39,365,854
Total depreciable capital assets	59,821,670	398,329	2,186,339	62,406,338
Total capital assets	63,049,577	3,368,044	-	66,417,621
Accumulated depreciation:				
Buildings and improvements	2,720,579	767,197	-	3,487,776
Machinery and equipment	7,530,258	623,495	-	8,153,753
Infrastructure	16,739,030	364,436	-	17,103,466
Total accumulated depreciation	26,989,867	1,755,128	-	28,744,995
Business-type activities capital assets, net	$ 36,059,710	$ 1,612,916	$ -	$ 37,672,626

The depreciation expense for the business-type activities relates to the water works fund, $977,204, the solid waste fund $402,204 and the airport fund, $375,721.

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

	Balance 7/1/2024	Additions	Deductions	Balance 6/30/2025
Harris County Development Authority				
Nondepreciable capital assets:				
Land	$ 34,341	$ -	$ -	$ 34,341
Construction in progress	48,680	-	-	48,680
Total nondepreciable capital assets	83,021	-	-	83,021
Depreciable capital assets:				
Infrastructure	5,990,086	-	-	5,990,086
Total depreciable capital assets	5,990,086	-	-	5,990,086
Total capital assets	6,073,107	-	-	6,073,107
Accumulated depreciation:				
Infrastructure	937,879	149,752	-	1,087,631
Total accumulated depreciation	937,879	149,752	-	1,087,631
Development Authority capital assets, net	$ 5,135,228	$ (149,752)	$ -	$ 4,985,476

Note 3 - Detailed Notes on All Funds (Continued)

3-F. Deferred Inflows/Outflows of Resources

Fund Financial Reporting Level - In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflow 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 reports one of these items. This item, *unavailable revenue,* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for property taxes ($145,583). This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

Government-wide Financial Reporting Level - The County also has deferred inflows of resources and deferred outflows of resources related to the recording of changes in its net pension liability and an advance refunding debt transaction that results in a defeasance of debt. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the County's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of Plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of Plan members. Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of Plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period. Additionally, any contributions made by the County to the pension plan before fiscal year end but subsequent to the measurement date of the County's net pension liability are reported as deferred outflows of resources.

The following table includes the deferred inflows/outflows of resources at June 30, 2025:

	Primary Government			
Deferred Outflows of Resources	Governmental Activities	Business Type Activities	Total	Component Units
Deferred outflows related to pensions	$ 3,065,424	$ 463,325	$ 3,528,749	$ -
Deferred outflows related to OPEB	-	-	-	-
Deferred amounts from refunding of debt	165,390	29,283	194,673	-
Total	$ 3,230,814	$ 492,608	$ 3,723,422	$ -

	Primary Government			
Deferred Inflows of Resources	Governmental Activities	Business Type Activities	Total	Component Units
Deferred inflows related to pensions	$ 1,732,673	$ 261,886	$ 1,994,559	$ 39,815
Deferred inflows related to OPEB	-	-	-	-
Total	$ 1,732,673	$ 261,886	$ 1,994,559	$ 39,815

3-G. Interfund Balances and Transfers

Interfund Balances - Interfund balances at June 30, 2025, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting period, and (3) payments between funds are made.

Note 3 - Detailed Notes on All Funds (Continued)

The following table includes the interfund receivables and payables at June 30, 2025:

	Receivable from:					
Payable to:	2019 SPLOST	Non-major govern.	Water works	Solid waste	Airport	Total
General	$ 203,458	$ 768,720	$ 1,563,854	$ 1,231,714	$ 1,288,052	$ 5,055,798
2019 SPLOST	-	187,941	-	-	-	187,941
Non-major governmental	-	40,074	-	-	-	40,074
Water works	-	120,547	-	-	-	120,547
Total	$ 203,458	$ 1,117,282	$ 1,563,854	$ 1,231,714	$ 1,288,052	$ 5,404,360

The County expects to repay all interfund balances within one year.

Interfund Transfers - Interfund transfers for the year ended June 30, 2025, consisted of the following:

	Transfers from	
(Transfers to)	General	Total
Non-major governmental - E911	$ 1,015,520	$ 1,015,520
Airport	269,512	269,512
Total	$ 1,285,032	$ 1,285,032

The transfer from the general fund to the non-major governmental was for E-911 supplementation.

Note 3 - Detailed Notes on All Funds (Continued)

3-H. Long-Term Debt

Governmental Activities \Bonds Payable - The County has two bond issues outstanding at June 30, 2025.

Harris County Public Improvements Authority Revenue Refunding Bond Series 2017 – On November 9, 2017, The Harris County Public Improvements Authority (HCPIA) issued $6,425,000 in general obligation bonds with an average interest rate of 2.09% to advance refund $5,805,000 of outstanding Series 2010B bonds with interest rates ranging between 1.45% to 6%. As a result, the Series 2010B bonds are considered defeased. Authorization by the Board of Commissioners for the refinancing was completed in order to covert the bonds to general obligation debt for which SPLOST proceeds could be used to pay off the outstanding bond debt. The County increased its total debt by $620,000, which resulted in an economic loss on refunding of $481,132.

Payments are due in semiannual installments commencing February 1, 2018 through August 1, 2028. Interest accrues at 2.09%. Pursuant to the bond resolution, the County is in compliance with certain covenants.
Annual debt service requirements to this bond payable as of June 30, 2025 follow:

Year	Principal	Interest	Total
2026	$ 655,000	$ 49,267	$ 704,267
2027	665,000	35,473	700,473
2028	675,000	21,470	696,470
2029	689,750	7,208	696,958
	$ 2,684,750	$ 113,418	$ 2,798,168

Harris County Public Improvements Authority Revenue Bond Series 2024 – On December 1, 2024, The Harris County Public Improvements Authority (HCPIA) issued $10,720,000 in general obligation bonds with interest ranging from 2.74-3.55% for the purpose of acquiring, constructing and equipping a portion of an E-911 System for the benefit of Harris County, Georgia, and paying the cost of issuing the Series 2024 bonds.

Payments are due in semiannual installments commencing August 1, 2025 through February 1, 2040. Interest accrues at rates ranging from 2.74-3.55%.

Pursuant to the bond resolution, the County is in compliance with certain covenants.
Annual debt service requirements to this bond payable as of June 30, 2025 follow:

Year	Principal	Interest	Total
2026	435,000	601,511	1,036,511
2027	525,000	514,250	1,039,250
2028	550,000	488,000	1,038,000
2029	580,000	460,500	1,040,500
2030	605,000	431,500	1,036,500
2031-2040	8,025,000	2,366,250	10,391,250
Total	$ 10,720,000	$ 4,862,011	$ 15,582,011

Note 3 - Detailed Notes on All Funds (Continued)

Business-type Activities – The County has one outstanding GEFA loan payable for the water works fund.

During the year ended June 30, 2014, the Harris County Water Works ("HCWW") entered into a contract with GEFA under which it received certain funds made available through the Drinking Water State Revolving Loan Fund. In connection with the contract, the HCWW signed a promissory note in the amount of up to $2,750,000. Total amounts drawn toward the loan liability at project completion were $2,512,569. Proceeds were required to be used to reimburse construction costs for filter plant flocculation and sedimentation basins related to the HCWW's water system. Additionally, the HCWW was required to meet certain covenants related to commencement and completion of construction. As of June 30, 2022 the HCWW is in compliance with these covenants. The loan is payable monthly in 240 equal installments commencing March 1, 2018 through February 1, 2038.

Annual debt service requirements to maturity as of June 30, 2025 are as follows:

Year	Principal	Interest	Total
2026	121,481	22,628	144,109
2027	123,193	20,916	144,109
2028	124,929	19,180	144,109
2029	126,689	17,420	144,109
2030	128,474	15,635	144,109
2031-2038	1,047,029	57,807	1,104,836
Total	$ 1,671,795	$ 153,586	$ 1,825,381

During the year ended June 30, 2016, HCWW entered into a contract with GEFA under which it received certain funds made available through the Drinking Water State Revolving Loan Fund. In connection with the contract, the HCWW signed a promissory note in the amount of up to $1,812,000. Total amounts drawn toward the loan liability at project completion were $1,137,871. Proceeds were required to be used to reimburse installation costs for an automatic meter reading (AMR) system and associated appurtenances related to the HCWW's water system. Additionally, the HCWW was required to meet certain covenants related to commencement and completion of construction. As of June 30, 2025 the HCWW is in compliance with these covenants. The loan bears interest at 0.89% per annum and is payable monthly in 240 equal installments commencing April 1, 2022 through March 1, 2042.

Annual debt service requirements to maturity as of June 30, 2025 are as follows:

Year	Principal	Interest	Total
2026	53,746	8,383	62,129
2027	54,226	7,902	62,128
2028	54,710	7,418	62,128
2029	55,199	6,929	62,128
2030-2034	283,485	27,156	310,641
2035-2039	296,380	10,359	306,739
2040-2042	168,718	2,136	170,854
Total	$ 966,464	$ 70,283	$ 1,036,747

Note 3 - Detailed Notes on All Funds (Continued)

During the year ended June 30, 2024, HCWW entered into a contract with GEFA under which it received certain funds made available through the Drinking Water State Revolving Loan Fund. Total amounts drawn toward the loan liability at June 30, 2025 were $2,339,722. Proceeds were required to be used to fund an expansion of the HCWW water system. As of June 30, 2025 HCWW is in compliance with related covenants. The loan bears interest at 2.92% per annum with a maturity date of October 1, 2044, however the amortization schedule has not been set.

Business-type Activities – The County has one outstanding bond issue payable for the water works fund.

2012A and 2012B Series Tax Exempt Water Revenue Bonds – During the year ended June 30, 2013, the HCPIA issued Tax Exempt Bonds Series 2012A and Taxable Series 2012B ("Series 2012 Bonds") in the amounts of $7,500,000 and $310,000, respectively, on behalf of the HCWW. Proceeds from these bonds were used to refund the outstanding 2002 Series Water and Sewer Revenue Bonds and pay the costs of issuing the Series 2012 Bonds. The 2002 Series Bonds had been used to refund the outstanding Revenue Bonds, Series 1995A, 1995B, 1995C and 1995D; make additions, alterations and improvements to the County's water system; provide for a debt service reserve; and to pay the costs of issuing and insuring the Series 2002 Bonds.

The 2012 Series Bonds are limited obligations of the HCPIA payable solely from the revenues that are payable to the HCPIA pursuant to a Project Lease Agreement ("PLA") dated as of September 1, 2012 between the HCPIA and the County. Under the PLA, the County is obligated to make payments to the HCPIA in amounts sufficient to enable the HCPIA to pay the principal of, redemption premium (if any) and interest on the bonds as they become due and payable and, to the extent required, levy a tax on all taxable property located with the boundaries of the County as may be necessary to produce funds sufficient to enable the County to make such payments. All rights of the HCPIA as defined in the PLA provide security for the 2012 Series Bonds. Under provisions of the Bond Resolution, the HCPIA is required to maintain certain restricted accounts including a revenue fund, sinking fund, and rebate fund. The County makes lease payments to the HCPIA from water and sewer revenues generated by the HCWW for payment of the bonds. Therefore, the bonds are accounted for within the Water Works Fund.

Annual principal payments for the Series 2012A Bonds begin December 1, 2013 and continue through December 1, 2027 with interest accruing at 2.0% through 5.0% per annum, payable semiannually. Annual principal payments for the Series 2012B Bonds began December 1, 2012 and continued through December 1, 2013.

The Tax Exempt Series 2012A Bonds maturing on and after December 1, 2019 are subject to redemption prior to maturity on or after December 1, 2018, at the option of the HCPIA, at the direction of the County, in whole or in part at any time at a redemption price of 100% plus accrued interest to the redemption date.

Annual debt service requirements to maturity as of June 30, 2025 are as follows:

Year	Principal	Interest	Total
2026	580,000	39,763	619,763
2027	595,000	24,414	619,414
2028	615,000	8,304	623,304
	-	-	-
Total	$ 1,790,000	$ 72,481	$ 1,862,481

Note 3 - Detailed Notes on All Funds (Continued)

Changes in Long-term Debt - Changes in the County's long-term obligations consisted of the following for the year ended June 30, 2025:

Governmental Activities	Total Outstanding 7/1/2024	Additions	Reductions	Total Outstanding 6/30/2025	Amounts Due in One Year	Long-term Portion
Harris County Public Improvement Authority 2017 revenue bonds (refi.)	$ 3,354,750	$ -	$ 670,000	$ 2,684,750	$ 655,000	$ 2,029,750
Harris County PIA Series 2024 revenue bonds	-	10,720,000	-	10,720,000	435,000	10,285,000
Net deferred premiums (discount)	(36,608)	1,121,294	-	1,084,686	(74,753)	1,159,439
Total bonded debt	3,318,142	11,841,294	670,000	14,489,436	1,015,247	13,474,189
Compensated absences	942,546	293,651	-	1,236,197	988,958	247,239
Net pension liability	8,610,350	-	199,612	8,410,738	-	8,410,738
Total Governmental Activities Debt	$ 12,871,038	$ 12,134,945	$ 869,612	$ 24,136,371	$ 2,004,205	$ 22,132,166
Business-type Activities						
2014 GEFA Loan #DWSRF-11-013	$ 1,790,942	$ -	$ 119,147	$ 1,671,795	$ 121,481	$ 1,550,314
2016 GEFA Loan #DWSRF-2016030	1,019,769	-	53,305	966,464	53,746	912,718
2024 GEFA Loan #DWSRF-2022023	757,088	1,582,634	-	2,339,722	-	2,339,722
Harris County PIA Series 2012A revenue bonds	2,355,000	-	565,000	1,790,000	580,000	1,210,000
Net deferred premiums	43,544	-	12,745	30,799	-	30,799
Total bonded debt	5,966,343	1,582,634	750,197	6,798,780	755,227	6,043,553
Compensated absences	188,644	-	194	188,450	150,760	37,690
Net pension liability	1,301,414	-	30,170	1,271,244	-	1,271,244
Total Business-type Activities	$ 7,456,401	$ 1,582,634	$ 780,561	$ 8,258,474	$ 905,987	$ 7,352,487

Note 3 - Detailed Notes on All Funds (Continued)

For governmental and business type activities, the public improvement authority retires the outstanding revenue bonds. The Callaway debt service fund retires the governmental GEFA loan outstanding. The business-type activity GEFA loans are retired by the water fund. The governmental financed purchases are retired by the general fund.

The compensated absences liabilities are paid by each governmental and enterprise fund where the employee works. The net pension liability is retired from the general fund and each applicable enterprise fund. The solid waste retired the postclosure care liability in 2024.

3-I. Pension Plans and Other Retirement Benefits

The Defined Benefit Pension Plan

Plan Description. The Harris County Defined Benefit Pension Plan and Trust, (the "Plan"), is affiliated with the Association of County Commissioners of Georgia Defined Benefit Plan (ACCG), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The authority for the Plan, benefits, vesting and contributions are established by the Board of Commissioners. The Plan is administered by the Government Employee Benefits Corporation of Georgia (GEB Corp). GEB Corp issues a publicly available financial report that includes financial statements and required supplementary information for ACCG. The Plan is a defined benefit pension plan that provides retirement, disability and death benefits to Plan members and beneficiaries.

The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County retains the authority to amend the adoption agreement, which defines the specific operational provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document.

The Plan is divided into two solo plans, Plan A, which is non-contributory and Plan B which is contributory.

Employees become vested after five years of service to the County. All full-time eligible employees hired prior to January 1, 2024 were participants in the ACCG Plan (Plan) upon employment.

Current membership is as follows:

Retirees, beneficiaries, and disablees currently receiving benefits	125
Terminated participants entitled to but not yet receiving benefits	201
Active employees participating in the plan	299
Total number of participants	625

Per the county's GASB 68 report, the most recent experience study was performed in June 2024.

A copy of the plan's financial report may be obtained from:

Government Employee Benefits Corporation of Georgia
191 Peachtree Street, Suite 700
Atlanta, Georgia 30303

Note 3 - Detailed Notes on All Funds (Continued)

Benefits Provided.

All full-time County employees are eligible to participate in the Plan after completing three years of service. Benefits vest after five years of service. Participants become eligible to retire at age 65 with 3 years of participation in the Plan. Upon eligibility to retire, participants are entitled to a monthly benefit in the amount of 0.75 percent of average annual compensation up to $6,600, plus 1.25 percent of average annual compensation over $6,600, plus $36 for each year of service payable as a life annuity. Service is limited to 35 years. Compensation is averaged over the highest consecutive five-year period out of the last ten years prior to retirement or termination. These benefit provisions were established by an adoption agreement executed by the County Board of Commissioners.

Contributions.

Plan A:
County employees are not required to contribute to the Plan. The County contributes the entire cost of the Plan, using the actuarial basis described in the annual valuation report. Section 47-20 of the Georgia Code sets forth the minimum funding standards for local municipal defined benefit pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement.

Plan B
The required employee contribution is currently 1.75% of earnings.

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.

The County's actuarially determined contribution rate for the plan year ended December 31, 2024 was $1,962,278, or 12.67% of covered-employee payroll. The County's covered payroll for employees participating in the Plan as of January 1, 2025, (the most recent actuarial valuation date) was $15,486,700 (based on covered earnings for the preceding year). The County Commission provides for the benefits and funding policy through County ordinance and maintains the authority to change the policy.

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

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At June 30, 2025, the County reported a net pension liability of $9,681,982. The 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, 2025. For the year ended June 30, 2025, the County recognized pension expense of $2,745,137.

Note 3 - Detailed Notes on All Funds (Continued)

The components of the net pension liability are as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at June 30, 2024	32,447,783	22,536,019	9,911,764
Changes for the year:			
Service cost	1,250,879	-	1,250,879
Interest	2,233,947	-	2,233,947
Plan change	-	-	-
Liability experience (gain/loss)	619,572	-	619,572
Assumption change	56,411	-	56,411
Employer contributions	-	1,962,278	(1,962,278)
Employee contributions	-	186,674	(186,674)
Net investment income	-	2,426,922	(2,426,922)
Benefit payments	(1,068,505)	(1,068,505)	-
Administrative expense	-	(90,601)	90,601
Other changes	-	(94,682)	94,682
Net changes	3,092,304	3,322,086	(229,782)
Balances at June 30, 2025	35,540,087	25,858,105	9,681,982

Plan fiduciary net position as a percentage of the total pension liability	72.76%
Covered employee payroll	15,486,700
Net pension liability as a percentage of covered employee payroll	62.52%

At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	1,840,831	(1,774,602)
Net difference between expected and actual experience in the measurement of the total pension liability	972,077	(219,957)
Change of assumptions	715,841	-
Total	3,528,749	(1,994,559)

Note 3 - Detailed Notes on All Funds (Continued)

Any deferred outflows of resources resulting from the County's contributions subsequent to measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2025. Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,	
2026	$ 922,166
2027	874,144
2028	(192,530)
2029	(69,589)
Totals	$ 1,534,190

Actuarial Assumptions. The total pension liability in the January 1, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Future salary increases	5.50% per year with an age based scale
Cost of living adjustments	N/A
Net investment rate of return	7.00%

The long-term expected rate of return on pension plan investments is 7.00% based on UBS capital market assumptions.
Healthy mortality rates were based on the Pub-2010 GE (50%) & PS (50%) Amt-weighted with Scale AA to 2024 (Pre-Retirement: Employee, Post-Employment: Retired). Disabled rates were derived from a 1985 CIDA Table Class 1.

The asset allocation policy guidelines for the pension plan's target asset allocation as of December 31, 2024 are summarized in the following table:

	Target Allocation	Range
Fixed Income:	30%	25% - 35%
Equities:	70%	65% - 75%
Large Cap	30%	25% - 35%
Mid Cap	5%	2.5% - 10%
Small Cap	5%	2.5% - 10%
REIT	5%	2.5% - 10%
International	15%	10% - 20%
Multi Cap	5%	2.5% - 10%
Global Allocation	5%	2.5% - 10%

Discount Rate. The discount rate used to measure the total pension liability was 7.00 percent. The discount rate is determined through a blend of using a building blocks approach based on 20-year benchmarks (33.33%) and 30-year benchmarks (33.33%), as well as the forward-looking capital market assumptions for a moderate asset allocation (33.34%), as determined by UBS. The projection of cash flows used to determine the discount rate assumed that contributions from employer will be made at contractually required rates, actuarially determined. Based on those assumptions, the 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 Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Note 3 - Detailed Notes on All Funds (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.00 percent) or one percentage-point higher (8.00 percent) than the current rate:

	Discount Rate	Net Pension Liability
1% decrease	6%	14,542,182
Current discount rate	7%	9,681,982
1% increase	8%	5,644,308

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Association County Commissioners of Georgia GEBCorp financial report.

Defined Contribution Plans

Deferred Compensation Plan – The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457(b). The plan, which was administered by ACCG and VALIC for the year ended June 30, 2025, is available to all full-time employees and all permanent part-time employees at their option and permits participants to defer a portion of their salary until future years. The County retains the authority to amend the adoption agreement and change contribution requirements based on the plan document. At June 30, 2025, there were 489 participants in the plan. The employees are 100 percent vested in their contributions. Plan assets are not available to participants until termination, retirement, death or unforeseeable emergency. For the year ended June 30, 2025, contributions totaled $665,287.

It is the opinion of the County's management that the County has no fiduciary responsibility for plan assets once they are deposited with the plan administrator. Consequently, under the provisions of GASB standards, plan assets are not reported in the financial statements. These assets totaled $6,603,394 at June 30, 2025. Investments are participant-directed from a choice of mutual funds. Investments in 3 of the mutual funds each represented 5 percent or more of the net assets of the plan as of June 30, 2025.

Defined Contribution Money Purchase Pension Plan – The County offers its employees a defined contribution money purchase pension plan in accordance with Internal Revenue Code Section 401(a). The plan, which is administered by ACCG, is available to all full-time employees with six months of service. The County retains the authority to amend the adoption agreement and change contribution requirements based on the plan document.

The County has no fiduciary responsibility for plan assets once they are deposited with the plan administrator. Consequently, under the provisions of GASB standards, plan assets are not reported in the financial statements. These assets totaled $8,657,508 at June 30, 2025. Investments are participant-directed from a choice of a guaranteed interest account and various mutual funds. Investments in 3 of the mutual funds and the guaranteed interest account each represented 5 percent or more of the net assets of the plan as of June 30, 2025.

Other Plans

In addition to the plan above, various County employees are covered under the following plans: Georgia Firefighters' Pension Fund, Georgia State Employees' Retirement System (ERS), Magistrates' Retirement Fund of Georgia, Peace Officers' Annuity and Benefit Fund of Georgia, Probate Judges' Retirement Fund of Georgia, Sheriffs' Retirement Fund of Georgia, and Superior Court Clerks' Retirement Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports.

Note 3 - Detailed Notes on All Funds (Continued)

3-J. Fund Equity

Fund Balances – Fund balances are classified as follows:

- ***Nonspendable*** – The following fund balances are nonspendable because they are not in spendable form:

General Fund:	
Prepaid items	$ 754
Inventories	235,369
Total:	$ 236,123

- ***Restricted –*** The following fund balances are legally restricted to specified purposes:

General Fund:	
Tax Commissioner	$ 16,110
2019 SPLOST	
Capital projects	$ 1,185,352
PIA Fund	
Capital projects/debt service	$ 8,354,972
LMIG Fund	
Capital projects	$ 2,192
Nonmajor Special Revenue Funds:	
Judicial – law library	$ 125,196
Public safety	$ 214,702
Total Nonmajor Special Revenue Funds:	$ 339,898
Nonmajor Capital Projects Funds:	
Capital Projects	$ 3,235,156
Total:	$ 13,133,680

Note 3 - Detailed Notes on All Funds (Continued)

- ***Assigned*** – The following fund balance is assigned to specific purposes:

General Fund:	
FY2025 Budgeted Use of Reserves	$ 8,567,454
Nonmajor Special Revenue Funds:	
Health and welfare	269,426
Total:	$ 8,836,880

- ***Unassigned*** – The following fund balances include the unassigned amounts:

General Fund:	
Unassigned	$ 10,857,888
E-911 Fund:	
Unassigned	(18,956)
Total:	$ 10,838,932

Net Investment in Capital Assets

The "net investment in capital assets" reported on the government-wide statement of net position as of June 30, 2025 are as follows:

Net investment in capital assets	Governmental Activities	Business-type Activities
Cost of capital assets	$ 141,375,746	$ 66,417,621
Less accumulated depreciation	(63,406,958)	(28,744,995)
Book value	77,968,788	37,672,626
Less capital related debt	(14,963,438)	(6,853,742)
Net investment in capital assets	$ 63,005,350	$ 30,818,884

Note 4 - Other Notes

4-A. Risk Management

Interlocal Risk Management Agency - The County is exposed to various risks of losses related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other counties in the state as part of the Interlocal Risk Management Agency (IRMA) for property and liability insurance operated by Association County Commissioners of Georgia (ACCG) and the ACCG-Group Self-Insurance Workers' Compensation Fund (WCSIF), public entity risk pools currently operating as common risk management and insurance programs for member local governments. The ACCG administers both risk pools.

As part of these risks pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools' agents 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 pools' 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.

Note 4 – Other Notes (Continued)

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

The County has not compiled a record of the claims paid up to the applicable deductible for the prior or current fiscal year. The County is not aware of any claims, which the County is liable for (up to the applicable deductible) which were outstanding and unpaid at June 30, 2025. No provision has been made in the financial statements for the year ended June 30, 2025, for any estimate of potential unpaid claims.

There were no significant reductions in insurance coverage from prior year, and there have been no settlements that exceed the County's insurance coverage during the past three years.

4-B. Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the County believes such disallowances, if any, will be immaterial.

The County was a defendant in several lawsuits at June 30, 2025. In the opinion of County management, the outcome of these contingencies will not have a material effect on the financial position of the County.

4-C. Tax Abatements

For the year ended June 30, 2025, the County's property tax revenues were reduced by $289,925 under agreements entered into by the Harris County Development Authority with two businesses under the economic development laws of the State of Georgia. These agreements qualify for disclosure under GASB Statement No. 77, *Tax Abatement Disclosures*. Under the agreements, taxes on real and personal property are reduced by between 25% and 50% based on investments made by the entities to whom the incentives were offered as long as the entities meet certain investment targets.

4-D. Subsequent Events

Reserved.

4-E. Hotel/Motel Lodging Tax

The County levies a 5% lodging tax in accordance with O.C.G.A. 48-13-51, and expends 100% of the hotel/motel tax collections to a destination management organization for the purpose of promoting tourism with the remainder being retained by the County.

A summary of the transactions for the year ended June 30, 2025 follows:

Receipts:	
Lodging tax receipts	$ 265,089
Disbursements to:	
Harris County Chamber of Commerce	$ 265,089

Harris County, Georgia
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	$ 24,063,000	$ 24,063,000	$ 25,988,524	$ 1,925,524
Licenses and permits	401,300	401,300	354,537	(46,763)
Intergovernmental	952,500	952,500	2,060,820	1,108,320
Charges for services	4,011,300	4,011,300	4,572,650	561,350
Fines and forfeitures	665,000	665,000	1,021,312	356,312
Investment earnings	600,000	600,000	628,137	28,137
Contributions and donations	50,000	50,000	201	(49,799)
Miscellaneous	13,500	13,500	28,407	14,907
Total Revenues	30,756,600	30,756,600	34,654,588	3,897,988
Expenditures				
Current:				
General government	5,907,491	5,907,491	5,999,456	(91,965)
Judicial	2,554,623	2,554,623	2,311,755	242,868
Public safety	17,300,768	17,300,768	17,912,037	(611,269)
Public works	5,548,634	5,548,634	5,754,499	(205,865)
Health and welfare	407,170	407,170	275,412	131,758
Culture and recreation	2,800,500	2,800,500	2,642,145	158,355
Housing and development	866,970	866,970	826,855	40,115
Total Expenditures	35,386,156	35,386,156	35,722,159	(336,003)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,629,556)	(4,629,556)	(1,067,571)	3,561,985
Other Financing Sources (Uses)				
Proceeds from the sale of capital assets	50,000	50,000	-	(50,000)
Transfers (out)	(1,294,774)	(1,294,774)	(1,285,032)	9,742
Total Other Financing Sources (Uses)	(1,244,774)	(1,244,774)	(1,285,032)	(40,258)
Net Change in Fund Balances	$ (5,874,330)	$ (5,874,330)	(2,352,603)	$ 3,521,727
Fund Balances Beginning of Year			22,030,178	
Fund Balances End of Year			$ 19,677,575	

Harris County, Georgia
Required Supplementary Information
Schedule of Changes in the Net Pension Liability and Related Ratios
Last Ten Years
Harris County Defined Benefit Plan
For the Year Ended June 30, 2025
(Unaudited)

	Year End 2025	Year End 2024	Year End 2023	Year End 2022	Year End 2021	Year End 2020	Year End 2019	Year End 2018	Year End 2017	Year End 2016
Total pension liability										
Service cost	$ 1,250,879	$ 982,562	$ 720,472	$ 678,691	$ 582,951	$ 526,242	$ 511,273	$ 472,022	$ 468,431	$ 431,395
Interest on total pension liability	2,233,947	2,039,573	1,700,237	1,498,925	1,400,241	1,316,023	1,230,038	1,138,025	1,103,285	968,484
Assumption Change	56,411	1,154,523	41,726	39,339	33,345	757,532	775,275	34,623	468,194	471,672
Plan Change	0	0	2,475,587							
Benefit payments, including refunds of employee contributions	(1,068,505)	(952,960)	(897,811)	(758,835)	(724,215)	(654,998)	(635,967)	(576,085)	(520,658)	(512,189)
Experience (Gain)/Loss	619,572	(389,156)	835,024	1,487,257	496,869	(741,695)	(46,330)	(87,476)	(244,777)	437,973
Net change in total pension liability	3,092,304	2,834,542	4,875,235	2,945,377	1,789,191	1,203,104	1,834,289	981,109	1,274,475	1,797,335
Total pension liability - beginning	32,447,782	29,613,240	24,738,005	21,792,628	20,003,437	18,800,333	16,966,044	15,984,935	14,710,460	12,913,125
Total pension liability - ending (a)	$ 35,540,086	$ 32,447,782	$ 29,613,240	24,738,005	$ 21,792,628	$ 20,003,437	$ 18,800,333	$ 16,966,044	$ 15,984,935	$ 14,710,460
Plan fiduciary net position										
Contributions - employer	$ 1,962,278	$ 1,718,752	$ 1,284,122	1,185,676	$ 998,148	$ 904,162	$ 841,088	$ 877,599	$ 885,586	$ 829,984
Contributions - employee	186,674	166,999	153,778	157,618	132,620	117,157	113,249	108,874	101,818	99,560
Net investment income	2,426,922	2,791,422	(3,036,704)	2,845,620	2,161,577	2,663,803	(602,857)	1,812,302	758,734	83,893
Benefit payments, including refunds of employee contributions	(1,068,505)	(952,960)	(897,811)	(758,835)	(692,295)	(619,612)	(613,720)	(576,085)	(501,839)	(493,676)
Employee contribution refunds	0	0	0	0	(7,430)	(13,236)	0	0	0	0
Administrative expense	(90,601)	(85,796)	(84,388)	(78,197)	(67,256)	(64,559)	(51,934)	(47,992)	(50,481)	(46,716)
Other	(94,681)	(85,375)	(114,211)	(129,547)	(84,480)	(103,232)	(94,857)	(119,297)	(69,976)	(109,913)
Net change in total pension liability	3,322,087	3,553,042	(2,695,214)	3,222,335	2,440,884	2,884,483	(409,031)	2,055,401	1,123,842	363,132
Plan fiduciary net position - beginning	22,536,017	18,982,975	21,678,189	18,455,854	16,014,970	13,130,487	13,539,518	11,484,117	10,360,275	9,997,143
Plan fiduciary net position - ending (b)	$ 25,858,104	$ 22,536,017	$ 18,982,975	21,678,189	$ 18,455,854	$ 16,014,970	$ 13,130,487	$ 13,539,518	$ 11,484,117	$ 10,360,275
Net pension liability (asset) - ending : (a) - (b)	$ 9,681,982	$ 9,911,765	$ 10,630,265	3,059,816	$ 3,336,774	$ 3,988,467	$ 5,669,846	$ 3,426,526	$ 4,500,818	$ 4,350,185
Plan's fiduciary net position as a percentage of the total pension liability	72.76%	69.45%	64.10%	87.63%	84.69%	80.06%	69.84%	79.80%	71.84%	70.43%
Covered-employee payroll	$ 15,486,700	$ 14,278,694	$ 13,828,269	12,992,782	$ 10,828,784	$ 10,343,244	$ 10,020,638	$ 9,634,927	$ 9,389,612	$ 9,176,860
Net pension liability as a percentage of covered-employee payroll	62.52%	69.42%	76.87%	23.55%	30.81%	38.56%	56.58%	35.56%	47.93%	47.40%

Harris County, Georgia
Required Supplementary Information
Schedule of Contributions
Last Ten Years
Harris County Defined Benefit Plan
June 30, 2025
(Unaudited)

	Year End 2025	Year End 2024	Year End 2023	Year End 2022	Year End 2021	Year End 2020	Year End 2019	Year End 2018	Year End 2017	Year End 2016
Actuarially determined contribution	$ 1,962,278	$ 1,718,752	$ 1,284,122	$ 1,185,676	$ 998,148	$ 904,162	$ 841,088	$ 877,599	$ 885,586	$ 829,984
Contributions in relation to the actuarially determined contribution	(1,962,278)	(1,718,752)	(1,284,122)	(1,185,676)	(998,148)	(904,162)	(841,088)	(877,599)	(885,586)	(829,984)
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered-employee payroll	$ 15,486,700	$ 14,278,694	$ 13,828,269	$ 12,992,782	$ 10,828,784	$ 10,343,244	$ 10,020,638	$ 9,634,927	$ 9,389,612	$ 9,176,860
Contributions as a percentage of covered-employee payroll	12.67%	12.04%	9.29%	9.13%	9.22%	8.74%	8.39%	9.11%	9.43%	9.04%

Note: 2015 was the first year of implementation. Therefore, only eight years are shown.

Harris County, Georgia
General Fund
Comparative Balance Sheet
June 30, 2025 and 2025

	2025	2024
Assets		
Cash and cash equivalents	$ 6,244,624	$ 2,682,833
Investments	8,709,021	14,800,277
Receivables:		
Accounts	75,321	216,094
Property taxes	302,512	226,060
TAVT	267,195	261,439
Sales taxes	272,477	260,821
Intergovernmental	46,574	108,529
Interfund	5,055,798	5,714,483
Inventory	235,369	233,063
Prepaid items	754	1,018
Total Assets	$ 21,209,645	$ 24,504,617
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 183,846	$ 356,504
Retainage payable	91,854	264,561
Accrued expenditures payable	1,108,279	631,841
Deposit payable	2,508	2,508
Unearned revenue	-	1,103,025
Total Liabilities	1,386,487	2,358,439
Deferred Inflows of Resources - Property Taxes	145,583	116,000
Total Liabilities and Deferred Inflows of Resources	1,532,070	2,474,439
Fund Balances		
Nonspendable - not in spendable form	236,123	234,081
Restricted	16,110	16,110
Assigned	8,567,454	7,409,404
Unassigned	10,857,888	14,370,583
Total Fund Balances	19,677,575	22,030,178
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 21,209,645	$ 24,504,617

Harris County, Georgia
General Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
Revenues		
Taxes	$ 25,988,524	$ 24,985,051
Intergovernmental	2,060,820	1,231,986
Licenses and permits	354,537	369,053
Charges for services	4,572,650	4,290,775
Fines and forfeitures	1,021,312	845,707
Investment earnings	628,137	845,451
Contributions and donations	201	445,794
Miscellaneous	28,407	115,384
Total Revenues	34,654,588	33,129,201
Expenditures		
Current:		
General government	5,999,456	4,940,438
Judicial	2,311,755	2,103,622
Public safety	17,912,037	17,655,667
Public works	5,754,499	4,016,524
Health and welfare	275,412	298,358
Culture and recreation	2,642,145	3,349,090
Housing and development	826,855	772,236
Principal	-	87,152
Interest	-	4,199
Total Expenditures	35,722,159	33,227,286
(Deficiency) of Revenues (Under) Expenditures	(1,067,571)	(98,085)
Other Financing Sources (Uses)		
Proceeds from the sale of capital assets	-	64,127
Transfers (out)	(1,285,032)	(1,106,806)
Other Financing Sources (Uses)	(1,285,032)	(1,042,679)
Net Change in Fund Balances	(2,352,603)	(1,140,764)
Fund Balances Beginning of Year	22,030,178	23,170,942
Fund Balances End of Year	$ 19,677,575	$ 22,030,178

Harris County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for The Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Taxes					
Real property					
Current	$ 14,700,000	$ 14,700,000	$ 15,939,364	$ 1,239,364	$ 15,084,558
Delinquent	70,000	70,000	81,418	11,418	226,545
Timber	25,000	25,000	29,659	4,659	22,304
Personal property					
Motor vehicle tax	130,000	130,000	19,232	(110,768)	46,385
Motor vehicle title ad valorem tax (TAVT)	2,400,000	2,400,000	2,978,528	578,528	2,991,325
Motor vehicle alternate ad valorem tax (AAVT)	20,000	20,000	14,453	(5,547)	22,160
Mobile home	12,000	12,000	12,248	248	11,894
Intangibles	400,000	400,000	309,491	(90,509)	233,666
Railroad	-	-	14,847	14,847	13,222
Real estate transfer tax	250,000	250,000	108,228	(141,772)	175,534
Franchise taxes	136,000	136,000	96,414	(39,586)	80,845
Local option sales and use tax	3,000,000	3,000,000	3,175,642	175,642	3,002,974
Business taxes					
Alcoholic beverage excise tax	175,000	175,000	172,277	(2,723)	164,942
Business and occupation tax	70,000	70,000	80,762	10,762	68,933
Financial institutions	30,000	30,000	35,038	5,038	36,493
Insurance premium tax	2,400,000	2,400,000	2,611,523	211,523	2,453,537
Penalties and interest on delinquent taxes					
FIFA	25,000	25,000	28,347	3,347	31,594
Interest and penalties	220,000	220,000	281,053	61,053	318,140
Total Taxes	24,063,000	24,063,000	25,988,524	1,925,524	24,985,051
Licenses and Permits					
Business licenses - alcoholic beverages	60,000	60,000	42,664	(17,336)	47,036
Non-business licenses and permits					
Building permits	330,000	330,000	297,882	(32,118)	307,298
Land disturbance permits	5,000	5,000	2,922	(2,078)	1,508
Driveway permits	5,000	5,000	7,203	2,203	8,270
Fireworks permits	100	100	-	(100)	-
Manufactured housing permits	1,200	1,200	3,866	2,666	4,941
Total Licenses and Permits	401,300	401,300	354,537	(46,763)	369,053
Intergovernmental					
Federal					
EMA-PS	8,600	8,600	6,675	(1,925)	9,607
State					
LMIG-PW	930,000	930,000	2,012,077	1,082,077	890,598
LMIG-PS	-	-	-	-	180,000
GA DPH-Filtration Grant	-	-	-	-	145,819
EMS-PS	5,900	5,900	7,120	1,220	5,962
WC safety grant-GG	5,000	5,000	8,461	3,461	-
Wellness grant-GG	3,000	3,000	26,487	23,487	-
Total Intergovernmental	952,500	952,500	2,060,820	1,108,320	1,231,986
Totals carried forward	25,416,800	25,416,800	28,403,881	2,987,081	26,586,090

(continued)

Harris County, Georgia
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for The Year Ended June 30, 2024)

(continued)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Brought forward	$ 25,416,800	$ 25,416,800	$ 28,403,881	$ 2,987,081	$ 26,586,090
Revenues					
Charges for Services					
General government					
Sale of maps	200	200	370	170	470
Copies and facsimiles	1,000	1,000	87	(913)	1,022
Election Qualifying Fees	-	-	4,168	4,168	4,408
Returned Check Fees	100	100	-	(100)	-
Solid Waste Fund Indirect Cost	100,000	100,000	100,000	-	100,000
County Jail Fund Indirect Cost	71,000	71,000	71,000	-	65,000
Water Works Fund Indirect Cost	100,000	100,000	100,000	-	100,000
Commissions on tax collections	720,000	720,000	790,630	70,630	749,598
Public safety					
Ambulance	1,200,000	1,200,000	1,329,934	129,934	1,283,297
Corrections - boarding	1,200,000	1,200,000	1,389,864	189,864	1,299,782
State inmate boarding	20,000	20,000	19,730	(270)	26,788
Federal prison commission	50,000	50,000	98,400	48,400	101,838
Commissions - jail	20,000	20,000	26,816	6,816	14,367
Commissions - corrections	60,000	60,000	70,328	10,328	42,478
Sheriff receipts	20,000	20,000	34,616	14,616	25,757
Public works					
DOT crew	39,500	39,500	-	(39,500)	13,167
Pipe sales	25,000	25,000	16,192	(8,808)	25,803
Work crew-City of Manchester	60,000	60,000	74,281	14,281	48,619
Work crew-Talbot County	60,000	60,000	66,789	6,789	63,003
Work crew-City of West Point	60,000	60,000	80,137	20,137	42,358
Work crew-Meriwether County	60,000	60,000	80,155	20,155	43,829
Animal control fees	10,000	10,000	18,407	8,407	14,680
Culture and recreation					
Community center	127,000	127,000	195,586	68,586	217,221
Housing and development					
Zoning fees and appeals	3,500	3,500	1,500	(2,000)	4,900
Plat and plan review fees	4,000	4,000	3,660	(340)	2,390
Total Charges for Services	4,011,300	4,011,300	4,572,650	561,350	4,290,775
Fines and Forfeitures					
Superior court	150,000	150,000	236,546	86,546	109,075
Magistrate court	40,000	40,000	49,369	9,369	33,687
Probate court	475,000	475,000	735,397	260,397	702,945
Total Fines and Forfeitures	665,000	665,000	1,021,312	356,312	845,707
Investment Earnings	600,000	600,000	628,137	28,137	845,451
Contributions and Donations	50,000	50,000	201	(49,799)	445,794
Miscellaneous					
Rents and royalties	8,500	8,500	16,700	8,200	9,300
Other					
Restitution	-	-	-	-	290
Reimbursement for damaged property	-	-	2,135	2,135	78,903
Miscellaneous	5,000	5,000	9,572	4,572	26,891
Total Miscellaneous	13,500	13,500	28,407	14,907	115,384
Total Revenues	30,756,600	30,756,600	34,654,588	3,897,988	33,129,201
Other Financing Sources:					
Proceeds from the sale of capital assets	50,000	50,000	-	(50,000)	64,127
Transfer in from Hotel/Motel Fund	-	-	-	-	53,879
Total Other Financing Sources	50,000	50,000	-	(50,000)	118,006
Total Revenues and Other Financing Sources	$ 30,806,600	$ 30,806,600	$ 34,654,588	$ 3,847,988	$ 33,247,207

Harris County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for The Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Expenditures					
General Government					
Voter Registration					
Personal services	181,635	$ 181,635	$ 216,774	$ (35,139)	$ 229,649
Purchased/contracted services	74,100	74,100	69,379	4,721	51,925
Supplies	19,500	19,500	24,253	(4,753)	17,279
Total Elections	275,235	275,235	310,406	(35,171)	298,853
General Administration					
Personal services	1,042,400	1,042,400	937,071	105,329	804,309
Purchased/contracted services	129,300	129,300	289,805	(160,505)	408,829
Supplies	31,650	31,650	19,270	12,380	47,623
Capital outlay	50,000	50,000	50,005	(5)	-
Total Administration	1,253,350	1,253,350	1,296,151	(42,801)	1,260,761
Board of Commissioners					
Personal services	302,510	302,510	274,325	28,185	146,723
Purchased/contracted services	307,200	307,200	321,175	(13,975)	42,065
Supplies	4,200	4,200	3,297	903	741
Total Board of Commissioners	613,910	613,910	598,797	15,113	189,529
Board of Equalization					
Personal services	4,300	4,300	2,831	1,469	741
Purchased/contracted services	4,400	4,400	463	3,937	775
Supplies	800	800	248	552	316
Total Board of Equalization	9,500	9,500	3,542	5,958	1,832
Information Technology					
Personal services	266,171	266,171	260,583	5,588	213,707
Purchased/contracted services	414,200	414,200	424,804	(10,604)	291,409
Supplies	82,700	82,700	123,364	(40,664)	42,555
Capital outlay	-	-	-	-	41,968
Total Information Technology	763,071	763,071	808,751	(45,680)	589,639
Tax Commissioner					
Personal services	578,125	578,125	496,782	81,343	419,846
Purchased/contracted services	79,100	79,100	93,802	(14,702)	56,722
Supplies	13,500	13,500	7,299	6,201	13,155
Total Tax Commissioner	670,725	670,725	597,883	72,842	489,723
Tax Assessor					
Personal services	744,850	744,850	755,502	(10,652)	719,358
Purchased/contracted services	90,800	90,800	106,640	(15,840)	81,212
Supplies	37,900	37,900	66,731	(28,831)	9,447
Capital outlay	-	-	-	-	38,000
Total Tax Assessor	873,550	873,550	928,873	(55,323)	848,017
Totals carried forward	4,459,341	4,459,341	4,544,403	(85,062)	3,678,354

(continued)

Harris County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for The Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 4,459,341	$ 4,459,341	$ 4,544,403	$ (85,062)	$ 3,678,354
Expenditures					
Buildings and Plant					
Personal services	483,550	483,550	531,385	(47,835)	445,796
Purchased/contracted services	233,300	233,300	241,028	(7,728)	202,992
Supplies	175,500	175,500	147,748	27,752	140,000
Total Buildings and Plant	892,350	892,350	920,161	(27,811)	788,788
Operations					
Purchased/contracted services	71,000	71,000	71,326	(326)	73,751
Supplies	34,800	34,800	46,384	(11,584)	14,527
Total Operations	105,800	105,800	117,710	(11,910)	88,278
Pensions and Insurance					
Property and Casualty	450,000	450,000	417,182	32,818	385,018
Total Pensions and Insurance	450,000	450,000	417,182	32,818	385,018
Total General Government	5,907,491	5,907,491	5,999,456	(91,965)	4,940,438
Judicial					
Superior Court					
Personal services	572,040	572,040	573,754	(1,714)	552,408
Purchased/contracted services	157,650	157,650	120,537	37,113	158,135
Supplies	18,500	18,500	20,656	(2,156)	11,131
Total Superior Court	748,190	748,190	714,947	33,243	721,674
Probate Court					
Personal services	435,990	435,990	397,710	38,280	356,476
Purchased/contracted services	37,800	37,800	23,834	13,966	17,474
Supplies	25,000	25,000	15,234	9,766	15,610
Total Probate Court	498,790	498,790	436,778	62,012	389,560
Court Services					
Personal services	184,110	184,110	171,664	12,446	169,275
Purchased/contracted services	315,250	315,250	265,490	49,760	237,869
Supplies	7,500	7,500	9,015	(1,515)	6,241
Total Court Services	506,860	506,860	446,169	60,691	413,385
Magistrate Court					
Personal services	366,833	366,833	410,987	(44,154)	364,025
Purchased/contracted services	15,600	15,600	13,624	1,976	8,405
Supplies	7,000	7,000	8,004	(1,004)	8,064
Total Magistrate Court	389,433	389,433	432,615	(43,182)	380,494
Totals carried forward	8,050,764	8,050,764	8,029,965	20,799	6,845,551

(continued)

Harris County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for The Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 8,050,764	$ 8,050,764	$ 8,029,965	$ 20,799	$ 6,845,551
Expenditures					
Judicial (Continued)					
Assistant District Attorney					
Personal services	387,650	387,650	254,633	133,017	323,484
Purchased/contracted services	13,200	13,200	7,493	5,707	8,267
Supplies	10,500	10,500	11,620	(1,120)	6,750
District attorney reimbursement	-	-	7,500	(7,500)	(139,992)
Total Assistant District Attorney	411,350	411,350	281,246	130,104	198,509
Total Judicial	2,554,623	2,554,623	2,311,755	242,868	2,103,622
Totals carried forward	8,462,114	8,462,114	8,311,211	150,903	7,044,060

(continued)

Harris County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for The Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 8,462,114	$ 8,462,114	$ 8,311,211	$ 150,903	$ 7,044,060
Expenditures					
Public Safety					
Sheriff					
Personal services	5,157,432	5,157,432	5,306,604	(149,172)	4,402,480
Purchased/contracted services	232,800	232,800	266,100	(33,300)	311,596
Supplies	429,872	429,872	560,021	(130,149)	394,994
Capital outlay	168,000	168,000	246,096	(78,096)	825
Total Sheriff	5,988,104	5,988,104	6,378,821	(390,717)	5,109,895
Emergency Medical					
Personal services	3,456,300	3,456,300	3,834,104	(377,804)	3,127,469
Purchased/contracted services	194,000	194,000	197,866	(3,866)	200,577
Supplies	228,433	228,433	183,193	45,240	186,937
Capital outlay	8,000	8,000	8,411	(411)	1,671,366
Total Emergency Medical	3,886,733	3,886,733	4,223,574	(336,841)	5,186,349
Jail Operations					
Personal services	2,062,900	2,062,900	2,121,635	(58,735)	1,927,568
Purchased/contracted services	501,245	501,245	445,517	55,728	557,778
Supplies	142,000	142,000	152,483	(10,483)	135,836
Capital outlay	95,000	95,000	92,053	2,947	29,990
Total Jail Operations	2,801,145	2,801,145	2,811,688	(10,543)	2,651,172
Corrections					
Personal services	2,808,224	2,808,224	2,738,907	69,317	2,560,066
Purchased/contracted services	271,700	271,700	292,079	(20,379)	247,123
Supplies	710,000	710,000	695,105	14,895	633,129
Capital outlay	44,000	44,000	44,193	(193)	59,146
Total Corrections	3,833,924	3,833,924	3,770,284	63,640	3,499,464
Totals carried forward	24,972,020	24,972,020	25,495,578	(523,558)	23,490,940

Harris County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for The Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 24,972,020	$ 24,972,020	$ 25,495,578	$ (523,558)	$ 23,490,940
Expenditures					
Public Safety (Continued)					
Coroner					
Personal services	86,455	86,455	71,340	15,115	59,939
Purchased/contracted services	32,200	32,200	31,894	306	39,729
Supplies	5,075	5,075	2,081	2,994	1,615
Total Coroner/Medical Examiner	123,730	123,730	105,315	18,415	101,283
Fire Prevention					
Personal services	41,000	41,000	33,451	7,549	15,077
Purchased/contracted services	187,300	187,300	124,070	63,230	188,541
Supplies	12,500	12,500	4,531	7,969	3,688
Other costs	426,332	426,332	400,783	25,549	374,590
Capital outlay	-	-	59,520	(59,520)	525,608
Total Fire Prevention	667,132	667,132	622,355	44,777	1,107,504
Total Public Safety	17,300,768	17,300,768	17,912,037	(611,269)	17,655,667
Public Works					
Road Maintenance					
Personal services	1,849,428	1,849,428	1,770,344	79,084	1,421,767
Purchased/contracted services	254,700	254,700	292,180	(37,480)	443,427
Supplies	258,750	258,750	257,706	1,044	212,743
Capital outlay	2,075,504	2,075,504	2,249,366	(173,862)	1,023,000
Total Road Maintenance	4,438,382	4,438,382	4,569,596	(131,214)	3,100,937
Animal Control					
Personal services	257,290	257,290	269,184	(11,894)	240,502
Purchased/contracted services	23,850	23,850	25,706	(1,856)	22,889
Supplies	57,800	57,800	62,590	(4,790)	37,506
Capital outlay	44,000	44,000	41,820	2,180	22,086
Total Animal Control	382,940	382,940	399,300	(16,360)	322,983
Vehicle Maintenance					
Personal services	595,612	595,612	602,149	(6,537)	496,124
Purchased/contracted services	29,000	29,000	41,359	(12,359)	42,131
Supplies	65,700	65,700	62,479	3,221	54,349
Capital outlay	37,000	37,000	79,616	(42,616)	-
Total Vehicle Maintenance	727,312	727,312	785,603	(58,291)	592,604
Total Public Works	5,548,634	5,548,634	5,754,499	(205,865)	4,016,524
Totals carried forward	31,311,516	31,311,516	31,977,747	(666,231)	28,716,251

(continued)

Harris County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for The Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 31,311,516	$ 31,311,516	$ 31,977,747	$ (666,231)	$ 28,716,251
Expenditures					
Health and Welfare					
Health Department					
Purchased/contracted services	250,000	250,000	249,800	200	250,150
Public Services					
Purchased/contracted services	157,170	157,170	25,612	131,558	48,208
Total Public Services	157,170	157,170	25,612	131,558	48,208
Total Health and Welfare	407,170	407,170	275,412	131,758	298,358
Culture and Recreation					
Culture:					
Libraries	300,000	300,000	300,000	-	300,000
Recreation:					
Personal services	555,900	555,900	483,945	71,955	468,751
Purchased/contracted services	374,300	374,300	307,516	66,784	338,460
Supplies	167,900	167,900	177,718	(9,818)	179,889
Capital outlay	679,300	679,300	622,492	56,808	968,928
Total Recreation	1,777,400	1,777,400	1,591,671	185,729	1,956,028
Community Center:					
Personal services	300,550	300,550	340,396	(39,846)	274,906
Purchased/contracted services	149,550	149,550	116,323	33,227	116,795
Supplies	198,000	198,000	224,394	(26,394)	171,687
Capital outlay	75,000	75,000	69,361	5,639	529,674
Total Community Center	723,100	723,100	750,474	(27,374)	1,093,062
Total Culture and Recreation	2,800,500	2,800,500	2,642,145	158,355	3,349,090
Totals carried forward	34,519,186	34,519,186	34,895,304	(376,118)	32,363,699

(continued)

Harris County, Georgia
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for The Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Totals brought forward	$ 34,519,186	$ 34,519,186	$ 34,895,304	$ (376,118)	$ 32,363,699
Expenditures					
Housing and Development (Continued)					
Community Development					
Personal services	525,400	525,400	531,168	(5,768)	477,639
Purchased/contracted services	128,000	128,000	94,497	33,503	103,634
Supplies	32,100	32,100	23,963	8,137	27,660
Total Community Development	685,500	685,500	649,628	35,872	608,933
Extension Services					
Personal services	144,470	144,470	146,115	(1,645)	135,428
Purchased/contracted services	26,900	26,900	19,901	6,999	19,400
Supplies	10,100	10,100	11,211	(1,111)	8,475
Total Extension Services	181,470	181,470	177,227	4,243	163,303
Total Housing and Development	866,970	866,970	826,855	40,115	772,236
Debt Service					
Principal	-	-	-	-	87,152
Interest	-	-	-	-	4,199
Total Debt Service	-	-	-	-	91,351
Total Expenditures	35,386,156	35,386,156	35,722,159	(336,003)	33,227,286
Other Financing Uses					
Transfers out:					
E-911	1,294,774	1,294,774	1,015,520	279,254	844,457
Airport	445,970	445,970	269,512	176,458	316,228
Total Other Financing Uses	1,740,744	1,740,744	1,285,032	455,712	1,160,685
	0				
Total Expenditures and Other Financing Uses	$ 37,126,900	$ 37,126,900	$ 37,007,191	$ 119,709	$ 34,387,971

Harris County, Georgia
Combining Balance Sheet
Nonmajor Governmental Funds - By Fund Type
June 30, 2025

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	$ 467,683	$ -	$ 467,683
Restricted cash and cash equivalents	378,082	4,271,701	4,649,783
Receivables:			
Accounts	91,958	-	91,958
Intergovernmental	14,159	-	14,159
Interfund	269,426	6,829	276,255
Sales taxes	-	529,862	529,862
Total Assets	$ 1,221,308	$ 4,808,392	$ 6,029,700
Liabilities and Fund Balances			
Liabilities			
Accounts payable	$ 126,970	$ 64,105	$ 191,075
Retainage payable	-	131,130	131,130
Accrued expenditures payable	63,097	-	63,097
Interfund payable	440,873	912,590	1,353,463
Unearned revenue	-	465,411	465,411
Total Liabilities	630,940	1,573,236	2,204,176
Fund Balances			
Restricted	339,898	3,235,156	3,575,054
Assigned	269,426	-	269,426
Unassigned	(18,956)	-	(18,956)
Total Fund Balances	590,368	3,235,156	3,825,524
Total Liabilities and Fund Balances	$ 1,221,308	$ 4,808,392	$ 6,029,700

Harris County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - By Fund Type
For the Year Ended June 30, 2025

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Taxes	$ 265,089	$ 2,645,654	$ 2,910,743
Interest	-	136,900	136,900
Intergovernmental	-	2,622,600	2,622,600
Charges for services	784,097	-	784,097
Fines and forfeitures	116,160	-	116,160
Total Revenues	1,165,346	5,405,154	6,570,500
Expenditures			
Current:			
Judicial	6,186	-	6,186
Public safety	1,813,716	-	1,813,716
Public works	-	2,622,600	2,622,600
Health and welfare	40,206	-	40,206
Housing and development	265,089	-	265,089
Intergovernmental	-	181,034	181,034
Capital Outlay	-	1,264,617	1,264,617
Total Expenditures	2,125,197	4,068,251	6,193,448
Excess (Deficiency) of Revenues Over (Under) Expenditures	(959,851)	1,336,903	377,052
Other Financing Sources (Uses)			
Transfers in	1,015,532	-	1,015,532
Total Other Financing Sources	1,015,532	-	1,015,532
Net Change in Fund Balances	55,681	1,336,903	1,392,584
Fund Balances Beginning of Year	534,687	1,898,253	2,432,940
Fund Balances End of Year	$ 590,368	$ 3,235,156	$ 3,825,524

Harris County, Georgia
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2025

	Hotel Motel Tax	Emergency 911	Law Library	Mental Health Center	Mental Retardation Center	Drug Abuse Treatment	Local Victim Assistance	Jail Fee	Total Nonmajor Special Revenue Funds
Assets									
Cash and cash equivalents	$ 54,738	$ 439,378	$ 122,821	$ -	$ -	$ 110,190	$ 28,305	$ 90,333	$ 845,765
Receivables:									
Accounts	27,969	63,989	-	-	-	-	-	-	91,958
Interfund receivable	-	-	-	$ 134,319	$ 135,107	-	-	-	269,426
Intergovernmental	-	-	2,375	-	-	11,784	-	-	14,159
Total Assets	$ 82,707	$ 503,367	$ 125,196	$ 134,319	$ 135,107	$ 121,974	$ 28,305	$ 90,333	$ 1,221,308
Total Liabilities and Fund Balances									
Liabilities									
Accounts payable	$ 82,707	18,353	$ -	$ -	$ -	$ -	$ 18,788	$ 7,122	$ 126,970
Accrued expenditures payable	-	63,097	-	-	-	-	-	-	63,097
Interfund payable	-	440,873	-	-	-	-	-	-	440,873
Total Liabilities	82,707	522,323	-	-	-	-	18,788	7,122	630,940
Fund Balances									
Restricted	-	-	125,196	-	-	121,974	9,517	83,211	339,898
Assigned	-	-	-	134,319	135,107	-	-	-	269,426
Unassigned	-	(18,956)	-	-	-	-	-	-	(18,956)
Total Fund Balances	-	(18,956)	125,196	134,319	135,107	121,974	9,517	83,211	590,368
Total Liabilities and Fund Balances	$ 82,707	$ 503,367	$ 125,196	$ 134,319	$ 135,107	$ 121,974	$ 28,305	$ 90,333	$ 1,221,308

Harris County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2025

	Hotel Motel Tax	E911	Law Library	Mental Health Center	Mental Retardation Center	Drug Abuse Treatment	Local Victim Assistance	Jail Fee	Nonmajor Special Revenue Funds
Revenues									
Taxes	$ 265,089	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 265,089
Charges for services	-	703,027	-	6,000	-	24,729	50,341	-	784,097
Fines and forfeitures	-	-	30,884	-	-	-	-	85,276	116,160
Total Revenues	265,089	703,027	30,884	6,000	-	24,729	50,341	85,276	1,165,346
Expenditures									
Current:									
Judicial	-	-	6,186	-	-	-	-	-	6,186
Public safety	-	1,742,716	-	-	-	-	-	71,000	1,813,716
Health and Welfare	-	-	-	-	-	-	40,206	-	40,206
Housing and development	265,089	-	-	-	-	-	-	-	265,089
Total Expenditures	265,089	1,742,716	6,186	-	-	-	40,206	71,000	2,125,197
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1,039,689)	24,698	6,000	-	24,729	10,135	14,276	(959,851)
Other Financing Sources (Uses)									
Transfers in	-	1,015,532	-	-	-	-	-	-	1,015,532
Total Other Financing Sources (Uses)	-	1,015,532	-	-	-	-	-	-	1,015,532
Net Change in Fund Balances	-	(24,157)	24,698	6,000	-	24,729	10,135	14,276	55,681
Fund Balances Beginning of Year	-	5,201	100,498	128,319	135,107	97,245	(618)	68,935	534,687
Fund Balances End of Year	$ -	$ (18,956)	$ 125,196	$ 134,319	$ 135,107	$ 121,974	$ 9,517	$ 83,211	$ 590,368

Harris County, Georgia
Comparative Balance Sheet
Hotel/Motel Tax Fund
June 30, 2025 and 2024

	2025	2024
Assets		
Cash and cash equivalents	$ 54,738	$ 62,249
Accounts receivable	27,969	52,524
Total Assets	$ 82,707	$ 114,773
Liabilities		
Accounts payable	$ 82,707	$ 114,773
Total Liabilities	82,707	114,773
Fund Balances		
Unassigned	-	-
Total Liabilities and Fund Balances	$ 82,707	$ 114,773

Harris County, Georgia
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balances
Hotel/Motel Tax Fund
For the Fiscal Years Ended June 30, 2025 and 2024

	Original Budget	Final Budget	2025	Variance With Final Budget	2024
Revenues					
Hotel/Motel taxes	$ 255,000	$ 255,000	$ 265,089	$ 10,089	$ 287,353
Total Revenues	255,000	255,000	265,089	10,089	287,353
Expenditures					
Current					
Housing and development	255,000	255,000	265,089	(10,089)	233,474
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	53,879
Other Financing Uses					
Transfers out - General Fund	-	-	-	-	(53,879)
Net Changes in Fund Balances	-	-	-	-	-
Fund Balances Beginning of Year			-		-
Fund Balances End of Year			$ -		$ -

Harris County, Georgia
E-911 Fund
Comparative Balance Sheets
June 30, 2025 and 2024

	2025	2024
Assets		
Cash and cash equivalents	$ 439,378	$ 642,980
Accounts receivable	63,989	63,790
Total Assets	$ 503,367	$ 706,770
Liabilities		
Accounts payable	$ 18,353	$ 41,738
Accrued expenditures	63,097	37,012
Interfund payable	440,873	622,819
Total Liabilities	522,323	701,569
Fund Balances		
Unassigned	(18,956)	5,201
Total Liabilities and Fund Balances	$ 503,367	$ 706,770

Harris County, Georgia
E-911 Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services - cell	$ 600,000	$ 600,000	$ 582,695	$ (17,305)	$ 682,450
Charges for services - prepaid	145,000	145,000	119,901	(25,099)	147,568
Fireworks excise tax	500	500	431	(69)	492
Total Revenues	745,500	745,500	703,027	(42,473)	830,510
Expenditures					
Current:					
Public safety	2,040,273	2,040,273	1,742,716	297,557	1,652,970
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,294,773)	(1,294,773)	(1,039,689)	255,084	(822,460)
Other Financing Sources					
Transfers in	1,086,860	1,086,860	1,015,532	(71,328)	844,457
Net Change in Fund Balances	$ (207,913)	$ (207,913)	(24,157)	$ 183,756	21,997
Fund Balances Beginning of Year			5,201		(16,796)
Fund Balances End of Year			$ (18,956)		$ 5,201

Harris County, Georgia
Law Library Fund
Comparative Balance Sheet
June 30, 2025 and 2024

	2025	2024
Assets		
Cash and cash equivalents	$ 122,821	$ 97,847
Intergovernmental receivables	2,375	2,651
Total Assets	$ 125,196	$ 100,498
Fund Balances		
Restricted for law library	$ 125,196	$ 100,498

Harris County, Georgia
Law Library Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Fines and forfeitures	$ 15,500	$ 15,500	$ 30,884	$ 15,384	$ 25,474
Expenditures					
Current:					
Judicial	15,500	15,500	6,186	9,314	8,131
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	24,698	$ 24,698	17,343
Fund Balances Beginning of Year			100,498		83,155
Fund Balances End of Year			$ 125,196		$ 100,498

Harris County, Georgia
Mental Health Center Fund
Comparative Balance Sheets
June 30, 2025 and 2024

	2025	2024
Assets		
Cash and cash equivalents	$ -	$ -
Interfund receivables	134,319	128,319
Total Assets	$ 134,319	$ 128,319
Fund Balances		
Assigned for building maintenance and insurance	$ 134,319	$ 128,319

Harris County, Georgia
Mental Health Center Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ -	$ -	$ 6,000	$ 6,000	$ 6,000
Expenditures					
Current:					
Health and welfare	-	-	-	-	-
Excess of Revenues Over Expenditures	$ -	$ -	6,000	$ 6,000	6,000
Fund Balances Beginning of Year			128,319		122,319
Fund Balances End of Year			$ 134,319		$ 128,319

Harris County, Georgia
Mental Retardation Center Fund
Comparative Balance Sheets
June 30, 2025 and 2024

	2025	2024
Assets		
Cash and cash equivalents	$ -	$ -
Interfund receivables	135,107	135,107
Total Assets	$ 135,107	$ 135,107
Fund Balances		
Assigned for building maintenance and insurance	$ 135,107	$ 135,107

Harris County, Georgia
Mental Retardation Center Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ -	$ -	$ -	$ -	$ -
Expenditures					
Current:					
Health and welfare	-	-	-	-	-
Excess of Revenues Over Expenditures	$ -	$ -	-	$ -	-
Fund Balances Beginning of Year			135,107		135,107
Fund Balances End of Year			$ 135,107		$ 135,107

Harris County, Georgia
Drug Abuse Fund
Comparative Balance Sheets
June 30, 2025 and 2024

	2025	2024
Assets		
Cash and cash equivalents	$ 110,190	$ 93,310
Intergovernmental receivables	11,784	3,935
Total Assets	$ 121,974	$ 97,245
Fund Balances		
Restricted for public safety	$ 121,974	$ 97,245

Harris County, Georgia
Drug Abuse Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 16,000	$ 16,000	$ 24,729	$ 8,729	$ 25,778
Expenditures					
Current:					
Health and welfare	14,000	14,000	-	14,000	-
Expenditures	14,000	14,000	-	14,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 2,000	$ 2,000	24,729	$ 22,729	25,778
Fund Balances Beginning of Year			97,245		71,467
Fund Balances End of Year			$ 121,974		$ 97,245

Harris County, Georgia
Local Victim Assistance Fund
Comparative Balance Sheets
June 30, 2025 and 2024

	2025	2024
Assets		
Cash and cash equivalents	$ 28,305	$ 15,900
Receivables:		
Accounts	-	(2,124)
Total Assets	$ 28,305	$ 13,776
Liabilities		
Accounts payable	$ 18,788	$ 14,394
Fund Balances		
Restricted for public safety	$ 9,517	$ -
Unassigned	-	(618)
Total Fund Balances	9,517	(618)
Total Liabilities and Fund Balances	$ 28,305	$ 13,776

Harris County, Georgia
Local Victim Assistance Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Charges for services	$ 38,500	$ 38,500	$ 50,341	$ 11,841	$ 47,781
Expenditures					
Current:					
Health and welfare	38,500	38,500	40,206	(1,706)	48,399
Expenditures	38,500	38,500	40,206	(1,706)	48,399
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	10,135	$ 10,135	(618)
Fund Balances Beginning of Year			(618)		-
Fund Balances End of Year			$ 9,517		$ (618)

Harris County, Georgia
Jail Fee Fund
Comparative Balance Sheets
June 30, 2025 and 2024

	2025	2024
Assets		
Cash and cash equivalents	$ 90,333	$ 134,955
Receivables:		
Accounts	-	-
Interfund	-	-
Total Assets	$ 90,333	$ 134,955
Liabilities		
Accounts payable	$ 7,122	$ 1,020
Interfund	-	65,000
Total Liabilities	7,122	66,020
Fund Balances		
Restricted for public safety	83,211	68,935
Total Liabilities and Fund Balances	$ 90,333	$ 134,955

Harris County, Georgia
Jail Fee Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	2025				2024
	Original Budget	Final Budget	Actual	Variance With Final Budget	Actual
Revenues					
Court fees	$ 71,000	$ 71,000	$ 85,276	$ 14,276	$ 89,543
Expenditures					
Current:					
Public safety	71,000	71,000	71,000	-	65,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	14,276	$ 14,276	24,543
Fund Balances Beginning of Year			68,935		44,392
Fund Balances End of Year			$ 83,211		$ 68,935

Harris County, Georgia
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2025

	ARP Fund	2025 SPLOST	Capital Projects	Transportation Investment Act	Total Nonmajor Capital Projects Funds
Assets					
Cash and cash equivalents	$ 1,173,423	$ 614,891	$ 123,827	$ 2,359,560	$ 4,271,701
Receivables:					
Sales taxes	-	400,653	-	129,209	529,862
Interfund	-	-	-	6,829	6,829
Total Assets	$ 1,173,423	$ 1,015,544	$ 123,827	$ 2,495,598	$ 4,808,392
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	$ -	$ 64,105	$ -	$ -	$ 64,105
Retainage Payable	131,130	-	-	-	131,130
Interfund Payable	172,703	589,000	150,887	-	912,590
Unearned revenue	465,411	-			465,411
Total Liabilities	769,244	653,105	150,887	-	1,573,236
Fund Balances					
Restricted	404,179	362,439	(27,060)	2,495,598	3,235,156
Total Fund Balances	404,179	362,439	(27,060)	2,495,598	3,235,156
Total Liabilities Fund Balances	$ 1,173,423	$ 1,015,544	$ 123,827	$ 2,495,598	$ 4,808,392

Harris County, Georgia
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Funds
For the Year Ended June 30, 2025

	ARP Fund	2025 SPLOST	Capital Projects	Transportation Investment Act	Total Nonmajor Capital Projects Funds
Revenues					
Intergovernmental	$ 2,622,600	$ -	$ -	$ -	$ 2,622,600
Taxes	-	1,131,473	-	1,514,181	2,645,654
Interest	133,436	-	-	3,464	136,900
Total Revenues	2,756,036	1,131,473	-	1,517,645	5,405,154
Expenditures					
Current:					
Public Works	2,622,600	-	-	-	2,622,600
Intergovernmental	181,034	-	-	-	181,034
Capital Outlay	-	588,000	-	676,617	1,264,617
Total Expenditures	2,803,634	588,000	-	676,617	4,068,251
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,598)	543,473	-	841,028	1,336,903
Net Change in Fund Balance	(47,598)	543,473	-	841,028	1,336,903
Fund Balances Beginning of Year	270,743	-	(27,060)	1,654,570	1,898,253
Fund Balances End of Year	$ 223,145	$ 543,473	$ (27,060)	$ 2,495,598	$ 3,235,156

Harris County, Georgia
ARP Act Grant Fund
Comparative Balance Sheets
June 30, 2025 and 2024

	2025	2024
Assets		
Cash and cash equivalents	$ 1,173,423	$ 3,566,457
Liabilities and Fund Balance		
Liabilities		
Accounts payable	$ -	$ 35,000
Retainage payable	131,130	-
Interfund	172,703	172,703
Unearned revenue	465,411	3,088,011
Total Liabilities	769,244	3,295,714
Fund Balances		
Restricted	404,179	270,743
Total Liabilities and Fund Balance	$ 1,173,423	$ 3,566,457

Harris County, Georgia
ARP Act Grant Fund
Comparative Statement of Expenditures
and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2025 and 2024

	2025	2024
Revenues		
Intergovernmental	$ 2,622,600	$ 485,329
Investment earnings	133,436	181,579
Total Revenues	2,756,036	666,908
Expenditures		
Current:		
Public safety	-	319,252
Public works	2,622,600	166,077
Culture and recreation	-	-
Total Expenditures	2,622,600	485,329
Excess (Deficiency) of Revenues Over (Under) Expenditures	133,436	181,579
Fund Balances Beginning of Year	270,743	89,164
Fund Balances End of Year	$ 404,179	$ 270,743

Harris County, Georgia
Comparative Balance Sheet
2025 SPLOST Fund
June 30, 2025 and 2024

	2025	2024
Assets		
Equity in pooled cash and investments	614,891	$ -
Accounts receivable	400,653	-
Total Assets	$ 1,015,544	$ -
Liabilities and Fund Balances		
Liabilities		
Accounts payable	64,105	$ -
Interfund payable	589,000	-
Total Liabilities	653,105	-
Fund Balances		
Restricted for capital projects	362,439	-
Total Liabilities and Fund Balances	$ 1,015,544	$ -

Harris County, Georgia
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balances
2025 SPLOST Fund
For the Fiscal Years Ended June 30, 2025 and 2024

	2025	2024
Revenues		
Sales taxes	$ 1,131,473	$ -
Investment earnings	-	-
Total Revenues	1,131,473	-
Expenditures		
Intergovernmental	181,034	-
Capital Outlay	588,000	-
Total Expenditures	769,034	-
Excess of Revenues Over Expenditures	362,439	-
Net Changes in Fund Balances	362,439	-
Fund Balances Beginning of Year	-	-
Fund Balances End of Year	$ 362,439	$ -

Harris County, Georgia
Comparative Balance Sheet
Capital Projects Fund
June 30, 2025 and 2024

	2025	2024
Assets		
Cash and cash equivalents	$ 123,827	$ 2,928
Interfund receivable	-	-
Total Assets	$ 123,827	$ 2,928
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 2,400
Interfund payable	150,887	27,588
Total Liabilities	150,887	29,988
Fund Balances		
Restricted for construction	(27,060)	(24,660)
Total Liabilities and Fund Balances	$ 123,827	$ 5,328

Harris County, Georgia
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balances
Capital Projects Fund
For the Fiscal Years Ended June 30, 2025 and 2024

	2025	2024
Revenues		
Intergovernmental	$ -	$ -
Expenditures		
Capital Outlay	-	2,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(2,400)
Net Changes in Fund Balances	-	(2,400)
Fund Balances Beginning of Year	(27,060)	(24,660)
Fund Balances End of Year	$ (27,060)	$ (27,060)

Harris County, Georgia
Comparative Balance Sheet
Transportation Investment Act Fund
June 30, 2025 and 2024

	2025	2024
Assets		
Equity in pooled cash and investments	$ 2,359,560	$ 1,531,133
Interfund receivable	6,829	9,603
Taxes receivable	129,209	122,878
Total Assets	$ 2,495,598	$ 1,663,614
Liabilities and Fund Balances		
Liabilities		
Accounts payable	$ -	$ 9,044
Interfund payable	-	-
Total Liabilities	-	9,044
Fund Balances		
Restricted for capital projects	2,495,598	1,654,570
Total Liabilities and Fund Balances	$ 2,495,598	$ 1,663,614

Harris County, Georgia
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balances
Transportation Investment Act Fund
For the Fiscal Years Ended June 30, 2025 and 2024

	2025	2024
Revenues		
Taxes	$ 1,514,181	$ 1,496,229
Interest	3,464	7,844
Total Revenues	1,517,645	1,504,073
Expenditures		
Capital Outlay	676,617	904,377
Excess (Deficiency) of Revenues Over (Under) Expenditures	841,028	599,696
Net Changes in Fund Balances	841,028	599,696
Fund Balances Beginning of Year	1,654,570	1,054,874
Fund Balances End of Year	$ 2,495,598	$ 1,654,570

Harris County, Georgia
Comparative Statement of Net Position
Proprietary Fund - Water Works Fund
June 30, 2025 and 2024

Assets	**2025**	**2024**
Current Assets:		
Cash and cash equivalents	$ 790,383	$ 1,702,886
Restricted cash	342,275	810,065
Investments	4,815,661	2,927,991
Receivable:		
Accounts (net)	609,365	670,002
Interest	314	314
Intergovernmental	-	714,392
Prepaid items	24	-
Inventories	383,776	273,935
Total Current Assets	6,941,798	7,099,585
Noncurrent Assets:		
Capital assets:		
Nondepreciable	3,497,562	2,714,186
Depreciable, net	23,323,444	21,990,005
Total Noncurrent Assets	26,821,006	24,704,191
Deferred Outflows of Resources	327,815	445,294
Total Assets and Deferred Outflows of Resources	34,090,619	32,249,070
Liabilities		
Current Liabilities:		
Accounts payable	504,752	858,431
Accrued expenses payable	95,840	58,889
Accrued interest payable	3,942	5,119
Interfund payable	1,443,307	2,530,589
Customer deposits payable	527,147	449,784
Compensated absences payable	93,903	110,552
Revenue bonds payable	580,000	565,000
GEFA loans payable	175,227	173,063
Total Current Liabilities	3,424,118	4,751,427
Long-term Liabilities (net of current portion):		
Compensated absences payable	23,476	27,638
Revenue bonds payable	1,240,799	1,833,544
GEFA loans payable	4,802,754	3,394,736
Net pension liability	819,096	838,535
Total Long-term Liabilities	6,886,125	6,094,453
Total Liabilities	10,310,243	10,845,880
Deferred Inflows of Resources	168,740	188,431
Total Liabilities and Deferred Inflows of Resources	10,478,983	11,034,311
Net Position		
Net investment in capital assets	20,022,226	18,737,848
Restricted	338,333	360,281
Unrestricted	3,251,077	2,116,630
Total Net Position	$ 23,611,636	$ 21,214,759

Harris County, Georgia
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Fund - Water Works Fund
For the Years Ended June 30, 2025 and 2024

	2025	2024
Operating Revenues		
Charges for services	$ 7,670,212	$ 6,779,985
Operating Expenses		
Personal services	2,453,956	2,453,580
Purchased services	2,050,066	2,156,161
Materials and supplies	971,657	1,197,027
Depreciation	977,204	1,037,317
Total Operating Expenses	6,452,883	6,844,085
Operating Income	1,217,329	(64,100)
Non-Operating Revenues (Expenses)		
Investment earnings	141,703	131,741
Interest and fiscal charges	(119,032)	(106,441)
Total Non-Operating Revenues (Expenses)	22,671	25,300
Income Before Contributions	1,240,000	(38,800)
Capital Contributions and Grants	1,156,877	1,716,332
Change in Net Position	2,396,877	1,677,532
Net Position Beginning of Year	21,214,759	19,537,227
Net Position End of Year	$ 23,611,636	$ 21,214,759

Harris County, Georgia
Comparative Statement of Cash Flows
Proprietary Fund - Water Works Fund
For the Years Ended June 30, 2025 and 2024

	2025	2024
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 7,808,212	$ 6,620,387
Cash payments to employees for services	(2,437,816)	(2,396,207)
Cash payments for goods and services	(3,558,702)	(2,999,368)
Net Cash Provided by (Used in) Operating Activities	1,811,694	1,224,812
Cash Flows from Noncapital Financing Activities		
Interfund payable	(1,087,282)	1,441,340
Net Cash Provided by (Used in) Noncapital Financing Activities	(1,087,282)	1,441,340
Cash Flows from Capital and Related Financing Activities		
Proceeds on GEFA loan	1,582,634	757,088
Principal paid on GEFA loan	(172,452)	(171,546)
Principal paid on revenue bonds	(565,000)	(555,000)
Interest paid on capital debt	(119,032)	(106,441)
Acquisition of capital assets	(2,956,157)	(2,186,339)
Capital grants	1,871,269	1,001,940
Net Cash Provided by (Used in) Capital and Related Financing Activities	(358,738)	(1,260,298)
Cash Flows from Investing Activities		
Investment earnings	141,703	131,741
Net Increase (Decrease) in Cash and Cash Equivalents	507,377	1,537,595
Cash and Cash Equivalents Beginning of Year	5,440,942	3,903,347
Cash and Cash Equivalents End of Year	$ 5,948,319	$ 5,440,942
Reconciliation to Statement of Net Position		
Cash and cash equivalents	$ 790,383	$ 1,702,886
Restricted	342,275	810,065
Investments	4,815,661	2,927,991
Total Cash and Cash Equivalents	$ 5,948,319	$ 5,440,942

(continued)

Harris County, Georgia
Comparative Statement of Cash Flows
Proprietary Fund - Water Works Fund
For the Years Ended June 30, 2025 and 2024

(continued)

	2025	2024
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities		
Operating Income	$ 1,217,329	$ (64,100)
Adjustments:		
Depreciation and amortization	977,204	1,037,317
(Increase) Decrease in Assets:		
Accounts receivable	60,637	(135,959)
Prepaid items	(24)	-
Inventories	(109,841)	(46,822)
Increase (Decrease) in Liabilities:		
Accounts payable	(353,679)	498,675
Accrued expenses payable	36,951	12,738
Customer deposits	77,363	(23,639)
Compensated absences payable	(20,811)	44,635
Other net	(73,435)	(98,033)
Net Cash Provided by (Used in) Operating Activities	$ 1,811,694	$ 1,224,812

Harris County, Georgia
Comparative Statement of Net Position
Proprietary Fund - Solid Waste Fund
June 30, 2025 and 2024

Assets	**2025**	**2024**
Current Assets:		
Cash and cash equivalents	$ 175,272	$ 2,403,354
Investments	6,203,191	3,867,236
Receivable:		
Accounts (net)	64,013	53,210
Total Current Assets	6,442,476	6,323,800
Noncurrent Assets:		
Capital assets:		
Nondepreciable	199,250	199,250
Depreciable, net	2,916,298	3,059,354
Total Noncurrent Assets	3,115,548	3,258,604
Total Assets	9,558,024	9,582,404
Deferred Outflows of Resources	146,796	198,605
Total Assets and Deferred Outflows of Resources	9,704,820	9,781,009
Liabilities		
Current Liabilities:		
Accounts payable	21,343	11,111
Accrued expenses payable	43,778	24,301
Interfund payable	1,231,714	1,525,995
Compensated absences payable	52,706	36,833
Total Current Liabilities	1,349,541	1,598,240
Long-term Liabilities (net of current portion):		
Compensated absences payable	13,176	9,208
Net pension liability	402,770	412,329
Total Long-term Liabilities	415,946	421,537
Total Liabilities	1,765,487	2,019,777
Deferred Inflows of Resources	82,974	92,657
Total Liabilities and Deferred Inflows of Resources	1,848,461	2,112,434
Net Position		
Net investment in capital assets	3,115,548	3,258,604
Unrestricted	4,740,811	4,409,971
Total Net Position	$ 7,856,359	$ 7,668,575

Harris County, Georgia
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Fund - Solid Waste Fund
For the Years Ended June 30, 2025 and 2024

	2025	2024
Operating Revenues		
Charges for services	$ 2,605,518	$ 2,526,924
Other financing sources	29,032	127,716
Total Operating Revenues	2,634,550	2,654,640
Operating Expenses		
Personal services	1,115,969	984,765
Purchased services	363,883	374,195
Purchased services - tipping fees	596,775	518,555
Materials and supplies	202,173	202,967
Depreciation	402,204	326,719
Total Operating Expenses	2,681,004	2,407,201
Operating Income	(46,454)	247,439
Non-Operating Revenues (Expenses)		
Investment earnings	234,238	228,256
Total Non-Operating Revenues (Expenses)	234,238	228,256
Income Before Transfers In and Contributions	187,784	475,695
Change in Net Position	187,784	475,695
Net Position Beginning of Year	7,668,575	7,192,880
Net Position End of Year	$ 7,856,359	$ 7,668,575

Harris County, Georgia
Comparative Statement of Cash Flows
Proprietary Fund - Solid Waste Fund
For the Years Ended June 30, 2025 and 2024

	2025	2024
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 2,605,518	$ 2,526,924
Cash payments to employees for services	(1,106,410)	(976,705)
Cash payments for goods and services	(1,072,045)	(1,125,302)
Net Cash Provided by (Used in) Operating Activities	427,063	424,917
Cash Flows from Noncapital Financing Activities		
Interfund payable	(294,281)	(1,279,492)
Net Cash Provided by (Used in) Noncapital Financing Activities	(294,281)	(1,279,492)
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	(259,147)	(798,824)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(259,147)	(798,824)
Cash Flows from Investing Activities		
Investment earnings	234,238	228,256
Net Increase (Decrease) in Cash and Cash Equivalents	107,873	(1,425,143)
Cash and Cash Equivalents Beginning of Year	6,270,590	7,695,733
Cash and Cash Equivalents End of Year	$ 6,378,463	$ 6,270,590
Reconciliation to Statement of Net Position		
Cash and cash equalivalents	$ 175,272	$ 2,403,354
Investments	6,203,191	3,867,236
Total Cash and Cash Equivalents	$ 6,378,463	$ 6,270,590

(continued)

Harris County, Georgia
Comparative Statement of Cash Flows
Proprietary Fund - Solid Waste Fund
For the Years Ended June 30, 2025 and 2024

(continued)

	2025	2024
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities		
Operating Income	$ (46,454)	$ 247,439
Adjustments:		
Depreciation and amortization	402,204	326,719
(Increase) Decrease in Assets:		
Accounts receivable	(10,803)	(8,354)
Increase (Decrease) in Liabilities:		
Accounts payable	10,232	(60,559)
Accrued expenses payable	19,477	7,524
Compensated absences payable	19,841	13,185
Other net	32,566	(101,037)
Net Cash Provided by (Used in) Operating Activities	$ 427,063	$ 424,917

Harris County, Georgia
Comparative Statement of Net Position
Proprietary Fund - Airport Fund
June 30, 2025 and 2024

Assets	**2025**	**2024**
Current Assets:		
Cash and cash equivalents	$ 291,063	$ -
Inventories	60,956	64,468
Total Current Assets	352,019	64,468
Noncurrent Assets:		
Capital assets:		
Nondepreciable	314,471	314,471
Depreciable, net	7,421,601	7,782,444
Total Noncurrent Assets	7,736,072	8,096,915
Total Assets	8,088,091	8,161,383
Deferred Outflow of Resources	17,997	24,348
Total Assets and Deferred Inflows	8,106,088	8,185,731
Liabilities		
Current Liabilities:		
Accounts payable	34,788	4,572
Retainage payable	54,962	54,962
Compensated absences payable	4,151	3,531
Interfund payable	1,288,052	1,222,903
Total Current Liabilities	1,381,953	1,285,968
Long-term Liabilities (Net of current portion)		
Compensated absences payable	1,038	882
Net pension liability	49,378	50,550
Total Long-term Liabilities	50,416	51,432
Total Liabilities	1,432,369	1,337,400
Deferred Inflows of Resources	10,172	11,359
Total Liabilities and Deferred Inflows of Resources	1,442,541	1,348,759
Net Position		
Investment in capital assets	7,681,110	8,041,953
Unrestricted (deficit)	(1,017,563)	(1,204,981)
Total Net Position	$ 6,663,547	$ 6,836,972

Harris County, Georgia
Comparative Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Fund - Airport Fund
For the Years Ended June 30, 2025 and 2024

	2025	2024
Operating Revenues		
Hanger fees	$ 96,434	$ 84,324
Fuel sales	243,643	232,657
Total Operating Revenues	340,077	316,981
Operating Expenses		
Personal services	151,117	144,581
Cost of sales	179,398	221,198
Purchased services	51,614	111,988
Materials and supplies	27,008	34,194
Depreciation	375,721	372,269
Total Operating Expenses	784,858	884,230
Operating Loss	(444,781)	(567,249)
Non-Operating Revenues (Expenses)		
Investment earnings	1,844	-
Total Non-Operating Revenues (Expenses)	1,844	-
Income Before Contributions and Transfers In	(442,937)	(567,249)
Contributions	-	504,032
Transfer In	269,512	316,228
Total Contributions and Transfers In	269,512	820,260
Change in Net Position	(173,425)	253,011
Net Position Beginning of Year	6,836,972	6,583,961
Net Position End of Year	$ 6,663,547	$ 6,836,972

Harris County, Georgia
Comparative Statement of Cash Flows
Proprietary Fund - Airport Fund
For the Years Ended June 30, 2025 and 2024

	2025	2024
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash received from customers	$ 340,077	$ 316,981
Cash payments to employees for services	(150,341)	(144,622)
Cash payments for goods and services	(218,455)	(306,673)
Net Cash Provided by (Used in) Operating Activities	(28,719)	(134,314)
Cash Flows from Noncapital Financing Activities		
Accounts receivable	-	13,620
Interfund payable	65,149	-
Net Cash Provided by (Used in) Noncapital Financing Activities	65,149	13,620
Cash Flows from Capital and Related Financing Activities		
Capital grants	-	504,032
Acquisition of capital assets	(14,879)	(699,566)
Transfers in	269,512	316,228
Net Cash Provided by (Used in) Capital and Related Financing Activities	254,633	120,694
Net Increase (Decrease) in Cash and Cash Equivalents	291,063	-
Cash and Cash Equivalents Beginning of Year	-	-
Cash and Cash Equivalents End of Year	$ 291,063	$ -

(continued)

Harris County, Georgia
Comparative Statement of Cash Flows
Proprietary Fund - Airport Fund
For the Years Ended June 30, 2025 and 2024

(continued)

	2025	2024
Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Loss	$ (444,781)	$ (567,249)
Adjustments:		
Depreciation and amortization	375,721	372,269
(Increase) Decrease in Assets:		
Prepaid items	-	9,787
Inventories	3,512	(17,861)
Increase (Decrease) in Liabilities:		
Accounts payable	30,216	3,686
Retainage payable	-	54,962
Accrued expenses payable	-	1,685
Compensated absences payable	776	(41)
Other net	5,837	8,448
Net Cash Provided by (Used in) Operating Activities	$ (28,719)	$ (134,314)

HARRIS COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2025

During fiscal year 2019, the County began collections of a six year special sales tax. The fund will continue to collect these taxes to April 2025.

Expenditures to date are as follows:

Project	Original estimated cost	Expenditures		
		Prior Years	Current Year	Total
Economic Development	$ 250,000	$ 1,567,948	$ 60,000	$ 1,627,948
Renovations to Courthouse, Old Library & Community Development Building	1,750,000	2,262,436	2,741,435	5,003,871
Public Works Facility	1,200,000	2,136,745	1,579,891	3,716,636
Public Safety	2,730,000	3,444,618	59,937	3,504,555
Rails to Trails Recreation Project	245,900	245,900	-	245,900
Fire	1,000,000	666,680	166,667	833,347
Broadband	1,000,000	-	-	-
Roads & Bridges				
County	982,100	1,662	248,832	250,494
Cities				
Hamilton	565,000	737,926	130,857	868,783
Pine Mountain	625,000	817,701	145,004	962,705
Shiloh	300,000	398,878	70,734	469,612
Waverly Hall	493,000	638,206	113,174	751,380
West Point	459,000	598,319	106,100	704,419
Community Center Debt Repayment	3,700,000	2,933,058	733,111	3,666,169
Totals	$ 15,300,000	$ 16,450,077	$ 6,155,742	$ 22,605,819

The table below reflects the status of the above sales tax projects:

Year began	Authorized amount to be collected	Amount collected to date	Interest collected to date	Expenditures to date	Amount available for future expenditures
2019	$ 15,300,000	$ 23,478,204	$ 312,969	$ 22,605,819	$ 1,185,354

See Independent Auditor's Report.

HARRIS COUNTY, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2025

During fiscal year 2025, the County began collections of a six year special sales tax. The fund will continue to collect these taxes to April 2030.

Expenditures to date are as follows:

Project	Original estimated cost	Expenditures		
		Prior Years	Current Year	Total
Renovations to Courthouse, Construction and/or improvements	$ 1,056,835	$ -	$ -	$ -
Recreation facilities	4,000,000	-	-	-
Water and sewer	8,436,481	-	-	-
Community Center Debt Repayment	2,799,000	-	-	-
Public Safety	4,975,000	-	588,000	588,000
Public Safety 911 Radio System	1,553,229	-	-	-
Cities				
Hamilton	1,005,191	-	41,864	41,864
Pine Mountain	1,113,860	-	46,390	46,390
Shiloh	543,346	-	22,629	22,629
Waverly Hall	869,354	-	36,207	36,207
West Point	815,019	-	33,944	33,944
Totals	$ 27,167,315	$ -	$ 769,034	$ 769,034

The table below reflects the status of the above sales tax projects:

Year began	Authorized amount to be collected	Amount collected to date	Interest collected to date	Expenditures to date	Amount available for future expenditures
2025	$ 27,167,328	$ 1,131,473	$ -	$ 769,034	$ 362,439

See Independent Auditor's Report.

ROBINSON, GRIMES & COMPANY, P.C.
Certified Public Accountants & Consultants

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

Harris County Board of Commissioners
Harris 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 Harris County, Georgia (the "County") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 20, 2026. Our report includes a reference to other auditors who audited the financial statements of the Harris County Health Department, as described in our report on the County's financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule o findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County'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.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-1 and 2025-2, that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The County's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robinson, Grimes & Company, P.C.

Certified Public Accountants

January 20, 2026

ROBINSON, GRIMES & COMPANY, P.C.
Certified Public Accountants Consultants

Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

Harris County Board of Commissioners
Harris County, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Harris County, Georgia's (the "County") compliance with the types of compliance requirements identified as subject to the audit in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2025. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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.

Robinson, Grimes & Company, P.C.

Certified Public Accountants

January 20, 2026

HARRIS COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

FUNDING AGENCY PROGRAM/GRANT	FEDERAL ASSISTANCE LISTINGS NUMBER	PASS-THROUGH ENTITY ID NUMBER/CONTRACT	TOTAL EXPENDITURES
DEPARTMENT OF THE TREASURY			
Direct			
American Rescue Plan Act	21.027		$ 2,622,600
ENVIRONMENTAL PROTECTION AGENCY			
Pass-Through From Georgia Environmental Finance Authority Drinking Water State Revolving Fund Program	66.468	DW2022023	1,582,634
Total Expenditures of Federal Awards			$ 4,205,234

See Independent Auditor's Report.

HARRIS COUNTY, GEORGIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1: Summary of Significant Accounting Policies

Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards ("SEFA") includes the federal grant and loan activity of Harris County, Georgia (the "County") and has been prepared utilizing the accrual basis of accounting.

The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations for Federal Awards ("Uniform Guidance"). Because the SEFA presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

The outstanding balance on the loan from Georgia Environmental Finance Authority is $2,339,722 as of June 30, 2025.

NOTE 2: De Minimis Indirect Cost Rate

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under Uniform Guidance.

HARRIS COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Summary of Auditor's Results

1. An unmodified opinion, dated January 20, 2026, was issued on the financial statements for the year ended June 30, 2025.

2. 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 dated January 20, 2026, disclosed two material weakness for the year ended June 30, 2025.

3. 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" dated January 20, 2026, disclosed no instances of noncompliance for the year ended June 30, 2025.

4. The "Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance with the Uniform Guidance" dated January 20, 2026, disclosed no significant deficiencies or material weaknesses in internal control over major programs for the year ended June 30, 2025.

5. An unmodified opinion, dated January 20, 2026, was issued on the County's compliance with its major federal program in the "Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance with the Uniform Guidance" for the year ended June 30, 2025.

6. No audit findings were disclosed as required under section 2 CFR 200.516(a) of the Uniform Guidance for the year ended June 30, 2025.

7. The County's major program for the year ended June 30, 2025 is the American Rescue Plan Act, Federal Assistance Listings Number 21.027.

8. The dollar threshold used to distinguish between Type A and Type B programs was $750,000, as described in section 200.518 of the Uniform Guidance.

9. The County did not qualify as a low-risk auditee for the year ended June 30, 2025 as described in section 200.520 of the Uniform Guidance.

Harris County, Georgia
Schedule of Findings and Questioned Costs
For the year ended June 30, 2025

FINDINGS RELATED TO THE FINANCIAL STATEMENTS

MATERIAL WEAKNESSES

2025-1 Limited Segregation of Duties

Condition and Criteria – Limited segregation of duties in certain County offices is presently in place.

Cause – Due to the limited number of employees in the finance department and certain other County offices, there is not adequate segregation of duties as it relates to certain accounting procedures, the financial reporting process and the information technology environments.

Effect – The resulting effect is increased risk of errors and irregularities that could lead to misstatement of the financial statements.

Recommendation –The Board of Commissioners and management should be conscious of this limited segregation of duties and provide for adequate review of all financial information and provide oversight where practical. In addition, steps should be taken to ensure adequate controls are in place over computer hardware and software components to protect and safeguard financial and personnel data.

Response – The County concurs with the auditor's recommendation and will provide appropriate oversight.

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (continued)

2025-2 Internal Control over Financial Reporting

Condition and Criteria - Traditionally, the County has maintained and presented its internal financial statements in a budget comparison format, along with a comparative balance sheet. County management has requested that the external auditors prepare the year-end financial statements and related disclosures, due to their familiarity with financial statement presentation in accordance with U.S. generally accepted accounting principles ("GAAP"). A number of year-end entries have been necessary to convert these statements into those used for external purposes. In addition, substantial adjustments were required to be made subsequent to year end to correct accounting balances. This delayed year end close-out and completion of financial statements.

Cause – Due to understaffing in the County finance department and a lack of documented processes and procedures to perform routine accounting activities, the County's accounting for daily transactions was delayed while processes and procedures were identified, documented, and implemented to prepare accounting documentation and record transactions.

Effect - The County's financial reporting was delayed during the year which prevented timely monitoring, review, and oversight by executive management and board of commissioners, increasing the risk of misstatement and misappropriation. Due to these delays and the number of adjustments required in order to comply with GAAP standards, a material weakness exists in regard to internal control over financial reporting.

Recommendation - The County should devote appropriate resources to staffing and training and documentation of accounts and year-end close processes as well as provide adequate resources for cross-training of accounting and finance personnel. This would improve timeliness of financial reporting and limit the number of audit adjustments needed to complete the year-end financial reporting process.

Response - The County concurs with the auditor' s recommendation and began documenting daily accounting processes and procedures, training staff to perform these functions, and will devote adequate staffing resources for ongoing cross-training and to establish additional processes and procedures over financial reporting.

Harris County, Georgia
Schedule of Prior Year Findings and Questioned Costs
For the year ended June 30, 2025

FINDINGS RELATED TO THE FINANCIAL STATEMENTS (continued)

2024-1 Limited Segregation of Duties

Condition and Criteria and Status – Unresolved: See current year compliance finding 2025-1.

2024-2 Internal Control over Financial Reporting

Condition and Criteria and Status – Unresolved: See current year compliance finding 2025-2.