FINANCIAL STATEMENTS
AND
ADDITIONAL INFORMATION



LANIER COUNTY, GEORGIA

For the Fiscal Year Ended June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
of Lanier County, Georgia
Lakeland, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lanier County, Georgia, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lanier County, Georgia, as of June 30, 2024, and the respective changes in financial position 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 Lanier County Board of Health, a discretely presented component unit of Lanier County, Georgia. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Lanier County Board of Health, is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Lanier County, Georgia and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and

fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lanier County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lanier County, Georgia's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules and related notes to the budgetary comparison schedules 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.

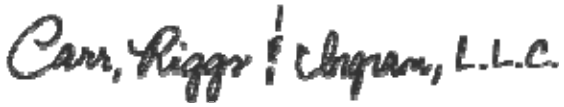
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lanier County, Georgia's basic financial statements. The nonmajor budgetary comparison information, the combining and individual nonmajor fund financial statements and schedules, the schedules of projects constructed with special sales tax proceeds and the Community Development Block Grant schedules 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 nonmajor budgetary comparison information, the combining and individual nonmajor fund financial statements and schedules, the schedules of projects constructed with special sales tax proceeds and the Community Development Block Grant schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2025, on our consideration of Lanier County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Lanier County, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in

accordance with *Government Auditing Standards* in considering Lanier County, Georgia's internal control over financial reporting and compliance.



Tifton, Georgia
May 6, 2025

LANIER COUNTY, GEORGIA
Management's Discussion and Analysis
Required Supplemental Information
For the Year Ended June 30, 2024

As Management of the Lanier County, Georgia, we offer readers of the County's basic financial statements this narrative overview and analysis of the financial activities of the County for the year ending June 30, 2024. We encourage our readers to consider the information presented within this Management's discussion and analysis in conjunction with the basic financial statements. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Financial Highlights

Key financial highlights for FY2024 are as follows:

The County's total net position increased by $440,523.

The County's governmental activities assets exceeded its liabilities on June 30, 2024 by $13,108,033 (net position). Of this amount $1,432,795 (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors.

At the end of the current year, unassigned fund balance for the General Fund decreased by $455,844, resulting in a fund balance of $1,458,275.

Overview of the Financial Statements

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The County's basic financial statements are comprised of three components: the government -wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The first two statements are government-wide financial statements that provide both long-term and short-term information about the County's overall financial status in a manner similar to a private-sector business.

The remaining statements are fund financial statements that focus on individual parts of the County government, reporting the County's operations in more detail that the government-wide statements.

Government-Wide Financial Statements

The Government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

Statement of Net Position and the Statement of Activities

The statement of net position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. The statement of activities presents information showing how the County's net position changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net position is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

In the statement of net position and the statement of activities, the County is divided into two kinds of activities:

Governmental Activities - Most of the County's programs and services are reported here, including general government, judicial, public safety, public works, health and human services, culture and recreation and housing and development. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

Component Unit - The County's financial statements include financial data of the Lanier County, Georgia Board of Health. This component unit is described in the notes to the financial statements. This component unit is separate and may buy, sell, lease, and mortgage property in its own name and can sue or be sued in its own name.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the General Fund and the Capital Projects Public Roads Fund.

Governmental Funds—Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year-end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term effect of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Fiduciary Funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

Notes to the Financial Statements—The notes provide additional information that is essential to a full understanding of the data provided on the government-wide and fund financial statements.

Supplementary Information—In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

Government-Wide Financial Analysis

The following table reflects the condensed Statement of Net Position:

Lanier County's Net Position

	Governmental Activities		Total Percentage Change
	2023	**2024**	
Assets			
Current and other assets	$ 5,911,871	$ 5,734,112	-3.01%
Capital assets, net	8,171,462	9,535,682	16.69%
Total Assets	**14,083,333**	**15,269,794**	8.42%
Liabilities			
Current and other liabilities	1,327,621	340,288	-74.37%
Long-term liabilities	88,202	1,821,473	1965.11%
Total Liabilities	**1,415,823**	**2,161,761**	52.69%
Net Position			
Net investment in capital assets	8,026,779	9,260,683	15.37%
Restricted	2,681,043	2,414,555	-9.94%
Unrestricted	1,959,688	1,432,795	-26.89%
Total Net Position	**$ 12,667,510**	**$ 13,108,033**	3.48%

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by $13,108,033 as of June 30, 2024. A large portion of the County's net position (71%) reflects its investment in capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (18%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets (11%) may be used to meet the County's ongoing obligations to citizens and creditors.

The next table shows the changes in net position for the year ending June 30, 2024.

Changes in Lanier County's Net Position

	Governmental Activities		Total Percentage Change
	2023	2024	
Revenues			
Program Revenues			
Charges for services	$ 752,343	$ 883,129	17.38%
Operating grants and contributions	337,560	257,307	-23.77%
Capital grants and contributions	1,147,922	1,342,859	16.98%
Total Program Revenues	2,237,825	2,483,295	10.97%
General Revenues			
Property taxes	3,566,023	3,630,360	1.80%
Sales taxes	1,661,184	1,731,325	4.22%
Timber taxes	54,245	79,062	45.75%
Insurance premium taxes	540,386	574,835	6.37%
Other taxes	138,159	112,942	-18.25%
Interest, penalties and costs - taxes	78,852	33,124	-57.99%
Miscellaneous	60,531	217,370	259.11%
Total General Revenues	6,099,380	6,379,018	4.58%
Total Revenues	**8,337,205**	**8,862,313**	**6.30%**
Expenses			
Governmental Activities:			
General Government			
Legislative and executive	$ 1,415,209	$ 1,959,861	38.49%
Judicial	662,507	720,987	8.83%
Public safety	2,557,420	2,585,850	1.11%
Public works	667,095	2,121,836	218.07%
Health and welfare	172,969	179,960	4.04%
Culture and recreation	258,427	347,868	34.61%
Housing and development	277,505	235,938	-14.98%
Intergovernmental	266,161	258,530	0.00%
Interest on long-term debt	6,374	10,960	71.95%
Total Expenses	**6,283,667**	**8,421,790**	**34.03%**
Change in Net Position	**2,053,538**	**$ 440,523**	**78.55%**
Net Position, Beginning	10,613,972	12,667,510	19.35%
Net Position, Ending	**$ 12,667,510**	**$ 13,108,033**	**3.48%**

Governmental Activities

The following table provides the total cost of services and the net cost of services for the governmental activities. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting these services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Net Cost of Lanier County's Governmental Activities

Function	Total Cost of Services 2023	Total Cost of Services 2024	Percentage Change 2023-2024	Net Cost of Services 2023	Net Cost of Services 2024	Percentage Change 2023-2024
General Government						
Legislative and executive	$ 1,415,209	$ 1,959,861	38.49%	$ 1,249,447	$ 1,733,417	38.73%
Judicial	662,507	720,987	8.83%	279,114	202,064	-27.61%
Public safety	2,557,420	2,585,850	1.11%	2,295,481	2,454,468	6.93%
Public works	667,095	2,121,836	218.07%	(525,767)	747,552	-242.18%
Health and welfare	172,969	179,960	4.04%	76,807	74,078	-3.55%
Culture and recreation	258,427	347,868	34.61%	178,173	275,284	54.50%
Housing and development	277,505	235,938	100.00%	220,052	182,142	-17.23%
Intergovernmental	266,161	258,530	0.00%	266,161	258,530	0.00%
Interest on long-term debt	6,374	10,960	71.95%	6,374	10,960	71.95%
Total	**$ 6,283,667**	**$ 8,421,790**	**34.03%**	**$ 4,045,842**	**$ 5,938,495**	**46.78%**

Financial Analysis of County Funds

The County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unrestricted fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of June 30, 2024, the County's governmental funds reported a combined ending fund balance of $3,872,830, an decrease of $722,332.

The General Fund is the primary operating fund of the County. At the end of June 30, 2024, the unassigned fund balance was $ 1,348,764.

Budgetary Highlights

By State statute, the Board of County Commissioners adopts the annual operating budget for the fiscal year on or before the first day of the fiscal year. Changes were made to the adopted budget in some departments due to greater than expected expenditures and other department expenditures that were lower than originally budgeted including the sundry budget. A large variance was present in the roads department due to the need to acquire two motor graders through leases which were not budgeted in the original budget.

Capital Assets

The County's investment in capital assets for governmental as of June 30, 2024, was $8,026,779 (net of accumulated depreciation and related debt). This investment in capital assets includes land and improvements, buildings and improvements, machinery and equipment, furniture and fixtures, vehicles and infrastructure.

Major capital asset events during FY2024 included the acquisition of road equipment, various paving projects and building a new health department building.

Note 8 (Capital Assets) provides additional information about capital asset activity during FY2024.

Debt

On June 30, 2024, the County had total lease debt outstanding of $866,690.

In addition to the leases, the County's long-term obligations include compensated absences. Notes 9 and 10 provide information regarding this liability.

Economic Factors

Local sales taxes increased 4.2% in FY2024.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Lanier County Commission, County Clerk, 100 Main Street, Lakeland, Georgia 31635.

Component unit financial statements can be obtained from the South Health District office and should be addressed to the Finance Director, 325 West Savannah Avenue, Valdosta, Georgia 31603.

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LANIER COUNTY, GEORGIA
STATEMENT OF NET POSITION
June 30, 2024

	Primary Government		Component Unit
	Governmental Activities	Total	Lanier County Board of Health
ASSETS			
Cash	4,392,749	$ 4,392,749	$ 318,033
Prepaid items	109,510	109,510	-
Taxes receivable	134,502	134,502	-
Accounts receivable	333,280	333,280	-
Note receivable	27,198	27,198	-
Due from other governments	145,182	145,182	-
Right of use assets, net	591,691	591,691	5,522
Nondepreciable capital assets	2,181,185	2,181,185	-
Depreciable capital assets, net	7,354,497	7,354,497	304
TOTAL ASSETS	15,269,794	15,269,794	323,859
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	-	-	73,788
OPEB related	-	-	31,228
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	105,016
LIABILITIES			
CURRENT LIABILITIES:			
Accounts payable	265,471	265,471	-
Accrued expenses	31,316	31,316	-
Due to other governments	43,501	43,501	3,433
Unearned revenue	872,046	872,046	-
NONCURRENT LIABILITIES:			
Due within one year:			
Lease liabilities	213,322	213,322	1,578
Compensated absences	64,035	64,035	11,496
Due in more than one year:			
Lease liabilities	653,368	653,368	3,944
Compensated absences	18,702	18,702	17,243
Net OPEB liability	-	-	15,487
Net pension obligation liability	-	-	331,985
TOTAL LIABILITIES	2,161,761	2,161,761	385,166
DEFERRED INFLOWS OF RESOURCES			
Pension related	-	-	1,584
OPEB related	-	-	19,071
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	20,655
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	$ 2,161,761	$ 2,161,761	$ 405,821
NET POSITION			
Net investment in capital assets	9,260,683	9,260,683	304
Restricted for:			
Capital projects	1,890,454	1,890,454	-
Economic improvement loans	166,424	166,424	-
Jail operations	2,755	2,755	-
Drug enforcement	258,675	258,675	-
Drug education and treatment	49,618	49,618	-
Victim assistance	5,215	5,215	-
Law library	41,414	41,414	-
Prior year program income	-	-	54,212
Unrestricted	1,432,795	1,432,795	(31,462)
TOTAL NET POSITION	$ 13,108,033	$ 13,108,033	$ 23,054

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

LANIER COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

FUNCTION/PROGRAM	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants, Contributions, and Interest	Program Revenues: Capital Grants, Contributions, and Interest
Primary Government:				
GOVERNMENTAL ACTIVITIES				
General government				
Legislative	$ 1,959,861	$ 199,186	$ 27,258	$ -
Judicial	720,987	452,666	66,257	-
Public Safety	2,585,850	84,632	37,403	9,347
Public Works	2,121,836	18,034	22,738	1,333,512
Health and Welfare	179,960	4,527	101,355	-
Culture and Recreation	347,868	71,584	1,000	-
Housing and Development	235,938	52,500	1,296	-
Intergovernmental	258,530	-	-	-
Interest on Long-term Debt	10,960	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	8,421,790	883,129	257,307	1,342,859
TOTAL PRIMARY GOVERNMENT	$ 8,421,790	883,129	257,307	1,342,859
COMPONENTS UNITS				
Lanier County Board of Health	$ 411,726	$ 80,525	$ 316,946	$ -
TOTAL COMPONENT UNITS	$ 411,726	$ 80,525	$ 316,946	$ -

GENERAL REVENUES
Property taxes, levied for general purposes
Timber taxes
Sales taxes
Real estate transfer taxes
Insurance premium taxes
Beer and wine taxes
Energy excise & franchise taxes
Intangible recording taxes
Interest and penalties - delinquent taxes
Other revenues

TOTAL GENERAL REVENUES

CHANGES IN NET POSITION

NET POSITION, BEGINNING

NET POSITION, END OF YEAR

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

Activities		
Primary Government		Component Unit
Governmental Activities	Total	Lanier County Board of Health
$ (1,733,417)	$ (1,733,417)	$ -
(202,064)	(202,064)	-
(2,454,468)	(2,454,468)	-
(747,552)	(747,552)	-
(74,078)	(74,078)	-
(275,284)	(275,284)	-
(182,142)	(182,142)	-
(258,530)	(258,530)	
(10,960)	(10,960)	-
(5,938,495)	(5,938,495)	-
(5,938,495)	(5,938,495)	-
$ -	$ -	$ (14,255)
$ -	$ -	$ (14,255)
3,630,360	3,630,360	-
79,062	79,062	-
1,731,325	1,731,325	-
26,727	26,727	-
574,835	574,835	-
34,202	34,202	-
5,477	5,477	-
46,536	46,536	-
33,124	33,124	-
217,370	217,370	-
6,379,018	6,379,018	-
440,523	440,523	(14,255)
12,667,510	12,667,510	37,309
$ 13,108,033	$ 13,108,033	$ 23,054

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

	General Fund	Capital Projects Funds: ARP Fund	Capital Projects Funds: Public Roads Fund	Capital Projects Funds: 2022 SPLOST Fund	Other Governmental Funds	Total
ASSETS						
Cash	$ 973,510	$ 1,052,226	$ 713,016	$ 603,615	$ 1,050,383	$ 4,392,750
Prepaid items	109,511	-	-	-	-	109,511
Taxes receivable	134,502	-	-	-	-	134,502
Notes receivable	-	-	-	-	27,198	27,198
Accounts receivable	205,391	-	-	-	3,207	208,598
Due from other governments	36,788	-	-	73,576	159,502	269,866
Interfund receivable	353,864	-	-	-	1,243	355,107
TOTAL ASSETS	$ 1,813,566	$ 1,052,226	$ 713,016	$ 677,191	$ 1,241,533	$ 5,497,532
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	265,473	-	-	-	-	265,473
Accrued liabilities	31,316	-	-	-	-	31,316
Unearned revenue	-	872,046	-	-	-	872,046
Due to other governments	-	-	-	43,501	-	43,501
Interfund payable	1,243	180,180	-	-	173,684	355,107
TOTAL LIABILITIES	298,032	1,052,226	-	43,501	173,684	1,567,443
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	57,259	-	-	-	-	57,259
TOTAL DEFERRED INFLOWS OF RESOURCES	57,259	-	-	-	-	57,259
FUND BALANCES						
Nonspendable for:						
Prepaid items	109,511	-	-	-	-	109,511
Restricted for:						
Capital projects	-	-	713,016	633,690	543,748	1,890,454
Jail operations	-	-	-	-	2,755	2,755
Economic improvement loans	-	-	-	-	166,424	166,424
Drug enforcement	-	-	-	-	258,675	258,675
Drug education and treatment	-	-	-	-	49,618	49,618
Victim assistance	-	-	-	-	5,215	5,215
Law library	-	-	-	-	41,414	41,414
Unassigned reported in:						
General Fund	1,348,764	-	-	-	-	1,348,764
TOTAL FUND BALANCES	1,458,275	-	713,016	633,690	1,067,849	3,872,830
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 1,813,566	$ 1,052,226	$ 713,016	$ 677,191	$ 1,241,533	$ 5,497,532

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

LANIER COUNTY, GEORGIA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
June 30, 2024

Total Governmental Fund Balances		$ 3,872,830
Amounts report for governmental activities on the statement of net position are different because of the following:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental capital assets	$ 14,599,839	
Less accumulated depreciation	(5,064,157)	9,535,682
Intangible assets used in the governmental activities are not financial resources and therefore are not reported in the funds		591,691
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental activities.		
Capital leases payable	(866,690)	
Accrued compensated absences	(82,737)	(949,427)
Deferred revenue in governmental activities are susceptible to full accrual in the government-wide statement of net position.		
Deferred revenues		57,259
Rounding		(2)
Net Position of Governmental Activities		$ 13,108,033

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

LANIER COUNTY, GEORGIA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2024

	General Fund	Capital Projects Funds: ARP Fund	Capital Projects Funds: Public Roads Fund	Capital Projects Funds: 2022 SPLOST Fund	Other Governmental Funds	Total
REVENUES						
Taxes	$ 4,912,119	$ -	$ -	$ 888,117	$ 387,867	$ 6,188,103
Licenses and permits	80,886	-	-	-	-	80,886
Intergovernmental revenues	188,520	249,086	716,083	-	399,099	1,552,788
Charges for services	472,710	-	-	-	-	472,710
Fines and forfeitures	262,209	-	-	-	61,981	324,190
Investment income	21,432	9,347	702	600	11,826	43,907
Miscellaneous	218,041	-	-	-	12,910	230,951
TOTAL REVENUES	6,155,917	258,433	716,785	888,717	873,683	8,893,535
EXPENDITURES						
Current:						
General Government						
Legislative and executive	1,930,446	-	-	-	-	1,930,446
Judicial	680,764	-	-	-	15,669	696,433
Public safety	2,423,364	-	-	-	52,226	2,475,590
Public works	678,802	-	-	212,914	921,860	1,813,576
Health and welfare	277,993	-	-	-	2,103	280,096
Culture and recreation	317,713	-	-	-	-	317,713
Housing and development	241,722	-	-	-	-	241,722
Intergovernmental	-	-	-	258,530	-	258,530
Capital Outlay	-	262,172	297,795	17,000	802,043	1,379,010
Debt Service						
Principal	58,046	-	-	62,070	81,511	201,627
Interest	2,911	-	-	10,164	8,049	21,124
TOTAL EXPENDITURES	6,611,761	262,172	297,795	560,678	1,883,461	9,615,867
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(455,844)	(3,739)	418,990	328,039	(1,009,778)	(722,332)
FUND BALANCE, BEGINNING OF YEAR	1,914,119	3,739	294,026	305,651	2,077,627	4,595,162
FUND BALANCE, END OF YEAR	$ 1,458,275	$ -	$ 713,016	$ 633,690	$ 1,067,849	$ 3,872,830

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

LANIER COUNTY, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

Net Change in Fund Balances - Total Governmental Funds		$ (722,332)
Amounts report for governmental activities in the statement of activities are different because of the following:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives:		
Capital outlay - depreciable capital asssets	471,936	
Capital outlay nondepreciaable capital assets	1,164,263	
Depreciation expense	(505,761)	
Amortization expense	(65,744)	1,064,694
Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:		
Net change in deferred revenues - property taxes	(31,092)	(31,092)
Some expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the governmental funds:		
Compensated absences	(39,952)	(39,952)
Repayment of principal on debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of activities:		
Payments on long-term debt		169,205
Change in Net Position of Governmental Activities		$ 440,523

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

LANIER COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2024

	Custodial Funds
ASSETS	
Cash	$ 789,674
TOTAL ASSETS	789,674
LIABILITIES	
Due to others	64,129
TOTAL LIABILITIES	64,129
NET POSITION	
Net position - held for others	725,545
TOTAL NET POSITION	$ 725,545

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

LANIER COUNTY, GEORGIA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
June 30, 2024

	Custodial Funds
ADDITIONS	
Taxes	$ 9,311,095
Fees	1,087,743
Total Additions	10,398,838
DEDUCTIONS	
Payment of taxes to other agencies	9,381,771
Payment of fees to other agencies	1,076,147
Total Deductions	10,457,918
CHANGE IN NET POSITION	(59,080)
NET POSITION BEGINNING OF YEAR	784,625
NET POSITION END OF YEAR	$ 725,545

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

Note 1 – Reporting Entity

The Entity. These financial statements present Lanier County, Georgia (the primary government) which is governed by an elected board and the Lanier County Board of Health, a discreetly presented component unit. The criteria for including organizations as component units within the County's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/ burden on the county
- there is a fiscal dependency by the organization of the County

Lanier County Board of Health. Based on the criteria of GASB 2100, the following entity is considered a component unit of Lanier County, Georgia:

The Lanier County Board of Health is a component unit based on the criteria of the County appointing a voting majority to the board, the County's ability to impose its will and fiscal dependency. The balance sheet and statement of revenues, expenditures, and changes in fund balance for Lanier County Board of Health are presented in these financial statements using the method of discrete presentation. A complete set of financial statements for the Lanier County Board of Health is presented in a separate report and can be obtained from the South Health District office and should be addressed to the Finance Director, 325 West Savannah Avenue, Tifton, Georgia 31603. Lanier County provided $56,524 in funding to the Board of Health for the year ending June 30, 2024.

Joint Ventures. The County, in conjunction with cities and counties in the (16) county Southeast Georgia area are members of the Southern Georgia Regional Commission. Membership in the Regional Commission is automatic for each municipality and county in the state. The official Code Georgia Section 50-8-34 (Georgia Planning Act of 1989) provides for the organizational structure of the Regional Commission's. Each county and municipality in the state is required by law to pay minimum annual dues to the Regional Commission. The County paid annual dues in the amount of $6,356 to the Regional Commission for the year ended June 30, 2024. The Regional Commission Board membership includes the Chief elected official of each county and municipality. The County Board members and municipal Board members from the same county elect one member of the Board who is a resident (but not an elected or appointed official or employee of the County or municipality) to serve as the non-public Board member from the County.

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

A copy of the financial report can be obtained at the following address:

Southern Georgia Regional Commission
3395 Harris Road
Waycross. Georgia 31503

Note 2 – Summary of Significant Accounting Policies

The financial statements of Lanier County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

A. Basis of Presentation

The County's basic financial statements consist of government-wide financial 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 statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program 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. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are two categories of funds: governmental and fiduciary.

Note 2 - Summary of Significant Accounting Policies - Continued

B. Fund Accounting – Continued

Governmental Funds

Governmental funds are those through which most governmental functions of the County 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 purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund. The General Fund accounts for all financial resources, except those required to be accounted for in another fund. All general operating revenues which are not restricted or designated as to use by outside sources are recorded in the General Fund.

American Rescue Plan Fund – To account for the coronavirus relive funds. The revenue is restricted to the stated purposes of the federal legislation that provided for this funding.

Capital Projects Public Roads Fund – To account for the Local Government Improvement Funds (LMIG) used for road improvements.

Capital Projects 2022 Special Purpose Sales Tax Funds – To account for the special purpose local option sales tax that was approved by referendum. The revenue is restricted to the stated purposes of the referendum.

T-SPLOST Fund – To account for the special purpose local option sales tax that is designated for road and transportation construction and equipment by a regional referendum. The revenue is restricted to the stated purposes of the referendum.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The County's custodial funds account for assets held by the County's Tax Commissioner, Clerk of Superior Court, Sheriff, Magistrate Court and Probate Judge for other governments or individuals.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position.

Note 2 - Summary of Significant Accounting Policies - Continued

C. Measurement Focus - Continued

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 are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects 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 reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; custodial funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues—Exchange and Nonexchange 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 recognized in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the period in which the sales are made. Revenue from grants, entitlements, 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 the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Note 2 - Summary of Significant Accounting Policies - Continued

Revenues—Exchange and Nonexchange Transactions - Continued

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, charges for services, fines and forfeitures, grants, interest, and rent.

Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has unavailable revenue, which arises only under the modified accrual basis of accounting that qualifies for reporting in this category on the governmental fund balance sheet.

Property taxes for which there was an enforceable legal claim on June 30, 2024, but were levied to finance FY2024 operations, have been recorded as deferred inflows of resources.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Funds received from the ARP grant, but which were not used in FY2024 has been recognized as deferred revenues on the statement of net position and governmental fund financial statements.

Expenses/Expenditures

On the accrual basis, expenses are recognized at the time they are incurred. Prepaid expenditures in governmental funds are recognized during the benefiting period.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Budgetary Process

The County adopts annual budgets for the General Fund, Capital Projects Fund and Special Revenue Funds. The budgets are adopted on a basis substantially consistent with U.S. generally accepted accounting principles with the following exceptions. The County budget may present the use of appropriated beginning fund balances and the proceeds of short-term debt as other financing sources, and the repayment of short-term debt as other financing uses, when such elements are present in the adopted budget.

Note 2 - Summary of Significant Accounting Policies – Continued

E. Budgetary Process - Continued

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

1. Prior to July 1, the Board of Commissioners prepares a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted to obtain taxpayers' comments. Notice is given at least ten days in advance by publication in the official organ of Lanier County.

3. The budget is legally enacted through passage of an ordinance.

4. The budget is employed as a management control device during the year. Budgetary control is established at the department level. Management may not make changes without approval of the Board of Commissioners.

Budgeted amounts are presented as amended by the Lanier County Board of Commissioners.

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not utilized in the governmental funds.

G. Cash and Investments

Cash and cash equivalents are defined as short-term, highly liquid investments with a maturity of three months or less when purchased, that are readily convertible to know amounts of cash, and so near their maturity that they present insignificant rates of changes in value because of changes in interest rates.

The County's deposit policy limits deposit choices to checking accounts, money market accounts and certificates of deposits with local banks. All deposits are to be secured as required by state statutes. The state statute requires the deposits to be secured at an amount equal to the total deposits less FDIC insurance, and then multiplied by 110 percent.

The County is authorized to invest in funds in (1) obligations which constitute direct obligations of, or are unconditionally guaranteed by, the United States of America; (2) certificates of deposit issued by state and national banks located in the state of Georgia when secured by acceptable collateral; (3) obligations of the Federal Land Bank, the Federal Home Loan Bank, the Federal Intermediate Credit Bank and Federal Bank of Cooperatives; and (4) bonds or other obligations issued by any public housing agency or municipality which are served by a pledge of annual contributors under contract with the United States Government, or project notes secured by a payment agreement with the United States Government.

H. Prepaid Items

Prepaid balances are for payments made by the County in the current year to provide services occurring the subsequent fiscal year.

Note 2 - Summary of Significant Accounting Policies - Continued

I. Inventory

Materials purchased are shown as expenditures when acquired are not inventoried at year end due to a lack of materiality.

J. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset.

K. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities' column of the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value on the date donated. The County maintains a capitalization threshold of $5,000. The County's infrastructure consists of roads, bridges, and culverts for which the County chose to include all such items regardless of their acquisition date. The County was able to estimate the historical cost of the governmental activities' infrastructure for the initial reporting of those assets. Improvements 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 not capitalized.

All capital assets are depreciated, except for land and improvements 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.

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

Description	Estimated Lives
Buildings and Building Improvements	40 - 50 years
Machinery and Equipment	5 - 10 years
Furniture and Fixtures	5 - 10 years
Vehicles	5 - 10 years
Infrastructure	25 years

Capital assets include public domain (infrastructure) general capital assets consisting of improvements including roads and bridges for which historical cost information was available or could be estimated.

L. Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "Interfund Receivables/Payables." Interfund balances within governmental activities are eliminated on the government-wide statement of net position.

Note 2 - Summary of Significant Accounting Policies - Continued

M. Compensated Absences

Vacation and sick leave benefits 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 the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation and sick leave when earned for all employees.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are not recognized as a liability and expenditure.

N. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities are recognized as fund liabilities when incurred. However, required pension contributions that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans and leases are recognized as a liability on the fund financial statements when due.

O. Net Position

Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

P. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as fund balance. Fund equity for all other reporting is classified as net position.

Fund Balance

Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Note 2 - Summary of Significant Accounting Policies - Continued

P. Fund Equity - Continued

Fund balances are classified as follows:

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

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

Committed: Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board of Commissioners through the adoption of a resolution. Only the Board of Commissioners may modify or rescind the commitment.

Assigned: Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County's Finance Director to assign fund balances.

Unassigned: Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. Positive unassigned fund balance may be reported only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions
When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order: Committed, Assigned, Unassigned.

Net Position
Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the County has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

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

Note 2 - Summary of Significant Accounting Policies - Continued

Q. Interfund Transactions

Transfers between governmental activities on the government-wide financial statements are reported in the same manner as general revenues.

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 nonoperating revenues/expenses in enterprise funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements

R. Management Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles 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.

Note 3 - Deposits and Investments

The County maintains separate checking and investment accounts for each fund. The County's cash in bank balances represent balances in all accounts including general fund, special revenue funds, capital projects funds, and custodial funds.

On June 30, 2024, all deposits were collateralized by FDIC insurance and pledged securities by the banking entities.

Note 4 – Due from Other Governments

Due from other governments consisted of the following:

General Fund	
Georgia Department of Revenue	$ 36,788
Total - General Fund	$ 36,788
Capital Project Funds	
2022 SPLOST Fund	
Georgia Department of Revenue	$ 73,576
T-SPLOST Fund	
Georgia Department of Transportation	$ 34,818
Total - Due From Other Governments	$ 145,182

Note 5 – Interfund Balances and Transfers

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

	Interfund Receivable	Interfund Payable
General Fund		
Jail Fund	$ 41,500	$ -
RLF Fund	-	1,243
ARP Fund	180,180	-
CDBG Fund	132,184	-
	353,864	1,243
Jail Fund		
General Fund	-	41,500
	-	41,500
CDBG Fund		
General Fund	-	132,184
	-	132,184
ARP Fund		
General Fund	-	180,180
	-	180,180
RLF Fund		
General Fund	1,243	-
	1,243	-
Total Governmental Funds	$ 355,107	$ 355,107

Funds used for prisoner housing are due from the Jail Fund to the General Fund and funds paid from the General Fund are due from the ARP and CDBG Funds. The General Fund owes the RLF Fund for a deposit error.

Note 6 - Property Taxes

The County sets its property tax millage on the tax levy date each year. Taxes are levied on October 20. The property tax lien attaches to property in existence at January 1 of each year and is payable by December 28 of that year. The County collects taxes on real and personal property including motor vehicles and mobile homes. The Lanier County Tax Commissioner acts as collection agent for the County, Board of Education, and State of Georgia for taxes on real and personal property and for the City of Lakeland for taxes on motor vehicles and mobile homes owned by County residents. Georgia State law does not provide for maximum millage rates that the County may levy.

Deferred Revenue - Delinquent property taxes not collected within sixty (60) days after year-end is recognized as deferred revenue.

Note 7 – Capital Assets

A summary of the changes in general capital assets for the year ended June 30, 2024, is as follows:

	Balance at July 1, 2023	Additions	Reductions	Balance at June 30, 2024
Primary Government				
Governmental Activities:				
Nondepreciable Capital Assets:				
Land and improvements	$ 389,672	$ -	$ -	$ 389,672
Construction in progress	627,250	1,164,263	-	1,791,513
Total Nondepreciable Capital Assets	1,016,922	1,164,263	-	2,181,185
Depreciable Capital Assets:				
Buildings and building improvements	$ 2,956,128	$ -	$ 56,682	$ 2,899,446
Infrastructure	5,175,065	-	-	5,175,065
Paving, landscaping and improvements	331,790	-	84,965	246,825
Vehicles	1,963,838	166,086	26,800	2,103,124
Machinery and equipment	1,552,466	539,632	97,904	1,994,194
Total Depreciable Capital Assets	11,979,287	705,718	266,351	12,418,654
Less Accumulated Depreciation for:				
Buildings and building improvements	1,227,088	60,091	56,682	1,230,497
Infrastructure	737,714	117,935	-	855,649
Paving, landscaping and improvements	279,814	8,437	84,965	203,286
Vehicles	1,259,247	185,926	26,800	1,418,373
Machinery and equipment	1,320,884	133,372	97,904	1,356,352
Total Accumulated Depreciation	4,824,747	505,761	266,351	5,064,157
Total Depreciable Capital Assets, Net	7,154,540	199,957	-	7,354,497
Governmental Activities Capital Assets, Net	$ 8,171,462	$ 1,364,220	$ -	$ 9,535,682

Depreciation was charged to governmental functions as follows:

Governmental activities:	
General Government	
Legislative and Executive	$ 20,002
Public Safety	92,811
Public Works	336,944
Health and Welfare	25,849
Culture and Recreation	30,155
Total Depreciation Expense - Governmental Activities	$ 505,761

Note 8 – Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused leave benefits. Unused leave benefits will be paid to employees upon separation from County services. The General Fund pays for any used compensated absences during a fiscal year.

	Balance at June 30, 2023	Additions	Reductions	Balance at June 30, 2024	Amount Due In One Year
Primary Government:					
Governmental Activities:					
Compensated absences	$ 39,450	$ 66,957	$ 23,670	$ 82,737	$ 64,035
Total Primary Government	$ 39,450	$ 66,957	$ 23,670	$ 82,737	$ 64,035

Note 9 - Long-Term Debt

The following is a summary of the debt transactions of the County for the fiscal year ended June 30, 2024:

	Balance at June 30, 2023	Additions	Reductions	Balance at June 30, 2024	Amount Due In One Year
Governmental Activities					
Leases	$ 144,683	$ 233,782	$ 107,140	$ 271,325	$ 89,884
Lease -Right of Use	-	657,435	62,070	595,365	123,438
Total Governmental Activities	$ 144,683	$ 891,217	$ 169,210	$ 866,690	$ 213,322

The original issue date, interest rate and original issue amount for the County's long-term obligations are as follows:

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date
Governmental Activities					
Lease	Patrol Vehicles	2019	4.14%	$ 325,000	2025
Lease	Backhoe Loader	2021	2.41%	$ 88,340	2026
Lease	Motorgrader	2023	4.88%	$ 233,782	2028
Lease - Right of Use	2 Motorgraders	2024	4.88%	$ 657,435	2029

Note 9 - Long-Term Debt - Continued

The following is a summary of the County's future annual debt service requirements on long-term obligations:

	Governmental Activities	
	Lease	
Year Ending June 30,	Principal	Interest
2025	213,322	31,193
2026	192,839	23,188
2027	186,489	15,458
2028	189,529	7,726
2029	84,511	922
Total	$ 866,690	$ 78,487

The assets acquired through leases are as follows:

	Total Governmental Activities
Asset:	
Vehicles	$ 476,001
Equipment	322,122
Less: accumulated depreciation	(548,519)
Total	$ 249,604

The current year's depreciation was $66,925.

Note 10 –Short Term Leases

The County leases office space to other governmental agencies under a one-year lease agreement and on a month-to-month basis. Rental income was $21,750 for the year ending June 30, 2024. Beginning July 1, 2009, the County leased the County Annex Building from the Development Authority of Lanier County for a period of 12 months for $50,000 per year. The County has the option to renew the lease agreement for an additional twelve months and shall inform the Development Authority by June 1 of each year. The lease expense for the County Annex Building was $50,000 for the year ending June 30, 2024.

Note 11 – Contingent Liabilities

There was no pending litigation, claims, or assessments against the County on June 30, 2024. In the opinion of County management, there were no unasserted claims or assessments that might have a material effect on the financial condition of the County.

The County receives Federal and State Grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement by the Federal and State Governments for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, will not be significant.

Note 12 – Retirement Benefits

Defined Contribution Plan:

The County sponsors a Defined Contribution Plan. The plan is an IRC Section 401(a)/457 Match Plan.

Under the plan, all full-time permanent employees are eligible for participation after completing ninety days of service. The plan provides retirement, disability and death benefits to plan participants and beneficiaries and, is administered by MetLife. The provisions of the plan may be amended at any time and from time to time by written amendment approved by the County.

The County makes a base contribution to the 401(a)plan equal to three percent (3%) of each participating employee's salary. Participating employees in the deferred compensation program will contribute to the 401(a)plan equal to three percent (3%) and can contribute up to a maximum of five percent (5%) of the employee's salary. During the year ended June 30, 2024, the plan members contributed $42,850 and the County contributed $34,765 to the plan.

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

Deferred Compensation Plan:

The Lanier County Board of Commissioners offers all Lanier County employees a deferred compensation plan created in accordance with the Internal Revenue Code, Section 457, as part of the match plan. The assets of the plans were held in trust, (custodial account or annuity contract) as described in IRC Section 457 (g) for the exclusive benefit of the participants (employees) and their beneficiaries. The custodian thereof for the exclusive benefit of the participants holds the custodial account for the beneficiaries of this Section 457 plan, and the assets may not be diverted to any other use. The Administrators are agents of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account and all other matters. In accordance with the provisions of GASB Statement 32, plan balances and activities are not reflected in Lanier County, Georgia's financial statements.

A copy of additional financial information can be obtained from MetLife, P.O. Box 10366, Des Moines, IA 50306-0366.

Other Pension Plans:

In addition to the above retirement plan, of which the County is administrator, the following retirement plans are in effect but are not under the direct control of the County:

1) Judges of the Probate Court Retirement Fund of Georgia
2) Clerk of Superior Court Retirement Fund
3) Sheriffs' Retirement Fund of Georgia
4) Peace Officers' Annuity and Benefit Fund of Georgia
5) Magistrates Retirement Fund of Georgia

These plans provide for certain sums from marriage licenses, fees, fines and forfeitures to be remitted directly to the pension plans before the payment of any costs or other claims. GASB #68 valuation reports and schedules can be found on their respective web sites.

Note 13 – Risk Financing Activities

The County may be subject to risk of loss due to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County covers these risks through the purchase of insurance coverage through the ACCG – Group Self-Insurance Workers' Compensation Fund and the ACCG – Interlocal Risk Management Agency. These are public entity risk pools currently operating as common risk management and insurance programs for member local governments.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's 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 pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law 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 expense incurred for investigation, negotiation or defense.

The County also carries commercial insurance for all risks of loss, including employee health, property and liability insurance programs.

Settled claims in the past three years have not exceeded the coverage. There was no significant reduction in insurance coverage from the prior year.

Note 14 – Subsequent Event

Subsequent events were evaluated through May 6, 2025, which is the date of the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

MAJOR GOVERNMENTAL FUND

SPECIAL REVENUE FUND

American Rescue Plan Fund – To account for the coronavirus funds provided by the federal government. The revenue is restricted to the stated purposes noted in the federal legislation.

CAPITAL PROJECT FUND

The Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital assets.

American Rescue Plan Fund – To account for the coronavirus funds provided by the federal government. The revenue is restricted to the stated purposes noted in the federal legislation.

Public Roads Fund – To account for the Local Government Improvement Funds (LMIG) used for road improvements.

2022 Special Purpose Sales Tax Funds – To account for the special purpose local option sales tax that was approved by referendum. The revenue is restricted to the stated purposes of the referendum.

LANIER COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2024

	Budgeted Amounts			Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Taxes	$ 4,206,558	$ 4,911,558	$ 4,912,119	$ 561
Licenses and permits	70,000	80,800	80,886	86
Intergovernmental Revenues	216,990	188,490	188,520	30
Charges for services	200,000	472,000	472,710	710
Fines and forfeitures	53,399	262,199	262,209	10
Investment income	6,743	21,343	21,432	89
Miscellaneous	13,253	217,953	218,041	88
TOTAL REVENUES	**4,766,943**	**6,154,343**	**6,155,917**	**1,574**
GENERAL GOVERNMENT				
Commissioners' Office	158,824	206,024	205,976	(48)
Courthouse / Administration	906,006	878,306	878,124	(182)
Tax Commissioner	205,542	209,592	209,574	(18)
Tax Assessors	170,161	353,911	353,904	(7)
Public Buildings	42,111	137,451	137,442	(9)
Elections	130,000	145,430	145,426	(4)
Total - General Government	**1,612,644**	**1,930,714**	**1,930,446**	**(268)**
JUDICIAL				
Clerk of Court	212,250	217,150	217,143	(7)
Public Defender	51,391	51,391	49,361	(2,030)
District Attorney	30,300	30,300	28,445	(1,855)
Magistrate Court	73,851	73,911	73,909	(2)
Probate Court	175,000	190,630	190,628	(2)
Juvenile Court	113,820	121,280	121,278	(2)
Total - Judicial	**656,612**	**684,662**	**680,764**	**(3,898)**
PUBLIC SAFETY				
Sheriff's Office	1,244,772	1,566,022	1,566,016	(6)
Jail Board	477,500	345,500	344,841	(659)
Fire Department	100,000	100,000	98,594	(1,406)
Patten Detention Work Detail	24,000	1,000	356	(644)
Emergency Medical Services	122,620	122,620	122,500	(120)
Emergency Management	76,000	100,600	100,596	(4)
Office of the Coroner	21,000	29,100	29,075	(25)
911 Services	150,000	140,000	140,000	-
Animal Control	56,178	82,378	82,343	(35)
Total - Public Safety	**2,272,070**	**2,487,220**	**2,484,321**	**(2,899)**

See independent auditor's report.

LANIER COUNTY, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2024

	Budgeted Amounts			Final Budget
	Original	Final	Actual	Over (Under)
PUBLIC WORKS				
Roads Department	270,039	608,239	608,216	(23)
Solid Waste & Recycling	28,690	70,590	70,586	(4)
Total - Public Works	**298,729**	**678,829**	**678,802**	**(27)**
HEALTH AND WELFARE				
Nutrition Department	88,033	88,033	85,153	(2,880)
Public Health / Mental Health	56,700	183,600	183,551	(49)
Department of Family and Children Services	7,476	9,300	9,289	(11)
Total - Health and Welfare	**152,209**	**280,933**	**277,993**	**(2,940)**
CULTURE AND RECREATION				
Recreation / Park Department	215,000	301,250	301,233	(17)
W. L. Miller Library	16,980	16,980	16,480	(500)
Total - Culture and Recreation	**231,980**	**318,230**	**317,713**	**(517)**
HOUSING AND DEVELOPMENT				
Forestry	9,192	9,192	9,192	-
Extension Services	83,222	59,222	58,972	(250)
Building Inspections	22,247	28,597	28,580	(17)
Chamber	5,000	400	400	-
Code Enforcement	60,372	61,722	61,714	(8)
Development Authority	80,763	81,003	81,000	(3)
Board of Equalization	960	1,870	1,864	(6)
Total - Housing and Development	**261,756**	**242,006**	**241,722**	**(284)**
TOTAL EXPENDITURES	**5,486,000**	**6,622,594**	**6,611,761**	**(10,833)**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**(719,057)**	**(468,251)**	**(455,844)**	**12,407**
FUND BALANCE, BEGINNING OF YEAR	**719,057**	**468,251**	**1,914,119**	**1,445,868**
FUND BALANCE, END OF YEAR	**$ -**	**$ -**	**$ 1,458,275**	**$ 1,458,275**

See independent auditor's report.

LANIER COUNTY, GEORGIA
AMERICAN RESCUE PLAN FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Intergovernmental revenue	$ 1,000,000	$ 1,000,000	$ 249,086	$ (750,914)
Investment income	-	-	9,347	9,347
TOTAL REVENUES	1,000,000	1,000,000	258,433	(741,567)
EXPENDITURES				
Current:				
Public works	1,000,000	1,000,000	262,172	(737,828)
TOTAL EXPENDITURES	1,000,000	1,000,000	262,172	(737,828)
EXCESS (DEFICIT) OF REVENUE OVER (UNDER) EXPENDITURES	-	-	(3,739)	(3,739)
FUND BALANCE, BEGINNING OF YEAR	-	-	3,739	3,739
FUND BALANCE, END OF YEAR	$ -	$ -	$ -	$ -

See independent auditor's report.

LANIER COUNTY, GEORGIA
NOTES TO BUDGETARY COMPARISON SCHEDULES
For the Year Ended June 30, 2024

Note 1 - Budgetary Basis of Accounting

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the Budgetary Basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Schedules of Revenues, Expenditures, and Changes in Fund Balance—Budget and Actual for the general and major special revenue funds are presented on the Budgetary Basis to provide a meaningful comparison of actual results with the budget. Beginning fund balances were budgeted under the Budgetary Basis.

COMBINING AND INDIVIDUAL FUND SCHEDULES

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for specific purposes.

Revolving Loan Fund – To account for financing of various projects with economic development impact on the citizens of Lanier County. The fund was established initially through federal and state grants.

Law Library Fund – To account for funds accessed with fines and designated for the maintenance of a law library.

Jail Fund – To account for funds accessed with fines and designated for jail operations and prisoner housing.

Victim Assistance Fund – To account for accounts for fine income specified for victim assistance and the revenue is restricted for those purposes.

D.A.T.E. Fund – To account for fine income specified for drug addiction treatment and education

State Drug and State Seizure Fund – To account for funds received through drug seizures in cooperation with state agencies.

Federal Seizure Equitable Sharing Fund – To account for funds received through drug seizures in cooperation with federal agencies.

CAPITAL PROJECT FUNDS

2017 Special Purpose Sales Tax Funds – To account for the special purpose local option sales tax that was approved by referendum. The revenue is restricted to the stated purposes of the referendum.

T-SPLOST Fund – To account for the special purpose local option sales tax that is designated for road and transportation construction and equipment by a regional referendum. The revenue is restricted to the stated purposes of the referendum.

CDBG Fund – To account for Community Development Block Grant when awarded. There was no active CDBG grant in FY2024.

LANIER COUNTY, GEORGIA
ALL NONMAJOR FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2024

	Revolving Loan Fund	Law Library Fund	Jail Fund	Victim Assistance Fund	D.A.T.E. Fund	State Drug And State Seizure Fund	Federal Seizure Equitable Sharing	Capital Project Funds			Total
								CDBG Fund	T-SPLOST Fund	2017 SPLOST Fund	
ASSETS											
Cash	$137,983	$40,734	$42,762	$ 4,341	$49,458	$255,634	$ 3,041	$ 7,500	$424,535	$84,395	$ 1,050,383
Notes receivable	27,198	-	-	-	-	-	-	-	-	-	27,198
Due from other governments	-	-	-	-	-	-	-	124,684	34,818	-	159,502
Interfund receivable	1,243	-	-	-	-	-	-	-	-	-	1,243
Accounts receivable	-	680	1,493	874	160	-	-	-	-	-	3,207
TOTAL ASSETS	$166,424	$41,414	$44,255	$ 5,215	$49,618	$255,634	$ 3,041	$132,184	$459,353	$84,395	$ 1,241,533
LIABILITIES AND FUND BALANCE											
LIABILITIES											
Interfund payable	-	-	41,500	-	-	-	-	132,184	-	-	173,684
TOTAL LIABILITIES	-	-	41,500	-	-	-	-	132,184	-	-	173,684
FUND BALANCES											
Restricted for:											
Capital projects	-	-	-	-	-	-	-	-	459,353	84,395	543,748
Economic development	166,424	-	-	-	-	-	-	-	-	-	166,424
Law library	-	41,414	-	-	-	-	-	-	-	-	41,414
Jail operations	-	-	2,755	-	-	-	-	-	-	-	2,755
Victim Assistance	-	-	-	5,215	-	-	-	-	-	-	5,215
Drug education and treatment	-	-	-	-	49,618	-	-	-	-	-	49,618
Drug enforcement	-	-	-	-	-	255,634	3,041	-	-	-	258,675
TOTAL FUND BALANCES	166,424	41,414	2,755	5,215	49,618	255,634	3,041	-	459,353	84,395	1,067,849
TOTAL LIABILITIES AND FUND BALANCES	$166,424	$41,414	$44,255	$ 5,215	$49,618	$255,634	$ 3,041	$132,184	$459,353	$84,395	$ 1,241,533

See independent auditor's report.

LANIER COUNTY, GEORGIA
ALL NONMAJOR FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2024

	Revolving Loan Fund	Law Library Fund	Jail Fund	Victim Assistance Fund	D.A.T.E. Fund	State Drug And State Seizure Fund	Federal Seizure Equitable Sharing	Capital Project Funds			Total
								CDBG Fund	T-SPLOST Fund	2017 SPLOST Fund	
REVENUES											
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$399,099	$ -	$ 399,099
Fines and forfeitures	-	10,927	25,326	12,999	4,527	8,200	2	-	-	-	61,981
Intergovernmental revenue	-	-	-	-	19,524	-	-	368,343	-	-	387,867
Investment income	1,296	76	-	-	49	8,265	-	-	1,819	321	11,826
Miscellaneous	-	-	-	-	-	12,910	-	-	-	-	12,910
TOTAL REVENUES	1,296	11,003	25,326	12,999	24,100	29,375	2	368,343	400,918	321	873,683
EXPENDITURES											
Current:											
Judicial	-	3,041	-	12,628	-	-	-	-	-	-	15,669
Public works	-	-	-	-	-	-	-	25,000	443,884	452,976	921,860
Public safety	-	-	25,000	-	-	27,226	-	-	-	-	52,226
Health and welfare	-	-	-	-	2,103	-	-	-	-	-	2,103
Capital outlay	-	-	-	-	-	-	-	343,343	163,700	295,000	802,043
Deb Service											
Principal	-	-	-	-	-	-	-	-	-	81,511	81,511
Interest	-	-	-	-	-	-	-	-	-	8,049	8,049
TOTAL EXPENDITURES	-	3,041	25,000	12,628	2,103	27,226	-	368,343	607,584	837,536	1,793,901
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	1,296	7,962	326	371	21,997	2,149	2	-	(206,666)	(837,215)	(1,009,778)
FUND BALANCE, BEGINNING OF YEAR	165,128	33,452	2,429	4,844	27,621	253,485	3,039	-	666,019	921,610	2,077,627
FUND BALANCE, END OF YEAR	$166,424	$41,414	$2,755	$ 5,215	$49,618	$255,634	$ 3,041	$ -	$459,353	$ 84,395	$1,067,849

See independent auditor's report.

LANIER COUNTY, GEORGIA
REVOLVING LOAN FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Investment income	$ 1,500	$ 1,500	$ 1,296	$ (204)
TOTAL REVENUES	1,500	1,500	1,296	(204)
EXPENDITURES				
Current:				
Housing and development	1,500	1,500	-	(1,500)
TOTAL EXPENDITURES	1,500	1,500	-	(1,500)
EXCESS (DEFICIT) OF REVENUE OVER (UNDER) EXPENDITURES	-	-	1,296	1,296
FUND BALANCE, BEGINNING OF YEAR	-	-	165,128	165,128
FUND BALANCE, END OF YEAR	$ -	$ -	$ 166,424	$ 166,424

See independent auditor's report.

LANIER COUNTY, GEORGIA
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 8,000	$ 8,000	$ 10,927	$ 2,927
Investment income	-	-	76	76
TOTAL REVENUES	8,000	8,000	11,003	3,003
EXPENDITURES				
Current:				
Judicial	8,000	8,000	3,041	(4,959)
TOTAL EXPENDITURES	8,000	8,000	3,041	(4,959)
EXCESS (DEFICIT) OF REVENUE OVER (UNDER) EXPENDITURES	-	-	7,962	7,962
FUND BALANCE, BEGINNING OF YEAR	-	-	33,452	33,452
FUND BALANCE, END OF YEAR	$ -	$ -	$ 41,414	$ 41,414

See independent auditor's report.

LANIER COUNTY, GEORGIA
JAIL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 17,000	$ 25,000	$ 25,326	$ 326
TOTAL REVENUES	17,000	25,000	25,326	326
EXPENDITURES				
Current:				
Public safety	17,000	25,000	25,000	-
TOTAL EXPENDITURES	17,000	25,000	25,000	-
EXCESS (DEFICIT) OF REVENUE OVER (UNDER) EXPENDITURES	-	-	326	326
FUND BALANCE, BEGINNING OF YEAR	-	-	2,429	2,429
FUND BALANCE, END OF YEAR	$ -	$ -	$ 2,755	$ 2,755

See independent auditor's report.

LANIER COUNTY, GEORGIA
VICTIM ASSISTANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 6,800	$ 13,000	$ 12,999	$ (1)
TOTAL REVENUES	6,800	13,000	12,999	(1)
EXPENDITURES				
Current:				
Judicial	6,800	13,000	12,628	(372)
TOTAL EXPENDITURES	6,800	13,000	12,628	(372)
EXCESS (DEFICIT) OF REVENUE OVER (UNDER) EXPENDITURES	-	-	371	371
FUND BALANCE, BEGINNING OF YEAR	-	-	4,844	4,844
FUND BALANCE, END OF YEAR	$ -	$ -	$ 5,215	$ 5,215

See independent auditor's report.

LANIER COUNTY, GEORGIA
D.A.T.E. FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 1,800	$ 4,500	$ 4,527	$ 27
Intergovernmental income	-	19,000	19,524	524
Investment income	-	50	49	(1)
TOTAL REVENUES	1,800	23,550	24,100	550
EXPENDITURES				
Current:				
Judicial	1,800	23,550	2,103	(21,447)
TOTAL EXPENDITURES	1,800	23,550	2,103	(21,447)
EXCESS (DEFICIT) OF REVENUE OVER (UNDER) EXPENDITURES	-	-	21,997	21,997
FUND BALANCE, BEGINNING OF YEAR	-	-	27,621	27,621
FUND BALANCE, END OF YEAR	$ -	$ -	$ 49,618	$ 49,618

See independent auditor's report.

LANIER COUNTY, GEORGIA
STATE DRUG AND STATE SEIZURE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Fines and forfeitures	$ 35,000	$ 35,000	$ 8,200	$ (26,800)
Investment income	-	-	8,265	8,265
Miscellaneous income	-	-	12,910	12,910
TOTAL REVENUES	35,000	35,000	29,375	(5,625)
EXPENDITURES				
Current:				
Public safety	35,000	35,000	27,226	(7,774)
TOTAL EXPENDITURES	35,000	35,000	27,226	(7,774)
EXCESS (DEFICIT) OF REVENUE OVER (UNDER) EXPENDITURES	-	-	2,149	2,149
FUND BALANCE, BEGINNING OF YEAR	-	-	253,485	253,485
FUND BALANCE, END OF YEAR	$ -	$ -	$ 255,634	$ 255,634

See independent auditor's report.

LANIER COUNTY, GEORGIA
FEDERAL SEIZURE EQUITABLE SHARING FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over (Under)
REVENUES				
Investment income	$ 100	$ 100	$ 2	$ (98)
TOTAL REVENUES	100	100	2	(98)
EXPENDITURES				
Current:				
Public safety	100	100	-	(100)
TOTAL EXPENDITURES	100	100	-	(100)
EXCESS (DEFICIT) OF REVENUE OVER (UNDER) EXPENDITURES	-	-	2	2
FUND BALANCE, BEGINNING OF YEAR	-	-	3,039	3,039
FUND BALANCE, END OF YEAR	$ -	$ -	$ 3,041	$ 3,041

See independent auditor's report.

CUSTODIAL FUNDS

Custodial funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or funds.

Tax Commissioner - to account for the collection of property taxes, motor vehicle tax and title fees and mobile home fees, etc. which are disbursed to various taxing units.

Probate Judge - to account for the collection of fees for a probate of wills, administration of estates, issuance of marriage licenses and maintenance of other vital records which are disbursed to other parties.

Clerk of Superior Court - to account for the collection of various fines, forfeitures, jury fund receipts, real estate transfer taxes, recording of intangibles, fees, civil awards, etc. which are disbursed to other parties.

Office of Sheriff - to account for collection of cash bonds, fines, forfeitures, etc. which are disbursed to other parties.

Magistrate Court - to account for the collection of fees in jurisdiction of small claims courts, which are disbursed to other parties.

LANIER COUNTY, GEORGIA
FIDUCIARY FUND
COMBINING STATEMENT OF NET POSITION
June 30, 2024

	CUSTODIAL FUNDS					
	OFFICE OF TAX COMMISSIONER	CLERK OF COURT	MAGIS-TRATE COURT	PROBATE COURT	OFFICE OF SHERIFF	TOTAL
ASSETS						
Cash	$ 562,246	$ 150,993	$ 9,218	$ 41,993	$ 25,224	$ 789,674
TOTAL ASSETS	$ 562,246	$ 150,993	$ 9,218	$ 41,993	$ 25,224	$ 789,674
LIABILITIES						
Due to others	$ -	$ 37,145	$ 2,913	$ 24,071	$ -	$ 64,129
TOTAL LIABILITIES	$ -	$ 37,145	$ 2,913	$ 24,071	$ -	$ 64,129
NET POSITION						
Net position-held for others	$ 562,246	$ 113,848	$ 6,305	$ 17,922	$ 25,224	$ 725,545
TOTAL NET POSITION	$ 562,246	$ 113,848	$ 6,305	$ 17,922	$ 25,224	$ 725,545

See independent auditor's report.

LANIER COUNTY, GEORGIA
FIDUCIARY FUND
COMBINING STATEMENT OF CHANGES IN NET POSITION
For the Year Ended June 30, 2024

	Custodial Funds					
	Tax Commissioner	Clerk of Court	Magistrate Court	Probate Court	Office of Sheriff	Total
ADDITIONS						
Taxes	$ 9,256,556	$ 54,539	$ -	$ -	$ -	$ 9,311,095
Fees	2,767	477,814	91,164	393,096	122,902	1,087,743
Total Additions	9,259,323	532,353	91,164	393,096	122,902	10,398,838
DEDUCTIONS						
Payment of taxes to other agencies	9,212,343	169,428	-	-	-	9,381,771
Payment of fees to other agencies	140,120	330,042	90,973	400,172	114,840	1,076,147
Total Deductions	9,352,463	499,470	90,973	400,172	114,840	10,457,918
CHANGE IN NET POSITION	(93,140)	32,883	191	(7,076)	8,062	(59,080)
NET POSITION BEGINNING OF YEAR	655,386	80,965	6,114	24,998	17,162	784,625
NET POSITION END OF YEAR	$ 562,246	$ 113,848	$ 6,305	$ 17,922	$ 25,224	$ 725,545

See independent auditor's report.

COMPLIANCE SECTION

LANIER COUNTY, GEORGIA
SCHEDULES OF PROJECTS FUNDED BY SPECIAL PURPOSE SALES TAX PROCEEDS
For the Year Ended June 30, 2024

2017 SPLOST	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Roads, streets and bridge purposes	$ 7,493,625	$ 1,996,899	$ 1,113,563	$ 807,536	$ 1,921,099	96.20%
Park & Recreation Project	832,625	212,552	173,957	30,000	203,957	95.96%
City of Lakeland	4,173,750	1,130,696	1,130,696	-	1,130,696	100.00%
Totals	$ 12,500,000	$ 3,340,147	$ 2,418,216	$ 837,536	$ 3,255,752	

2022 SPLOST	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Roads, streets and bridge purposes	$ 7,611,250	$ 7,611,250	$ -	$ 302,148	$ 302,148	3.97%
Park & Recreation Project	1,250,000	1,250,000	-	-	-	0.00%
City of Lakeland	3,638,750	3,638,750	125,512	258,530	384,042	10.55%
Totals	$ 12,500,000	$ 12,500,000	$ 125,512	$ 560,678	$ 686,190	

See independent auditor's report.

SOURCE and APPLICATION OF FUNDS SCHEDULE
Community Development Block Grant

Lanier County, Georgia

22p-y-086-1-6292

For the Period Ending: June 30, 2024
Cumulative

I. Total Fiscal Year 2022 CDBG Funds Awarded to Recipient:	$ -
II. Total Amount of Drawdown by Recipient from DCA:	$ 368,343
III. Less: CDBG Funds Expended by Recipient:	$ 368,343
IV. Amount of Fiscal Year 2022 CDBG Funds held by Recipient:	$ -

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
PROJECT COST SCHEDULE

Recipient: Lanier County, Georgia

Grant #: 22p-y-086-1-6292

For the Period Ending: June 30, 2020

Program Activity	CDBG Activity Number	Latest Approved Budget	Accumulative CDBG Expenditures To Date	Accumulative Expenditures To Date (Other Funds)	Grand Total of Expenditures To Date	Questioned Costs
Health Center - Physical	P-03P-02	$ 940,000	$ 343,343	$ -	$ 343,343	$ -
Administration	A-21A-00	$ 60,000	$ 25,000	$ -	$ 25,000	$ -
TOTAL		$ 1,000,000	$ 368,343	$ -	$ 368,343	$ -

See independent auditor's report.

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

To the Board of Commissioners
of Lanier County, Georgia
Lakeland, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lanier County, Georgia as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Lanier County, Georgia's basic financial statements, and have issued our report thereon dated May 6, 2025. Our report includes a reference to other auditors who audited the financial statements of the Lanier County Board of Health, as described in our report on Lanier County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lanier County, Georgia'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 Lanier County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Lanier County, Georgia's internal control.

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

Our consideration of internal control was for the limited purpose described in the 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be material weaknesses [2024-001].

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lanier County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

Lanier County, Georgia's Response to Findings

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

Purpose of this Report

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

Carr, Riggs & Ingram, L.L.C.

Tifton, Georgia
May 6, 2025

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued	Unmodified			
Internal control over financial reporting				
Material weakness identified?	X	Yes		No
Significant deficiencies identified not considered to be material weakness?		Yes	X	None reported
Noncompliance material to financial statements noted?		Yes	X	No

SECTION II FINDINGS – FINANCIAL STATEMENT FINDINGS AND RESPONSES

Material Weakness

IC 2024-001

Criteria – Duties should be segregated between employees so that the responsibility for authorizing transactions, recording transactions, and maintaining custody of assets are assigned to different personnel.

Condition – The County, including the Tax Commissioner, Clerk of Court, Probate Court, Magistrate Court and Sheriff's Department is a small local government and has a limited amount of resources and employees. Therefore, the County does not have an adequate number of employees to provide for the proper segregation of duties.

Cause of Condition – Since the County is a small local government, it is not financially feasible for the County to hire additional employees to provide for an adequate segregation of duties.

Effect of Condition – The County's internal control structure does not contain adequate safeguarding controls provided by segregation of duties that would provide reasonable assurance for the prevention or timely detection of unauthorized transactions, unauthorized access to assets, or misappropriation of funds that could result in losses that are material to the financial statements.

Response of Management - Management concurs with the finding and is continually working to improve controls to mitigate the risks associated with this condition.

LANIER COUNTY, GEORGIA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Financial Statement Findings	Status
2023-001	See finding IC 2024-001