Lanier County, Georgia

FINANCIAL STATEMENTS

June 30, 2025



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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 (the "County"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the 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 the County, as of June 30, 2025, 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 report of the other auditors.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 2, the County's management discovered an error in its financial statements for the year ended June 30, 2024, resulting in a misstatement of its right-of-use assets, lease liabilities and net position. The County corrected the error by recording a prior period adjustment to increase right-of-use-assets and lease liabilities by $505,935 and $543,910, respectively, and decrease governmental activities net position by $13,659. Our opinion is not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *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 the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule – General Fund (on pages 36-38), the Budgetary Notes to Required Supplementary Information (on page 39) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other 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, combining and individual nonmajor fund financial statements and schedules, the combining fiduciary fund financial statements and the schedule of projects constructed with special sales tax proceeds 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 relate 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 by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the nonmajor budgetary comparison information, combining and individual nonmajor fund financial statements and schedules, the combining fiduciary fund financial statements and the schedule of projects constructed with special sales tax

Other Supplementary Information (Continued)

proceeds are fairly stated, in all material respects, in relation 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 October 13, 2026, 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.



Carr, Riggs & Ingram, L.L.C.
Tifton, Georgia
October 13, 2026

Lanier County, Georgia
Statement of Net Position

June 30, 2025	Primary Government: Governmental Activities	Primary Government: Total	Component Unit: Lanier County Board of Health
Assets			
Cash and cash equivalents	$ 12,016,727	$ 12,016,727	$ 347,834
Receivables, net	183,957	183,957	-
Taxes receivable, net	145,959	145,959	-
Note receivables, net	74,313	74,313	-
Prepaid items	120,862	120,862	-
Due from other governments	171,695	171,695	5,808
Capital assets			
Non-depreciable	1,097,254	1,097,254	-
Depreciable, net	9,432,829	9,432,829	15,258
Right-to-use lease assets, net	853,082	853,082	3,944
Net OPEB asset	-	-	8,732
Total assets	24,096,678	24,096,678	381,576
Deferred Outflows of Resources			
Deferred outflows related to pension	-	-	43,671
Deferred outflows related to OPEB	-	-	15,197
Total deferred outflows of resources	-	-	58,868

-Continued-

June 30, 2025	Primary Government Governmental Activities	Primary Government Total	Component Unit Lanier County Board of Health
Liabilities			
Accounts payable	5,348,145	5,348,145	-
Accrued liabilities	23,509	23,509	-
Due to other governments	45,869	45,869	-
Unearned revenue	-	-	-
Non-current liabilities			
Due within one year			
Lease liability	333,186	333,186	1,578
Compensated absences	64,035	64,035	12,464
Due in more than one year			
Lease liability	875,614	875,614	2,366
Compensated absences	45,285	45,285	18,696
Net pension liability	-	-	154,864
Total liabilities	6,735,643	6,735,643	189,968
Deferred Inflows of Resources			
Deferred inflows related to pension	-	-	80,223
Deferred inflows related to OPEB	-	-	17,808
Total deferred inflows of resources	-	-	98,031
Net Position			
Net investment in capital assets	10,174,365	10,174,365	15,258
Restricted for			
Judicial	42,111	42,111	-
Public safety	3,987	3,987	-
Health and welfare	299,363	299,363	-
Economic development	167,633	167,633	-
Capital outlay	2,015,579	2,015,579	-
Other purposes	-	-	53,927
Unrestricted	4,657,997	4,657,997	83,260
Total net position	$ 17,361,035	$ 17,361,035	$ 152,445

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

Lanier County, Georgia
Statement of Activities

For the year ended June 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services and Fines	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental activities				
General government	$ 13,887,866	$ 318,421	$ 1,546,128	$ -
Judicial	657,185	272,660	-	-
Public safety	2,691,423	39,899	-	-
Public works	3,132,138	23,574	-	16,541,488
Health and welfare	221,308	-	-	-
Culture and recreation	314,186	21,401	-	-
Housing and development	205,510	10,650	-	-
Intergovernmental	280,846	-	-	-
Interest on long-term debt	42,262	-	-	-
Total governmental activities	21,432,724	686,605	1,546,128	16,541,488
Total primary government	21,432,724	686,605	1,546,128	16,541,488
Component Unit				
Lanier County Board of Health	291,174	96,213	324,352	-
Total component units	$ 291,174	$ 96,213	$ 324,352	$ -

General revenues and transfers	
Taxes	
Property taxes, levied for general purposes	
Sales taxes	
Other taxes	
Investment earnings	
Gain on sale of capital assets	
Other revenues	
Transfers, net	
Total general revenues	
Change in net position	
Net position, beginning of year, as previously reported	
Correction of error (see Note 2)	
Net position, beginning of year, as restated	
Net position, end of year	

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

Net (Expense) Revenue and Changes in Net Position		
Primary Government		Component Unit
Governmental Activities	Total	Lanier County Board of Health
$ (12,023,317)	$ (12,023,317)	$ -
(384,525)	(384,525)	-
(2,651,524)	(2,651,524)	-
13,432,924	13,432,924	-
(221,308)	(221,308)	-
(292,785)	(292,785)	-
(194,860)	(194,860)	-
(280,846)	(280,846)	-
(42,262)	(42,262)	-
(2,658,503)	(2,658,503)	-
(2,658,503)	(2,658,503)	-
-	-	
-	-	129,391
4,008,347	4,008,347	-
1,880,753	1,880,753	-
729,528	729,528	-
36,912	36,912	-
27,475	27,475	-
242,149	242,149	-
-	-	-
6,925,164	6,925,164	-
4,266,661	4,266,661	129,391
13,108,033	13,108,033	23,054
(13,659)	(13,659)	-
13,094,374	13,094,374	23,054
$ 17,361,035	$ 17,361,035	$ 152,445

Lanier County, Georgia
Balance Sheet – Governmental Funds

June 30, 2025	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets			
Cash and cash equivalents	$ 9,559,906	$ 2,456,821	$ 12,016,727
Receivables, net	179,451	4,506	183,957
Taxes receivable, net	145,959	-	145,959
Note receivables, net	-	74,313	74,313
Prepaid items	120,862	-	120,862
Due from other governments	40,240	131,455	171,695
Due from other funds	19,105	31,734	50,839
Total assets	10,065,523	2,698,829	12,764,352
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	5,274,697	73,448	5,348,145
Accrued liabilities	23,509	-	23,509
Unearned revenue	-	-	-
Due to other governments	-	45,869	45,869
Due to other funds	-	50,839	50,839
Total liabilities	5,298,206	170,156	5,468,362
Deferred inflows of resources			
Unavailable revenue	101,102	-	101,102
Total deferred inflows of resources	101,102	-	101,102
Fund balances			
Nonspendable			
Prepaid items	120,862	-	120,862
Restricted for			-
Judicial	-	42,111	42,111
Public safety	-	3,987	3,987
Health and welfare	-	299,363	299,363
Economic development	-	167,633	167,633
Capital outlay	-	2,015,579	2,015,579
Unassigned	4,545,353	-	4,545,353
Total fund balances	4,666,215	2,528,673	7,194,888
Total liabilities, deferred inflows of resources and fund balances	$ 10,065,523	$ 2,698,829	$ 12,764,352

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

Lanier County, Georgia
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

June 30, 2025

Total governmental fund balances		$ 7,194,888
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Capital assets, not being depreciated	1,097,254	
Capital assets, being depreciated	15,069,251	
Right-to-use lease assets	1,226,593	
Less accumulated depreciation	(5,636,422)	
Less accumulated amortization	(373,511)	11,383,165
Long-term liabilities are not due and payable in the current and, therefore are not reported in the funds.		
Lease liability	(1,208,800)	
Compensated absences	(109,320)	(1,318,120)
Deferred revenue reported in the funds are susceptible to full accrual in the government-wide statement of net position		101,102
Net position of governmental activities		$ 17,361,035

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

Lanier County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds

For the year ended June 30, 2025	General Fund	(Formerly Major) ARP Fund	(Formerly Major) Public Roads Fund	(Formerly Major) 2022 SPLOST Fund
Revenues				
Property taxes	$ 3,964,505	$ -	$ -	$ -
Sales taxes	482,386	-	-	-
Other taxes	729,528	-	-	-
Licenses and permits	74,636	-	-	-
Intergovernmental	15,856,406	-	-	-
Charges for services	464,861	-	-	-
Fines and forfeitures	145,982	-	-	-
Interest income	14,841	-	-	-
Other revenues	161,159	-	-	-
Total revenues	21,894,304	-	-	-
Expenditures				
Current				
General government	13,562,809	-	-	-
Judicial	641,148	-	-	-
Public safety	2,564,467	-	-	-
Public works	1,166,487	-	-	-
Health and welfare	144,120	-	-	-
Culture and recreation	283,651	-	-	-
Housing and development	205,510	-	-	-
Intergovernmental	-	-	-	-
Capital outlay	278,516	-	-	-
Debt service, principal	114,707	-	-	-
Debt service, interest	6,535	-	-	-
Total expenditures	18,967,950	-	-	-
Excess (deficiency) of revenues over (under) expenditures	2,926,354	-	-	-
Other Financing Sources (Uses)				
Transfers in	97,211	-	-	-
Transfers out	-	-	-	-
Lease financing	156,900			
Proceeds from the sale of capital assets	27,475	-	-	-
Net other financing sources (uses)	281,586	-	-	-
Net change in fund balances	3,207,940	-	-	-
Fund balances, beginning of year	1,458,275	-	713,016	633,690
Change from major to nonmajor fund	-	-	(713,016)	(633,690)
Fund balance, beginning of year as adjusted	1,458,275	-	-	-
Fund balances, end of year	$ 4,666,215	$ -	$ -	$ -

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

Lanier County, Georgia
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Continued)

For the year ended June 30, 2025	Nonmajor Funds	Total Governmental Funds
Revenues		
Property taxes	$ -	$ 3,964,505
Sales taxes	1,398,367	1,880,753
Other taxes	-	729,528
Licenses and permits	-	74,636
Intergovernmental	2,231,210	18,087,616
Charges for services	-	464,861
Fines and forfeitures	75,762	221,744
Interest income	22,071	36,912
Other revenues	6,354	167,513
Total revenues	3,733,764	25,628,068
Expenditures		
Current		
General government	-	13,562,809
Judicial	16,037	657,185
Public safety	36,417	2,600,884
Public works	1,609,365	2,775,852
Health and welfare	36,213	180,333
Culture and recreation	-	283,651
Housing and development	-	205,510
Intergovernmental	280,846	280,846
Capital outlay	1,288,150	1,566,666
Debt service, principal	219,680	334,387
Debt service, interest	35,727	42,262
Total expenditures	3,522,435	22,490,385
Excess (deficiency) of revenues over (under) expenditures	211,329	3,137,683
Other Financing Sources (Uses)		
Transfers in	35,955	133,166
Transfers out	(133,166)	(133,166)
Lease financing	-	156,900
Proceeds from the sale of capital assets	-	27,475
Net other financing sources (uses)	(97,211)	184,375
Net change in fund balances	114,118	3,322,058
Fund balances, beginning of year	1,067,849	3,872,830
Change from major to nonmajor fund	1,346,706	-
Fund balance, beginning of year as adjusted	2,414,555	3,872,830
Fund balances, end of year	$ 2,528,673	$ 7,194,888

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, 2025

Net change in fund balances - total governmental funds	$ 3,322,058
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which capital outlays exceed depreciation and amortization in the current period.	
Depreciation expense	(572,265)
Amortization expense	(244,544)
Capital outlay expenditures	1,566,666
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	334,387
Issuance of long-term debt is an other financing source in the governmental funds, but increases long-term liabilities in the statement of net position	(156,900)
Some revenues will not be collected within 60 days after the close of the County's fiscal year-end and are not considered as "available" revenue in the governmental funds. In the statement of net position, presented on an accrual basis, these revenues are recognized.	43,842
Compensated absences and other costs are reported in the statement of activities when incurred. As they do not require the use of current financial resources, they are not reported as expenditures on governmental funds until they have matured. This is the amount of compensated absences and other costs reported in statement of activities in the prior year that has matured in the current year.	(26,583)
Change in net position of governmental activities	$ 4,266,661

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

Lanier County, Georgia
Statement of Fiduciary Net Position – Fiduciary Funds

June 30, 2025		Custodial Funds
Assets		
Cash and cash equivalents	$	810,294
Taxes receivable		-
Total assets		810,294
Liabilities		
Due to others		325,430
Total Liabilities		325,430
Net Position		
Net position - held for others		484,864
Total net position	$	484,864

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

Lanier County, Georgia
Statement of Changes in Fiduciary Net Position – Fiduciary Funds

For the year ended June 30, 2025		Custodial Funds
Additions		
Taxes collected for other agencies	$	10,563,618
Court fees collected for other agencies		814,933
Court individual cases		138,212
Sheriff fees collected		102,730
Corrections inmate account		71,288
Total additions		11,690,781
Deductions		
Payments of court fees to other agencies		(766,121)
Payments to others		(131,947)
Payments of taxes to other agencies		(10,937,940)
Payments of Sheriff fees to agencies		(95,454)
Payments from inmates to others		-
Total deductions		(11,931,462)
Change in Net Position		(240,681)
Net position - beginning of year		725,545
Net position - end of year	$	484,864

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

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lanier County, Georgia (the "County"), was incorporated in 1856 under the provisions of the General Assembly (GA Laws 1905, p. 60). The current County Code, as adopted in 1996, authorizes the following services: public safety, public works, recreation, health and welfare services, education, judicial services, planning and community development, and general administrative services.

Reporting Entity

The County is governed by an elected chairman and six-member governing commission (the "Commission"). The accompanying financial statements present the County and its component unit, entity for which the County is considered to be financially accountable. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County. The accounting policies of the County conform to generally accepted accounting principles (GAAP) as applied to governmental units. The more significant accounting policies used by the County are described below.

In evaluating the County as a reporting entity, management has considered all potential component units in accordance with Section 2100: *Defining the Financial Reporting Entity* of the Governmental Accounting Standards Board (GASB) Codification.

Discretely Presented Component Unit

Lanier County Board of Health

The Lanier County Board of Health (the "Board of Health") is governed by a seven-member board consisting of four members appointed by the County Commissioners. The County provides funding annually in an amount sufficient to satisfy the local matching funds as required by the Georgia Department of Human Resources. The County has the authority to modify and approve the Board of Health's budget and the ability to approve health service fees. The Board of Health has a June 30th year-end.

Separately issued financial reports are available for the Lanier County Board of Health. These reports may be obtained by contacting the following offices.

Lanier County Board of Health
325 West Savannah Avenue
Tifton, GA 31603

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues.*

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility and timing requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Property taxes, sales taxes, franchise taxes, intergovernmental income, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

The pension and custodial funds are reported using the *economic resources measurement* focus and the *accrual basis of accounting*.

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental fund and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided between the County's various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds and fiduciary funds each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Fiduciary funds are used to report assets held in a trustee or custodial capacity for others that cannot be used to support the government's own programs. Custodial funds are purely custodial and do not involve measurement of results of operations.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements (Continued)

The County reports the following major governmental funds:

- The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Additionally, the County reports the following fund types:

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes other than capital projects.

Capital projects funds are used to account for the County's construction projects and the proceeds of SPLOST and TSPLOST revenues that are restricted to expenditures for specified purposes.

Fiduciary Funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting* and are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Fiduciary funds generally are used to account for assets that the government holds on behalf of others as their agent. The County utilizes the following fiduciary funds:

Custodial Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information

Budgetary basis of accounting

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.

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.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information (Continued)

Excess of expenditures over appropriations

The following funds and departments incurred actual expenditures in excess of budgeted amounts for the year ended June 30, 2025:

Fund/Department	Excess of Expenditures Over Budgeted Amounts
General Fund	
Board of equalization	$ 1,812
Buildings and grounds	238,977
Executive	1,953
Tax assessor	41,049
Tax commissioner	51,500
General administration	11,667,298
Juvenile court	5,009
Public defender	1,401
Superior court	4,745
Animal control	37,664
Coroner	656
Emergency management	17,489
Fire fighting	73,994
Jail	50,639
Law enforcement administration	-
Sheriff	188,623
Roads and bridges	637,108
Solid waste collection	38,075
Public health administration	4,435
Welfare general assistance	3,716
Parks and recreation	15,670
Library	853
Protective inspection	380
Capital outlay	172,516
Debt service – principal	27,707
Debt service – interest	6,535
State Drug and State Seizure Fund	57,205
Victim Assistance Fund	704
CDBG Fund	631,657

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance

Cash and cash equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Receivables and payables

Allowance for credit losses – Accounts receivable have been reported net of the allowance for credit losses.

Unearned revenue – Unearned revenue recorded on the governmental fund balance sheet represents amounts received before eligibility requirements are met.

Interfund Activities and Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" within the fund financial statements. These amounts are eliminated in the governmental activities columns of the statement of net position, except for any residual balance outstanding between the governmental activities at the end of the fiscal year, which are reported in the government-wide financial statements as internal balances.

Interfund transactions are reflected as services provided, reimbursements, or transfers. Services provided, deemed to be at or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefitting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or business-type funds are funds are netted as part of the reconciliation to the government-wide presentation.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (Continued)

Restricted Assets

Certain assets of the County are classified as restricted assets on the statement of net position because their use is limited by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors, grantors, contributors or laws or regulations of other governments.

Special restricted asset accounts have been established to account for the sources and uses of these limited use assets as follows:

Fiduciary cash accounts – Currency, coins, checks, money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash or demand deposits with financial institutions for restricted assets. Cash equivalents are short-term highly liquid investments including treasury bills, commercial paper, and money market funds.

Capital Assets

Capital assets, which include property, plant, equipment, right-to-use lease assets and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets, except for infrastructure assets, are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of three years. For infrastructure assets the same minimum useful life is used (in excess of three years), but only those infrastructure projects with a cost that exceeds certain capitalization thresholds are reported as capital assets.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

Capital asset classes	Lives
Buildings and building improvements	40 - 50
Machinery and equipment	5 - 10
Furniture and fixtures	5 - 10
Vehicles	5 - 10
Infrastructure	25

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (Continued)

Unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and grants. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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.

Long-Term Obligations

In the government-wide financial statements types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds and are recorded as an adjustment to interest expense. Bonds payable are reported net of the applicable bond premium or discount. In accordance with GASB Codification Section I30: *Interest Costs – Imputation*, bond issuance costs are expensed in the period incurred except for prepaid insurance costs.

In the governmental fund financial statements, bond premiums and discounts, as well as bond issuance costs, are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Leases

Lease contracts that provide the County with control of a non-financial asset, such as land, buildings or equipment, for a period of time in excess of twelve months are reported as a leased asset with a related lease liability. The lease liability is recorded at the present value of future lease payments, including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees. The intangible leased asset is recorded for the same amount as the related lease liability plus any prepayments and initial direct costs to place the asset in service. Leased assets are amortized over the shorter of the useful life of the asset or the lease term. The lease liability is reduced for lease payments made, less the interest portion of the lease payment.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (Continued)

Categories and Classification of Net Position and Fund Balance

Net position flow assumption – Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance flow assumptions – Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies the following classifications:

Nonspendable fund balance – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance – Restricted fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The governing Board of Commissioners is the highest level of decision-making authority for the County that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (Continued)

Categories and Classification of Net Position and Fund Balance (Continued)

Assigned fund balance – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The governing Board of Commissioners (the Board) has by resolution authorized the finance director to assign fund balance. The Board of Commissioners may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance – Unassigned fund balance is the residual classification for the General Fund.

Revenues and Expenditures/Expenses

Program revenues – Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property taxes – Property taxes attach on January 1st each year as an enforceable lien on real property. Once the millage rate is set, tax bills are mailed by October 20th in order to keep the December 28th due date. Taxes are delinquent on December 29th and penalties and interest will be applied.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditure of monies are recorded as reservations of budget, is employed as an extension of the statutory required budgetary process. At year-end, outstanding encumbrances represent material purchase commitments for goods and services which were ordered, budgeted, and appropriated, but had not been received or completed at date. Although encumbrances lapse at year-end, it is the intention to substantially honor these encumbrances under authority provided in the subsequent year's budget. At June 30, 2025, there were no encumbrances outstanding.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, October 13, 2026. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Note 2: CUMULATIVE EFFECT OF PRIOR PERIOD ADJUSTMENTS – RESTATEMENT

Subsequent to issuance of its financial statements for the year ended June 30, 2024, the County discovered an error resulting in the misstatement of its right-to-use lease assets, lease liabilities and net position.

The County has restated its right-to-use lease assets, lease liabilities and net position at June 30, 2024 to correct the error as follows:

	Balance at June 30, 2024 as Previously Reported	Prior Period - Right of Use Asset Adjustment	Balance at June 30, 2024 as Restated
Governmental Activities	$ -	$ -	$ -
Assets			
Right-to-Use Lease Assets (net)	$ 591,691	$ 505,935	$ 1,097,626
Liabilities			
Lease Liabilities	$ 866,690	$ 543,910	$ 1,410,600
Net Position	$ 13,108,033	$ (13,659)	$ 13,094,374

Note 3: DETAILED NOTES ON ALL FUNDS

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.

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

Note 3: DETAILED NOTES ON ALL FUNDS (CONTINUED)

Deposits and Investments (Continued)

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.

Accounts Receivable

All account receivables are shown net of allowances for uncollectible accounts for governmental funds. The accounts receivable and allowance for uncollectible accounts at June 30, 2025, were as follows:

	Taxes Receivable	Notes Receivable	Accounts Receivable	Allowance for Uncollectible	Net
General Fund	$ 145,959	$ -	$ 179,451	$ -	$ 325,410
Nonmajor Governmental Funds	-	74,313	4,506	-	78,819
Total	$ 145,959	$ 74,313	$ 183,957	$ -	$ 404,229

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

Note 3: DETAILED NOTES ON ALL FUNDS (CONTINUED)

Capital Assets

The following is a summary of changes in capital assets for governmental activities during the year ended June 30, 2025:

	Balance (Restated)	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Capital assets, not being depreciated					
Land and improvements	$ 389,672	$ -	$ -	$ -	$ 389,672
Construction-in-progress	1,791,513	1,084,404	-	(2,168,335)	707,582
Total capital assets, not being depreciated	2,181,185	1,084,404	-	(2,168,335)	1,097,254
Capital assets, being depreciated					
Buildings and building improvements	2,899,446	-	-	1,556,413	4,455,859
Infrastructure	5,175,065	49,188	-	611,922	5,836,175
Paving, landscaping and improvements	246,825	-	-	-	246,825
Vehicles	2,103,124	78,174	-	-	2,181,298
Machinery and equipment	1,994,194	354,900	-	-	2,349,094
Total capital assets, being depreciated	12,418,654	482,262	-	2,168,335	15,069,251
Less accumulated depreciation for					
Buildings and building improvements	(1,230,497)	(79,514)	-	-	(1,310,011)
Infrastructure	(855,649)	(153,886)	-	-	(1,009,535)
Paving, landscaping and improvements	(203,286)	(10,437)	-	-	(213,723)
Vehicles	(1,418,373)	(171,287)	-	-	(1,589,660)
Machinery and equipment	(1,356,352)	(157,141)	-	-	(1,513,493)
Total accumulated depreciation	(5,064,157)	(572,265)	-	-	(5,636,422)
Total capital assets being depreciated, net	7,354,497	(90,003)	-	2,168,335	9,432,829
Right-to-use lease assets, being amortized					
Vehicles	569,158	-	-	-	569,158
Machinery and equipment	657,435	-	-	-	657,435
Right-to-use lease assets, being amortized	1,226,593	-	-	-	1,226,593
Less accumulated amortization for					
Vehicles	(63,223)	(131,487)	-	-	(194,710)
Machinery and equipment	(65,744)	(113,057)	-	-	(178,801)
Total accumulated amortization	(128,967)	(244,544)	-	-	(373,511)
Right-to-use lease assets, being, amortized, net	1,097,626	(244,544)	-	-	853,082
Governmental activities capital assets, net	$ 10,633,308	$ 749,857	$ -	$ -	$ 11,383,165

Note 3: DETAILED NOTES ON ALL FUNDS (CONTINUED)

Capital Assets (Continued)

Depreciation and amortization expense was allocated to the governmental functions in the statement of activities as follows:

For the year ended June 30,	2025
Governmental activities	
General government	$ 212,000
Public safety	203,596
Public works	329,703
Health and welfare	40,975
Culture and recreation	30,535
Total depreciation and amortization expense - governmental activities	$ 816,809

Long-Term Debt and Liabilities

Leases – Lessee

The County has entered into lease agreements to obtain the right to use of various vehicles and equipment. The lease terms range from 3 to 5 years. The total annual rental for the vehicles and equipment that the County paid for the fiscal year ended June 30, 2025 was $246,304.

The following is a schedule of minimum future lease payments from lease agreements as of June 30, 2025:

Government Wide *For the year ending June 30,*	Principal Payments	Interest Expense	Total
2026	$ 333,186	$ 47,744	$ 380,930
2027	292,369	40,014	332,383
2028	295,409	32,282	327,691
2029	287,836	25,478	313,314
2030	-	-	-
Thereafter	-	-	-
	$ 1,208,800	$ 145,518	$ 1,354,318

Note 3: DETAILED NOTES ON ALL FUNDS (CONTINUED)

Changes In Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2025, was as follows for governmental activities:

	Balance (Restated)	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Lease liability	$ 1,386,287	$ 156,900	$ (334,387)	$ 1,208,800	$ 333,186
Compensated absences	82,737	90,618	(64,035)	109,320	64,035
Governmental activity long-term liabilities	$ 1,469,024	$ 247,518	$ (398,422)	$ 1,318,120	$ 397,221

Compensated absences and lease liabilities will be liquidated in future periods primiarily by the General Fund for governmental activities.

Interfund Receivables, Payables And Transfers

	Due From:		
	General Fund	Nonmajor Governmental Funds	Total
Due To:			
General Fund	$ 19,105	$ -	$ 19,105
Nonmajor Governmental Funds	-	31,734	31,734
Total	$ 19,105	$ 31,734	$ 50,839

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

	Transfer Out		
	General Fund	Nonmajor Governmental Funds	Total
Transfer In:			
General Fund	$ -	$ 97,211	$ 97,211
Nonmajor Governmental Funds	-	35,955	35,955
Total	$ -	$ 133,166	$ 133,166

Note 3: DETAILED NOTES ON ALL FUNDS (CONTINUED)

Interfund Receivables, Payables And Transfers

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that the statute or budget requires to expend them, and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Net Investment In Capital Assets

The elements of this calculation are as follows:

	Governmental Activities	Total
Capital assets (net)	$ 11,383,165	$ 11,383,165
Outstanding debt related to capital assets	(1,208,800)	(1,208,800)
Net investment in capital assets	$ 10,174,365	$ 10,174,365

Note 4: RETIREMENT PLANS

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, 2025, 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

Note 4: RETIREMENT PLANS (CONTINUED)

Deferred Compensation Plan (Continued)

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 5: RISK MANAGEMENT

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,

Note 5: RISK MANAGEMENT (CONTINUED)

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 6: COMMITMENTS AND CONTINGENCIES

Contingencies

During the ordinary course of its operation, the County is party to various claims, legal actions, and complaints. While the ultimate effect of such litigation cannot be ascertained at this time, in the opinion of counsel for the County, the liabilities which may arise from such actions would not result in losses which would exceed the liability insurance limits in effect at the time the claim arose or otherwise materially affect the financial condition of the County or results of activities.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund(s). The amount, if any, of expenditures from current or prior years which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts not recorded, if any, to be immaterial.

Note 7: 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, 2025. 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.

Note 7: JOINT VENTURES (CONTINUED)

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

Lanier County, Georgia
Budgetary Comparison Schedule – General Fund

For the year ended June 30, 2025	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ 3,877,178	$ 3,877,178	$ 3,964,505	$ 87,327
Sales taxes	440,000	440,000	482,386	42,386
Other taxes	696,100	696,100	729,528	33,428
Licenses and permits	33,876	33,876	74,636	40,760
Intergovernmental	178,477	178,477	15,856,406	15,677,929
Charges for services	613,535	613,535	464,861	(148,674)
Fines and forfeitures	50,000	50,000	145,982	95,982
Interest income	18,000	18,000	14,841	(3,159)
Other revenues	1,800	1,800	161,159	159,359
Total revenues	5,908,966	5,908,966	21,894,304	15,985,338
Expenditures				
General government				
Board of equalization	2,908	2,908	4,720	(1,812)
Buildings and grounds	39,600	39,600	278,577	(238,977)
Elections	145,117	145,117	139,143	5,974
Executive	205,003	205,003	206,956	(1,953)
Tax assessor	170,180	170,180	211,229	(41,049)
Tax commissioner	205,607	205,607	257,107	(51,500)
General administration	797,779	797,779	12,465,077	(11,667,298)
Total general government	1,566,194	1,566,194	13,562,809	(11,996,615)
Judicial				
District attorney	30,300	30,300	30,252	48
Juvenile court	118,329	118,329	123,338	(5,009)
Magistrate court	68,650	68,650	68,254	396
Probate court	162,512	162,512	151,742	10,770
Public defender	52,391	52,391	53,792	(1,401)
Superior court	209,025	209,025	213,770	(4,745)
Total judicial	641,207	641,207	641,148	59

For the year ended June 30, 2025	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public safety				
Ambulance services	272,500	272,500	270,000	2,500
Animal control	55,530	55,530	93,194	(37,664)
Coroner	21,000	21,000	21,656	(656)
Emergency management	76,052	76,052	93,541	(17,489)
Fire fighting	100,040	100,040	174,034	(73,994)
Jail	482,500	482,500	533,139	(50,639)
Law enforcement administration	-	-	-	-
Sheriff	1,190,280	1,190,280	1,378,903	(188,623)
Total public safety	2,197,902	2,197,902	2,564,467	(366,565)
Public works				
Roads and bridges	431,304	431,304	1,068,412	(637,108)
Solid waste collection	60,000	60,000	98,075	(38,075)
Total public works	491,304	491,304	1,166,487	(675,183)
Health and welfare				
Nutrition department	56,800	56,800	61,235	(4,435)
Public health administration	88,792	88,792	79,169	9,623
DFCS	-	-	3,716	(3,716)
Total health and welfare	145,592	145,592	144,120	1,472
Culture and recreation				
Parks and recreation	250,128	250,128	265,798	(15,670)
Library	17,000	17,000	17,853	(853)
Total culture and recreation	267,128	267,128	283,651	(16,523)
Housing and development				
Code enforcement	60,116	60,116	56,184	3,932
Economic development	176,032	176,032	126,986	49,046
Protective inspection	21,960	21,960	22,340	(380)
Total housing and development	258,108	258,108	205,510	52,598

For the year ended June 30, 2025	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Capital outlay				
Capital outlay	106,000	106,000	278,516	(172,516)
Total capital outlay	106,000	106,000	278,516	(172,516)
Debt service				
Principal	87,000	87,000	114,707	(27,707)
Interest	-	-	6,535	(6,535)
Total debt service	87,000	87,000	121,242	(34,242)
Total expenditures	5,760,435	5,760,435	18,967,950	(13,207,515)
Excess (deficiency) of revenues over (under) expenditures	148,531	148,531	2,926,354	2,777,823
Other Financing Sources (Uses)				
Transfers in	-	-	97,211	97,211
Transfers out	-	-	-	-
Lease financing	-	-	156,900	156,900
Proceeds from the sale of capital assets	3,921	3,921	27,475	23,554
Total other financing sources (uses)	3,921	3,921	281,586	277,665
Net change in fund balance	152,452	152,452	3,207,940	3,055,488
Fund balance, beginning of year	1,458,275	1,458,275	1,458,275	-
Fund balance, end of year	$ 1,610,727	$ 1,610,727	$ 4,666,215	$ 3,055,488

Note 1: BUDGETARY INFORMATION

The County adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

a) Prior to the first day of July of each year, the County manager prepares a proposed budget for the next succeeding fiscal year and submits it to the Board of Commissioners. The recommended budget includes proposed expenditures and the sources of receipts to finance them.

b) Complete copies of the proposed budget are made available for public inspection. Public hearings are conducted to obtain taxpayers' comments.

c) The budget is enacted through passage of an ordinance and becomes the basis for the millage levied by the Board of Commissioners.

d) The County manager is authorized to transfer budgeted amounts between line items within a department; however, any revisions that alter the total expenditures of any department must be approved by the Board of Commissioners. Expenditures may not exceed legal appropriations at the department level. All appropriations lapse at year end.

e) Formal budgetary integration is employed as a management control device during the year for the General Fund and all major, special revenue funds (if any). Formal budgetary integration is also employed for each nonmajor special revenue funds as required by the Official Code of Georgia Annotated ("O.C.G.A.") 36-81-3. Formal budget integration is not employed for the capital projects funds because projects are approved individually.

f) Budgets are legally adopted on a basis consistent with GAAP except for transfers, debt service, and certain intragovernment amounts.

g) The budgetary comparison schedule shown in the accompanying required supplementary information presents comparisons of the legally adopted budget, as amended, with actual results. The originally adopted budget is presented for purposes of comparison to the final, amended budget.

OTHER SUPPLEMENTARY INFORMATION

Lanier County, Georgia
Combining Balance Sheet – Nonmajor Governmental Funds

June 30, 2025	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	$ 453,380	$ 2,003,441	$ 2,456,821
Receivables, net	4,506	-	4,506
Taxes receivable, net	-	-	-
Note receivables, net	74,313	-	74,313
Prepaid items	-	-	-
Due from other governments	13,750	117,705	131,455
Due from other funds	-	31,734	31,734
Total assets	545,949	2,152,880	2,698,829
Liabilities and Fund Balances			
Liabilities			
Accounts payable	13,750	59,698	73,448
Accrued liabilities	-	-	-
Unearned reveue	-	-	-
Due to other governments	-	45,869	45,869
Due to other funds	19,105	31,734	50,839
Total liabilities	32,855	137,301	170,156
Fund Balances			
Non-spendable			
Prepaid items	-	-	-
Restricted			
Judicial	42,111	-	42,111
Public safety	3,987	-	3,987
Health and welfare	299,363	-	299,363
Economic development	167,633	-	167,633
Capital outlay	-	2,015,579	2,015,579
Unassigned	-	-	-
Total fund balances	513,094	2,015,579	2,528,673
Total liabilities and fund balances	$ 545,949	$ 2,152,880	$ 2,698,829

Lanier County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds

For the year ended June 30, 2025	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues			
Property taxes	$ -	$ -	$ -
Sales taxes	-	1,398,367	1,398,367
Intergovernmental	1,503,703	727,507	2,231,210
Fines and forfeitures	75,762	-	75,762
Interest income	18,175	3,896	22,071
Miscellaneous revenue	6,354	-	6,354
Total revenues	1,603,994	2,129,770	3,733,764
Expenditures			
Current			
General government	-	-	-
Judicial	16,037	-	16,037
Public safety	36,417	-	36,417
Public works	570,427	1,038,938	1,609,365
Health and welfare	36,213	-	36,213
Culture and recreation	-	-	-
Housing and development	-	-	-
Intergovernmental	-	280,846	280,846
Capital outlay	858,696	429,454	1,288,150
Debt service, principal	-	219,680	219,680
Debt service, interest	-	35,727	35,727
Total expenditures	1,517,790	2,004,645	3,522,435
Excess (Deficiency) of Revenues Over (Under) Expenditures	86,204	125,125	211,329
Other Financing Sources (Uses)			
Transfers in	35,955	-	35,955
Transfers out	(133,166)	-	(133,166)
Lease financing	-	-	-
Proceeds from the sale of capital assets	-	-	-
Total other financing sources (uses)	(97,211)	-	(97,211)
Net change in fund balances	(11,007)	125,125	114,118
Fund balances, beginning of year	524,101	1,890,454	2,414,555
Fund balances, end of year	$ 513,094	$ 2,015,579	$ 2,528,673

Lanier County, Georgia
Combining Balance Sheet –
Nonmajor Special Revenue Funds

June 30, 2025	Special Revenue Funds Law Library Fund	Federal Seizure Equitable Sharing Fund	State Drug and State Seizure Fund
Assets			
Cash and cash equivalents	$ 41,121	$ 3,043	$ 230,098
Receivables, net	990	-	-
Taxes receivable, net	-	-	-
Note receivables, net	-	-	-
Prepaid items	-	-	-
Due from other governments	-	-	-
Due from other funds	-	-	-
Total assets	42,111	3,043	230,098
Liabilities and Fund Balances			
Liabilities			
Accounts payable	-	-	-
Accrued liabilities	-	-	-
Unearned reveue	-	-	-
Due to other governments	-	-	-
Due to other funds	-	-	1,104
Total liabilities	-	-	1,104
Fund Balances			
Non-spendable			
Prepaid items	-	-	-
Restricted			
Judicial	42,111	-	-
Public safety	-	-	-
Health and welfare	-	3,043	228,994
Economic development	-	-	-
Capital outlay	-	-	-
Unassigned	-	-	-
Total fund balances	42,111	3,043	228,994
Total liabilities and fund balances	$ 42,111	$ 3,043	$ 230,098

Lanier County, Georgia
Combining Balance Sheet –
Nonmajor Special Revenue Funds (Continued)

June 30, 2025	Special Revenue Funds			
	ARPA Fund	Victim Assistance Fund	D.A.T.E. Fund	Revolving Loan Fund
Assets				
Cash and cash equivalents	$ -	$ 4,635	$ 19,537	$ 93,320
Receivables, net	-	568	185	-
Taxes receivable, net	-	-	-	-
Note receivables, net	-	-	-	74,313
Prepaid items	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Total assets	-	5,203	19,722	167,633
Liabilities and Fund Balances				
Liabilities				
Accounts payable	-	-	-	-
Accrued liabilities	-	-	-	-
Unearned reveue	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Fund Balances				
Non-spendable				
Prepaid items	-	-	-	-
Restricted				
Judicial	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	5,203	19,722	-
Economic development	-	-	-	167,633
Capital outlay	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	-	5,203	19,722	167,633
Total liabilities and fund balances	$ -	$ 5,203	$ 19,722	$ 167,633

Lanier County, Georgia
Combining Balance Sheet –
Nonmajor Special Revenue Funds (Continued)

June 30, 2025	Special Revenue Funds: Jail Fund	Special Revenue Funds: Opioid Settlement Fund	Special Revenue Funds: CDBG Fund	Total Nonmajor Special Revenue Funds
Assets				
Cash and cash equivalents	$ 19,224	$ 42,401	$ 1	$ 453,380
Receivables, net	2,763	-	-	4,506
Taxes receivable, net	-	-	-	-
Note receivables, net	-	-	-	74,313
Prepaid items	-	-	-	-
Due from other governments	-	-	13,750	13,750
Due from other funds	-	-	-	-
Total assets	21,987	42,401	13,751	545,949
Liabilities and Fund Balances				
Liabilities				
Accounts payable	-	-	13,750	13,750
Accrued liabilities	-	-	-	-
Unearned reveue	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	18,000	-	1	19,105
Total liabilities	18,000	-	13,751	32,855
Fund Balances				
Non-spendable				
Prepaid items	-	-	-	-
Restricted				
Judicial	-	-	-	42,111
Public safety	3,987	-	-	3,987
Health and welfare	-	42,401	-	299,363
Economic development	-	-	-	167,633
Capital outlay	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	3,987	42,401	-	513,094
Total liabilities and fund balances	$ 21,987	$ 42,401	$ 13,751	$ 545,949

Lanier County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds

For the year ended June 30, 2025	Special Revenue Funds		
	Law Library Fund	Federal Seizure Equitable Sharing Fund	State Drug and State Seizure Fund
Revenues			
Property taxes	$ -	$ -	$ -
Sales taxes	-	-	-
Intergovernmental	-	-	-
Fines and forfeitures	7,948	-	32,618
Interest income	82	2	8,347
Miscellaneous revenue	-	-	-
Total revenues	8,030	2	40,965
Expenditures			
Current			
General government	-	-	-
Judicial	7,333	-	-
Public safety	-	-	18,417
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Housing and development	-	-	-
Intergovernmental	-	-	-
Capital outlay	-	-	49,188
Debt service, principal	-	-	-
Debt service, interest	-	-	-
Total expenditures	7,333	-	67,605
Excess (Deficiency) of Revenues Over (Under) Expenditures	697	2	(26,640)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Lease financing	-	-	-
Proceeds from the sale of capital assets	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	697	2	(26,640)
Fund balances, beginning of year	41,414	3,041	255,634
Fund balances, end of year	$ 42,111	$ 3,043	$ 228,994

Lanier County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds (Continued)

For the year ended June 30, 2025	Special Revenue Funds			
	ARPA Fund	Victim Assistance Fund	D.A.T.E. Fund	Revolving Loan Fund
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-
Intergovernmental	872,046	-	-	-
Fines and forfeitures	-	8,692	7,272	-
Interest income	8,443	-	-	1,209
Miscellaneous revenue	-	-	-	-
Total revenues	880,489	8,692	7,272	1,209
Expenditures				
Current				
General government	-	-	-	-
Judicial	-	8,704	-	-
Public safety	-	-	-	-
Public works	570,427	-	-	-
Health and welfare	-	-	1,213	-
Culture and recreation	-	-	-	-
Housing and development	-	-	-	-
Intergovernmental	-	-	-	-
Capital outlay	212,851	-	-	-
Debt service, principal	-	-	-	-
Debt service, interest	-	-	-	-
Total expenditures	783,278	8,704	1,213	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	97,211	(12)	6,059	1,209
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(97,211)	-	(35,955)	-
Lease financing	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources (uses)	(97,211)	-	(35,955)	-
Net change in fund balances	-	(12)	(29,896)	1,209
Fund balances, beginning of year	-	5,215	49,618	166,424
Fund balances, end of year	$ -	$ 5,203	$ 19,722	$ 167,633

Lanier County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds (Continued)

For the year ended June 30, 2025	Special Revenue Funds			Total Nonmajor Special Revenue Funds
	Jail Fund	Opioid Settlement Fund	CDBG Fund	
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	631,657	1,503,703
Fines and forfeitures	19,232	-	-	75,762
Interest income	-	92	-	18,175
Miscellaneous revenue	-	6,354	-	6,354
Total revenues	19,232	6,446	631,657	1,603,994
Expenditures				
Current				
General government	-	-	-	-
Judicial	-	-	-	16,037
Public safety	18,000	-	-	36,417
Public works	-	-	-	570,427
Health and welfare	-	-	35,000	36,213
Culture and recreation	-	-	-	-
Housing and development	-	-	-	-
Intergovernmental	-	-	-	-
Capital outlay	-	-	596,657	858,696
Debt service, principal	-	-	-	-
Debt service, interest	-	-	-	-
Total expenditures	18,000	-	631,657	1,517,790
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,232	6,446	-	86,204
Other Financing Sources (Uses)				
Transfers in	-	35,955	-	35,955
Transfers out	-	-	-	(133,166)
Lease financing	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	35,955	-	(97,211)
Net change in fund balances	1,232	42,401	-	(11,007)
Fund balances, beginning of year	2,755	-	-	524,101
Fund balances, end of year	$ 3,987	$ 42,401	$ -	$ 513,094

Lanier County, Georgia
Combining Balance Sheet – Nonmajor Capital Projects Funds

June 30, 2025	Capital Projects Funds		
	2017 SPLOST Fund	2022 SPLOST Fund	2018 TSPLOST Fund
Assets			
Cash and cash equivalents	$ 31,734	$ 406,795	$ 349,796
Receivables, net	-	-	-
Taxes receivable, net	-	-	-
Note receivables, net	-	-	-
Prepaid items	-	-	-
Due from other governments	-	80,482	37,223
Due from other funds	-	31,734	-
Total assets	31,734	519,011	387,019
Liabilities and Fund Balances			
Liabilities			
Accounts payable	-	59,698	-
Accrued liabilities	-	-	-
Unearned reveue	-	-	-
Due to other governments	-	45,869	-
Due to other funds	31,734	-	-
Total liabilities	31,734	105,567	-
Fund Balances			
Non-spendable			
Prepaid items	-	-	-
Restricted			
Judicial	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Economic development	-	-	-
Capital outlay	-	413,444	387,019
Unassigned	-	-	-
Total fund balances	-	413,444	387,019
Total liabilities and fund balances	$ 31,734	$ 519,011	$ 387,019

Lanier County, Georgia
Combining Balance Sheet –
Nonmajor Capital Projects Funds (Continued)

June 30, 2025	Capital Projects Funds: Public Roads Fund	Total Nonmajor Capital Projects Funds
Assets		
Cash and cash equivalents	$ 1,215,116	$ 2,003,441
Receivables, net	-	-
Taxes receivable, net	-	-
Note receivables, net	-	-
Prepaid items	-	-
Due from other governments	-	117,705
Due from other funds	-	31,734
Total assets	1,215,116	2,152,880
Liabilities and Fund Balances		
Liabilities		
Accounts payable	-	59,698
Accrued liabilities	-	-
Unearned reveue	-	-
Due to other governments	-	45,869
Due to other funds	-	31,734
Total liabilities	-	137,301
Fund Balances		
Non-spendable		
Prepaid items	-	-
Restricted		-
Judicial	-	-
Public safety	-	-
Health and welfare	-	-
Economic development	-	-
Capital outlay	1,215,116	2,015,579
Unassigned	-	-
Total fund balances	1,215,116	2,015,579
Total liabilities and fund balances	$ 1,215,116	$ 2,152,880

Lanier County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Projects Funds

For the year ended June 30, 2025	Capital Projects Funds		
	2017 SPLOST Fund	2022 SPLOST Fund	2018 TSPLOST Fund
Revenues			
Property taxes	$ -	$ -	$ -
Sales taxes	-	964,776	433,591
Intergovernmental	-	-	-
Fines and forfeitures	-	-	-
Interest income	127	1,196	968
Miscellaneous revenue	-	-	-
Total revenues	127	965,972	434,559
Expenditures			
Current			
General government	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	31,734	500,311	506,893
Health and welfare	-	-	-
Culture and recreation	-	-	-
Housing and development	-	-	-
Intergovernmental	-	280,846	-
Capital outlay	-	202,442	-
Debt service, principal	43,890	175,790	-
Debt service, interest	8,898	26,829	-
Total expenditures	84,522	1,186,218	506,893
Excess (Deficiency) of Revenues Over (Under) Expenditures	(84,395)	(220,246)	(72,334)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Lease financing	-	-	-
Proceeds from the sale of capital assets	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(84,395)	(220,246)	(72,334)
Fund balances, beginning of year	84,395	633,690	459,353
Fund balances, end of year	$ -	$ 413,444	$ 387,019

Lanier County, Georgia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Projects Funds (Continued)

For the year ended June 30, 2025	Capital Projects Funds: Public Roads Fund	Total Nonmajor Capital Projects Funds
Revenues		
Property taxes	$ -	$ -
Sales taxes	-	1,398,367
Intergovernmental	727,507	727,507
Fines and forfeitures	-	-
Interest income	1,605	3,896
Miscellaneous revenue	-	-
Total revenues	729,112	2,129,770
Expenditures		
Current		
General government	-	-
Judicial	-	-
Public safety	-	-
Public works	-	1,038,938
Health and welfare	-	-
Culture and recreation	-	-
Housing and development	-	-
Intergovernmental	-	280,846
Capital outlay	227,012	429,454
Debt service, principal	-	219,680
Debt service, interest	-	35,727
Total expenditures	227,012	2,004,645
Excess (Deficiency) of Revenues Over (Under) Expenditures	502,100	125,125
Other Financing Sources (Uses)		
Transfers in	-	-
Transfers out	-	-
Lease financing	-	-
Proceeds from the sale of capital assets	-	-
Total other financing sources (uses)	-	-
Net change in fund balances	502,100	125,125
Fund balances, beginning of year	713,016	1,890,454
Fund balances, end of year	$ 1,215,116	$ 2,015,579

Lanier County, Georgia
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Law Library Fund

For the year ended June 30, 2025	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Fines and forfeitures	8,000	8,000	7,948	(52)
Interest income	-	-	82	82
Miscellaneous revenue	-	-	-	-
Total revenues	8,000	8,000	8,030	30
Expenditures				
Current				
General government	-	-	-	-
Judicial	8,000	8,000	7,333	667
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Housing and development	-	-	-	-
Intergovernmental	-	-	-	-
Capital outlay	-	-	-	-
Debt service, principal	-	-	-	-
Debt service, interest	-	-	-	-
Total expenditures	8,000	8,000	7,333	667
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	697	697
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	697	697
Fund balance, beginning of year	41,414	41,414	41,414	-
Fund balance, end of year	$ 41,414	$ 41,414	$ 42,111	$ 697

Lanier County, Georgia
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Federal Seizure Equitable Sharing Fund

For the year ended June 30, 2025	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ 100	$ 100	$ -	$ (100)
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest income	-	-	2	2
Miscellaneous revenue	-	-	-	-
Total revenues	100	100	2	(98)
Expenditures				
Current				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Housing and development	-	-	-	-
Intergovernmental	-	-	-	-
Capital outlay	100	100	-	100
Debt service, principal	-	-	-	-
Debt service, interest	-	-	-	-
Total expenditures	100	100	-	100
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	2	2
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	2	2
Fund balance, beginning of year	3,041	3,041	3,041	-
Fund balance, end of year	$ 3,041	$ 3,041	$ 3,043	$ 2

Lanier County, Georgia
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
State Drug and State Seizure Fund

For the year ended June 30, 2025	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Fines and forfeitures	10,400	10,400	32,618	22,218
Interest income	-	-	8,347	8,347
Miscellaneous revenue	-	-	-	-
Total revenues	10,400	10,400	40,965	30,565
Expenditures				
Current				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	10,400	10,400	18,417	(8,017)
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Housing and development	-	-	-	-
Intergovernmental	-	-	-	-
Capital outlay	-	-	49,188	(49,188)
Debt service, principal	-	-	-	-
Debt service, interest	-	-	-	-
Total expenditures	10,400	10,400	67,605	(57,205)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(26,640)	(26,640)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	(26,640)	(26,640)
Fund balance, beginning of year	255,634	255,634	255,634	-
Fund balance, end of year	$ 255,634	$ 255,634	$ 228,994	$ (26,640)

Lanier County, Georgia
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
ARPA Fund

For the year ended June 30, 2025	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-
Intergovernmental	1,349,540	1,349,540	872,046	(477,494)
Fines and forfeitures	-	-	-	-
Interest income	-	-	8,443	8,443
Miscellaneous revenue	-	-	-	-
Total revenues	1,349,540	1,349,540	880,489	(469,051)
Expenditures				
Current				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	1,349,540	1,349,540	570,427	779,113
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Housing and development	-	-	-	-
Intergovernmental	-	-	-	-
Capital outlay	-	-	212,851	(212,851)
Debt service, principal	-	-	-	-
Debt service, interest	-	-	-	-
Total expenditures	1,349,540	1,349,540	783,278	566,262
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	97,211	97,211
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	(97,211)	(97,211)
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	(97,211)	(97,211)
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ -	$ -

Lanier County, Georgia
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Victim Assistance Fund

For the year ended June 30, 2025	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Fines and forfeitures	8,000	8,000	8,692	692
Interest income	-	-	-	-
Miscellaneous revenue	-	-	-	-
Total revenues	8,000	8,000	8,692	692
Expenditures				
Current				
General government	-	-	-	-
Judicial	8,000	8,000	8,704	(704)
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Housing and development	-	-	-	-
Intergovernmental	-	-	-	-
Capital outlay	-	-	-	-
Debt service, principal	-	-	-	-
Debt service, interest	-	-	-	-
Total expenditures	8,000	8,000	8,704	(704)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(12)	(12)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	(12)	(12)
Fund balance, beginning of year	5,215	5,215	5,215	-
Fund balance, end of year	$ 5,215	$ 5,215	$ 5,203	$ (12)

Lanier County, Georgia
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
D.A.T.E. Fund

For the year ended June 30, 2025	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Fines and forfeitures	3,000	3,000	7,272	4,272
Interest income	-	-	-	-
Miscellaneous revenue	-	-	-	-
Total revenues	3,000	3,000	7,272	4,272
Expenditures				
Current				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	3,000	3,000	1,213	1,787
Culture and recreation	-	-	-	-
Housing and development	-	-	-	-
Intergovernmental	-	-	-	-
Capital outlay	-	-	-	-
Debt service, principal	-	-	-	-
Debt service, interest	-	-	-	-
Total expenditures	3,000	3,000	1,213	1,787
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	6,059	6,059
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	(35,955)	(35,955)
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	(35,955)	(35,955)
Net change in fund balances	-	-	(29,896)	(29,896)
Fund balance, beginning of year	49,618	49,618	49,618	-
Fund balance, end of year	$ 49,618	$ 49,618	$ 19,722	$ (29,896)

Lanier County, Georgia
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Revolving Loan Fund

For the year ended June 30, 2025	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest income	2,000	2,000	1,209	(791)
Miscellaneous revenue	-	-	-	-
Total revenues	2,000	2,000	1,209	(791)
Expenditures				
Current				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Housing and development	2,000	2,000	-	2,000
Intergovernmental	-	-	-	-
Capital outlay	-	-	-	-
Debt service, principal	-	-	-	-
Debt service, interest	-	-	-	-
Total expenditures	2,000	2,000	-	2,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	1,209	1,209
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	1,209	1,209
Fund balance, beginning of year	166,424	166,424	166,424	-
Fund balance, end of year	$ 166,424	$ 166,424	$ 167,633	$ 1,209

Lanier County, Georgia
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Jail Fund

For the year ended June 30, 2025	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Fines and forfeitures	20,000	20,000	19,232	(768)
Interest income	-	-	-	-
Miscellaneous revenue	-	-	-	-
Total revenues	20,000	20,000	19,232	(768)
Expenditures				
Current				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	20,000	20,000	18,000	2,000
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Housing and development	-	-	-	-
Intergovernmental	-	-	-	-
Capital outlay	-	-	-	-
Debt service, principal	-	-	-	-
Debt service, interest	-	-	-	-
Total expenditures	20,000	20,000	18,000	2,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	1,232	1,232
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	1,232	1,232
Fund balance, beginning of year	2,755	2,755	2,755	-
Fund balance, end of year	$ 2,755	$ 2,755	$ 3,987	$ 1,232

Lanier County, Georgia
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Opioid Settlement Fund

For the year ended June 30, 2025	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest income	-	-	92	92
Miscellaneous revenue	-	-	6,354	6,354
Total revenues	-	-	6,446	6,446
Expenditures				
Current				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Housing and development	-	-	-	-
Intergovernmental	-	-	-	-
Capital outlay	-	-	-	-
Debt service, principal	-	-	-	-
Debt service, interest	-	-	-	-
Total expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	6,446	6,446
Other Financing Sources (Uses)				
Transfers in	-	-	35,955	35,955
Transfers out	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	35,955	35,955
Net change in fund balance	-	-	42,401	42,401
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ 42,401	$ 42,401

Lanier County, Georgia
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
CDBG Fund

For the year ended June 30, 2025	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	631,657	631,657
Fines and forfeitures	-	-	-	-
Interest income	-	-	-	-
Miscellaneous revenue	-	-	-	-
Total revenues	-	-	631,657	631,657
Expenditures				
Current				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	35,000	(35,000)
Culture and recreation	-	-	-	-
Housing and development	-	-	-	-
Intergovernmental	-	-	-	-
Capital outlay	-	-	596,657	(596,657)
Debt service, principal	-	-	-	-
Debt service, interest	-	-	-	-
Total expenditures	-	-	631,657	(631,657)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ -	$ -

Lanier County, Georgia
Schedule of Projects Funded by Special Purpose Sales Tax Proceeds

For the year ended June 30, 2025	Original Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Expenditures Total
2017 Referendum				
Roads, Streets and Bridges	$ 7,493,625	$ 1,921,099	$ 84,522	$ 2,005,621
Park & Recreation Project	832,625	203,957	-	203,957
City of Lakeland Projects	4,173,750	1,130,696	-	1,130,696
Total expenditures	$ 12,500,000	$ 3,255,752	$ 84,522	$ 3,340,274

For the year ended June 30, 2025	Original Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Expenditures Total
2022 Referendum				
Roads, Streets and Bridges	$ 7,611,250	$ 302,148	$ 881,419	$ 1,183,567
Park & Recreation Project	1,250,000	-	23,953	23,953
City of Lakeland Projects	3,638,750	384,042	280,846	664,888
Total expenditures	$ 12,500,000	$ 686,190	$ 1,186,218	$ 1,872,408

Lanier County, Georgia
Combining Statement Fiduciary Net Position
Custodial Funds

June 30, 2025	Clerk of Superior Court	Probate Court	Tax Commissioner
Assets			
Cash and cash equivalents	183,290	62,087	513,643
Taxes receivable	-	-	-
Total assets	183,290	62,087	513,643
Liabilities			
Due to others	30,153	34,316	254,768
Total liabilities	30,153	34,316	254,768
Net Position			
Net position - restricted for others	153,137	27,771	258,875
Total net position	$ 153,137	$ 27,771	$ 258,875

Lanier County, Georgia
Combining Statement Fiduciary Net Position
Custodial Funds (Continued)

June 30, 2025	Magistrate Court	Sheriff's Department	Total Custodial Funds
Assets			
Cash and cash equivalents	18,762	32,512	$ 810,294
Taxes receivable	-	-	-
Total assets	18,762	32,512	810,294
Liabilities			
Due to others	6,193	-	325,430
Total liabilities	6,193	-	325,430
Net Position			
Net position - restricted for others	12,569	32,512	484,864
Total net position	$ 12,569	$ 32,512	$ 484,864

Lanier County, Georgia
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds

For the year ended June 30, 2025	Clerk of Superior Court	Probate Court	Tax Commissioner
Additions			
Taxes collected for other agencies	$ -	$ -	$ 10,563,618
Court fees collected for other agencies	483,347	331,586	-
Court individual cases	-	-	-
Sheriff fees collected	-	-	-
Interest revenue	325	-	70,951
Total additions	483,672	331,586	10,634,569
Deductions			
Payments of court fees to other agencies	(444,384)	(321,737)	-
Payments to others	-	-	-
Payments of taxes to other agencies	-	-	(10,937,940)
Payments of Sheriff fees to agencies	-	-	-
Payments from inmates to others	-	-	-
Total deductions	(444,384)	(321,737)	(10,937,940)
Change in Net Position	39,288	9,849	(303,371)
Net position - beginning of year	113,849	17,922	562,246
Net position - end of year	$ 153,137	$ 27,771	$ 258,875

Lanier County, Georgia
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds (Continued)

For the year ended June 30, 2025	Magistrate Court	Sheriff's Department	Total Custodial Funds
Additions			
Taxes collected for other agencies	$ -	$ -	$ 10,563,618
Court fees collected for other agencies	-	-	814,933
Court individual cases	138,212	-	138,212
Sheriff fees collected	-	102,730	102,730
Interest revenue	-	12	71,288
Total additions	138,212	102,742	11,690,781
Deductions			
Payments of court fees to other agencies	-	-	(766,121)
Payments to others	(131,947)	-	(131,947)
Payments of taxes to other agencies	-	-	(10,937,940)
Payments of Sheriff fees to agencies	-	(95,454)	(95,454)
Payments from inmates to others	-	-	-
Total deductions	(131,947)	(95,454)	(11,931,462)
Change in Net Position	6,265	7,288	(240,681)
Net position - beginning of year	6,304	25,224	725,545
Net position - end of year	$ 12,569	$ 32,512	$ 484,864

REPORTS ON INTERNAL CONTROL AND COMPLIANCE MATTERS

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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, 2025, 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 October 13, 2026. 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 auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lanier County, Georgia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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.

Report on Internal Control over Financial Reporting (Continued)

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 identified certain deficiencies in internal control, described in the accompanying schedule of findings as items IC 2025-001 to be material weaknesses.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Lanier County, Georgia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on 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 auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.
October 13, 2026

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1. Type of auditor's report issued	Unmodified
2. Internal control over financial reporting:	
a. Material weaknesses identified?	Yes
b. Significant deficiencies identified not considered to be material weaknesses?	None noted
c. Noncompliance material to the financial statements noted?	None noted

SECTION II – FINANCIAL STATEMENT FINDINGS

Material Weaknesses

Primary Government

IC 2025-001 - Segregation of Duties

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 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. The finding is a repeat of prior year finding IC 2024-001.

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 for the prevention or timely detection of unauthorized transactions and unauthorized access to assets 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.