

SUMTER COUNTY, GEORGIA

FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

JUNE 30, 2025

SUMTER COUNTY, GEORGIA

FINANCIAL REPORT

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FINANCIAL SECTION

PJC GROUP, LLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
of Sumter County, Georgia
Americus, Georgia

Report on the Audit of the Financial Statements

Opinions

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

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

We did not audit the financial statements of the Sumter County Department of Public Health, which represents 100% of the assets, net position, and revenues of the discretely presented component unit as of June 30, 2025, and the respective changes in the financial position, for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Sumter County Department of Public Health is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (Government Auditing Standards). 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 that we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the County's Net Pension Liability and Related Ratios, and the Schedule of County Contributions, as listed in the table of contents, 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 (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with GAAS, 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.

Management has omitted the Management's Discussion and Analysis ("MD&A") that accounting principles generally accepted in the United States of America requires 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 GASB 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 opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining and Individual Nonmajor Fund Financial Statements and Other Schedules are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Special Purpose Local Option Sales tax proceeds are presented for purpose of additional analysis as required by the Official Code of Georgia Annotated ("O.C.G.A.") §48-8-121, and are also not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Combining and Individual Nonmajor Fund Financial Statements and Schedules, the Schedules of Expenditures of Special Purpose Local Option Sales Tax proceeds, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of the laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of the testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County'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 the County's internal control over financial reporting and compliance.



Atlanta, Georgia
December 19, 2025

BASIC FINANCIAL STATEMENT

SUMTER COUNTY, GEORGIA
Statement of Net Position
JUNE 30, 2025

Assets	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	Sumter County Department of Public Health
Cash and cash equivalents	$ 24,606,122	810,511	$ 25,416,633	$ 1,145,223
Investments	1,960,000	-	1,960,000	-
Tax receivable	1,040,205	-	1,040,205	-
Accounts receivables, net of allowances	-	186,424	186,424	2,833
Interest receivable	71,703	-	71,703	-
Due from other funds	950	8,338	9,288	-
Due from other governments	1,800,879	282	1,801,161	-
Inventories	1,669	-	1,669	-
Restricted assets:				
Cash	-	-	-	-
Capital assets:				
Nondepreciable	1,120,348	-	1,120,348	-
Depreciable, net of accumulated depreciation	52,222,323	-	52,222,323	505,094
Right to use lease assets (net amortization)	-	-	-	3,374
Total assets	82,824,199	1,005,555	83,829,754	1,656,524
Deferred Outflows of Resources:				
Pension	509,249	-	509,249	-
Total deferred outflow of resources	509,249	-	509,249	-
Liabilities				
Accounts payable	1,124,315	-	1,124,315	-
Accrued liabilities	1,756,967	-	1,756,967	-
Due to other governments	3,212,583	-	3,212,583	868
Unearned revenues	270,820	-	270,820	-
Financed purchases due within one year	-	-	-	-
Right to use payable due within one year	-	-	-	1,840
Right to use due in more than one year	-	-	-	1,534
Bonds payable due within one year	2,263,536	-	2,263,536	-
Bonds payable due in more than one year	6,719,310	-	6,719,310	-
Compensated absences due within one year	44,807	-	44,807	-
Compensated absences due in more than one year	438,041	-	438,041	-
Landfill due within one year	238,540	-	238,540	-
Landfill due in more than one year	954,159	-	954,159	-
Net pension liability	2,126,465	-	2,126,465	-
Total liabilities	19,149,543	-	19,149,543	4,242
Deferred Inflows of Resources				
Pension	-	-	-	3,459
Total deferred inflow of resources	-	-	-	3,459
Net Position				
Net investment in capital assets	49,590,917	-	49,590,917	505,094
Restricted for:				
Other programs	-	-	-	-
Judicial	299,057	-	299,057	-
Public Safety	2,652,835	-	2,652,835	-
Capital Outlay	9,900,085	-	9,900,085	-
Unrestricted	1,741,011	1,005,555	2,746,566	1,143,729
Total net position	$ 64,183,905	$ 1,005,555	$ 65,189,460	$ 1,648,823

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Statement of Activities

JUNE 30, 2025

Functions/Programs	Expenses	Program revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	$ 4,198,476	$ 507,333	$ -	$ -
Judicial	2,784,979	207,699	-	-
Public safety	14,826,587	3,614,138	-	-
Public works	1,910,864	-	-	-
Health and welfare	227,281	-	-	1,296,066
Parks and recreation	1,220,329	204,330	-	-
Housing and development	440,414	-	-	-
Capital outlay	-	-	-	-
Interest on long-term debt	88,203	-	-	-
Total governmental activities	25,697,133	4,533,500	-	1,296,066
Business-type activities:				
Solid Waste	1,005,239	1,329,295	-	-
Total business-type activities	1,005,239	1,329,295	-	-
Total primary government	26,702,372	5,862,795	-	1,296,066
Component Units:				
Sumter County Department of Public Health	1,212,971	701,558	594,508	-
Total Components	$ 1,212,971	$ 701,558	$ 594,508	$ -

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA
Statement of Activities
JUNE 30, 2025

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Component Unit
	Governmental activities	Business-type activities	Total	Sumter County Department of Public Health
Primary Government				
Governmental activities:				
General government	$ (3,691,143)	$ -	$ (3,691,143)	$ -
Judicial	(2,577,280)	-	(2,577,280)	-
Public safety	(11,212,449)	-	(11,212,449)	-
Public works	(1,910,864)	-	(1,910,864)	-
Health and welfare	1,068,785	-	1,068,785	-
Parks and recreation	(1,015,999)	-	(1,015,999)	-
Housing and development	(440,414)	-	(440,414)	-
Capital outlay	-	-	-	-
Interest on long-term debt	(88,203)		(88,203)	-
Total governmental activities	(19,867,567)	-	(19,867,567)	-
Business-type activities:	.			
Solid Waste	-	324,056	324,056	-
Total business-type activities	-	324,056	324,056	-
Total primary government	(19,867,567)	324,056	(19,543,511)	-
Component Units:				
Sumter County Department of Public Health	$ -	$ -	$ -	$ 83,095
Total Components	$ -	$ -	$ -	$ 83,095
General revenues:				
Property taxes	$ 11,680,042	$ -	$ 11,680,042	$ -
Sales taxes	2,842,475	-	2,842,475	-
Franchise fees	28,263	-	28,263	-
Other taxes	212,290	-	212,290	-
Unrestricted investment earnings	-	3,736	3,736	-
Transfers	900,000	(900,000)	-	-
Total general revenues and transfers	15,663,070	(896,264)	14,766,806	-
Change in net position	(4,204,497)	(572,208)	(4,776,705)	83,095
Net position, beginning of year	68,388,402	1,577,763	69,966,165	1,565,728
Net position, end of year	$ 64,183,905	$ 1,005,555	$ 65,189,460	$ 1,648,823

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Balance Sheet
Governmental Funds
JUNE 30, 2025

	General Fund	County Fire	American Rescue (ARP)
Assets			
Cash and cash equivalents	$ 7,026,946	$ 3,155,701	$ 985,572
Investment	1,960,000	-	-
Accounts receivables, net of allowances			
Taxes and fire fees	720,593	319,612	-
Accounts	-	-	-
Interest	71,703	-	-
Due from other funds	-	-	-
Due from other governments	269,201	-	-
Inventory	1,669	-	-
Restricted Cash	-	-	-
Total assets	10,050,112	3,475,313	985,572
Liabilities, Deferred Inflows of Resources and Funds Balances			
Liabilities			
Accounts payable	891,858	7,064	-
Accrued liabilities	435,777	30,841	1,290,349
Due to other funds	315	-	-
Due to other governments	-	3,164,513	-
Unearned revenues	-	270,820	-
Total liabilities	1,327,950	3,473,238	1,290,349
Deferred Inflows of Resources			
Unavailable revenue - property taxes	501,419	-	-
Unavailable revenue - intergovernmental	-	-	-
Total deferred inflows or resources	501,419	-	-
Fund Balances			
Non-spendable:			
Inventory	1,669	-	-
Restricted for:			
Judicial	-	-	-
Public safety	-	2,075	(304,777)
Capital outlay	-	-	-
Unassigned	8,219,074	-	-
Total fund balances	8,220,743	2,075	(304,777)
Total liabilities, deferred inflows of resources and fund balances	$ 10,050,112	$ 3,475,313	$ 985,572

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Balance Sheet
Governmental Funds
JUNE 30, 2025

	2021 SPLOST	Road Department	Capital Improvements
Assets			
Cash and cash equivalents	8,316,329	$ 2,538,343	$ 3,112
Investment	-	-	-
Accounts receivables, net of allowances			
Taxes and fire fees	-	-	-
Accounts	-	-	-
Interest	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	1,477,950
Inventory	-	-	-
Restricted Cash	-	-	-
Total assets	8,316,329	2,538,343	1,481,062
Liabilities, Deferred Inflows of Resources and Funds Balances	-		
Liabilities			
Accounts payable	67,000	-	-
Accrued liabilities	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	278,308
Unearned revenues	-	-	-
Total liabilities	67,000	-	278,308
Deferred Inflows of Resources			
Unavailable revenue - property taxes	-	-	-
Unavailable revenue - intergovernmental	390,816	-	921,334
Total deferred inflows or resources	390,816	-	921,334
Fund Balances			
Non-spendable:			
Inventory	-	-	-
Restricted for:			
Judicial	-	-	-
Public safety	-	2,538,343	-
Capital outlay	7,858,513	-	281,420
Unassigned	-	-	-
Total fund balances	7,858,513	2,538,343	281,420
Total liabilities, deferred inflows of resources and fund balances	$ 8,316,329	$ 2,538,343	$ 1,481,062

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Balance Sheet
Governmental Funds
JUNE 30, 2025

	Component Unit Solid Waste Management Authority	Nonmajor Governmental	Total Governmental Funds
Assets			
Cash and cash equivalents	$ 1,838,826	741,292	$ 24,606,122
Investment	-	-	1,960,000
Accounts receivables, net of allowances			
Taxes and fire fees	-	-	1,040,205
Accounts	-	-	-
Interest	-	-	71,703
Due from other funds	-	950	950
Due from other governments	-	53,728	1,800,879
Inventory	-	-	1,669
Restricted Cash	-	-	-
Total assets	1,838,826	795,970	29,481,528
Liabilities, Deferred Inflows of Resources and Funds Balances			
Liabilities			
Accounts payable	78,674	79,719	1,124,315
Accrued liabilities	-	-	1,756,967
Due to other funds	-	-	315
Due to other governments	-	-	3,442,821
Unearned revenues	-	-	270,820
Total liabilities	78,674	79,719	6,595,238
Deferred Inflows of Resources			
Unavailable revenue - property taxes	-	-	501,419
Unavailable revenue - intergovernmental	-	-	1,312,150
Total deferred inflows or resources	-	-	1,813,569
Fund Balances			
Non-spendable:			
Inventory	-	-	1,669
Restricted for:			
Judicial	-	299,057	299,057
Public safety	-	417,194	2,652,835
Capital outlay	1,760,152	-	9,900,085
Unassigned	-	-	8,219,074
Total fund balances	1,760,152	716,251	21,072,720
Total liabilities, deferred inflows of resources and fund balances	$ 1,838,826	795,970	29,481,528

Amounts reported for governmental activities in the Statement of Net Position are different because:			
Capital assets, including right to use leased assets, used in governmental activities are not financial resources and, therefore, are not reported in the funds.			49,590,917
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.			1,813,569
Deferred outflows of resources related to pensions are not due and payable in the current period and are, therefore, not reported in the funds.			509,249
Certain long-term liabilities are not due and payable in the current period and are, therefore, not reported in the funds.			
Capital assets and other activity			3,992,408
	Bonds payable	(8,992,846)	
	Net pension liability	(2,126,465)	
	Landfill	(1,192,699)	
	Compensated absences	(482,948)	
Net position of governmental activities			64,185,905

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Statement of Revenues, Expenditures, and Changes in Fund Balances Sheet
Governmental Funds

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	General	County Fire	American Rescue (ARP)
Revenues			
Property Taxes	$ 11,663,128	$ -	$ -
Sales taxes	2,842,475	-	-
Franchise taxes	28,263	-	-
Other taxes	1,270,550	865,000	-
Licenses and permits	193,068	-	-
Intergovernmental	201,743	-	-
Charges for services	4,559,170	1,724,270	-
Fines and forfeitures	515,392	-	-
Interest revenue	174,421	5,535	1,164
Other revenues	3,435,863	840,666	14,415
Total revenues	$ 24,884,073	$ 3,435,471	$ 15,579
Expenditures			
Current:			
General government	4,198,477	-	19,760
Judicial	2,784,979	-	-
Public safety	14,826,586	4,061,789	-
Public works	1,910,864	-	4,000
Health and welfare	227,281	-	-
Parks and recreation	1,220,329	-	-
Housing and development	440,414	-	-
Intergovernmental payments	-	-	-
Capital outlay	-	-	302,608
Debt service:			
Principal	187,980	227,451	-
Interest	8,441	2,582	-
Total expenditures	25,805,351	4,291,822	326,368
Excess (deficency) of revenue over (under) expenditures	(921,278)	(856,351)	(310,789)
Other financing sources (uses)			
Sale of capital assets	-	-	-
Transfers in	905,971	124,835	-
Transfers out	(2,708,395)	(120,000)	-
Total other financing sources (uses)	(1,802,424)	4,835	-
Net change in fund balances	(2,723,702)	(851,516)	(310,789)
Fund balance at beginning of year, as previously reported	10,942,776	853,591	6,012
Change within financial reporting entity (nonmajor to major fund)	-	-	-
Fund balance, beginning of year, as adjusted	10,942,776	853,591	6,012
Fund balance at end of year	$ 8,219,074	2,075	(304,777)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Statement of Revenues, Expenditures, and Changes in Fund Balances Sheet
Governmental Funds

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

		Previous NonMajor	
	2021 SPLOST	**Road Department**	**Capital Improvements**
Revenues			
Property Taxes	$ -	-	-
Sales taxes	-	-	-
Franchise taxes	-	-	-
Other taxes	-	-	-
Licenses and permits	-	-	-
Intergovernmental	5,145,591	1,663,029	556,618
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest revenue	197,417	5,026	557
Other revenues	-	-	-
Total revenues	5,343,008	1,668,055	557,175
Expenditures			
Current:			
General government	25	-	7
Judicial	-	-	-
Public safety	-	-	-
Public works	-	852,695	-
Health and welfare	-	-	-
Parks and recreation	-	-	-
Housing and development	-	-	-
Intergovernmental payments	2,118,487	-	-
Capital outlay	959,325	-	333,580
Debt service:	1,955,000		
Principal	93,465	-	-
Interest	-	-	-
Total expenditures	5,126,302	852,695	333,587
Excess (deficency) of revenue over (under) expenditures	216,706	815,360	223,588
Other financing sources (uses)			
Sale of capital assets	-	-	-
Transfers in	-	48,286	34,245
Transfers out	(19,609)	-	-
Total other financing sources (uses)	(19,609)	48,286	34,245
Net change in fund balances	197,097	863,646	257,833
Fund balance at beginning of year, as previously reported	7,661,416	1,674,697	23,588
Change within financial reporting entity (nonmajor to major fund)	-	-	-
Fund balance, beginning of year, as adjusted	7,661,416	1,674,697	23,588
Fund balance at end of year	$ 7,858,513	2,538,343	281,420

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Statement of Revenues, Expenditures, and Changes in Fund Balances Sheet
Governmental Funds

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Component Unit Solid Waste Management Authority	Nonmajor Governmental	Total Governmental Funds
Revenues			
Property Taxes	$ -	$ -	$ 11,663,128
Sales taxes	-	-	2,842,475
Franchise taxes	-	-	28,263
Other taxes	-	-	2,135,550
Licenses and permits	-	-	193,068
Intergovernmental	148,058	151,850	7,866,889
Charges for services	-	608,437	6,891,877
Fines and forfeitures	-	332,186	847,578
Interest revenue	3,091	2,329	389,540
Other revenues	1,686,727	37,269	6,014,940
Total revenues	1,837,876	1,132,071	38,873,308
Expenditures			
Current:			
General government	-	-	4,218,269
Judicial	-	54,001	2,838,980
Public safety	-	1,243,658	20,132,033
Public works	-	-	2,767,559
Health and welfare	-	-	227,281
Parks and recreation	-	-	1,220,329
Housing and development	-	-	440,414
Intergovernmental payments	-	-	2,118,487
Capital outlay	-	54,000	1,649,513
Debt service:			1,955,000
Principal	201,325	-	710,221
Interest	174,635	-	185,658
Total expenditures	375,960	1,351,659	38,463,744
Excess (deficency) of revenue over (under) expenditures	1,461,916	(219,588)	409,564
Other financing sources (uses)			
Sale of capital assets	-	-	-
Transfers in	1,000	121,640	1,235,977
Transfers out	-	(121,640)	(2,969,644)
Total other financing sources (uses)	1,000	-	(1,733,667)
Net change in fund balances	1,462,916	(219,588)	(1,324,103)
Fund balance at beginning of year, as previously reported	297,236	2,610,536	24,069,852
Change within financial reporting entity (nonmajor to major fund)		(1,674,697)	(1,674,697)
Fund balance, beginning of year, as adjusted	297,236	935,839	22,395,155
Fund balance at end of year	$ 1,760,152	716,251	21,071,052

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For The Fiscal Year Ended June 30, 2025

Amounts reported for governmental activities in the Statement of Activities are different because:	
Net change in fund balances - total governmental funds	(1,324,103)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciaion expense. This is the amount by which depreciation and amortization expense exceeds capital outlay in the current period.	
Capital outlay	2,762,697
Depreciation/amortization expenses	(2,912,435)
The net effect of various miscellaneous transactions involving capital assets (i.e.,sales, trade-ins, and donations) is to decrease net position.	(33,786)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	88,203
The issuance of long-term debt provides current financial resources to governmental funds, while the repaument of the principal of long-term debt consumes the current financial resources of government funds. Neither transactions, however, has any effect to net position. This amount is the principal payments on long-term debt and the proceeds from debt issuances.	
Principal repayments:	
Bonds	(2,156,326)
Financed purchases	(236,520)
Landfill post-closure costs	(238,540)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Compensated absences	49,456
Accrued interest	(203,143)
Net Change in net position - governmental activities	(4,204,497)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

Statement of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual (GAAP) Basis and Actual
General Fund

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Property taxes	$10,373,750	$10,373,750	$11,663,128	$1,289,378
Sales taxes	2,800,000	2,800,000	2,842,475	42,475
Franchise taxes	32,000	32,000	28,263	(3,737)
Other taxes	455,500	455,500	212,290	(243,210)
Licenses and permits	136,500	136,500	193,068	56,568
Intergovernmental	155,241	155,241	180,925	25,684
Charges for services	3,766,525	3,766,525	4,533,501	766,976
Fines and forfeitures	288,000	288,000	515,392	227,392
Interest revenue	189,500	189,500	174,421	(15,079)
Other revenues	5,355,245	5,568,050	5,826,534	258,484
Total revenues	23,552,261	23,765,066	26,169,997	2,404,931
Expenditures Current:				
General Government:				
Board of commissioners	199,098	199,098	188,673	10,425
County clerk	121,423	121,423	119,742	1,681
Administrator	301,470	301,470	205,344	96,126
Elections	274,542	274,542	211,126	63,416
Financial administration	285,204	285,204	278,494	6,710
Legal	77	77	77	-
Information systems	19,299	19,299	16,188	3,111
Human resources	210,037	210,037	206,788	3,249
Tax commissioner's office	622,591	622,591	555,710	66,881
Tax assessor's office	981,458	981,458	523,011	458,447
Board of equalization	6,829	6,829	6,029	800
Risk management	522,974	522,974	495,987	26,987
Building and grounds	890,016	890,016	858,496	31,520
General administration	18,820	18,820	17,759	1,061
General Government - Other	597,209	597,209	515,053	82,156
Total general government	5,051,047	5,051,047	4,198,477	852,570
Judicial:				
Judges of superior court	199,497	199,497	173,777	25,720
Clerk of courts	673,766	673,766	670,824	2,942
District attorney	614,432	614,432	614,432	-
State court	267,089	267,089	257,013	10,076
Magistrate court	458,488	458,488	448,587	9,901
Probate court	191,582	191,582	191,278	304
Juvenile court	161,533	161,533	161,533	-
Grand jury	5,543	5,543	5,543	-
Public defense	349,322	349,322	261,992	87,330
Total judicial	2,921,252	2,921,252	2,784,979	136,273
Public safety:				
Sheriff's office	4,949,325	4,949,325	4,935,841	13,484
Jail operations	4,722,110	4,722,110	4,671,871	50,239
Correctional institute	4,045,550	4,045,550	4,004,622	40,928
Coroner	79,580	79,580	68,983	10,597
E911	337,000	337,000	336,980	20
Animal control	58,473	58,473	57,818	655
Humane society	107,000	107,000	107,000	-
Emergency management	184,581	184,581	113,479	71,102
Emergency response & operations	529,992	529,992	529,992	-
Emergency medical services	-	-	-	-
Total public safety	15,013,611	15,013,611	14,826,586	187,025

(continued)

Statement of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual (GAAP) Basis and Actual
General Fund

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Continued:				
Public works:				
Public works department	$ 1,863,751	$ 1,863,751	$ 1,839,730	$24,021
Landfill closure/post-closure	132,830	132,830	71,134	61,696
Total public works	1,996,581	1,996,581	1,910,864	85,717
Health and welfare:				
Health	207,531	207,531	207,531	-
Welfare	19,750	19,750	19,750	-
Senior citizens center	2,500	2,500	-	2,500
Total health and welfare	229,781	229,781	227,281	2,500
Parks and recreation:				
Recreation	1,182,715	1,182,715	1,095,329	87,386
Libraries	125,000	125,000	125,000	-
Total parks and recreation	1,307,715	1,307,715	1,220,329	87,386
Housing and development:				
County agent's office	174,920	174,920	167,848	7,072
Forest resources	19,513	19,513	19,513	-
Building inspection	245,953	245,953	77,566	168,387
Planning & Zoning	122,927	122,927	114,771	8,156
Economic development	25,000	25,000	25,000	-
Airport	35,716	35,716	35,716	-
Total housing and development	624,029	624,029	440,414	183,615
Debt service:				
Principal	201,326	201,326	99,777	101,549
Interest	174,635	174,635	88,203	86,432
Total debt service	375,961	375,961	187,980	187,981
Total expenditures	27,519,977	27,519,977	25,796,910	1,723,067
Excess (deficiency) of revenues over expenditures	(3,967,716)	(3,754,911)	373,087	4,127,998
Other financing sources (uses)				
Proceeds from the sale of capital assets	-	-	-	-
Transfers in	1,025,971	1,025,971	1,025,971	-
Transfers out	2,708,395	2,708,395	2,708,395	-
Total other financing sources, net	3,734,366	3,734,366	3,734,366	-
Net change in fund balances	(233,350)	(20,545)	4,107,453	4,127,998
Fund balance, beginning of year	2,335,308	2,122,502	10,680,863	8,558,361
Fund balance, end of year	$2,101,958	2,101,957	$14,788,316	$12,686,359

SUMTER COUNTY, GEORGIA

Statement of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual (GAAP) Basis and Actual
County Fire Fund

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Other taxes	865,000	865,000	865,000	-
Charges for services	1,603,500	1,603,500	1,724,270	120,770
Interest revenue	-	2,500	5,535	3,035
Other revenues	2,500	2,500	850,826	848,326
Total revenues	2,471,000	2,473,500	3,445,631	972,131
Expenditures Current:				
Public safety:				
Fire	4,485,399	4,485,399	4,061,789	423,610
Total public safety	4,485,399	4,485,399	4,061,789	423,610
Debt service:				
Principal	228,329	228,329	227,451	878
Interest	1,853	1,853	2,582	(729)
Total debt service	230,182	230,182	230,033	149
Total expenditures	4,715,581	4,715,581	4,291,822	423,759
Excess (deficiency) of revenues over expenditures	(2,244,581)	(2,242,081)	(846,191)	548,372
Other financing sources (uses)				
Sale of capital assets	-	-	-	-
Transfers in	1,825,818	1,825,818	1,825,818	-
Transfers out	(120,000)	(120,000)	(120,000)	-
Total other financing sources, net	1,705,818	1,705,818	1,705,818	-
Net change in fund balances	(538,763)	(536,263)	859,627	1,395,890
Fund balance, beginning of year	777,508	777,508	777,508	-
Fund balance, end of year	$238,745	$241,245	$1,637,135	$1,395,890

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Statement of Revenues, Expenditures and Changes in Fund Balances
Budget to Actual (GAAP) Basis and Actual
American Rescue Plan Fund

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues				
Intergovermental	-	-	14,415	14,415
Interest revenue	-	-	1,164	1,164
Total revenues	-	-	15,579	15,579
Expenditures Current:				
Current:				
General government	-	-	19,759	19,759
Capital outlay	1,000,000	1,000,000	302,608	(697,392)
Public works	-	-	4,000	4,000
Total general government	1,000,000	1,000,000	326,368	(673,632)
Total expenditures	1,000,000	1,000,000	326,368	673,632
Excess (deficiency) of revenues over expenditures	(1,000,000)	(1,000,000)	(310,789)	(658,054)
Other financing sources (uses)				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	295,345	295,345	-	(295,345)
Total other financing sources, net	295,345	295,345	-	(295,345)
Net change in fund balances	(704,655)	(704,655)	(310,789)	393,866
Fund balance, beginning of year	292,288	292,288	6,013	5,122
Fund balance, end of year	$(412,367)	$(412,367)	$(304,776)	$107,591

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Statement of Net Position
Proprietary Funds

JUNE 30, 2025

Assets	Solid Waste Management
Current Assets:	
Cash and cash equivalents	$ 810,511
Accounts receivable, net of allowances	186,424
Due from other funds	8,338
Due from other governments	282
Total current assets	1,005,555
Total assets	1,005,555
Liabilities	
Current Liabilities	
Accounts payable	-
Due to others funds	-
Total current liabilities	-
Total liabilities	-
Net Position	
Unrestricted	1,005,555
Total net position	$ 1,005,555

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Solid Waste Management
Operating revenues	
Charges for services:	
Solid waste collection fees	$ 1,329,295
Intergovernmental	-
Total operating revenues	1,329,295
Operating expenses	
Contracted services	1,002,417
Other Expenses	2,822
Total operating expenses	1,005,239
Operating income (loss)	324,056
Non-operating income	
Interest income	3,736
Total non-operating income	3,736
Income before transfers	327,792
Trasfers	
Transfer out	(900,000)
Total transfers	(900,000)
Change in net position	(572,208)
Net position, beginning of year	1,577,763
Net position, end of year	$ 1,005,555

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Statement of Cash Flows
Proprietary Funds

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Solid Waste Management
Cash flows from operating activities	
Receipts from other customers	$ 1,329,295
Payments to suppliers	(86,335)
Payments to employees	(1,002,417)
Net cash provided by operating activities	240,543
Cash flows from non-capital financing activities:	
Tranfer Out	(900,000)
Net cash used in noncapital financing activities	(900,000)
Cash flows from investing activities:	
Sale of investments	-
Interest received	3,736
Net cash provided by investing activities	3,736
Decrease in cash and cash equivalents	(655,721)
Cash and cash equivalents:	
Beginning of year	1,466,232
End of year	810,511
	810,511
Reconcilation of operating income to net cash provided by operating activities:	
Operating income	324,056
Adjustments to reconcile operating income to net cash provided by operating activities:	
Increase in accounts receivable	16,191
Increase in due from other funds	(2)
Decrease in due from other governments	-
Decrease in accounts payable	(91,695)
Decrease in due to other funds	(8,009)
Net cash provided by operating activities	240,543

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Statement of Fiduciary Net Position
Fiduciary Funds

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Custodial Funds
Assets	
Cash and cash equivalents	$ 2,709,477
Accounts receivable	62,378
Taxes receivable	1,173,902
Total assets	3,945,756
Liabilities	
Due to others	1,272,636
Uncollected taxes	1,359,407
Total liabilities	2,632,043
Net Position	
Restricted for individuals, organizations, and other government	$ 1,313,713

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Statement of Changes in Fiduciary Net Position
Fiduciary Funds

FOR THE FISCAL YEAR ENEDED JUNE 30, 2025

	Custodial Fund
Additions	
Taxes collected	34,340,854
Fines and fees collected	4,345,539
Total additions	38,686,393
Deductions	
Taxes disbursed	33,435,019
Fines and fees disbursed	3,837,557
Total deductions	37,272,576
Change in net position	1,413,817
Net position , beginning of year	667,891
Net position , end of year	2,081,708

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

NOTES TO FINANCIAL STATEMENT

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Sumter County, Georgia (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America ("(GAAP)") as applied to government units. The Governmental Accounting Standards Board ("(GASB)") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. Reporting Entity

Sumter County was created by legislative act on December 26, 1831, and operates under a County Commissioner form of government with five elected commissioners who represent the district of their residence. The chairman and vice chairman are elected each year by the five-member board. The commissioners serve on a part-time basis, and are elected to staggered four-year terms. The Board of County Commissioners meets in regular session on the third Tuesday of each month. Sumter County provides the following services as authorized by its charter: public safety, highways and streets, health and social services, culture and recreation, courts, correctional institute, public improvements, planning and zoning, and general administrative services.

As required by GAAP, the financial statements of the reporting entity include those of Sumter County, Georgia (the "Primary Government") and its component units.

The Primary Government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. The Primary Government includes the offices of elected officials: Tax Commissioner, Sheriff, Probate Judge, Magistrate Judge, State Court Judge, and Clerk of Superior and State Courts.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable if the County appoints a voting majority of the organization's governing board and: 1) the County is able to significantly influence the programs or services performed or provided by the organizations; or 2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to the organization; or the County is obligated for the debt of the organization. Component units are reported in the County's financial statements as "discretely presented component units" or "blended component units" depending on the degree of the relationship between a component unit and the Primary Government.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (continued)

Blended Component Unit

The **Solid Waste Management Authority of Sumter County** ("Solid Waste Management Authority") is governed by the County's Board of Commissioners. Although it is legally separate from the County, the Solid Waste Management Authority is reported as if it were part of the Primary Government because its sole purpose is to issue revenue bonds for the repair of the County's landfill. All debt service activity of the Solid Waste Management Authority will be reported as debt service activity of the County. There are no separately issued financial statements available for the Solid Waste Management Authority.

Discretely Presented Component Unit

The **Sumter County Department of Public Health** (the "Department of Public Health") is governed by a seven-member board, of which one member is from the County's Board of Commissioners and three members are appointed by the County Commissioners. The County provides a significant amount of funding, and it has the authority to modify and approve the Department of Public Health's budget and the ability to approve environmental health service fees. Amounts included in the government-wide Statement of Net Position and Statement of Activities for the Department of Public Health are for the year ended June 30, 2025.

The Department of Public Health's financial statements can be obtained by writing to:

Sumter County Department of Public Health
1601 N. Martin Luther King Jr. Blvd Suite 100
Americus, Georgia 31719

B. 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 non-fiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements (continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to those 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 or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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 County 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 principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences and claims and judgments, and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the County the right to use leased assets are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Property taxes, sales taxes, franchise taxes, intergovernmental grants, licenses, and investment income 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. All other revenue items are considered to be measurable and available only when cash is received by the County.

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 required to be accounted for in another fund.

The ***County Fire Fund*** is a Special Revenue Fund used to account for the fees billed to property owners and expenditures of operating the County-wide fire department.

The ***American Rescue Plan Fund*** is a Special Revenue Fund used to account for the revenues and expenditures relating to the 2021 Coronavirus Recovery grant.

The ***Capital Improvements Fund*** is a Capital Projects Fund that account for the acquisition or construction of capital facilities.

The ***Road Department Fund*** is a Capital Projects Fund used to account for the revenues and expenditures relating to maintaining and improving the county's roadways.

The ***2021 Special Purpose Local Option Sales Tax ("SPLOST") Fund*** is a Capital Projects Fund used to account for the revenues and expenditures relating to the 2021 1% SPLOST, including payments made for principal and interest on the Sumter County General Obligation Sales Tax Bonds, Series 2021.

The ***1% Transportation Special Purpose Local Option Sales Tax ("TSPLOST") Fund*** is a Capital Projects Fund used to account for the revenues and expenditures relating to the Transportation Investment Act ("TIA") referendum passed by voters in the River Valley Region. The County will receive a designated allocation of the 1% sales tax over a 10-year period to fund transportation improvements.

The County reports the following major proprietary fund:

The ***Solid Waste Management Fund*** is an Enterprise Fund used to account for the receipts from services billed to customers and the payment of costs of collection.

Additionally, the County reports the following fund types:

The ***Special Revenue Funds*** account for revenue sources that are legally restricted or committed for expenditures of specific purposes.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

The ***Capital Project Funds*** account for the acquisition or construction of capital facilities.

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

Amounts reported as *program revenues* include: 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Fund are charges to customers for sales and services provided. Operating expenses for the Enterprise Funds and Internal Service Funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Budgets

Formal budgetary accounting is employed as a management control device for the General Fund and the Special Revenue Funds. Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance as required for all governmental funds except Capital Projects Funds. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budgets for SPLOST Capital Project Funds are adopted on a project basis, spanning more than one fiscal year. Budgetary control (the level at which expenditures may not legally exceed appropriations) is exercised at the department level or by projects. The Board of Commissioners must approve, by amendment, any departmental level changes to a previously adopted budget. The Board of Commissioners must approve transfers of any salary related items.

E. Cash, Cash Equivalents and Investments

The County and discretely presented component units' 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Cash, Cash Equivalents and Investments (continued)

The County's investment policy and State statutes authorize the County to invest in bank and savings and loan certificates of deposit; obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime bankers' acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia.

Investments are recorded at fair value based on quoted market prices as of the balance sheet date. Increases or decreases in the fair value during the year are recognized as a component of interest income.

F. Restricted Assets

Certain proceeds of revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

G. Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year as well as all other outstanding balances between funds are reported as “due to/from other funds”. These amounts are eliminated in the governmental activities column of the Statement of Net Position.

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

H. Inventories

Inventories are valued at cost using the first-in/first-out (“FIFO”) method and consist of supplies and signs used by the public works department which is recorded as an asset at the time of purchase. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. Inventories of other expendable supplies are not considered material and the cost of such items is recorded as expenditures/expenses when purchased.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. These items are accounted for using the consumption method.

J. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of $10,000 or greater and an estimated useful life in excess of one year. Such assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. In accordance with GASB 34, general infrastructure assets, which include roads, bridges, sidewalks, and similar items with an acquisition date of January 1, 1980 or later, have been capitalized.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend useful lives are expensed as incurred. Major outlays for capital assets and improvements are capitalized as projects are completed. For infrastructure projects, the County does not have a policy defining a capital addition in dollar terms. The policy with respect to infrastructure is that capitalized major outlays would be on a project-by-project basis and would include road widening or lengthening involving replacement of the road bed, or complete bridge rebuilding including replacement of bridge deck. Even though road resurfacing may be quite expensive, they are normally considered routine and would not extend the useful life of the road.

Capital assets, including lease assets, of the County are depreciated/amortized using the straight- line method over the following useful lives:

Asset Category	Years
Site improvements	20
Buildings	20 - 50
Machinery and equipment	3 - 10
Lease assets machinery and equipment	3 - 10
Infrastructure	20 - 50

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has three items that qualify for reporting in this category. These items relate to the County's Retirement Plan and are reported in the government-wide Statement of Net Position. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Changes in actuarial assumptions, which adjust the net pension liability, are also recorded as deferred outflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. Experience losses result from periodic studies by the County's actuary, which adjust the net pension liability for actual experience for certain trend information that was previously assumed. These experience losses are recorded as deferred outflows of resources and are amortized into pension expense over the expected remaining service lives of the plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period.

In addition to liabilities, the Statement of Net Position and the Governmental Funds Balance Sheet reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has one item that qualifies for reporting in this category. Additionally, the County has unavailable revenues that arise only under a modified accrual basis of accounting. Accordingly, they are reported only in the Governmental Funds Balance Sheet. The governmental funds report unavailable revenues from property taxes and intergovernmental revenues due to the period of availability and will be recognized as an inflow of resources in the period in which the amounts become available.

L. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Sumter County, Georgia Retirement Plan (the "Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Compensated Absences

The County's personnel policy permits employees to accumulate earned but unused vacation and sick pay benefits. The County's sick pay policy does not provide for payment of any amount when employees separate from service with the County. All vacation pay is accrued when incurred in the government-wide, proprietary, and, when applicable, fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

N. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, and proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses in the year the debt is issued.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and bond issuance costs 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

O. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from these estimates.

P. Fund Equity

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

d. ***Assigned*** – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through policy, authorization to assign fund balance remains with the Board.

e. ***Unassigned*** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Q. Fund Equity

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

a. Committed
b. Assigned
c. Unassigned

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

R. Property Taxes, Fire Fees, and Solid Waste Charge

The Sumter County Tax Commissioner bills and collects tax for the County as well as for the State of Georgia, and the Sumter County Board of Education. County fire fees and solid waste assessments are also billed annually on the property tax bills. The County property tax was levied on August 8, 2024, billed on October 2, 2024, and payable on or before December 1, 2024, after which date the bill becomes delinquent and the applicable property is subject to lien and assessed penalties and interest.

S. Leases

Lessee

The County is a lessee for noncancellable leases of equipment. The County recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of $10,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines: 1) the discount rate it uses to discount the expected lease payments to present value, 2) lease term, and 3) lease payments:

The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Lessee (Continued)

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

NOTE 2. LEGAL COMPLIANCE – BUDGETS

A. Budgets and Budgetary Accounting

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

1. Prior to May 1, the Department Heads submit to the County Administrator a proposed operating budget for the fiscal year commencing on July 1. The operating budget includes proposed expenditures and the means of financing them. The proposed budgets are then submitted to the Board of Commissioners by the County Administrator for study.

2. Public hearings are conducted at the County Courthouse to obtain taxpayer comments.

3. Prior to July 1, the budget is legally adopted by the Board of Commissioners.

4. Budget amounts can be transferred between line items within any department; however, any revisions of the budget must be approved by the Board of Commissioners.

5. Budgets are adopted on a basis consistent with GAAP for all funds. Annual appropriated budgets are legally adopted for the General Fund, Fire Fund, Capital Improvements Fund, and Special Revenue Funds. Annual operating budgets are prepared for each Capital Projects Fund and Enterprise Fund for planning, control, and evaluation purposes.

All appropriations, except for items encumbered at year-end, lapse. Encumbrances for items not lapsing at year-end are re-appropriated in the ensuing year's budget. Budget information for expenditures and encumbrances represents the operating budget as approved by the Board of Commissioners. The were no encumbrances as of June 30, 2025.

NOTE 2. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

B. Excess Expenditures Over Appropriations

The following funds had actual expenditures that exceeded appropriations as follows:

Department	Excess
Fire Fund:	
Debt service:	
Interest	$ 729

Excess expenditures over budget were funded by under-expenditures in other departments.

NOTE 3. DEPOSITS AND INVESTMENTS

Credit risk. State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime bankers' acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia.

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

Primary government:

Investments	Maturities	Credit Rating	Fair Value
Certificates of deposit	11-month weighted average	(a)	$ 1,960,000
			$ 1,960,000

(a) These are certificates of deposits held at a local financial institution and are not rated.

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

Custodial credit risk – Deposits. The County does not have a formal custodial credit risk policy. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2025, none of the County deposits were exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Fair Value Measurements. The County categorizes its fair value investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. Certificates of deposit are investments carried at cost. As a result, the County does not disclose its position in certificates of deposits of $1,952,268 within the fair value hierarchy.

NOTE 4. RECEIVABLES

Receivables at June 30, 2025, for the County's individual major funds and nonmajor funds in the aggregate, are as follows:

	General Fund	County Fire	Capital Improvements
Receivables:			
Taxes and fire fees	$971,544	$456,442	$-
Accounts	-	-	-
Due from other funds			
Due from other governments	269,201	-	1,477,950
Interest	71,703	-	-
	1,312,448	456,442	1,477,950
Less allowance for uncollectibles	(250,951)	(136,830)	-
Total receivables	$1,061,497	$319,612	$1,477,950

	Governmental Funds	Solid Waste Management	Total
Receivables:			
Taxes and fire fees	$-	$-	$1,427,986
Accounts	-	242,019	242,019
Due from other funds	950	8,338	9,288
Due from other governments	53,728	282	1,801,161
Interest	-	-	71,703
	54,678	250,639	3,552,157
Less allowance for uncollectibles	-	(55,595)	(443,376)
Total receivables	$54,678	$195,044	$3,108,781

The County's property taxes were levied on the assessed values of all real and personal property with utilities, including mobile homes and motor vehicles, located in the County.

NOTE 5. CAPITAL ASSETS

The County's capital asset activity for the fiscal year ended June 30, 2025 was as follows:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 974,338	$ 146,010	$ -	$ -	$ 1,120,348
Construction in progress	-	-	-	-	-
Total	974,338	146,010	-	-	1,120,348
Capital assets, being depreciated/amortized:					
Site improvements	1,538,746	-	-	-	1,538,746
Buildings	49,085,437	94,329	-	-	49,179,766
Equipment	19,317,670	2,522,358	(33,786)	-	21,806,242
Infrastructure	50,462,955	-	-	-	50,462,955
Lease asset - equipment	-	-	-	-	-
Total	120,404,808	2,616,687	(33,786)	-	122,987,709
Less accumulated depreciation/amortization for:					
Site improvements	(360,190)	-	-	(55,145)	(415,335)
Buildings	(16,926,648)	-	-	(908,458)	(17,835,106)
Equipment	(16,512,383)	-	-	(866,730)	(17,379,113)
Infrastructure	(34,053,730)	-	-	(1,082,102)	(35,135,832)
Lease asset - equipment	-	-	-	-	-
Total	(67,852,951)	-	-	(2,912,435)	(70,765,386)
Total capital assets, being depreciated/amortized, net	52,551,857	2,616,687	(33,786)	(2,912,435)	52,222,323
Governmental activities capital assets, net	$ 53,526,195	$ 2,762,697	$ (33,786)	$ (2,912,435)	$ 53,342,671

Depreciation expense was charged to functions/programs of the County as follows:

Governmental activities:	
General government	$745,686
Public safety	983,073
Public works	968,096
Parks and recreation	215,580
Total depreciation/amortization expense - governmental activities	$2,912,435

NOTE 6. LONG-TERM DEBT

Governmental Activities Debt

The following is a summary of long-term debt activity for the County for the fiscal year ended June 30, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable	$11,139,172	$ -	$2,156,326	$8,982,846	$2,263,536
Financed purchases payable	236,520	-	236,520	-	-
Compensated absences	438,041	94,263	49,456	482,848	44,807
Landfill post-closure care costs	1,431,239	-	238,540	1,192,699	238,540
Net pension liability	2,301,150	1,124,017	1,298,702	2,126,465	-
Governmental activities:					
long-term liabilites	$15,546,122	$1,218,280	$3,979,544	$12,784,858	$2,546,883

For governmental activities, compensated absences, landfill post-closure care costs, and net pension liability are liquidated by the General Fund.

Financed Purchase from Direct Borrowings

During fiscal year 2015, the County financed the acquisition of various pieces of equipment from direct borrowings with financial institutions in the amount of $3,500,000. The agreements qualify as a financed purchase from direct borrowings for accounting purposes. The debt is due in monthly installments of $32,883 beginning February 15, 2015 and continuing through June 30, 2025. The interest rate on the financed purchase agreement is 2.43%. The financed purchase is collateralized by the equipment. The County's total financed purchase debt service requirement matured, and the outstanding balance was zero ($0) at June 30, 2025.

Bonds Payable

This bond is authorized by the Constitution and laws of the State of Georgia, an election held November 5, 2019, and resolution of the Sumter County Board of Commissioners adopted on May 19, 2021. The proceeds of the sale of the bond will be used to fund: a) all or a portion of the cost, (i) certain capital outlay projects for the County, and (ii) certain capital outlay projects for the City of Americus, Georgia, in accordance with an intergovernmental agreement related to an extension of the Special Purpose Local Option Sales Tax ("SPLOST") approved by the voters on November 5, 2019, and (b) the cost of issuing this bond. The bond is a general obligation of Sumter County and is payable first from collections of the SPLOST. The Bond is dated June 4, 2021, and will bare interest at the rate of 1.80% per annum. Principal

NOTE 6. LONG-TERM DEBT (CONTINUED)

Bonds Payable (continued)

During fiscal year 2023, through routine post-closure activities, Sumter County determined additional work would be needed at the landfill to install a new landfill cap, improve the methane gas collection system, and install a leachate collection system. Sumter County, through the Sumter County Solid Waste Management Authority, issued bonds to pay for this project in the amount of $5,380,375. The bond is a revenue bond of the Sumter County Solid Waste Management Authority and is payable by the Cities and the County based on their respective usage of the landfill. The County's percentage is 25.46%. The bond is dated July 27, 2022, and will bear interest at the rate of 3.55% per annum. Principal and interest will be repaid semi-annually on June 1 and December 1. The maturity date is June 1, 2042.

The annual requirements to amortize the bonds as of June 30, 2025 are as follows:

Fiscal Year Payable	Total	Principal	Interest
2026	$2,488,335	$2,263,536	$224,799
2027	2,555,400	2,376,005	179,395
2028	375,960	223,741	152,219
2029	375,961	231,755	144,206
2030	375,960	240,055	135,905
2031 – 2035	1,879,802	1,335,564	544,238
2036 – 2040	1,879,802	1,592,487	287,315
2041 – 2042	751,921	719,703	32,218
	$10,683,141	$8,982,846	$1,700,295

Landfill Post-closure Costs

Effective October 1999, the Sumter County Landfill was closed and no additional waste has been accepted. In compliance with state and federal laws and regulations, the County must perform certain maintenance and monitoring functions at the site for a minimum of 30 years. As of June 30, 2022, the County has a remaining six years of monitoring. Engineering studies estimate post- closure costs of approximately $5,621,520 over the six year period. These costs are based on what it would cost to perform all post-closure care in 2024, adjusted annually for inflation. Actual costs may be higher due to changes in inflation, changes in technology, or changes in regulations. Should any problems occur during this post-closure period, the costs and time period required for the maintenance and monitoring functions may substantially increase.

The County and the cities of Sumter County agreed in 2001 to share the costs of the post-closure costs based on their respective usages over the life of the landfill. The County's percentage of the obligation is 25.46%. The County estimates that its share of the estimated post-closure costs for the 5-year period would be $1,192,699.

The County and the cities of Sumter County agreed in 2001 to share the costs of the post-closure costs based on their respective usages over the life of the landfill. The County's percentage of the obligation is 25.46%. The County estimates that its share of the estimated post-closure costs for the 5-year period would be $1,192,699.

NOTE 7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2025 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	$ 19
General	County Fire	53,095
Solid Waste Management	General	8,338
Nonmajor Governmental	General	45,043
Solid Waste Management Authority	Solid Waste Management	8,009
		$ 114,504

These balances resulted from: 1) the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, 2) the time lag between the dates that transactions are recorded in the accounting system, 3) the time lag between the dates that payments between funds are made, 4) short-term loans, and 5) to fund capital projects.

	Transfers Out		
Transfers In	Solid Waste Management	General	County Fire
General	$900,000	$-	$120,000
County Fire	-	1,825,818	-
Nonmajor Governmental	-	848,332	-
Solid Waste Management Authority		-	-
Total	$900,000	$2,674,150	$120,000

	Nonmajor Governmental	Capital Improvements	Total
General	$5,971	$-	$1,025,971
County Fire	-	-	1,825,818
Nonmajor Governmental	-	34,245	882,577
Solid Waste Management Authority	-	-	-
Total	$5,971	$34,245	$3,734,366

NOTE 7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)

Interfund transfers are 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) provide unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The transfers from the Solid Waste Management Fund to the General Fund were for administrative services provided by the General Fund and landfill closure cost. The transfers from 1% TSPLOST Fund and County Fire Fund to the General Fund were for administrative services provided by the General Fund. Transfers from the 2021 Coronavirus Recovery Fund to the General Fund was for salaries covered under the CARES Act grant. Transfer from the Solid Waste Management Fund to the Solid Waste Management Authority was for debt service. Transfer from the 2021 SPLOST fund to the nonmajor governmental funds was for SPLOST approved expenditures.

NOTE 8. DEFINED BENEFIT PENSION PLAN

Plan Description

The County has established a non-contributory defined benefit pension plan, the Sumter County Defined Benefit Plan (the "Plan"). All full-time employees meeting the provisions set out in the Adoption Agreement are eligible on the first day of the month coincident with or following the date the employee completes three years of service (five years of service for employees with a date of hire or rehire on or after January 1, 2015). The Plan provides retirement, disability, and death benefits to plan participants and beneficiaries.

The Plan is administered through the Association County Commissioners of Georgia Third Restated Defined Pension Plan (the "ACCG Plan") an agent multiple-employer public employee retirement system administered by GEBCorp and affiliated with the Association County Commissioners of Georgia ("ACCG"). The Trustees for the ACCG Pension Plan and the Trust oversees the administration, investment and funding of the ACCG retirement program for member employers. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend the adoption agreement, which defines the specific benefit provisions of the Plan, as provided in Section 19.02 of the ACCG Plan document. The County Commission retains their authority.

Normal retirement is at age 65 and five years of service. Upon eligibility to retire, participants are entitled to monthly benefits equal to 1.0% of Average Annual Compensation (the highest average of the participant's compensation over five consecutive plan years during the ten plan years preceding the participant's date of retirement or other termination) multiplied by years of service. There have been no substantive changes since the last actuarial valuation.

NOTE 8. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Plan Description (Continued)

The ACCG Plan issues a publicly available financial report that includes financial statements and required supplementary information for the pension trust. That report may be obtained at www.gebcorp.com or by writing to:

Association County Commissioners of Georgia Retirement Services
191 Peachtree Street, NE Atlanta, Georgia 30303
or by calling (800) 736-7166

Plan Membership

As of January 1, 2025, the date of the most recent actuarial valuation date, pension plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	70
Inactive plan members entitled to but not receiving benefits	130
Active plan members	135
	335

Contributions

The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of the ACCG Plan has adopted a recommended actuarial funding policy for the Plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the Plan. The funding policy for the Plan, as adopted by the County Commission, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. No contributions are made by the Plan participants. For the year ended June 30, 2025, the County's contribution rate was 10.1% of annual payroll. County contributions to the Plan were $511,885 for the year ended June 30, 2025.

Net Pension Liability of the County

The County’s net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2025.

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

Inflation	3.00%
Salary increases	3.00% - 7.00%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

NOTE 8. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability of the County(Continued)

Mortality rates were based on the Pub-2010 amount weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees with Scale AA to 2025.

The actuarial assumptions used in the January 1, 2025 valuation were based on the results of an actuarial experience study as of February 2025.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The pension plan's target allocation as of December 31, 2024 is summarized in the following table:

Asset Class	Target Allocation	% Range	Weighted Return
Fixed Income	30%	25 – 35	1.08%
Large Cap	30%	25 – 35	2.46%
Mid Cap	5%	2.5 – 10	0.46%
Small Cap	5%	2.5 – 10	0.46%
REIT	5%	2.5 – 10	0.43%
International	15%	10 – 20	1.34%
Multi Cap	5%	2.5 – 10	0.42%
Global Allocation	5%	2.5 – 10	0.43%
Total	100%		7.07%

* Rates shown are net of the 3.00% assumed rate of inflation.

Discount Rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made based on the average County contribution made to the Plan over the prior five years. Based on this assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all the projected benefit payments to determine the total pension liability.

NOTE 8. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability of the County (Continued)

Changes in the Net Pension Liability of the County. The changes in the components of the net pension liability of the County for the year ended June 30, 2025 were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Beginning balance	$ 9,377,613	$ 7,076,463	$ 2,301,150
Changes for the year:			
Service cost	174,382	-	174,382
Interest	646,108	-	646,108
Liability Experience (Gain)/Loss	175,294	-	175,294
Assumption changes	15,925	-	15,925
Plan Change	(45,678)	-	(45,678)
Employer Contributions	-	499,952	(499,952)
Employer Contributions	-	-	-
Net investment income	-	753,072	(753,072)
Benefit Payments	(294,995)	(294,995)	-
Service Credit Transfer	-	-	-
Asset Transfer	-	-	-
Administrative expense	-	(45,660)	45,660
Other charges	-	(66,648)	66,648
Net changes	671,036	845,721	(174,685)
Ending balance	$ 10,048,649	$ 7,922,184	$ 2,126,465

The Required Schedule of Changes in the County's Net Pension Liability and Related Ratios immediately following the notes to the financial statements presents multi-year trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.00%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1- percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's net pension liability (asset)	$3,602,716	$2,126,465	$907,813

NOTE 8. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability of the County (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate (Continued). Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2024, and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended June 30, 2025, the County recognized pension expense of $719,731. At June 30, 2025, the County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources
Net difference between projected and actual earnings on pension plan investments	$39,298
Pension assumption changes	142,129
Differences between expected and actual experience of economic/demographic (gains)/losses	327,822
	$509,249

Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30,	
2026	$357,633
2027	306,655
2028	(155,039)
Total	$509,249

NOTE 9. OTHER RETIREMENT PLANS

The County participates in the Association of County Commissioners of Georgia 401(a) Defined Contribution Plan (the "Plan") which is administered by GEBCorp. The Plan provides retirement benefits to plan participants and beneficiaries. Plan provisions and contribution requirements are established and may be amended by the County. Employees are not required to contribute to the Plan.

The County contributes an amount equal to 50% of the amount contributed by participants to the County's deferred compensation plan (457(b)), with a maximum match from the County of 3% of the participant's annual compensation. In addition to the County employee's matching pension plan, a resolution was adopted in November 2011, to also have a separate Defined Contribution Program for Senior Management. This plan is exclusively for the County Administrator position and the matching rate is 7-1/2%. The resolution excludes Senior Management from participation in the Defined Benefit Plan. The County's contribution for each employee is 100% vested after five (5) years of continuous service. For the year ended June 30, 2025, the County's contribution to the plan was $140,015. The amount contributed by employees was $238,366.

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. To cover these risks, the County participates in the Association of County Commissioners of Georgia - Interlocal Risk Management Agency ("ACCGIRMA"), and the Association of County Commissioners of Georgia Group Self-Insurance Workers' Compensation Fund ("ACCG-GSIWCF"), 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 pools' agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pools' agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

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 Workers' Compensation law of Georgia. The funds are to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

There have been no significant reductions of insurance coverage from coverage in the prior year, and settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE 10. COMMITMENTS AND CONTINGENT LIABILITIES

A. Litigation

The County is involved in several pending lawsuits. Liability, if any, which might result from these proceedings, would not, in the opinion of management and legal counsel, have a material adverse effect on the financial position of the County.

B. Grant Contingencies

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, management of the County believes such disallowances, if any, will not be significant.

NOTE 11. JOINT VENTURES

A. River Valley Regional Commission

Under Georgia law, the County, in conjunction with cities and counties in the 16-county west central Georgia area, is a member of the River Valley Regional Commission ("RVRC"). During its year ended June 30, 2025, the County paid $2,996 quarterly in such dues which is approximately $12,000 annually. Membership in a regional commission is required by the Official Code of Georgia Annotated ("O.C.G.A.") §50-8-34, which provides for the organizational structure of the RVRC in Georgia. The RVRC Board membership includes the chief elected official of each county and municipality of the area. O.C.G.A. §50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

River Valley Regional Commission
1428 Second Avenue
Columbus, Georgia 31902

B. Americus/Sumter County Airport Authority

The Americus/Sumter County Airport Authority (the "Airport Authority") is comprised of five board members; two appointed by the County, two appointed by the City, and one joint appointment. The County allocated to the Airport Authority $35,716 during the year to assist with general operating expenses. The County governing body does not approve the budget nor does it have any oversight of the day to day operations of the Airport Authority. The Airport Authority was established to buy, sell, and own property. Separate financial statements may be obtained from:

Americus/Sumter County Airport Authority
223 Southerfield Road
Americus, GA 31719

NOTE 11. JOINT VENTURES (CONTINUED)

C. Middle Flint Regional E-911 Authority

The Middle Flint Regional E911 Authority (the "E911 Authority") is comprised of nine board members; two appointed by Sumter County and the remaining seven appointed by the other representative counties. The County allocated to the E911 Authority $336,980 during the year to assist with general operating expenses. The County governing body does not approve the budget nor does it have any oversight of the day to day operations of the E911 Authority. The E911 Authority was established to provide emergency communications services to Dooly, Macon, Marion, Schley, Sumter, Talbot, Taylor and Webster counties. Separate financial statements may be obtained from:

Middle Flint Regional E911 Authority
222 Hayes Avenue
Ellaville, GA 31806

NOTE 12. RELATED ORGANIZATION

The County's officials are also responsible for appointing the members to the following boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments: The Americus-Sumter County Payroll Development Authority, The Americus-Sumter County Hospital Authority, the Americus-Sumter County Land Bank Authority, the Americus-Sumter County Airport Authority, the Sumter County Development Authority, the Schley- Sumter-Macon-Webster Joint Development Authority, and the Crisp-Sumter Joint Development Authority.

REQUIRED SUPPLEMENTARY INFORMATION

SUMTER COUNTY, GEORGIA

Required Supplementary Information
Defined Benefit Retirement Plan
Schedule of Changes in the County's Net Pension Liability and Related Ratios

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	2025	2024	2023	2022	2021
Total pension liability					
Service cost	**$ 174,382**	$ 154,436	$ 146,989	$ 149,164	$ 137,249
Interest on total pension liability	**646,108**	569,286	521,631	486,370	462,635
Differences between expected and actual experience	**175,294**	359,111	265,235	87,013	34,671
Changes of assumptions	**(29,753)**	299,755	12,792	21,995	10,677
Benefit payments, including refunds of employee contributions	**(294,995)**	(275,264)	(256,464)	(225,154)	(193,590)
Net change in total pension liability	**671,036**	1,107,324	690,183	519,388	451,642
Total pension liability - beginning	**9,377,613**	8,270,289	7,580,106	7,060,718	6,609,076
Total pension liability - ending (a)	**10,048,649**	9,377,613	8,270,289	7,580,106	7,060,718
Plan fiduciary net position					
Contributions - employer	**499,952**	203,000	505,141	542,215	425,712
Net investment income	**753,072**	953,702	(1,022,422)	933,074	692,164
Benefit payments, including refunds of employee contributions	**(294,995)**	(275,264)	(256,464)	(225,154)	(187,043)
Administrative expenses	**(45,660)**	(44,727)	(41,432)	(38,513)	(37,267)
Other	**(66,648)**	(36,634)	(46,585)	(85,384)	(61,284)
Net change in Plan fiduciary net position	**845,721**	800,077	(861,762)	1,126,238	832,282
Plan fiduciary net position - beginning (a)	**7,076,463**	6,276,386	7,138,148	6,011,910	5,179,628
Plan fiduciary net position - ending (b)	**7,922,184**	7,076,463	6,276,386	7,138,148	6,011,910
County's net pension liability - ending (a) - (b)	**$ 2,126,465**	$ 2,301,150	$ 1,993,903	$ 441,958	$ 1,048,808
Plan fiduciary net position as a percentage of the total pension liability	**78.80%**	75.50%	75.90%	94.20%	85.10%
Covered payroll	**5,090,336**	5,000,526	4,701,700	4,499,228	4,313,949
County's net pension liability as a percentage of covered payroll	**41.80%**	46.00%	42.40%	9.80%	24.30%

SUMTER COUNTY, GEORGIA

Required Supplementary Information
Defined Benefit Retirement Plan
Schedule of Changes in the County's Net Pension Liability and Related Ratios

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	2020	2019	2018	2017	2016
Total pension liability					
Service cost	$ 151,891	$ 164,079	$ 166,944	$ 168,936	$ 143,690
Interest on total pension liability	401,240	384,978	357,215	312,756	273,818
Differences between expected and actual experience	187,864	5,728	(52,184)	144,522	65,293
Changes of assumptions	301,249	(11,956)	14,077	173,298	148,150
Benefit payments, including refunds of employee contributions	(165,165)	(120,874)	(103,112)	(84,983)	(69,278)
Net change in total pension liability	877,079	421,955	382,940	714,529	561,673
Total pension liability - beginning	5,731,997	5,310,042	4,927,102	4,212,573	3,650,900
Total pension liability - ending (a)	6,609,076	5,731,997	5,310,042	4,927,102	4,212,573
Plan fiduciary net position					
Contributions - employer	384,092	436,292	824,623	369,234	282,600
Net investment income	871,374	(184,931)	527,471	180,333	22,605
Benefit payments, including refunds of employee contributions	(159,580)	(116,646)	(99,505)	(84,983)	(66,774)
Administrative expenses	(40,053)	(29,743)	(26,933)	(31,130)	(26,186)
Other	(31,401)	(43,292)	(35,930)	(34,172)	(33,990)
Net change in Plan fiduciary net position	1,024,432	61,680	1,189,726	399,282	178,255
Plan fiduciary net position - beginning (a)	4,155,196	4,093,516	2,903,790	2,504,508	2,326,253
Plan fiduciary net position - ending (b)	5,179,628	4,155,196	4,093,516	2,903,790	2,504,508
County's net pension liability - ending (a) - (b)	$ 1,429,448	$ 1,576,801	$ 1,216,526	$ 2,023,312	$ 1,708,065
Plan fiduciary net position as a percentage of the total pension liability	78.40%	72.50%	77.10%	58.90%	59.50%
Covered payroll	5,110,179	5,254,798	5,054,815	5,210,063	4,851,580
County's net pension liability as a percentage of covered payroll	28.00%	30.00%	24.10%	38.80%	35.20%

SUMTER COUNTY, GEORGIA

Required Supplementary Information
Defined Benefit Retirement Plan
Schedule of County Contributions

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	2025	2024	2023	2022	2021
Actuarially determined contribution	**$ 467,885**	$ 453,068	$ 406,768	$ 394,705	$ 367,227
Contributions in relation to the actuarially determined contribution	**499,952**	203,000	505,141	542,215	425,712
Contribution deficiency (excess)	**$ (32,067)**	$ 250,068	$ (98,373)	$ (147,510)	$ (58,485)
Covered payroll	**$ 5,090,336**	$ 4,851,113	$ 4,701,700	$ 4,499,228	$ 4,313,949
Contributions as a percentage of covered payroll	**9.8%**	4.1%	10.7%	12.1%	9.9%

	2020	2019	2018	2017	2016
Actuarially determined contribution	$ 365,380	$ 350,393	$ 369,621	$ 369,234	$ 282,600
Contributions in relation to the actuarially determined contribution	384,092	436,292	824,623	369,234	282,600
Contribution deficiency (excess)	$ (18,712)	$ (85,899)	$ (455,002)	$ -	$ -
Covered payroll	$ 5,110,179	$ 5,254,798	$ 5,054,815	$ 5,210,063	$ 4,851,580
Contributions as a percentage of covered payroll	7.5%	8.3%	16.3%	7.1%	5.8%

Notes to the Schedule

Valuation Date	January 1, 2025
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed market value with a five-year smoothing period
Assumed Return on Investments	7.00%
Projected Salary Increases	4.50% per year with an age based scale
Amortization Period	Closed level dollar for remaining unfunded liability
Mortality	Pub-22010 (50%) & PS(50%) Amt-Weighted with Scale AA to 2025 (Pre-retirement: Employee, Post-retirement, Retiree.

SUPPLEMENTARY INFORMATION

SPECIAL REVENUE FUNDS

Sheriff's Forfeiture Recovery Fund is used to account for confiscated cash seizures by Sumter County law enforcement from drug related crimes. Funds may be used for any public safety purpose except salaries of law enforcement personnel.

Sheriff's Discretionary Fund is used to account for receipts from sales of calendars and other special revenues for the Sheriff's Department.

Victim and Witness Assistance Fund is used to account for the receipt of fine surcharges from the State Court and Superior Court of Sumter County. This fund also receives surcharges from the other five counties in the Southwestern Judicial Circuit. The District Attorney manages the expenditures.

Law Library Fund is used to account for revenues generated through special filing charges in the County court system which are used to acquire and maintain library materials.

Drug Court Fund is used to account for the receipt of grant funds for use in management and supervisory personnel and expenses for the operation of the Drug Court in the Southwestern Judicial Circuit.

Drug Abuse Treatment and Education ("DATE") Fund is used to account for collection of additional penalties for certain drug related crimes and for expenditures of those funds solely and exclusively for drug abuse treatment and education programs relating to controlled substances and marijuana (O.C.G.A. §15-21-100).

Correctional Institute Commissary Fund is used to account for proceeds of correctional institute inmate commissary sales.

Jail Commissary Fund is used to account for the proceeds of the jail inmate commissary sales.

Jail Fund is used to account for the receipt of fine surcharges and the expenditure of those fines for jail maintenance and operation in accordance with Georgia Jail Construction and Staffing Act.

Coronavirus Aid, Relief and Economic Security ("CARES") Act Fund is used to account for the revenues and expenditures related to the CARES Act grant.

CAPITAL PROJECTS FUNDS

Road Department Fund is used to account for the collection of special revenues including the Local Maintenance and Improvement Grant ("LMIG") Program and the construction of road projects.

2021 Special Purpose Local Option Sales Tax ("SPLOST") Fund is used to account for the revenues and expenditures relating to the 2021 1% Special Purpose Local Option Sales Tax, including payments made for principal and interest on the Sumter County General Obligation Sales Tax Bonds, Series 2021.

SUMTER COUNTY, GEORGIA

Combining Balance Sheet
Non-Major Governmental Funds

JUNE 30, 2025

	Special Revenue Funds				
	Sheriff's Forfeiture Recovery	Sherriff's Discretionary	Victim Witness Assistance	Law Library	Drug Court
Assets:					
Cash and cash equivalents	$29,410	$18,939	$28,664	$61,714	$ -
Accounts Receivable	-	-	-	-	-
Due from other funds	-	-	-	950	-
Due from other governments	-	-	-	-	53,728
Total assets	29,410	18,939	28,664	62,664	53,728
Liabilities:					
Accounts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
Fund balances:					
Restricted for:					
Judicial	-	-	28,664	62,664	53,728
Public Safety	29,410	18,939	-	-	-
Capital outlay	-	-	-	-	-
Total fund balances	29,410	18,939	28,664	62,664	53,728
Total liabilities and fund balances	$29,410	$18,939	$28,664	$62,664	$53,728

	Special Revenue Funds				
	DATE	Correctional Institute Commissary	Jail Commissary	Jail	Total
Assets:					
Cash and cash equivalents	$154,001	$121,739	$112,857	$213,968	$741,292
Accounts Receivable	-	-	-	-	-
Due from other funds	-	-	-	-	950
Due from other governments	-	-	-	-	53,728
Total assets	154,001	121,739	112,857	213,968	795,970
Liabilities:					
Accounts payable	-	55,604	20,882	3,233	79,719
Due to other funds	-	-	-	-	-
Total liabilities	-	55,604	20,882	3,233	79,719
Fund balances:					
Restricted for:					
Judicial	154,001	-	-	-	299,057
Public Safety	-	66,135	91,975	210,735	417,194
Capital outlay	-	-	-	-	-
Total fund balances	154,001	66,135	91,975	210,735	716,251
Total liabilities and fund balances	$154,001	$121,739	$112,857	$213,968	$795,970

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

SUMTER COUNTY, GEORGIA

Combining Statement of Revenue, Expenditures and Changes in Fund Balances
NonMajor Governmental Funds

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Special Revenue Funds				
	Sheriff's Forfeiture Recovery	Sherriff's Discretionary	Victim Witness Assistance	Law Library	Drug Court
Revenues:					
Intergovernmental	$ -	$ -	$ 80,862	$ -	$ 70,988
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	734	7,421	-
Interest revenue	112	33	75	201	-
Other revenues	1,461	35,808	-	-	-
Total revenues	1,573	35,841	81,671	7,622	70,988
Expenditures:					
Current:					
Judicial	-	-	-	-	31,841
Public safety	3,670	19,768	78,818	223	-
Capital outlay	-	-	-	-	-
Total expenditures	3,670	19,768	78,818	223	31,841
Excess (deficiency) of revenues over (under) expenditures	(2,097)	16,073	2,853	7,399	39,147
Other financing:					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(2,097)	16,073	2,853	7,399	39,147
Fund balance (deficit) at beginning of year, as previously reported	31,507	2,866	25,811	55,265	14,581
Change within financial reporting entity (nonmajor to major fund)	-	-	-	-	-
Fund balances, beginning of year, as restated	31,507	2,866	25,811	55,265	14,581
Fund balance at end of year	$ 29,410	$ 18,939	$ 28,664	$ 62,664	$ 53,728

SUMTER COUNTY, GEORGIA

Combining Statement of Revenue, Expenditures and Changes in Fund Balances
NonMajor Governmental Funds

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Special Revenue Funds				
	DATE	Correctional Institute Commissary	Jail Commissary	Jail	Totals
Revenues:					
Intergovernmental	$ -	$ -	$ -	$ -	$ 151,850
Charges for services	-	608,437	-	-	608,437
Fines and forfeitures	24,624	-	270,875	28,532	332,186
Interest revenue	501	157	-	1,250	2,329
Other revenues	-	-	-	-	37,269
Total revenues	25,125	608,594	270,875	29,782	1,132,071
Expenditures:					
Current:					
Judicial	22,160	-	-	-	54,001
Public safety	-	605,809	480,310	55,060	1,243,658
Capital outlay	-	-	-	54,000	54,000
Total expenditures	22,160	605,809	480,310	109,060	1,351,659
Excess (deficiency) of revenues over (under) expenditures	2,965	2,785	(209,435)	(79,278)	- (219,588)
Other financing:					
Transfers in	-	-	121,640	-	121,640
Transfers out	-	-	-	(121,640)	(121,640)
Total other financing sources (uses)	-	-	121,640	(121,640)	-
Net change in fund balances	2,965	2,785	(87,795)	(200,918)	(219,588)
Fund balance (deficit) at beginning of year, as previously reported	151,036	63,350	179,770	411,653	- 935,839
Change within financial reporting entity (nonmajor to major fund)	-	-	-	-	-
Fund balances, beginning of year, as restated	151,036	63,350	179,770	411,653	935,839
Fund balance at end of year	$ 154,001	$ 66,135	$ 91,975	$ 210,735	$ 716,251

SUMTER COUNTY, GEORGIA

Schedule of Expenditures of
Special Purpose Local Option Sales Tax Proceeds

FOR THE YEAR ENDED JUNE 30, 2025

2021 REFERENDUM

Product Description	Original and Current Estimated Costs	Expenditures		
		Prior Years	Current Year	Total
Roads, streets, bridges, infrastructure	$ 3,820,000	$ 2,848,213	$ 452,025	$ 3,300,238
Fire & Rescue Headquarters Station & equipment	2,400,000	908,199	40,406	948,605
Renovations & improvements to equipment and infrastructure for County buildings	1,080,000	910,156	47,245	957,401
Vehicle replacement plan	1,440,000	1,070,839	294,610	1,365,449
Parks & Recreation facilities, equipment and projects	956,100	153,545	108,336	261,881
Economic devel infrastructure	200,000	5,634	-	5,634
Renovations and improvements to the Humane Society Facility	100,000	2,517	16,391	18,908
Renovations and improvements to the Lake Blackshear Regional Library Facility	50,000	1,277	-	1,277
Communications equipment and infrastructure	1,250,000	1,351,559	313	1,351,872
Projects for the following cities:				
Americus	9,021,400	8,839,443	1,787,133	10,626,576
Andersonille	215,000	181,483	60,255	241,738
Desoto	215,000	180,183	60,255	240,438
Leslie	322,500	270,275	90,333	360,608
Plains	430,000	360,502	120,510	481,012
Totals	$ 21,500,000	$ 17,083,825	$ 3,077,812	$ 20,161,637

Reconciliation of the Schedule of Expendetures of Special Purpose Local Option Sales Tax Revenues, Expenditures and Changes in Fund Balance

Total current year expenditure of Special Purpose Local Option Sales Tax proceeds.	$ 3,077,812
Payment of principal and interest for expenditure	2,048,465
Total expenditures, per the statement of Revenue, Expenditures and Changes in Fund Balance	$ 5,126,277

CUSTODIAL FUNDS

Tax Commissioner – To account for all real, personal, and intangible taxes collected and forwarded to the County and other government units.

The following Custodial Funds are used to account for fines, fees, and other moneys collected by the courts and remitted to other parties in accordance with court orders and state law:

Clerk of Courts
Probate Court
Magistrate Court

Sheriff's Office – To account for the collection of fees, proceeds from judicial sales, and cash bonds, which are disbursed to other agencies, the County, and individuals.

Jail Inmate Fund – To account for jail inmate funds while in custody, and for the purchase of items from the Jail Commissary and related activities on behalf of inmates.

Correctional Institute Inmate Fund – To account for inmate funds held while in custody, and for the purchase of items from the Correctional Institute Commissary and related activities on behalf of inmates.

ADR SWJC Fund – To account for the receipt of special fees collected by the County courts and the transfer of those funds to the Southwestern Judicial Circuit ("SWJC"). The Circuit Chief Judge manages disbursements of this fund.

Juvenile Court SWJC Fund – To account for the receipt of the appropriations for the Juvenile Court made by the counties belonging to the Southwestern Judicial Circuit and the disbursement of those funds for the purposes of the Circuit Juvenile Court. The Circuit Juvenile Court Judge manages disbursements of this fund.

Public Defender SWJC Fund – To account for the receipt of the appropriations for the Public Defender's Office made by the counties belonging to the Southwestern Judicial Circuit and the disbursement of those funds for the purposes of the Circuit Public Defender. The Circuit Public Defender manages disbursements of this fund.

SUMTER COUNTY, GEORGIA

Combining Statement of Fiduciary Net Position
Fiduciary Funds

JUNE 30, 2025

	Tax Commissioner	Clerk of Courts	Probate Court	Magistrate Court	Sheriff's Office
Assets:					
Cash and cash equivalents	$ 501,840	$ 1,087,539	$ 664	$ 1,243	$ 240,115
Account receivable	-	-	-	-	-
Taxes Receivable	1,173,902	-	-	-	-
Total assets	1,675,742	1,087,539	664	1,243	240,115
Liabilities:					
Due to others	326,260	486,065	664	-	-
Uncollected taxes	1,173,902	-	-	-	185,505
Total liabilities	1,500,162	486,065	664	-	185,505
Net Position:					
Restricted for individuals, organizations, and other governments	175,580	-	-	1,243	54,610
Total net position	$ 175,580	$ 601,474	$ -	$ 1,243	$ 54,610

	Jail Inmate Fund	Correctional Institute Inmate Fund	ADR SWJC Fund	Junenile Court SWJC Fund	Public Defender SWJC Fund	Total
Assets:						
Cash and cash equivalents	$ 81,471	$ 184,496	$ 100,311	$ 310,385	$ 201,413	$ 2,709,477
Account receivable	-	-	35	2,535	59,808	62,378
Taxes Receivable	-	-	-	-	-	1,173,902
Total assets	81,471	184,496	100,346	312,919	261,221	3,945,756
Liabilities:						
Due to others	58,093	181,650	-	219,343	561	1,272,636
Uncollected taxes	-	-	-	-	-	1,359,407
Total liabilities	58,093	181,650	-	219,343	561	2,632,043
Net Position:						
Restricted for individuals, organizations, and other governments	23,378	2,846	100,346	93,576	260,660	712,239
Total net position	$ 23,378	$ 2,846	$ 100,346	$ 93,576	$ 260,660	$ 712,239

SUMTER COUNTY, GEORGIA

Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Tax Commissioner	Clerk of Courts	Probate Court	Magistrate Court	Sheriff's Office
Additions:					
Taxes collected	$ 33,572,859	$ -	$ -	$ -	$ -
Fines and fees collected	-	1,453,964	67,571	308,521	767,995
Total additions	33,572,859	1,453,964	67,571	308,521	767,995
Deductions:					
Taxes disbursed	33,435,019	-	-	-	-
Fines and fees disbursed	-	1,099,662	67,571	307,763	718,600
Total deductions	33,435,019	1,099,662	67,571	307,763	718,600
Change in net position	137,840	354,302	-	758	49,395
Net position, beginning of year	37,740	247,172	-	485	5,215
Net position, end of year	$ 175,580	$ 601,474	$ -	$ 1,243	$ 54,610

	Jail Inmate Fund	Correctional Institute Inmate Fund	ADR SWJC Fund	Juvenile Court SWJC Fund	Public Defender SWJC Fund	Total
Additions:						
Taxes collected	$ -	$ -	$ -	$ -	$ -	$ 34,340,854
Fines and fees collected	515,655	754	33,527	360,202	837,350	4,345,539
Total additions	515,655	754	33,527	360,202	837,350	37,150,403
Deductions:						
Taxes disbursed	-	-	-	-	-	33,435,019
Fines and fees disbursed	492,314	-	19,073	376,286	756,288	3,837,557
Total deductions	492,314	-	19,073	376,286	756,288	37,272,576
Change in net position	23,341	754	14,454	(16,084)	81,062	645,822
Net position, beginning of year	37	2,092	85,892	109,660	179,598	667,891
Net position, end of year	$ 23,378	$ 2,846	$ 100,346	$ 93,576	$ 260,660	$ 1,313,713

COMPLIANCE SECTION

PJC GROUP, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Commissioners
Sumter County, Georgia
Americus, 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 business-type activities, the discretely presented component unit, each major fund, the general fund and American Rescue fund budget to actual comparisons, and the aggregate remaining fund information of Sumter County, Georgia (the "County"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 19, 2025. Our report includes a reference to other auditors who audited the financial statements of the Sumter County Department of Public Health as described in our report on the County'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 the County'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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Cost as item 2025-001 to be a material weakness.

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.

Sumter County, Georgia's Response to the Findings

Government Auditing Standards require the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Report on Compliance and Other Matters

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

Purpose of this Report

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



Atlanta, Georgia
December 19, 2025

PJC GROUP, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Commissioners
Sumter County, Georgia
Americus, Georgia

Report on Compliance for Each Major Federal Program

Unmodified Opinion

We have audited Sumter County, Georgia's ("the County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2025. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2025.

Basis for Unmodified Opinion

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Atlanta, Georgia
December 19, 2025

SUMTER COUNTY, GEORGIA

SCHEDULE AND EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Federal Grantor/ Pass-Through Program Title	Federal AL Number	Agency or Pass-through Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Justice				
Passed through Criminal Justice Coordinating Council:				
Crime Victims Assistance Program-VOCA Prosecution	16.575	C23-8-101	$ 86,257	$ -
Crime Victims Assistance Program-VOCA Prosecution	16.575	C23-8-249	88,456	-
Total Crime Victims Assistance Program-VOCA Prosecution			174,713	-
Total U.S. Department of Justice			174,713	-
U.S. Department of Treasury				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	340,783	-
Total U.S. Department of Treasury			340,783	-
U.S. Department of Homeland Security				
Assistance to Firefighters Grant	97.044	EMW-2023-FG-06360	835,000	-
Total U.S. Department of Homeland Security			835,000	-
Total Expenditures of Federal Awards			**$ 1,350,496**	**$ -**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

NOTE 1 – BASIS OF PRESENTATION AND ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of Sumter County, Georgia, ("the County") and is presented using the modified accrual basis of accounting. All financial assistance received directly from Federal agencies, as well as financial assistance passed through other government agencies, is included in the accompanying schedule. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200*, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Such categories have been denoted on the Schedule of Expenditures of Federal Awards.

NOTE 2 – MEASUREMENT FOCUS

The determination of when an award is expended is based on when the activity related to the award occurred.

NOTE 3 –INDIRECT COST RATE

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

SUMTER COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness (is) identified?	Yes
• Reportable condition(s) identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness (is) identified?	No
• Significant deficiency identified not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major program:	Unmodified
U.S. Department of Homeland Security: Assistance to Firefighters Grant Historic Site and Preservation District	AL No. – 97.044
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)?	No
Identification of major program:	
Dollar threshold used to distinguish between type A and type B programs:	$750,000
Auditee qualified as low-risk auditee?	No

SUMTER COUNTY, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

II. FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

2025-001 – Clerk of Courts

Criteria:
The Office of the Clerk of Court is responsible for collecting various fines and fees and disbursing those amounts to other governments, businesses, and individuals in a timely manner. Internal controls should ensure timely accounting for all receipts and disbursements, as well as reconciliation of amounts received, disbursed, and held with monthly bank reconciliations.

Condition:
During the current fiscal year, internal controls were insufficient to ensure timely accounting of receipts and disbursements at the Clerk of Court's office. Each bank account balance maintained by the Clerk's office represents amounts owed to individuals, entities, or other governments. Typically, amounts collected in one month are fully distributed the following month. If partial payments are held, documentation should be maintained. However, disbursements were not processed monthly, resulting in violations of State Law and assessed penalties. As of June 30, 2025, disbursements were five months behind.

Cause:
The delay was caused by a software conversion during the prior year, which hindered the Clerk's office from making timely disbursements.

Effect:
Delays in financial processes caused significant delinquency in reporting and disbursing funds. This affected cash flows for recipients and resulted in fines assessed against the office.

Recommendation:
Implement processes to improve operations within the Clerk of Court's office to ensure timely accounting and disbursement of collected fees.

Views of Responsible Officials and Planned Corrective Action:
The County concurs that the Clerk of Court is substantially late in remitting required disbursements to various agencies and acknowledges insufficient internal controls within the office. The Clerk is a Constitutional Officer under the Board of Commissioners, which has budgetary but not operational control. The County has provided adequate funding for the office to meet constitutional and statutory requirements. We assert that software conversion issues should have been resolved promptly and not allowed to persist for over a year. The County will exercise its authority to audit accounts of offices that collect County funds and will initiate an audit, if necessary, of the current fiscal year's status.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

SUMTER COUNTY, GEORGIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

2024-001 – Segregation of Duties

Criteria:
Internal controls should be in place which provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Condition:
There is not appropriate segregation of duties among recording, distribution, and reconciliation of cash accounts and other operational functions in various funds administered by the County. We noted such issues in the following elected officials: Magistrate Court, Clerk of Court, and Probate Court's office.

Current Status:
Resolved – Although limited staff exists, there is the presence of appropriate segregation of duties as it relates to the recording, distribution, and reconciliation of cash accounts and other operational functions specifically relating to the following elected officials: Magistrate Court, Clerk of Court, and Probate Court's offices.

2024-002 – Management of Capital Assets

Criteria:
Internal controls should be in place to ensure amounts reported for capital assets and related items are appropriate and properly valued and recorded in accordance with GAAP.

Condition:
Capital asset activity was not properly recorded and reconciled for the County's general capital assets.

Current Status:
Resolved – Management has properly recorded and reconciled current year general capital assets.

2024-003 – Clerk of Court

Criteria:
The Office of the Clerk of Court is responsible for the collection of various fines and fees and the subsequent disbursement of those amounts to other governments, businesses, and individuals in a timely manner. Internal controls should be in place at the Office of the Clerk of Court to ensure timely accounting for all amounts received and disbursed and the reconciliation of amounts received, disbursed, and held with the monthly bank reconciliations.

2024-003 – Clerk of Court *(continued)*

Condition:
In the current fiscal year, internal controls were not sufficient to ensure the timely accounting of receipts, disbursements at the Office of the Clerk of Court. The balance of each bank account maintained by the Clerk of Court's office is ultimately owed to an individual, entity, or other government. For the most part, amounts collected in one month are distributed in the subsequent month in their entirety. If partial payments are held for any length of time, documentation should be maintained for these amounts. Disbursements are not being processed and distributed monthly, resulting in violations of State Law, for which penalties have been assessed. Disbursements were 7 months behind at June 30, 2024.

Current Status:
Unresolved – See current year audit finding 2025-001.

Georgia's Sumter COUNTY
BOARD OF COMMISSIONERS
500 WEST LAMAR STREET
AMERICUS, GA 31709
229-928-4500
WWW.SUMTERCOUNTYGA.US

MANAGEMENT'S CORRECTIVE ACTION PLAN

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

2025-001 Clerk of Court

Name of Contact Person Responsible for the Corrective Action Plan: Lomenzo Reddick, Finance Director

Corrective Action Plan:

> County will also utilize its authority to audit the accounts of offices that maintain or collect county funds and will seek an audit mid-year of the current financial year's status.

Anticipated Completion Date: Current Fiscal Year