TWIGGS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2024

TWIGGS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2024

Issued by: Ken Fowler, Chairperson of the Board of Commissioners

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Financial Section

Independent Auditor's Report

Board of Commissioners
of Twiggs County, Georgia
Jeffersonville, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Twiggs County, Georgia, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Twiggs County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Twiggs County, Georgia, as of December 31, 2024, 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 Development Authority of the City of Jeffersonville and Twiggs County, Georgia and the Twiggs County Board of Health, which represent 100 percent of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Development Authority of the City of Jeffersonville and Twiggs County, Georgia and the Twiggs County Board of Health, is based solely on the report of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and GAS, we:

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

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

Required Supplementary Information

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Twiggs County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements, schedule of supplemental official income, Community Development Block Grant schedules, the Schedule of Expenditures of Special Purpose Local Option Sales Tax, as required by Official Code of Georgia Annotated ("O.C.G.A.") §48-8-121 and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, schedule of supplemental official income, Community Development Block Grant schedules, the Schedule of Expenditures of Special Purpose Local Option Sales Tax and schedule of expenditures of federal awards is 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 June 27, 2025 on our consideration of Twiggs County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Twiggs County, Georgia's internal control over financial reporting and compliance.

Nichols, Cauley & Associates, LLC

Dublin, Georgia
June 27, 2025

Basic Financial Statements

TWIGGS COUNTY, GEORGIA

EXHIBIT 1

STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Development Authority	Health Department
ASSETS					
Cash and cash equivalents	$ 8,461,288	$ 14,995	$ 8,476,283	$ 2,291,641	$ 483,775
Investments	43,252	-	43,252	-	-
Receivables, net of allowances for uncollectible:					
Taxes	1,150,695	-	1,150,695	-	-
Accounts	-	13,463	13,463	-	2,026
Intergovernmental	844,906	-	844,906	-	-
Other	4,905	-	4,905	-	-
Prepaid expenditures	343,475	-	343,475	-	-
Inventories	6,447	-	6,447	-	-
Capital assets:					
Land and other non-depreciable assets	1,698,885	358,618	2,057,503	2,619,990	-
Other capital assets, net of depreciation	6,186,799	6,872,167	13,058,966	1,407,671	15,773
Total assets	18,740,652	7,259,243	25,999,895	6,319,302	501,574
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	85,925
LIABILITIES					
Accounts payable	137,980	7,849	145,829	1,841	2,047
Accrued expenses	431,563	4,624	436,187	3,059	3,270
Customer deposits	-	28,749	28,749	1,000	-
Due to other governments	17,471	-	17,471	-	-
Unearned revenue	50,000	-	50,000	-	-
Noncurrent liabilities:					
Due within one year					
Long -term obligations	279,680	126,923	406,603	-	-
Due in more than one year:					
Long-term obligations	157,784	596,933	754,717	-	3,822
Net pension liability	-	-	-	-	219,772
Net OPEB liability	-	-	-	-	9,762
Total liabilities	1,074,478	765,078	1,839,556	5,900	238,673
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	37,158
NET POSITION					
Net investment in capital assets	7,701,106	6,518,220	14,219,326	4,027,661	15,773
Restricted for:					
Capital projects	2,693,109	-	2,693,109	-	-
Special programs	938,332	-	938,332	-	-
Unrestricted	6,333,627	(24,055)	6,309,572	2,285,741	295,895
Total net position	$ 17,666,174	$ 6,494,165	$24,160,339	$ 6,313,402	$ 311,668

The Accompanying Notes to the Financial Statements are an integral part of this statement

TWIGGS COUNTY, GEORGIA

EXHIBIT 2

STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activity	Primary Government: Total	Component Unit: Development Authority	Component Unit: Health Department
Primary Government									
Governmental Activities:									
General government	$ 4,022,929	$ 1,525,928	$ -	$ -	$ (2,497,001)	$ -	$ (2,497,001)	$ -	$ -
Public safety	7,061,674	342,028	-	813,379	(5,906,267)	-	(5,906,267)	-	-
Public works	2,245,431	1,307,084	-	1,129,723	191,376	-	191,376	-	-
Health and welfare	361,440	-	-	-	(361,440)	-	(361,440)	-	-
Culture and recreation	342,408	-	-	-	(342,408)	-	(342,408)	-	-
Economic development	80,918	-	-	1,132,614	1,051,696	-	1,051,696	-	-
Interest	4,453	-	-	-	(4,453)	-	(4,453)	-	-
Total governmental activities	14,119,253	3,175,040	-	3,075,716	(7,868,497)	-	(7,868,497)	-	-
Business-type Activity -									
Water	399,780	141,887	-	-	-	(257,893)	(257,893)	-	-
Total primary government	$ 14,519,033	$ 3,316,927	$ -	$ 3,075,716	(7,868,497)	(257,893)	(8,126,390)	-	-
Component Unit									
Twiggs County Development Authority	$ 214,458	$ 32,791	$ 69,400	$ 823,900	-	-	-	711,633	-
Twiggs County Health Department	414,391	112,612	310,031	-	-	-	-	-	8,252
Total component unit	$ 628,849	$ 145,403	$ 379,431	$ 823,900	-	-	-	711,633	8,252
General revenues:									
Property taxes					6,135,343	-	6,135,343	-	-
Local option sales tax					574,246	-	574,246	-	-
Special purpose local option sales tax					820,542	-	820,542	-	-
Insurance company premium tax					598,128	-	598,128	-	-
Other taxes					610,428	-	610,428	-	-
Unrestricted investment earnings					141,198	-	141,198	87,794	5,309
Miscellaneous					444,202	-	444,202	-	-
Insurance proceeds					31,366	-	31,366	-	-
Proceeds from sale of capital assets					7,254	-	7,254	-	-
Transfers					(227,598)	227,598	-	-	-
Total general revenues and transfers					9,135,109	227,598	9,362,707	87,794	5,309
Change in net position					1,266,612	(30,295)	1,236,317	799,427	13,561
Net position - beginning					16,399,562	6,524,460	22,924,022	5,513,975	298,107
Net position - ending					$ 17,666,174	$ 6,494,165	$ 24,160,339	$ 6,313,402	$ 311,668

The Accompanying Notes to the Financial Statements are an integral part of this statement

TWIGGS COUNTY, GEORGIA

EXHIBIT 3

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	General	LMIG	2019 SPLOST	Non - Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$5,531,211	$ 387,726	$ 744,249	$ 1,798,102	$ 8,461,288
Investments	-	-	-	43,252	43,252
Receivables, net of allowances for uncollectibles:					
Taxes	1,150,695	-	-	-	1,150,695
Intergovernmental	244,856	434,512	74,727	90,811	844,906
Other	4,079	-	-	826	4,905
Due from other funds	230,000	397,311	-	50,000	677,311
Prepaid expenditures	343,475	-	-	-	343,475
Inventories	6,447	-	-	-	6,447
Total assets	$7,510,763	$ 1,219,549	$ 818,976	$ 1,982,991	$ 11,532,279
LIABILITIES					
Liabilities:					
Accounts payable	$ 110,834	$ -	$ 8,494	$ 18,652	$ 137,980
Accrued expenses	412,501	-	-	19,062	431,563
Due to other governments	-	-	-	17,471	17,471
Due to other funds	447,311	-	200,000	30,000	677,311
Unearned revenues	-	-	-	50,000	50,000
Total liabilities	970,646	-	208,494	135,185	1,314,325
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	710,662	-	-	-	710,662
FUND BALANCES					
Nonspendable:					
Prepaid expenditures	343,475	-	-	-	343,475
Inventories	6,447	-	-	-	6,447
Restricted:					
Capital projects	-	1,219,549	610,482	863,078	2,693,109
Special programs	-	-	-	938,332	938,332
Committed for law enforcement activities	-	-	-	46,396	46,396
Unassigned	5,479,533	-	-	-	5,479,533
Total fund balances	5,829,455	1,219,549	610,482	1,847,806	9,507,292
Total liabilities, deferred inflows of resources and fund balances	$7,510,763	$ 1,219,549	$ 818,976	$ 1,982,991	$ 11,532,279

The Accompanying Notes to the Financial Statements are an integral part of this statement

TWIGGS COUNTY, GEORGIA

EXHIBIT 4

RECONCILIATION OF NET POSITION –
GOVERNMENTAL FUNDS IN THE STATEMENT OF NET POSITION
TO TOTAL FUND BALANCE – GOVERNMENTAL FUNDS ON THE BALANCE SHEET
DECEMBER 31, 2024

Fund balance - total governmental funds	$ 9,507,292
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	7,885,684
Other long - term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	710,662
Some long - term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Compensated absences	(252,886)
Notes payable	(184,578)
Net position of governmental activities	$17,666,174

The Accompanying Notes to the Financial Statements are an integral part of this statement

TWIGGS COUNTY, GEORGIA

EXHIBIT 5

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024

	General	LMIG	2019 SPLOST	Non - Major Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 8,026,613	$ -	$ 820,542	$ -	$ 8,847,155
Licenses and permits	32,980	-	-	-	32,980
Intergovernmental	813,379	434,512	-	1,827,825	3,075,716
Charges for services	1,345,565	-	-	156,714	1,502,279
Fines and forfeitures	1,439,674	-	-	200,107	1,639,781
Investment income	133,581	-	3,787	3,830	141,198
Other revenues	344,642	-	-	99,559	444,201
Total revenues	12,136,434	434,512	824,329	2,288,035	15,683,310
EXPENDITURES					
Current:					
General government	3,769,396	-	-	88,732	3,858,128
Public safety	6,012,374	-	-	1,052,617	7,064,991
Public works	1,359,294	-	430,968	440,213	2,230,475
Health and welfare	323,536	-	-	34,550	358,086
Culture and recreation	241,719	-	229,746	-	471,465
Economic development	57,304	-	-	-	57,304
Intergovernmental payments	-	-	82,500	120,306	202,806
Debt Service:					
Principal payments	-	-	34,877	26,231	61,108
Interest payments	-	-	228	4,225	4,453
Total expenditures	11,763,623	-	778,319	1,766,874	14,308,816
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	372,811	434,512	46,010	521,161	1,374,494
OTHER FINANCING SOURCES (USES)					
Transfer in	777,920	-	-	657,425	1,435,345
Transfer out	(591,090)	(260,429)	-	(811,424)	(1,662,943)
Insurance proceeds	31,366	-	-	-	31,366
Proceeds from sale of capital assets	7,254	-	-	-	7,254
Total other financing sources (uses)	225,450	(260,429)	-	(153,999)	(188,978)
NET CHANGES IN FUND BALANCE	598,261	174,083	46,010	367,162	1,185,516
FUND BALANCES, BEGINNING, as previously stated	5,231,194	-	-	3,090,582	8,321,776
Change within financial reporting entity (nonmajor to major)	-	1,045,466	564,472	(1,609,938)	-
Change within financial reporting entity (major to nonmajor)	-	-	-	-	-
Fund balances - beginning - as restated	5,231,194	1,045,466	564,472	1,480,644	8,321,776
FUND BALANCES, ENDING	$ 5,829,455	$ 1,219,549	$ 610,482	$ 1,847,806	$ 9,507,292

The Accompanying Notes to the Financial Statements are an integral part of this statement

TWIGGS COUNTY, GEORGIA

EXHIBIT 6

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024

Net change in fund balances - Total Governmental Funds	$ 1,185,516
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays, reported as expenditures in governmental funds, are shown as capital assets in the Statement of Position as follows -	
Capital outlay	932,285
Depreciation expenses on governmental capital assets are included in the governmental activities column in the Statement of Activities but are not shown in the governmental funds	(739,047)
The book value of capital assets sold are reported on the government-wide statement of activities but not reported in the governmental fund's operating statement.	(26,929)
Revenues in the statement of activities that do not provide financial resources are not reported as revenues in the funds. The amount of deferred revenues recognized as revenue in the statement of activities changed as follows -	
Property taxes	(108,468)
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:	
Notes payable	26,231
Financed Purchases	34,877
Compensated absences	(37,853)
Change in net position of governmental activities	$ 1,266,612

The Accompanying Notes to the Financial Statements are an integral part of this statement

TWIGGS COUNTY, GEORGIA

EXHIBIT 7

STATEMENT OF NET POSITION
PROPRIETARY FUND
DECEMBER 31, 2024

	Enterprise Water Fund
ASSETS	
Current Assets:	
Cash	$ 14,995
Accounts receivable, net of allowance	13,463
Total current assets	28,458
Capital Assets:	
Land	6,412
Construction in Progress	352,206
Distribution system	9,473,525
Total	9,832,143
Less - accumulated depreciation	(2,601,358)
Total capital assets	7,230,785
Total assets	7,259,243
LIABILITIES	
Current Liabilities:	
Accounts payable	7,849
Accrued expenses	4,624
Customer deposits	28,749
Compensated absences payable	11,291
Current portion of long-term debt	115,632
Total current liabilities	168,145
Noncurrent Liability:	
Note payable - non-current portion	596,933
Total liabilities	765,078
NET POSITION	
Net investment in capital assets	6,518,220
Unrestricted	(24,055)
Total net position	$ 6,494,165

The Accompanying Notes to the Financial Statements are an integral part of this statement

TWIGGS COUNTY, GEORGIA

EXHIBIT 8

STATEMENT OF CHANGES IN NET POSITION
PROPRIETARY FUND
YEAR ENDED DECEMBER 31, 2024

	Enterprise Water Fund
OPERATING REVENUE	
Water and sewer sales	$ 141,887
OPERATING EXPENSES	
Salaries	91,909
Utilities	23,914
Dues and subscriptions	640
Repairs and maintenance	48,289
Travel and training	1,952
Bad debt expense	3,881
Miscellaneous expense	25,534
Depreciation expense	193,187
Total operating expenses	389,306
OPERATING LOSS	(247,419)
NON-OPERATING REVENUE (EXPENSES)	
Interest expense	(10,474)
Total non-operating expenses	(10,474)
Loss before transfers	(257,893)
TRANSFERS	
Transfer in	227,598
Total transfers	227,598
Change in net position	(30,295)
TOTAL NET POSITION, BEGINNING	6,524,460
TOTAL NET POSITION, ENDING	$ 6,494,165

The Accompanying Notes to the Financial Statements are an integral part of this statement

TWIGGS COUNTY, GEORGIA

EXHIBIT 9

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
YEAR ENDED DECEMBER 31, 2024

	Enterprise Water Fund
OPERATING ACTIVITIES	
Receipts from customers	$ 140,789
Payments to suppliers	(95,025)
Payments to employees	(89,728)
Net cash used in operating activities	(43,964)
NONCAPITAL FINANCING ACTIVITIES	
Transfers in	227,598
Net cash provided by non-capital financing activities	227,598
CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of capital assets	(44,218)
Principal payments on capital debt	(114,889)
Interest payments on capital debt	(10,535)
Net cash used in capital and related financing activities	(169,642)
NET INCREASE IN CASH AND CASH EQUIVALENTS	13,992
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,003
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 14,995
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES	
Operating loss	$ (247,419)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:	
Depreciation	193,187
Net change in assets and liabilities attributable to operations:	
Accounts receivable	(1,098)
Accounts payable	7,233
Accrued expenses	546
Compensated absences payable	3,587
Net cash used in operating activities	$ (43,964)

The Accompanying Notes to the Financial Statements are an integral part of this statement

TWIGGS COUNTY, GEORGIA

EXHIBIT 10

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2024

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 407,608
Taxes receivable	1,883,570
Due from others	1,467
Total assets	2,292,645
LIABILITIES	
Due to others	94,858
Total liabilities	94,858
NET POSITION	
Restricted for individuals, organizations, and other governments	$ 2,197,787

The Accompanying Notes to the Financial Statements are an integral part of this statement

TWIGGS COUNTY, GEORGIA

EXHIBIT 11

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2024

	Custodial Funds
ADDITIONS	
Taxes collected for other governments	$ 13,398,417
Fines and fees collected	2,440,966
Total additions	15,839,383
DEDUCTIONS	
Payments of taxes to other governments	13,395,397
Fines and fees disbursed	2,350,708
Total deductions	15,746,105
Change in net position	93,278
TOTAL NET POSITION, BEGINNING	2,104,509
TOTAL NET POSITION, ENDING	$ 2,197,787

The Accompanying Notes to the Financial Statements are an integral part of this statement

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Twiggs County, Georgia (the County) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to Government units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements. The more significant accounting policies established in GAAP and used by the County are described below.

Reporting Entity

The County is a local municipality governed by an elected five-member board of commissioners. As required by generally accepted accounting principles, these financial statements present the Government and its component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. Currently, the County has no blended component units. The component unit column in the government-wide financial statements (see note below for description) includes the financial data of the County's two discretely presented component units. The discretely presented component units are reported in a separate column to emphasize they are legally separate from the County.

Component Units and Related Entities

Discretely Presented Component Units:

Development Authority of the City of Jeffersonville and Twiggs County, Georgia – The Development Authority of the City of Jeffersonville and Twiggs County, Georgia's (the Authority) purpose is to promote trade, commerce, industry, and employment opportunities in the County. The Authority is a legally separate corporation governed by a seven member Board of Directors, four of which are appointed by the Twiggs County Board of Commissioners. The component unit maintains a December 31 fiscal year, and the financial statements as of and for the year ended December 31, 2024 are included in the reporting entity's 2024 financial statements. Complete financial statements can be obtained at the entity's administrative office.

Development Authority of the City of Jeffersonville and Twiggs County, Georgia
14072 US 80, Suite D
Jeffersonville, Georgia 31044

Twiggs County Health Department - The Twiggs County Board of Health (the Department) provides various health services for citizens in Twiggs County under a contract with the Georgia Department of Public Health (DPH). Under this contractual agreement, DPH provides certain administrative and other services to the Department in addition to the grant-in-aid funding. These services are funded through other governmental entities or directly by DPH. Based on the contract with DPH, capital assets cannot be disposed of without approval of DPH. In the event the Department were to dissolve, all capital assets would return to DPH or to the donating agency. Substantially all of the Department's capital assets are titled to DPH.

It is the goal of the Twiggs County Board of Health to provide health services for the citizens of Twiggs County within the guidelines established by the Georgia Department of Public Health. The Department is responsible for health programs designed for prevention, early detection, treatment and referral.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

The component unit maintains a June 30 fiscal year, and the financial statements as of and for the year ended , are included in the reporting entity's 2024 financial statements. Complete financial statements can be obtained at the entity's administrative office.

Twiggs County Health Department
26 Main Street
Jeffersonville, Georgia 31044

Excluded from the reporting entity:

Because it is operated as an agency controlled and/or funded by other government agencies, the Twiggs County Library is not included in the County's reporting entity.

Government-wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are supported by taxes and intergovernmental revenues and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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 customer or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Governmental activities have been consolidated in the government-wide financial statements. Total governmental funds have been combined with general fixed assets and long term liabilities. The effect of interfund activity has been removed from the government-wide financial statements. Due to/from other funds have been eliminated as well as transfers between funds.

Separate financial statements are provided for governmental funds, proprietary funds and custodial funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Non-major funds are summarized into a single column.

Measurement Focus, Basis of Accounting and Basis of Presentation

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is the manner in which these funds are budgeted. This presentation is deemed most appropriate to: (a) demonstrate legal and covenant compliance, (b) demonstrate the source and use of liquid resources, and (c) demonstrate how the County's actual experience conforms to the budget or fiscal plan. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they will be collected 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 expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, local option sales taxes, other taxes and licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements, reconciliation is presented following each statement. The reconciliation briefly explains the adjustments necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

The County reports the following major governmental funds:

The *General Fund* is the general operating fund of the Twiggs County, Georgia. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

The *LMIG Fund* accounts for the accumulation of the Local Maintenance & Improvement Grant revenues and the related capital expenditures.

The *2019 SPLOST Fund* accounts for the special purpose local options sales tax funds that are legally restricted for major capital projects.

The County reports the following major proprietary fund:

The *Water Fund* accounts for business-type activities for the provision of water and sewer services to businesses and residents of the County.

Additionally, the County reports the following fund types:

The *Special Revenue Funds* account for revenue sources that are legally restricted to expenditure for specific purposes. The following Special Revenue Funds are used by Twiggs County, Georgia: Sheriff's Commissary, ARPA, Sheriff's Programs, Grant Fund, 911 Surcharge, Jail Fund, Law Library, DARE Fund, Confiscated Assets.

The *Capital Projects Funds* account for revenue sources that are legally restricted to expenditures for capital improvements. The following Capital Projects Funds are used by Twiggs County, Georgia: LMIG Fund, 2019 SPLOST Fund, and TSPLOST.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

The *Agency Funds* are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the Government holds for others in an agency capacity.

GASB 34 eliminates the presentation of *Account Groups*, but provides for these records to be maintained and used to account for capital assets and long-term liabilities that are not reflected on the balance sheet of Governmental type funds due to the current financial resources measurement focus that they use. Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

Governmental activities have been consolidated in the government-wide financial statements. Total governmental funds have been combined with general capital assets and long term liabilities. The effect of interfund activity has been removed from the government-wide financial statements. Due to/from other funds have been eliminated as well as transfers between funds.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. 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. Non-operating revenues and expenses are revenues and expenses associated with items that are not connected with a proprietary's fund principal ongoing operations.

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

Assets, Liabilities and Net Assets or Equity

1. Deposits and Investments - Cash includes amounts in both interest-bearing and non-interest-bearing demand deposits. State statutes authorize the County to invest in obligations of the U.S. Treasury, obligations of the State of Georgia or any other states, obligations fully insured or guaranteed by the United States government or governmental agency, Local Government Investment Pool, commercial paper, corporate bonds, obligations of other political subdivisions of the State of Georgia and repurchase agreements. Any bank deposit in excess of the total FDIC insured amount must be secured by an equivalent amount of State or U.S. obligations.

   For purposes of the statement of cash flows, the proprietary fund considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Receivables and Payables - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. The current portion of these interfund receivables and payables are classified as "due from other funds" or "due to other funds" in the governmental funds.

   Non-current portions of long-term interfund loans receivable/payable are reported as “advances to other funds” or “advances from other funds”. Advances receivable in the Governmental funds are offset equally by a fund balance reserve account, which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation and are not expendable available financial resources.

   Property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to approximately 17 percent of outstanding property taxes at December 31, 2024. Property taxes are levied as of January 1 on property values assessed as of the same date.

3. Prepaid Items - For prepaid expenditures in the government-wide and fund financial statements, the County reports the expenditures during the benefiting period.

4. Inventory – Inventories are valued at cost, which approximates market, using the first-in, first-out (FIFO) method. The consumption method is used to account for inventories. Under the consumption method, inventory items are recognized as expenditures when used.

5. Capital Assets – Capital assets, which include property, plant equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than $1,000 and an estimated useful life in excess of two years. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their acquisition value on the date received. General infrastructure assets acquired prior to January 1, 2004 are not reported in the basic financial statements.

   The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

   Major outlays for capital assets and improvements are capitalized as projects are constructed. GASB statement 37 prohibits the capitalization of interest on assets constructed for use in governmental activities. However, interest from debt not considered to be general long-term debt may be included as part of the cost of assets constructed for business-type activities. The total interest expense incurred by the County during the current fiscal year was $14,927. None of this amount was included as part of the cost of capital assets under construction in connection with public building construction projects.

   Property, plant and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

Assets	Years	Capitalization Threshold
Buildings	50	$ 15,000
Improvements	20	5,000
Machinery and equipment	3 - 10	1,000
Water system lines	30 - 50	1,500
Infrastructure	30	10,000

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

6. Compensated Absences - Annual leave is awarded as follows:

   - After one (1) year of service – five (5) working days
   - After three (3) years of service – ten (10) working days
   - After eight (8) years of service – fifteen (15) working days
   - After fifteen (15) years of service – twenty (20) working days.

   Funeral leave is available at up to three (3) days for immediate family only. Military leave for military service is allowed but employee shall not be compensated for such absence. Civil leave is allowed with pay for service as a juror, or other duty required by law.

   Sick leave shall be allowed to all eligible employees for employee sickness, disability, or for medical, dental, or eye examination treatment that cannot be scheduled outside of normal working hours.
   Accrual shall be at the rate of one (1) full day (eight hours) per month, for a total of twelve such days per year. Sick leave can be carried over to a subsequent year at 100% of the total accumulated hours with no limitation. If an employee should retire with the County, the employee's total accrued sick leave may, at the employee's option, be credited to years of service in lieu of receiving 50% cash payment.

7. 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, or 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 recognized as an outflow of resources in the reporting period in which they are incurred.

   In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as 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.

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

9. Deferred Outflows/Inflows of Resources - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources until then. The County has no items that fall under this financial statement element.

   In addition to liabilities, the statement of net position 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 reports one of these items, unavailable revenue, which is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Fund Balance

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 the those funds can be spent. Fund balances are classified as follows:

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

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

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

Assigned – Fund balances are reported as assigned when amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners can authorize a designee to assign fund balance.

Unassigned – Fund balances are reported as unassigned 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.

The County uses restricted amounts to be spent first when both restricted and unrestricted fund balances are available, unless there are legal documents/contracts that prohibit the use of restricted fund balances, such as grant agreements that require a dollar match. Additionally, the County would then use committed, assigned and lastly unassigned amounts from the unrestricted fund balance when expending funds.

The County does not have a formal minimum fund balance policy; however, the Board of Commissioners address various targeted reserve positions and the Finance Department calculates targets and actual and reports the results to the Board of Commissioners on an annual basis.

Net Position

Net investment in capital assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction or improvement of the assets.

Restricted net position – This amount is restricted by external creditors, grantors, contributors or laws or regulations of other governments.

Unrestricted net position – This amount is all net position that do not meet the definition of "net investment in capital assets" or "restricted net position".

11. Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

12. Adoption of GASB Statement 100– In June 2022, the GASB issued Statement No. 100, Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62. The primary objective of the Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or accessing accountability. The County implemented the requirements of GASB 100 for accounting changes and error corrections in 2024, and has presented a restatement of fund balance for changes within the financial reporting entity accordingly. See note 5.

13. Adoption of GASB Statement 101 – In June 2022, the GASB issued Statement No, 101, Compensated Absences (Statement 101). This Statement is effective for fiscal years beginning after December 15, 2023. Statement 101 replaces GASB Statement No. 16, Accounting for Compensated Absences. The objective of Statement 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Liquidity Risk
Liquidity risk is the risk of not having sufficient liquid financial resources to meet obligations when they fall due. The County faces significant risks threatening its ability to generate cash from revenues sufficient to pay operating expenditures and debt service. Some of the County's largest revenue streams, property taxes, sales taxes and grants are especially susceptible during times of major economic downturns and period of low growth.

Compliance Risk
The County and its component units participate in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs prior to and/or including the year ended December 31, 2024 have not been conducted and/or completed. Accordingly, the funds compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures that may be disallowed by the grant requirements will be established at some future date.

The County is subject to extensive State and Federal supervision and regulation, which are intended primarily for the protection of its citizens and the environment. In addition, the County is subject to changes in Federal and State laws, as well as changes in regulations, governmental policies and laws. The effect of any such potential changes cannot be predicted but could adversely affect the operations, profitability, cash flows, fund balances and liquidity of the County in the future.

The County is also subject to numerous employment laws and regulations. The County contracts with various individuals for services throughout the year. Should it be determined these individuals should be classified as employees at a future date, it could result in significant payroll taxes, penalties and/or interest.

Budgets and Budgetary Accounting

The annual budget is the financial plan for the operation of Twiggs County, Georgia for the ensuing annual period. The budget process provides for a professional management approach to the establishment of priorities and the implementation of work programs while providing an orderly means for control and evaluation of the financial posture of the County. Twiggs County budgets are adopted on a basis generally consistent with GAAP; except that encumbrances are treated as budgeted expenditures in the year the commitment to purchase is incurred. Annual appropriated budgets are adopted for the general fund and the special revenue funds.

All unencumbered appropriations lapse at fiscal year-end. Project-length financial plans are adopted for all capital projects funds.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, continued

Budgets and Budgetary Accounting, continued

The Twiggs County budget process usually begins prior to year-end with the department and agency heads submitting their departmental budgets. The County's finance department formulates and remits the budget to the budget committee, which is made up of all members of the Twiggs County Board of Commissioners. The Board of Commissioners conduct budget hearings with all departments and agencies. After review by the Board of Commissioners, a final budget is approved when the budget resolution is adopted.

The County Administrator is delegated by authority to transfer sums within departments. No increase in the departmental budget for the County may be made without the approval of the Board of Commissioners and amendment to the budget. Mid-year budget amendments are presented, where necessary, for adoption by the Board of Commissioners. The general fund is subject to budgetary control on a department basis.

Unencumbered appropriations in the annual operating budget lapse at fiscal year-end while encumbered appropriations are paid from reserved fund balances. When the County's expenditures reach the authorization provided by the operating budget, the Board of Commissioners approves supplemental appropriations.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting--under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation--is utilized in the governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the goods or services are yet to be received.

Compliance With Legal Provisions
Deficit Fund Balances- There are no funds with deficits.

Excess of Expenditures over Appropriations in Individual Departments:

The following funds/departments had an excess of expenditures over appropriations:

GENERAL FUND	Expenditures	Appropriations	Expenditures Over Appropriations
General government	$ 3,769,396	$ 3,743,685	$ 25,711
Public safety	6,012,374	5,255,398	756,976
Public works	1,359,294	1,312,431	46,863
Public health and welfare	323,536	198,439	125,097
Culture and recreation	241,719	77,463	164,256
Transfers out	591,090	-	591,090

NOTE 3. DETAILED NOTES ON ALL FUNDS

Deposits and Investments

Investments – The County owns two certificates of deposit with 12 month maturities totaling $43,252 as of December 31, 2024.

Custodial Credit Risk – Deposits – In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Neither the County nor its components units, have a deposit policy for custodial credit risk. As of December 31, 2024, the County did not have a formal investment policy.

Additional disclosures with regards to deposits and investments can be located in the Summary of Significant Accounting Policies under the Assets, Liabilities and Equity section.

Property Taxes

State law requires that property taxes be based on assessed value, which is 40% of fair market value. All real and personal property (including motor vehicles) are valued as of January 1 of each year and must be declared and reported on a return for tax purposes by May 1. With the exception of motor vehicles and the property of public utilities, which are valued by the State Revenue Department, the Board of Tax Assessors of Twiggs County makes all assessments.

Upon completion of all assessments and tax returns, the information is turned over to the Twiggs County Tax Commissioner for compilation of the tax digest. The completed tax digest must be submitted to the State Revenue Commissioner for approval. The State Revenue Commissioner must ascertain that real property on the tax digest has been assessed at the state mandated forty percent (40%) of fair market value. If not, the commissioner may require an across the board percentage adjustment to all real property. The County Tax Commissioner distributes tax notices and collects tax payments. Motor vehicle taxes must be paid by the birth date of the owner of the vehicle. Property taxes are usually levied on or around July 15, of each year. Real and personal property taxes are usually due by November 15 and considered delinquent by November 16. Property taxes are attached as an enforceable lien on the day the taxes become delinquent. The total real and personal property tax levy is recorded as revenue in the fiscal year in which such amounts will be available (collected within 60 days of year-end) as net current assets. In the accompanying financial statements, the portion of the property tax levy for the tax year 2024 collected during the current year has been recognized as revenue.

The County enters into property tax abatement agreements with local businesses for the purpose of attracting or retaining businesses within their jurisdictions. The abatements may be granted to any business located within or promising to relocate to the County.

For the fiscal year ended December 31, 2024, the County abated property taxes of approximately $1,807,649 under this program.

Property taxes receivable at December 31, 2024, is composed of the following:

Year of Levy:	
2024	$ 978,805
2023	189,876
2022	88,901
2021	41,476
2020	33,098
Prior to 2020	54,026
Total	1,386,182
Less - allowance for uncollectible	(235,487)
Net receivable	$ 1,150,695

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

Receivables

Primary Government

Receivables at December 31, 2024 for the County's individual major funds and non-major, funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

Governmental Activities:	General	LMIG	2019 SPLOST	Nonmajor Governmental Funds	Total Governmental Total
Receivables:					
Taxes	$ 1,386,182	$ -	$ -	$ -	$ 1,386,182
Intergovernmental	244,856	434,512	74,727	90,811	844,906
Other	4,079	-	-	826	4,905
Gross receivables	1,635,117	434,512	74,727	91,637	2,235,993
Less: allowance for uncollectibles	(235,487)	-	-	-	(235,487)
Net total receivables	$ 1,399,630	$ 434,512	$ 74,727	$ 91,637	$ 2,000,506

Business - Type Activities:	Water Fund
Receivables - Accounts	$ 26,760
Gross receivables	26,760
Less: allowance for uncollectibles	(13,297)
Net total receivables	$ 13,463

Discretely Presented Component Unit

Receivables for the Twiggs County Health Department and the Twiggs County Development Authority as of December 31, 2024, are as follows:

	Twiggs County Health Department	Twiggs County Development Authority
Receivables:		
Accounts	$ 2,026	$ -
Gross receivables	2,026	-
Less: allowance for uncollectibles	-	-
Net total receivables	$ 2,026	$ -

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

Capital Assets

Primary Government

Capital asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 854,281	$ -	$ -	$ 854,281
Construction in progress	911,504	-	(66,900)	844,604
Subtotal	1,765,785	-	(66,900)	1,698,885
Other capital assets:				
Infrastructure	788,830	28,325	-	817,155
Buildings	6,774,036	253,815	-	7,027,851
Improvements	230,525	59,366	-	289,891
Machinery and equipment	9,844,121	657,679	(134,538)	10,367,262
Total other capital assets at historical cost	17,637,512	999,185	(134,538)	18,502,159
Less accumulated depreciation:				
Infrastructure	(262,650)	(26,530)	-	(289,180)
Buildings	(3,960,956)	(162,905)	-	(4,123,861)
Improvements	(106,171)	(10,492)	-	(116,663)
Machinery and equipment	(7,354,145)	(539,120)	107,609	(7,785,656)
Subtotal	(11,683,922)	(739,047)	107,609	(12,315,360)
Other capital assets, net	5,953,590	260,138	(26,929)	6,186,799
Governmental activities capital assets, net	$ 7,719,375	$ 260,138	$ (93,829)	$ 7,885,684

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

Governmental activities:	
General government	$ 181,446
Public safety	366,702
Public works	146,992
Health and welfare	2,351
Economic development	23,614
Culture and recreation	17,942
Total governmental activities depreciation expense	$ 739,047

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

Business-type activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital asset not being depreciated -				
Land	$ 6,412	$ -	$ -	$ 6,412
Construction in progress	712,831	-	(360,625)	352,206
Total capital assets not being depreciated	719,243	-	(360,625)	358,618
Other capital asset -				
Improvements - water system	9,068,682	404,843	-	9,473,525
Less accumulated depreciation -				
Improvements - water system	(2,408,171)	(193,187)	-	(2,601,358)
Other capital asset, net	6,660,511	211,656	-	6,872,167
Business activities capital assets, net	$ 7,379,754	$ 211,656	$ (360,625)	$ 7,230,785

Capital asset activity for the Twiggs County Health Department for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Other capital assets -				
Machinery and equipment	$ 166,589	$ 5,742	$ -	$ 172,331
Less accumulated depreciation -				
Machinery and equipment	(149,496)	(7,062)	-	(156,558)
Other capital assets, net	17,093	(1,320)	-	15,773
Twiggs County Health Center capital assets, net	$ 17,093	$ (1,320)	$ -	$ 15,773

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

Capital asset activity for the Twiggs County Development Authority for the year ended December 31, 2024, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated -				
Land	$ 2,083,607	$ -	$ -	$ 2,083,607
Land improvements	536,383	-	-	536,383
Construction in progress	79,494	1,150,306	(1,229,800)	-
Total capital assets not being depreciated	2,699,484	1,150,306	(1,229,800)	2,619,990
Capital assets, depreciable -				
Buildings	237,491	-	1,229,800	1,467,291
Building improvements	68,847	-	-	68,847
Total capital assets, depreciable	306,338	-	1,229,800	1,536,138
Less accumulated depreciation -				
Buildings	(69,851)	(11,292)	-	(81,143)
Building improvements	(43,760)	(3,564)	-	(47,324)
Total accumulated depreciation	(113,611)	(14,856)	-	(128,467)
Total capital assets, depreciable, net	192,727	(14,856)	1,229,800	1,407,671
Total capital assets, net	$ 2,892,211	$ 1,135,450	$ -	$ 4,027,661

Interfund Receivables, Payables, and Transfers

Generally, outstanding balances between funds reported as due to/from other funds include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding, and other miscellaneous receivables and payables between funds. Balances to which a fiduciary fund is a party are treated as external receivables and payables. The composition of interfund balances as of December 31, 2024, is as follows:

	Payable To:		
Payable From:	LMIG Fund	General Fund	ARPA Fund
Major Fund -			
General Fund	$ 397,311	$ -	$ 50,000
2019 SPLOST	-	200,000	-
Nonmajor Fund -			
911 Surcharge	-	30,000	-
Total	$ 397,311	$ 230,000	$ 50,000

Transfers and payments within the reporting entity are substantially for the purposes of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service. Resources are accumulated in a fund or component unit to support and simplify the administration of various projects or programs.

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

A reconciliation of transfers in and transfers out for the year ended December 31, 2024 is as follows:

	Transfers Out	Transfers In
General Fund	$ 591,090	$ 777,920
ARPA	811,424	-
TSPLOST	-	260,429
LMIG	260,429	-
Water Fund	-	227,598
Grant Fund	-	33,504
911 Surcharge Fund	-	363,492
Total transfers	$ 1,662,943	$ 1,662,943

Intergovernmental Receivables
Amounts due from other Governmental entities at December 31, 2024, are as follows:

	Federal	State	Total
General Fund	$ 192,529	$ 52,327	$ 244,856
LMIG	-	434,512	434,512
E911 Fund	-	25,937	25,937
TSPLOST	-	64,874	64,874
2019 SPLOST	-	74,727	74,727
Total	$ 192,529	$ 652,377	$ 844,906

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

Long - Term Obligations

Primary Government Long – Term Debt Payable

At December 31, 2024, long-term debt consisted of the following:

Payable from Governmental Activities:	Total	Current	Long-term
Notes Payable -			
USDA loan in the original amount of $274,000 for the E911 Dispatch System Monthly payments of $2,538 through 2031, interest at 2.125%	$ 184,578	$ 26,794	$ 157,784
Total Governmental Activity Long-Term Debt	$ 184,578	$ 26,794	$ 157,784

Payable from Business - Type Activities:	Total	Current	Long-term
Notes Payable:			
$1,841,471 GEFA note payable; initial interest at 0.0%; due in monthly payments of $7,560. Transferred from General Fund along with related water system improvements on January 1, 2008. Maturity date is February 1, 2029.	$ 378,011	$ 90,724	$ 287,287
$520,000 GEFA note payable; initial interest at 3.03%; due in 239 monthly payments of $2,892 maturing in May 2036.	334,554	24,908	309,646
Total Business - Type Activities Long-Term Debt	$ 712,565	$ 115,632	$ 596,933

Long-term debt service requirements to maturity for the governmental activities debt are as follows:

Year Ending December 31	Notes Payable Principal	Interest
2025	$ 26,794	$ 3,662
2026	27,369	3,087
2027	27,956	2,500
2028	28,556	1,900
2029	29,169	1,287
2030 - 2031	44,734	754
Total	$ 184,578	$ 13,190

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

Long-term debt service requirements to maturity for the business - type activities debt are as follows:

Year Ending December 31	Notes Payable Principal	Interest
2025	$ 115,632	$ 9,793
2026	116,397	9,028
2027	117,186	8,239
2028	117,999	7,426
2029	43,228	6,588
2030-2034	154,062	19,439
2035-2036	48,061	1,099
Total	$ 712,565	$ 61,612

Changes in Long-term Obligations

Long-term obligation activity for the year ended December 31, 2024, was as follows:

Long-term obligations:	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year	Amounts Due Within More Than One Year
Governmental Activities						
Notes payable	$ 210,809	$ -	$ 26,231	$ 184,578	$ 26,794	$ 157,784
Financed purchases	34,877	-	34,877	-	-	-
Compensated absences payable	215,033	37,853 *	-	252,886	252,886	-
Total Governmental Activities	$ 460,719	$ 37,853	$ 61,108	$ 437,464	$ 279,680	$ 157,784

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year	Amounts Due Within More Than One Year
Business Type Activities						
Notes payable	$ 827,454	$ -	$ 114,889	$ 712,565	$ 115,632	$ 596,933
Compensated absences payable	7,704	3,587 *	-	11,291	11,291	-
Total Business Type Activities	$ 835,158	$ 3,587	$ 114,889	$ 723,856	$ 126,923	$ 596,933

* The change in the compensated absences liability is presented as a net change.

Notes payable and compensated absences are generally liquidated by the general fund and are therefore included in the above schedule. Financed purchases will be liquidated primarily by special purpose local option sales tax collected and from transfers from the General Fund.

NOTE 3. DETAILED NOTES ON ALL FUNDS, continued

Twiggs County Health Department

Long-term obligation activity for the Twiggs County Health Department for the year ended , was as follows:

Long-term obligation:	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year	Amounts Due Within More Than One Year
Public Health Center						
Net pension liability	$ 217,317	$ 2,455	$ -	$ 219,772	$ -	$ 219,772
Net OPEB liability	14,625	-	4,863	9,762	-	9,762
Compensated absences payable	3,903	10,016	10,097	3,822	-	3,822
Total Long-Term Obligations	$ 235,845	$ 12,471	$ 14,960	$ 233,356	$ -	$ 233,356

NOTE 4. RETIREMENT PLAN

Retirement Plan – Deferred Compensation Plan – Twiggs County, Georgia
The County offers its employees a deferred compensation plan, created in accordance with Internal Revenue Code Section 457, the Twiggs County 457 Deferred Compensation Plan, The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Pursuant to changes in Internal Revenue Code Section 457, the plan has been amended to convert the deferred compensation plan to a trust. The defined contribution pension plan is administered by GEBCorp. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, all income attributable to those amounts, property, or rights are solely the property and rights of the trust, established for the exclusive benefit of the participants and their beneficiaries. The County has no liability for these assets and they are not subject to the claims of the County's general creditors.

All contributions to this plan are voluntary employee contributions as well as a 1 percent of base pay contribution by the County for eligible employees. Plan provisions and contribution requirements are established by and may be amended by the County Board of Commissioners. During the year ended December 31, 2024, employee contributions amounted to $140,471. The County contributed $71,412 to the plan during the year ended December 31, 2024.

NOTE 5. OTHER INFORMATION

Commitments
Reservations of fund balances of Governmental funds are established to either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriable for future expenditures. Designations of fund balance represent tentative management plans that are subject to change.

Grant Funds
The County participates in numerous grant programs on the federal and state level. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Government expects such amounts, if any, to be immaterial.

NOTE 5. OTHER INFORMATION, continued

Litigation and Allegations

During the course of normal operations of the County, various claims, allegations and lawsuits arise. The County's legal counsel reports various cases pending against the County. Based upon the facts of the cases and the damages claimed, management does not expect potential liabilities as of December 31, 2024 to impair the County's financial position.

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Government carries commercial insurance. The County pays for such claims as they become due. There are no unpaid claims as of December 31, 2024.

The County has joined together with other governments in the state as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Association of County Commissioners of Georgia (ACCG) Workers' Compensation Self Insurance Fund, public entity risk pools currently operating as common risk management and insurance programs for member local governments. As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds,
and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the 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.

Settled claims in the current year have not exceeded the coverage.

Claims and Judgments - Description

Significant losses experienced by the County are covered by commercial insurance for all risks. For insured risks there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or through prior years.

Conduit Debt

The Development Authority has issued Industrial Revenue bonds to provide assistance to private-sector industry for the acquisition and construction of commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the facilities. Neither the City of Jeffersonville nor the County is obligated in any manner for repayment of the bonds. The bonds constitute only limited obligations of the Issuer in that they are payable only from the revenues to be derived under Lease Agreements together with all other rents, revenues and receipts arising out of or in connection with the Issuer's ownership of the Project. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. Conduit debt outstanding as of December 31, 2024 was $338,332,275.

NOTE 5. OTHER INFORMATION, continued

Landfill Closure and Post-Closure Care Costs

The County's financial statements have not reflected a direct liability for landfill closure and post-closure care costs prior to December 31, 2005, because the County had operated its landfill through a joint venture. The Twiggs-Wilkinson Landfill Commission, Inc. (the Commission) was incorporated on November 23, 1998 as a Georgia Non-Profit Corporation. The Commission was formed by Twiggs County, Georgia and Wilkinson County, Georgia in a joint landfill agreement that was to be effective for ten years to provide a facility for the disposal of solid waste collected by both counties. A three-member board administered the operations of the Highway 80 Landfill currently in operation as well as post-closure care of the Highway 57 Landfill. The Twiggs County and Wilkinson County Board of Commissioners each appointed one member for two-year terms. The two members appointed by the Counties appointed a third independent member for two-year terms. The creation of the Commission did not divest either Twiggs County or Wilkinson County of the responsibility for the Landfill's operation or financial obligations.

During the year ended 1999, the Commission was notified that the Highway 57 Landfill site had been identified as a hazardous waste site. As such, the Commission was required to comply with prescribed procedures regarding clean-up and additional monitoring. The Landfill Agreement between Twiggs and Wilkinson County stated that any corrective action costs for the Highway 57 Landfill would be the responsibility of Twiggs and Wilkinson County.

State and federal laws and regulations require owners to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure costs will be paid only near or after the date that the landfill stops accepting waste, the Commission reports a portion of these closure and post-closure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

Due to the competitive nature of the market which serves landfill monitoring and care and changes in inflation and technology, the estimated post-closure and closure care costs may fluctuate from year to year.

Under a purchase agreement with Wolf Creek Landfill, LLC, the Twiggs-Wilkinson Landfill Commission, Inc., was sold during August 2005. As of September 30, 2005, the Twiggs-Wilkinson Landfill Commission, Inc. was dissolved. The landfill closure and post-closure liability for the Highway 80 site was assumed by Wolf Creek Landfill, LLC. Twiggs County received $93,229 in host fees from the Landfill during the current year.

Joint Venture

Under Georgia law, Twiggs County, in conjunction with other cities and counties in the eleven county east Middle Georgia area, is a member of the Middle Georgia Regional Commission (MGRC) and is required to pay annual dues thereto. Membership in a Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the Commission in Georgia. The Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member Governments are liable for any debts or obligations of a Commission. Separate financial statements may be obtained from:

Middle Georgia Regional Commission
175 Emery Highway, Suite C
Macon, Georgia 31217

NOTE 5. OTHER INFORMATION, continued

Adjustments to and Restatements of Beginning Balances

During fiscal year 2024, changes to or within the financial reporting entity resulted in adjustments to and restatements of beginning net position and fund net position, as follows:

	Reporting Units Affected by Adjustments to and Restatements of Beginning Balances		
	Funds		
	LMIG Fund	2019 SPLOST	Nonmajor Governmental
12/31/23, as previously reported	$ -	$ -	$ 3,090,582
Change from major to nonmajor fund	-	-	-
Change from nonmajor to major fund	1,045,466	564,472	(1,609,938)
Correction of an error	-	-	-
12/31/23, as adjusted or restated	$ 1,045,466	$ 564,472	$ 1,480,644

Required Supplementary Information

TWIGGS COUNTY, GEORGIA

EXHIBIT 12

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
GENERAL FUND YEAR ENDED DECEMBER 31, 2024

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUE				
Taxes	$ 7,699,431	$ 7,699,431	$ 8,026,613	$ 327,182
Licenses and permits	46,250	46,250	32,980	(13,270)
Intergovernmental	1,138,219	1,138,219	813,379	(324,840)
Charges for services	1,051,000	1,051,000	1,345,565	294,565
Fines and forfeitures	1,416,500	1,416,500	1,439,674	23,174
Investment income	-	-	133,581	133,581
Miscellaneous revenues	193,500	193,500	344,642	151,142
Total revenues	11,544,900	11,544,900	12,136,434	591,534
EXPENDITURES				
General government	3,743,685	3,743,685	3,769,396	(25,711)
Public safety	5,255,398	5,255,398	6,012,374	(756,976)
Public works	1,312,431	1,312,431	1,359,294	(46,863)
Public Health and welfare	198,439	198,439	323,536	(125,097)
Culture and recreation	77,463	77,463	241,719	(164,256)
Economic development	112,163	112,163	57,304	54,859
Total expenditures	10,699,579	10,699,579	11,763,623	(1,064,044)
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	845,321	845,321	372,811	(472,510)
Transfers in	-	-	777,920	777,920
Transfers out	-	-	(591,090)	(591,090)
Proceeds from sale of capital assets	5,000	5,000	7,254	2,254
Insurance proceeds	-	-	31,366	31,366
Total other financing sources (uses)	5,000	5,000	225,450	220,450
NET CHANGES IN FUND BALANCE	850,321	850,321	598,261	(252,060)
FUND BALANCE, BEGINNING	5,231,194	5,231,194	5,231,194	-
FUND BALANCES, ENDING	$ 6,081,515	$ 6,081,515	$ 5,829,455	$ (252,060)

Other Supplementary Information

Non - Major Governmental Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

- Sheriff's Commissary – To account for the activities of the inmate canteen operated by the Sheriff's Department.

- ARPA – To account for all Local Fiscal Recovery Funds received by the local government through the American Rescue Plan Act of 2021 (ARPA). This Special Revenue Fund is reserved exclusively for the accounting of these recovery funds, in accordance with guidance from the United States Department of the Treasury.

- Sheriff's Programs – To account for special programs administered by the Sheriff's Department.

- Grant Fund – To account for grant funds that are legally restricted to expenditure for a particular purpose

- 911 Surcharge – To account for the activities of the 911 telephone operations center.

- Jail Fund – To account for activities of the County's jail.

- Law Library – To account for the law library fees included in all fines which are specifically designated for the County's law library.

- DARE Fund – To account for DARE funds that are legally restricted to expenditure for particular purposes.

- Confiscated Assets – To account for the revenues received that are designated for the purpose of enhancing law enforcement or capital outlay.

Capital Projects Funds are used to account for the acquisition of capital assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

- TSPLOST – To account for the accumulation of the capital portion of TSPLOST revenues and the capital expenditures.

TWIGGS COUNTY, GEORGIA

EXHIBIT 13

COMBINING BALANCE SHEET
NON - MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	Total Non - Major Special Revenue Governmental Funds	Total Non - Major Capital Projects Governmental Funds	Total Non - Major Governmental Funds
ASSETS			
Cash and cash equivalents	$ 982,427	$ 815,675	$ 1,798,102
Investments	43,252	-	43,252
Intergovernmental receivables	25,937	64,874	90,811
Receivables - other	826	-	826
Due from other funds	50,000	-	50,000
Total Assets	$ 1,102,442	$ 880,549	$ 1,982,991
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 18,652	$ -	$ 18,652
Accrued expenses	19,062	-	19,062
Due to other governments	-	17,471	17,471
Due to other funds	30,000	-	30,000
Unearned revenue	50,000	-	50,000
Total liabilities	117,714	17,471	135,185
Fund Balances:			
Restricted:			
Capital projects	-	863,078	863,078
Special programs	938,332	-	938,332
Committed:			
Law enforcement activities	46,396	-	46,396
Total fund balances	984,728	863,078	1,847,806
Total liabilities and fund balances	$ 1,102,442	$ 880,549	$ 1,982,991

TWIGGS COUNTY, GEORGIA

EXHIBIT 14

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON - MAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024

	Total Non - Major Special Revenue Governmental Funds	Total Non - Major Capital Projects Governmental Funds	Total Non - Major Governmental Funds
REVENUE			
Intergovernmental	$ 1,132,614	$ 695,211	$ 1,827,825
Charges for services	156,714	-	156,714
Fines and forfeitures	200,107	-	200,107
Investment earnings	3,830	-	3,830
Other revenues	99,559	-	99,559
Total revenues	1,592,824	695,211	2,288,035
EXPENDITURES			
Current:			
General government	88,732	-	88,732
Public safety	1,052,617	-	1,052,617
Public works	32,213	408,000	440,213
Health and welfare	34,550	-	34,550
Intergovernmental	-	120,306	120,306
Debt Service:			
Principal payments	26,231	-	26,231
Interest payments	4,225	-	4,225
Total expenditures	1,238,568	528,306	1,766,874
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	354,256	166,905	521,161
OTHER FINANCING SOURCES (USES)			
Transfer in	396,996	260,429	657,425
Transfer out	(811,424)	-	(811,424)
Total Other Financing Sources (Uses)	(414,428)	260,429	(153,999)
NET CHANGE IN FUND BALANCE	(60,172)	427,334	367,162
FUND BALANCE, BEGINNING, as previously stated	1,044,900	2,045,682	3,090,582
Change within financial reporting entity (nonmajor to major)	-	(1,609,938)	(1,609,938)
FUND BALANCE, BEGINNING, as restated	1,044,900	435,744	1,480,644
FUND BALANCE, ENDING	$ 984,728	$ 863,078	$ 1,847,806

TWIGGS COUNTY, GEORGIA

EXHIBIT 15

COMBINING BALANCE SHEET
NON - MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2024

	Sheriff's Commissary	ARPA	Sheriff's Programs	Grant Fund	911 Surcharge	Jail Fund	Law Library	DARE Fund	Confiscated Assets	Total Non - Major Special Revenue Governmental Funds
ASSETS										
Cash and cash equivalents	$ 54,360	$ -	$ 8,255	$ 177,954	$ 341,575	$ 195,746	$ 95,278	$ 43,049	$ 66,210	$ 982,427
Investments	-	-	-	-	-	-	43,252	-	-	43,252
Intergovernmental receivable	-	-	-	-	25,937	-	-	-	-	25,937
Receivables - other	-	-	-	-	-	-	826	-	-	826
Due from other funds	-	50,000	-	-	-	-	-	-	-	50,000
Total assets	$ 54,360	$ 50,000	$ 8,255	$ 177,954	$ 367,512	$ 195,746	$ 139,356	$ 43,049	$ 66,210	$ 1,102,442
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	$ 16,219	$ -	$ -	$ -	$ 2,433	$ -	$ -	$ -	$ -	$ 18,652
Accrued expenses	-	-	-	-	19,062	-	-	-	-	19,062
Due to other funds	-	-	-	-	30,000	-	-	-	-	30,000
Unearned revenue	-	50,000	-	-	-	-	-	-	-	50,000
Total liabilities	16,219	50,000	-	-	51,495	-	-	-	-	117,714
Fund Balances:										
Restricted:										
Special programs	-	-	-	177,954	316,017	195,746	139,356	43,049	66,210	938,332
Committed:										
Law enforcement activities	38,141	-	8,255	-	-	-	-	-	-	46,396
Total fund balances	38,141	-	8,255	177,954	316,017	195,746	139,356	43,049	66,210	984,728
Total liabilities and fund balances	$ 54,360	$ 50,000	$ 8,255	$ 177,954	$ 367,512	$ 195,746	$ 139,356	$ 43,049	$ 66,210	$ 1,102,442

TWIGGS COUNTY, GEORGIA

EXHIBIT 16

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON - MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2024

	Sheriff's Commissary	ARPA	Sheriff's Programs	Grant Fund	911 Surcharge	Jail Fund	Law Library	DARE Fund	Confiscated Assets	Total Non - Major Special Revenue Governmental Funds
REVENUES										
Intergovernmental	$ -	$ 1,132,614	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,132,614
Charges for services	-	-	-	-	156,714	-	-	-	-	156,714
Fines and forfeitures	-	-	-	-	-	127,784	33,456	16,517	22,350	200,107
Investment earnings	244	-	61	-	-	1,495	1,730	300	-	3,830
Other revenues	92,243	-	3,800	-	-	-	-	-	3,516	99,559
Total revenues	92,487	1,132,614	3,861	-	156,714	129,279	35,186	16,817	25,866	1,592,824
EXPENDITURES										
General government	-	77,328	-	-	-	-	11,404	-	-	88,732
Public safety	81,987	177,099	3,149	-	609,832	115,242	-	8,080	57,228	1,052,617
Health and welfare	-	34,550	-	-	-	-	-	-	-	34,550
Public works	-	32,213	-	-	-	-	-	-	-	32,213
Debt Service:										
Principal payments	-	-	-	26,231	-	-	-	-	-	26,231
Interest payments	-	-	-	4,225	-	-	-	-	-	4,225
Total expenditures	81,987	321,190	3,149	30,456	609,832	115,242	11,404	8,080	57,228	1,238,568
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	10,500	811,424	712	(30,456)	(453,118)	14,037	23,782	8,737	(31,362)	354,256
OTHER FINANCING SOURCES (USES)										
Transfer in	-	-	-	33,504	363,492	-	-	-	-	396,996
Transfer out	-	(811,424)	-	-	-	-	-	-	-	(811,424)
Total Other Financing Sources (Uses)	-	(811,424)	-	33,504	363,492	-	-	-	-	(414,428)
NET CHANGE IN FUND BALANCE	10,500	-	712	3,048	(89,626)	14,037	23,782	8,737	(31,362)	(60,172)
FUND BALANCE, BEGINNING, as previously stated	27,641	-	7,543	174,906	405,643	181,709	115,574	34,312	97,572	1,044,900
Change within financial reporting entity (major to nonmajor)	-	-	-	-	-	-	-	-	-	-
FUND BALANCE, BEGINNING, as restated	27,641	-	7,543	174,906	405,643	181,709	115,574	34,312	97,572	1,044,900
FUND BALANCE, ENDING	$ 38,141	$ -	$ 8,255	$ 177,954	$ 316,017	$ 195,746	$ 139,356	$ 43,049	$ 66,210	$ 984,728

TWIGGS COUNTY, GEORGIA

EXHIBIT 17

COMBINING BALANCE SHEET
NON - MAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2024

	TSPLOST	Total Non - Major Capital Projects Governmental Funds
ASSETS		
Cash and cash equivalents	$ 815,675	$ 815,675
Intergovernmental receivables	64,874	64,874
Total assets	$ 880,549	$ 880,549
LIABILITIES		
Due to other governments	$ 17,471	$ 17,471
Total liabilities	17,471	17,471
FUND BALANCE		
Restricted for capital projects	863,078	863,078
Total fund balances	863,078	863,078
Total liabilities and fund balances	$ 880,549	$ 880,549

TWIGGS COUNTY, GEORGIA

EXHIBIT 18

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON - MAJOR CAPITAL PROJECTS FUNDS
YEAR ENDED DECEMBER 31, 2024

	TSPLOST	Formerly Nonmajor Fund 2019 SPLOST	Formerly Nonmajor Fund LMIG	Total Non - Major Capital Projects Governmental Funds
REVENUES				
Intergovernmental	$ 695,211	$ -	$ -	$ 695,211
Total revenues	695,211	-	-	695,211
EXPENDITURES				
Current:				
Public works	408,000	-	-	408,000
Intergovernmental payments	120,306	-	-	120,306
Total expenditures	528,306	-	-	528,306
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	166,905	-	-	166,905
Other Financing Sources (Uses)				
Transfer in	260,429	-	-	260,429
Total Other Financing Sources (Uses)	260,429	-	-	260,429
NET CHANGE IN FUND BALANCE	427,334	-	-	427,334
FUND BALANCE, BEGINNING, as previously stated	435,744	564,472	1,045,466	2,045,682
Change within financial reporting entity (nonmajor to major)	-	(564,472)	(1,045,466)	(1,609,938)
FUND BALANCE, BEGINNING, as restated	435,744	-	-	435,744
FUND BALANCE, ENDING	$ 863,078	$ -	$ -	$ 863,078

Fiduciary Funds

Custodial Funds

- Tax Commissioner – To account for the collection and payment to the County and other taxing units of the property taxes levied, billed, and collected by the Tax Commissioner on behalf of the County and other taxing units.

- Clerk of Superior Court – To account for all monies received by the Clerk of Superior Court on behalf of individuals, private organizations, other governmental units, and other funds.

- Probate Court– To account for all monies received by the Probate Court on behalf of individuals, private organizations, other governmental units, and other funds.

- Magistrate Court – To account for all monies received by the Magistrate Court on behalf of individuals, private organizations, other governmental units, and other funds.

- Sheriff's Office – To account for all monies received by the Sheriff's Department on behalf of individuals, private organizations, other governmental units, and other funds.

TWIGGS COUNTY, GEORGIA

EXHIBIT 19

CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
YEAR ENDED DECEMBER 31, 2024

	Tax Commissioner	Clerk of Superior Court	Probate Court	Magistrate Court	Sheriff's Office	Total
ASSETS						
Cash	$ 69,570	$ 121,963	$ 42,426	$ 9,925	$ 163,724	$ 407,608
Taxes receivable	1,883,570	-	-	-	-	1,883,570
Due from others	-	-	-	1,467	-	1,467
Total assets	1,953,140	121,963	42,426	11,392	163,724	2,292,645
LIABILITIES						
Due to others	60,868	2,149	24,705	-	7,136	94,858
Total liabilities	60,868	2,149	24,705	-	7,136	94,858
NET POSITION						
Restricted for individuals, organizations, and other governments	$ 1,892,272	$ 119,814	$ 17,721	$ 11,392	$ 156,588	$ 2,197,787

TWIGGS COUNTY, GEORGIA

EXHIBIT 20

CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED DECEMBER 31, 2024

	Tax Commissioner	Clerk of Superior Court	Probate Court	Magistrate Court	Sheriff's Office	Total
ADDITIONS						
Taxes collected	$ 13,398,417	$ -	$ -	$ -	$ -	$ 13,398,417
Fines and fees collected	-	248,148	2,093,779	67,985	31,054	2,440,966
Total additions	13,398,417	248,148	2,093,779	67,985	31,054	15,839,383
DEDUCTIONS						
Taxes disbursed	13,395,397	-	-	-	-	13,395,397
Fines and fees disbursed	-	203,175	2,086,706	53,641	7,186	2,350,708
Total deductions	13,395,397	203,175	2,086,706	53,641	7,186	15,746,105
Net increase(decrease) in fiduciary net position	3,020	44,973	7,073	14,344	23,868	93,278
TOTAL NET POSITION, BEGINNING	1,889,252	74,841	10,648	(2,952)	132,720	2,104,509
TOTAL NET POSITION, ENDING	$ 1,892,272	$ 119,814	$ 17,721	$ 11,392	$ 156,588	$ 2,197,787

TWIGGS COUNTY, GEORGIA

EXHIBIT 21

SCHEDULE OF SUPPLEMENTAL OFFICIAL INCOME
YEAR ENDED DECEMBER 31, 2024

County Constitutional Officer	Supplemental Income Type	Amount Collected	Amount Disbursed	Amount Retained by County Officer
Probate Court Judge	Birth Certificate Original	$ 4,475	$ -	$ 4,475
Probate Court Judge	Birth Certificate Copy	315	-	315
Probate Court Judge	Death Certificate Original	4,475	-	4,475
Probate Court Judge	Death Certificate Copy	3,175	-	3,175

TWIGGS COUNTY, GEORGIA

EXHIBIT 22

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
PROJECT COST SCHEDULE
YEAR ENDED DECEMBER 31, 2024

Recipient Name: Twiggs County, Georgia
Grant Award Number: 21cv-y-143-1-6254
For the Period Ending: December 31, 2024

Program Activity	CDBG Activity Number	Latest Approved Budget	Accumulated CDBG Expenditures to Date	Accumulated Expenditures to Date (Other Funds)	Grand Total of Expenditures to Date	Questioned Costs (if applicable)
Public Health Facilities	P-03P-03	$ 940,000	$ 683,456	$ 124,148	$ 807,604	$ -
Grant Administration	A-21A-00	$ 60,000	$ 37,000	$ -	$ 37,000	$ -

TWIGGS COUNTY, GEORGIA

EXHIBIT 23

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
SOURCE AND APPLICATION OF FUNDS SCHEDULE
YEAR ENDED DECEMBER 31, 2024

Twiggs County, Georgia
Recipient Name

21cv-y-143-1-6254
Grant Number

For the Period Ending: December 31, 2024
(Cumulative)

I. Total Fiscal Year _21__ CDBG Funds Awarded to Recipient: _$1,000,000___
II. Total Amount Drawdown by Recipient from DCA: ___$720,456_____
III. Less CDBG Funds Expended by Recipient: _$720,456_____
IV. Amount of Fiscal Year _21___ CDBG Funds held by Recipient: __$0_____

Other Information

TWIGGS COUNTY, GEORGIA

EXHIBIT 24

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX
YEAR ENDED DECEMBER 31, 2024

Project Description	Estimated Cost		Expenditures		
Per SPLOST Referendum	Original	Current	Prior Years	Current Year	Total
November 5, 2019 referendum:					
Distribution to Other Governments			$ 283,087	$ 82,500	$ 365,587
Road, street and bridge capital projects			1,819,250	466,073	2,285,323
Public recreation capital projects			312,672	229,746	542,418
Total	$ 2,550,000	$ 2,550,000	$2,415,009	$ 778,319	$ 3,193,328

Compliance Section

TWIGGS COUNTY, GEORGIA

EXHIBIT 25

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Amount	Total Federal Expenditures
Department of Transportation				
FY24 - Formula Grants for Rural Areas (Section 5311)	20.509	GA-2023-010-00	$ 21,750	
FY25 - Formula Grants for Rural Areas (Section 5311)	20.509	GA-2024-010-00	39,509	
Pass-through programs from Governor's Office of Highway Safety				
State and Community Highway Safety	20.600	GA-2024-402 PT-029	42,237	
State and Community Highway Safety	20.600	TEN-2024-402-PT-011	22,872	
Total Department of Transportation				$ 126,368
Department of the Treasury				
Pass-through program from the State of Georgia,				
COVID-19 State and Local Fiscal Recovery Funds	21.027		1,132,614	
Total Department of the Treasury				1,132,614
Department of Homeland Security				
Pass-through programs from the Federal Emergency Management Agency				
Staffing Adequate Fire and Emergency Response	97.083	EMW-2021-FF-00375	407,759	
Staffing Adequate Fire and Emergency Response	97.083	EMW-2019-FF-01359	122,250	
Assistance to Firefighters	97.083	EMW-2022-FG-08892	191,459	
Staffing Adequate Fire and Emergency Response	97.083	EMW-2023-FF-01969	3,393	
				724,861
Pass-through programs from the Georgia Emergency Management Agency				
Emergency Management Performance Grant	97.042	OEM23-145	8,298	
				8,298
Total Department of Homeland Security				
Total Expenditures of Federal Awards				$ 1,992,141

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Twiggs County, Georgia (the “County”) under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified-accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 2 – INDIRECT COST RATES

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

TWIGGS COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Section I: Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP	Unmodified			
Internal control over financial reporting:				
Material weakness(es) identified?	X	Yes		No
Significant deficienc(ies) identified?	X	Yes		None Reported
Noncompliance material to financial statements noted?		Yes	X	No

Federal Awards

Internal control over major federal programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficienc(ies) identified?		Yes	X	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		Yes	X	No

Identification of major federal programs:

Assistance Listing Number	Name of Federal Program or Cluster
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs	$750,000			
Auditee qualifed as a low risk auditee?		Yes	X	No

Section II: Financial Statement Findings

Material Weakness in Internal Control Over Financial Reporting – Control Environment/ Management Override of Controls

Finding 2024-001

Criteria : Internal Controls should be in place to reduce the risk of material misstatement and fraud. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets, segregation of duties and internal audit. Additionally, controls should be in place to mitigate the override of controls by management or board members.

Condition : The County lacks certain internal controls to reduce the risk of material misstatement or misappropriation of assets.

Cause: The County's limited size and staffing resources have resulted in a lack of internal controls adequately designed or implemented.

Effect or Potential Effect: Failure to fully implement adequate internal controls can lead to misappropriation of assets or misstatements that are not detected during the normal course of business.

Recommendation: Management should perform a thorough review of the County's internal control processes.

Responsible Official's Response: We concur with the recommendation. The Twiggs County Board of Commissioners will continue to evaluate, develop and implement improved internal controls in order to reduce the risk of misstatement and misappropriation of assets. These controls will include proper segregation of duties between recording, processing and reconciliation of cash and other general ledger accounts in order to provide reasonable assurance that an individual cannot misappropriate funds without being detected during the normal course of business

Finding 2024-002

Significant Deficiency in Internal Control Over Financial Reporting – Budgets

Criteria: The County should use fiscal control and accountability.

Condition: In the County's General Fund, actual expenditures exceeded budget appropriations in several departments.

Cause: County's expenditures exceeded appropriations in several different departments.

Effect: Fiscal control and accountability over departmental expenditures may be jeopardized.

Recommendation: The County should monitor the budget and amend it when appropriate.

Responsible Official's Response: The County will continue to review the budget as the budget year progresses to ensure that the budget is amended for changes that occur during the year.

Section II: Federal Awards Findings

None Reported

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Commissioners
of Twiggs County, Georgia
Jeffersonville, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Twiggs 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 December 31, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Count'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.

Nichols, Cauley & Associates, LLC

Dublin, Georgia
June 27, 2025

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*

Board of Commissioners
of Twiggs County, Georgia
Jeffersonville, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Twiggs County, Georgia as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Twiggs County, Georgia's basic financial statements, and have issued our report thereon dated June 27, 2025. Our report includes a reference to other auditors who audited the financial statements of the Development Authority of the City of Jeffersonville and Twiggs County, Georgia and the Twiggs County Board of Health, as described in our report on Twiggs County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of Twiggs County, Georgia'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 responses as item 2024-001 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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2024-002 to be a significant deficiency.

Report on Compliance and Other Matters

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

Twiggs County, Georgia's Response to Findings

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

Purpose of This Report

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

Nichols, Cauley & Associates, LLC

Dublin, Georgia
June 27, 2025