TATTNALL COUNTY, GEORGIA

FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

FINANCIAL SECTION

TATTNALL COUNTY, GEORGIA

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FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
of Tattnall County, Georgia
Reidsville, Georgia

Report on the Financial Statements

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County as of September 30, 2025, and the respective changes in financial position and the respective budgetary comparisons for the General Fund and the American Rescue Plan Act ("ARPA") Fund 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 Tattnall County Board of Health, which represents 43%, 29% and 64%, respectively, of the assets and deferred outflows, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as it relates to the amounts included for the Tattnall County Board of Health, are based solely on the report of the other auditors.

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

Emphasis of Matter
As discussed in Note 13, the County implemented Governmental Accounting Standards Board ("GASB") Statement No. 101, *Compensated Absences*, as of October 1, 2024. This standard significantly changed the accounting for the County's compensated absences and disclosures. Our opinion is not modified with respect to this matter.

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the County's Net Pension Liability and Related Ratios and the Schedule of County Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board ("GASB") who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with 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 the Management's Discussion and Analysis ("MD&A") 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 GASB who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

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Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining and Individual Nonmajor Fund Financial Statements and Schedules, the Combining Balance Sheet – Nonmajor Governmental Funds, the Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds, the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds, The Schedule of Special Purpose Local Option Sales Tax ("SPLOST") Proceeds – 2020 Resolution as required by the Official Code of Georgia Annotated ("O.C.G.A.") §48-8-121, Schedule of Project Costs – OneGeorgia, the Source and Application of Funds Schedule – OneGeorgia, and the Schedule of Expenditures of Federal Awards as required by *Title 2 U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") are presented for the purpose of additional analysis and are not required parts 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 and Schedules, the Combining Balance Sheet – Nonmajor Governmental Funds, the Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds, the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds, the Schedule of Expenditures of SPLOST Proceeds – 2020 Resolution, the Schedule of Project Costs – OneGeorgia and Source and Application of Funds Schedule – One Georgia, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2026 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tattnall County, Georgia's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Savannah, Georgia
March 27, 2026

BASIC FINANCIAL STATEMENTS

TATTNALL COUNTY, GEORGIA

STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Primary Government	Component Units	
	Governmental Activities	Development Authority	Board of Health
ASSETS			
Cash and cash equivalents	$ 22,161,101	$ 793,145	$ 1,229,105
Taxes receivable	856,306	-	-
Accounts receivable, net of allowances	865,543	22,526	-
Due from other governments	544,461	-	27,335
Prepaid items	380,695	-	-
Net OPEB asset	-	-	117,821
Capital assets, non-depreciable	1,289,204	273,802	-
Capital assets, depreciable, net of accumulated depreciation	34,357,695	786,052	17,799
Total assets	60,455,005	1,875,525	1,392,060
DEFERRED OUTFLOWS OF RESOURCES			
Pension	1,250,627	-	144,838
OPEB	-	-	45,676
Total deferred outflows of resources	1,250,627	-	190,514
LIABILITIES			
Accounts payable	3,930,624	3,447	5,209
Accrued liabilities	250,540	-	-
Funds held for others	6,937	-	-
Due to other governments	-	-	48,785
Leases due within one year	560,526	-	-
Leases due in more than one year	857,559	-	-
Compensated absences, due within one year	90,846	-	7,326
Compensated absences due in more than one year	987,876	-	29,302
Financed purchases, due within one year	76,594	-	-
Financed purchases, due in more than one year	101,931	-	-
Bonds payable, due within one year	755,000	-	-
Bonds payable, due in more than one year	6,017,426	-	-
Net pension liability, due in more than one year	3,503,539	-	575,293
Total liabilities	17,139,398	3,447	665,915
DEFERRED INFLOWS OF RESOURCES			
Pension	31,919	-	115,515
OPEB	-	-	50,127
Total deferred inflows of resources	31,919	-	165,642
NET POSITION			
Net investment in capital assets	25,916,497	1,059,854	17,799
Restricted for:			
Judicial programs	152,068	-	-
Public safety	758,824	-	-
Economic development	497,109	-	-
Capital improvements	15,392,466	-	-
Prior year program income	-	-	292,610
Unrestricted	1,817,351	812,224	440,608
Total net position	$ 44,534,315	$ 1,872,078	$ 751,017

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

TATTNALL COUNTY, GEORGIA

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Primary government				
Governmental activities:				
General government	$ 2,824,293	$ 2,891,461	$ -	$ -
Judicial	2,267,617	699,812	-	-
Public safety	18,701,146	1,770,255	-	5,527,555
Sanitation	1,120,085	-	-	-
Public works	5,018,351	-	-	6,846,947
Health and welfare	188,908	-	-	-
Culture and recreation	176,081	-	-	-
Conservation	357,507	-	-	-
Economic development	1,088,396	-	-	-
Interest on long-term debt	149,390	-	-	-
Total governmental activities - Primary government	$ 31,891,774	$ 5,361,528	$ -	$ 12,374,502
Component Units				
Development Authority	$ 487,448	$ 21,671	$ 300,000	$ 247,445
Board of Health	812,022	292,677	654,662	-
Total Component Units	$ 1,299,470	$ 314,348	$ 954,662	$ 247,445

General revenues:
- Property taxes
- Sales taxes
- Insurance premium tax
- Alcoholic beverages taxes
- Other taxes
- Other local funds
- Unrestricted investment earnings
  - Total general revenues
    - Change in net position

Net position, beginning of year, as previously presented
Adjustment - change in accounting principle (see Note 13)
Net position, beginning of year, as adjusted - restated
Net position, end of year

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

Net (Expenses) Revenues and Changes in Net Position		
Primary Government	Component Units	
Governmental Activities	Development Authority	Board of Health
$ 67,168	$ -	$ -
(1,567,805)	-	-
(11,403,336)	-	-
(1,120,085)	-	-
1,828,596	-	-
(188,908)	-	-
(176,081)	-	-
(357,507)	-	-
(1,088,396)	-	-
(149,390)	-	-
(14,155,744)	-	-
	81,668	-
	-	135,317
	81,668	135,317
9,935,893	-	-
6,525,405	-	-
1,359,859	-	-
56,114	-	-
45,754	-	-
-	-	111,344
294,973	33,720	-
18,217,998	33,720	111,344
4,062,254	115,388	246,661
40,926,679	1,756,690	504,356
(454,618)	-	-
40,472,061	1,756,690	504,356
$ 44,534,315	$ 1,872,078	$ 751,017

TATTNALL COUNTY, GEORGIA

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	General Fund	ARPA Fund	2020 SPLOST Fund	TSPLOST Fund
ASSETS				
Cash and cash equivalents	$ 5,296,642	$ -	$ 2,407,232	$ 1,578,070
Taxes receivable	856,306	-	-	-
Accounts receivable, net	312,776	-	-	-
Due from other governments	185,744	-	287,478	71,239
Due from other funds	450,842	-	-	-
Prepaid items	351,768	-	-	-
Total assets	$ 7,454,078	$ -	$ 2,694,710	$ 1,649,309
LIABILITES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 3,422,273	$ -	$ 375,282	$ 34,685
Accrued liabilities	152,500	-	-	-
Funds held for others	-	-	-	-
Due to other funds	-	-	-	100
Total liabilities	3,574,773	-	375,282	34,785
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues:				
Property taxes	771,218	-	-	-
Total deferred inflows of resources	771,218	-	-	-
FUND BALANCES				
Fund balances				
Nonspendable:				
Prepaid items	351,768	-	-	-
Restricted for:				
Judicial programs	-	-	-	-
Public safety	-	-	-	-
Sanitation	-	-	-	-
Capital improvements	-	-	2,319,428	1,614,524
Assigned for:				
Subsequent years' budget	1,250,133	-	-	-
Unassigned	1,506,186	-	-	-
Total fund balances	3,108,087	-	2,319,428	1,614,524
Total liabilities, deferred inflows of resources and fund balances	$ 7,454,078	$ -	$ 2,694,710	$ 1,649,309

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

DOT Special Fund	2025 Bond Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ 4,377,260	$ 5,886,047	$ 2,615,850	$ 22,161,101
-	-	-	856,306
-	-	552,767	865,543
-	-	-	544,461
-	-	-	450,842
-	-	28,927	380,695
$ 4,377,260	$ 5,886,047	$ 3,197,544	$ 25,258,948
$ -	$ -	$ 98,384	$ 3,930,624
-	-	9,346	161,846
-	-	6,937	6,937
130,243	100	320,399	450,842
130,243	100	435,066	4,550,249
-	-	-	771,218
-	-	-	771,218
-	-	28,927	380,695
-	-	152,068	152,068
-	-	758,824	758,824
-	-	497,109	497,109
4,247,017	5,885,947	1,325,550	15,392,466
-	-	-	1,250,133
-	-	-	1,506,186
4,247,017	5,885,947	2,762,478	19,937,481
$ 4,377,260	$ 5,886,047	$ 3,197,544	$ 25,258,948

TATTNALL COUNTY, GEORGIA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total governmental fund balances		$ 19,937,481
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	$ 63,322,606	
Less accumulated depreciation/amortization	(27,675,707)	35,646,899
Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the funds.		
Unavailable revenue - property taxes		771,218
Deferred outflows and inflows of resources related to the recording of the net pension liability are recognized as expense over time and, therefore, are not reported in the funds.		1,218,708
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Leases payable	$ (1,418,085)	
Bonds payable	(6,772,426)	
Financed purchase payable	(178,525)	
Accrued interest payable	(88,694)	
Net pension liability	(3,503,539)	
Compensated absences	(1,078,722)	(13,039,991)
Net position of governmental activities		$ 44,534,315

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

TATTNALL COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	General Fund	ARPA Fund	2020 SPLOST Fund	TSPLOST Fund
Revenues				
Property taxes	$ 9,776,806	$ -	$ -	$ -
Sales taxes	2,276,096	-	3,362,908	886,401
Other taxes	1,461,727	-	-	-
Licenses and permits	107,159	-	-	-
Intergovernmental	5,482,697	-	-	580,557
Charges for services	2,156,332	-	-	-
Fines and forfeitures	699,812	-	-	-
Interest income	264,161	-	32,750	50,377
Miscellaneous	627,970	-	-	-
Total revenues	22,852,760	-	3,395,658	1,517,335
Expenditures				
Current:				
General government	2,876,815	-	-	-
Judicial	2,164,047	-	-	-
Public safety	16,797,033	-	-	-
Sanitation	-	-	-	-
Public works	2,718,151	-	-	-
Health and welfare	151,083	-	-	-
Culture and recreation	160,337	-	-	-
Conservation	357,507	-	-	-
Economic development	174,024	-	-	-
Intergovernmental	-	-	914,372	-
Capital outlay	779,413	-	1,454,437	2,272,999
Debt service:				
Principal	41,780	-	1,116,340	-
Interest and fiscal charges	15,568	-	133,822	-
Issuance costs	-	-	-	-
Total expenditures	26,235,758	-	3,618,971	2,272,999
Excess (deficiency) of revenues over (under) expenditures	(3,382,998)	-	(223,313)	(755,664)
Other financing sources (uses)				
Sale of capital assets	645	-	-	-
Issuance of debt	-	-	1,042,637	-
Transfers in	782,629	-	-	-
Transfers out	(764,518)	(740,294)	(710,155)	(42,335)
Total other financing sources (uses)	18,756	(740,294)	332,482	(42,335)
Net change in fund balances	(3,364,242)	(740,294)	109,169	(797,999)
Fund balances, beginning of year	6,472,329	740,294	2,210,259	2,412,523
Fund balances, end of year	$ 3,108,087	$ -	$ 2,319,428	$ 1,614,524

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

DOT Special Fund	2025 Bond Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ 9,776,806
-	-	-	6,525,405
-	-	-	1,461,727
-	-	-	107,159
6,183,263	-	44,858	12,291,375
-	-	1,590,655	3,746,987
-	-	102,293	802,105
961	2,472	27,379	378,100
-	-	77,307	705,277
6,184,224	2,472	1,842,492	35,794,941
-	-	-	2,876,815
-	-	14,806	2,178,853
-	-	930,719	17,727,752
-	-	1,120,085	1,120,085
4,156,980	-	-	6,875,131
-	-	-	151,083
-	-	-	160,337
-	-	-	357,507
-	-	-	174,024
-	-	-	914,372
-	-	7,653	4,514,502
-	-	-	1,158,120
-	-	-	149,390
-	116,525	-	116,525
4,156,980	116,525	2,073,263	38,474,496
2,027,244	(114,053)	(230,771)	(2,679,555)
-	-	-	645
-	6,000,000	-	7,042,637
400,241	-	1,074,432	2,257,302
-	-	-	(2,257,302)
400,241	6,000,000	1,074,432	7,043,282
2,427,485	5,885,947	843,661	4,363,727
1,819,532	-	1,918,817	15,573,754
$ 4,247,017	$ 5,885,947	$ 2,762,478	$ 19,937,481

TATTNALL COUNTY, GEORGIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net change in fund balances - total governmental funds		$ 4,363,727
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlay exceeded depreciation in the current period.		
Capital outlay	$ 8,056,031	
Depreciation	(2,495,400)	5,560,631
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		159,087
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Debt proceeds	$ (7,042,637)	
Premium amortization	31,045	
Lease remeasurement	228,954	
Principal repayments	1,158,120	(5,624,518)
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.		
Change in accrued interest	$ (55,390)	
Change in the net pension liability and related deferred items	(154,019)	
Change in compensated absences	(187,264)	(396,673)
Change in net position of governmental activities		$ 4,062,254

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

TATTNALL COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	$ 9,742,895	$ 9,742,895	$ 9,776,806	$ 33,911
Sales taxes	1,825,500	1,825,500	2,276,096	450,596
Alcoholic beverage taxes	45,000	45,000	56,114	11,114
Insurance premium taxes	1,275,000	1,275,000	1,359,859	84,859
Other taxes	60,500	60,500	45,754	(14,746)
Licenses and permits	86,525	86,525	107,159	20,634
Intergovernmental	1,700,633	5,600,633	5,482,697	(117,936)
Charges for services	1,783,651	1,783,651	2,156,332	372,681
Fines and forfeitures	594,990	594,990	699,812	104,822
Interest income	110,000	110,000	264,161	154,161
Miscellaneous	189,016	189,016	627,970	438,954
Total revenues	17,413,710	21,313,710	22,852,760	1,539,050
Expenditures				
Current:				
General government:				
General administration	1,014,119	913,026	952,420	(39,394)
Elections	352,474	352,474	416,494	(64,020)
Public buildings	380,510	380,510	477,039	(96,529)
Tax commissioner	484,594	484,594	432,945	51,649
Tax assessor	547,128	547,128	544,359	2,769
Code enforcement	56,018	56,018	38,362	17,656
Archives building grant	15,688	15,688	13,462	2,226
Tax equalizers	6,000	6,000	1,734	4,266
Total general government	2,856,531	2,755,438	2,876,815	(121,377)
Judicial:				
State and superior court	760,752	826,979	982,914	(155,935)
State court solicitor	65,377	65,377	56,019	9,358
Clerk of superior court	521,837	521,837	509,533	12,304
Probate court	362,208	362,208	291,837	70,371
Magistrate court	356,544	356,544	323,744	32,800
Total judicial	2,066,718	2,132,945	2,164,047	(31,102)
Public safety:				
Sheriff	4,117,900	4,121,535	3,741,124	380,411
Jail	2,999,107	3,003,596	3,099,324	(95,728)
Fire and rescue	515,071	4,415,071	7,540,459	(3,125,388)
Special ambulance service	1,866,789	1,866,789	2,021,467	(154,678)
Coroner	60,606	60,606	53,746	6,860
Animal control	141,686	234,655	219,253	15,402
Southern nuclear	68,766	68,766	39,749	29,017
Drug condemnations	20,000	20,000	-	20,000
Infrastructure maintenance	84,117	84,117	81,911	2,206
Total public safety	9,874,042	13,875,135	16,797,033	(2,921,898)
Public works/roads	2,617,343	2,617,343	2,718,151	(100,808)

(Continued)

TATTNALL COUNTY, GEORGIA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budget			Variance With
	Original	Final	Actual	Final Budget
Expenditures (Continued)				
Current (Continued):				
Health and welfare:				
Health department	$ 124,680	$ 124,680	$ 134,698	$ (10,018)
Senior center	16,704	16,704	12,686	4,018
Community services/other	17,800	17,800	3,699	14,101
Total health and welfare	159,184	159,184	151,083	8,101
Culture and recreation:				
Recreation	70,000	70,000	70,000	-
Libraries	80,513	80,513	90,337	(9,824)
Total culture and recreation	150,513	150,513	160,337	(9,824)
Conservation:				
Extension service	311,161	311,161	339,914	(28,753)
Forestry commission	17,593	17,593	17,593	-
Total conservation	328,754	328,754	357,507	(28,753)
Economic development	182,000	182,000	174,024	7,976
Capital outlay	1,192,000	1,192,000	779,413	412,587
Debt service:				
Principal	41,780	41,780	41,780	-
Interest and fiscal charges	15,568	15,568	15,568	-
Total debt service	57,348	57,348	57,348	-
Total expenditures	19,484,433	23,450,660	26,235,758	(2,785,098)
Deficiency of revenues under expenditures	(2,070,723)	(2,136,950)	(3,382,998)	(1,246,048)
Other financing sources (uses)				
Use of fund balance	2,100,000	2,100,000	-	(2,100,000)
Transfers in	575,000	575,000	782,629	207,629
Transfers out	(664,277)	(664,277)	(764,518)	(100,241)
Sale of assets	60,000	60,000	645	(59,355)
Total other financing sources (uses)	2,070,723	2,070,723	18,756	(2,051,967)
Net change in fund balance	-	(66,227)	(3,364,242)	(3,298,015)
Fund balance, beginning of year	6,472,329	6,472,329	6,472,329	-
Fund balance, end of year	$ 6,472,329	$ 6,406,102	$ 3,108,087	$ (3,298,015)

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

TATTNALL COUNTY, GEORGIA

ARPA FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budget			
	Original	**Final**	**Actual**	**Variance With Final Budget**
OTHER FINANCING USES				
Transfers out	(740,294)	(740,294)	(740,294)	-
Total other financing uses	(740,294)	(740,294)	(740,294)	-
Net changes in fund balance	(740,294)	(740,294)	(740,294)	-
Fund balance, beginning of year	740,294	740,294	740,294	-
Fund balance, end of year	$ -	$ -	$ -	$ -

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

TATTNALL COUNTY, GEORGIA

STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2025

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 654,383
Taxes receivable	993,206
Total assets	1,647,589
LIABILITIES	
Due to others	1,524,887
Total liabilities	1,524,887
NET POSITION	
Restricted:	
Individuals, organizations, and other governments	122,702
Total net position	$ 122,702

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

TATTNALL COUNTY, GEORGIA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Custodial Funds
ADDITIONS	
Taxes	$ 22,494,496
Fines and fees	2,162,834
Total additions	24,657,330
DEDUCTIONS	
Taxes and fees paid to other governments	22,494,496
Other custodial disbursements	2,155,883
Total deductions	24,650,379
Change in fiduciary net position	6,951
NET POSITION, beginning of year	115,751
NET POSITION, end of year	$ 122,702

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

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. The Reporting Entity

Tattnall County was established under the provisions of an act of the General Assembly of Georgia on December 5, 1801. The County operates under a County Commissioner form of government (six commissioners are elected by the voters of the County) and provides the following services as authorized by state law: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, public improvements, planning and zoning, and general administrative services.

As required by GAAP, the financial statements of the reporting entity include those of Tattnall County, Georgia (the primary government) and its component units. The component units discussed below are included in the County’s reporting entity because of the significance of their operational or financial relationship with the County. In conformity with accounting principles generally accepted in the United States of America, as set forth in GASB Statement No. 14, as amended, the financial statements of the component units are discretely presented in the government-wide financial statements.

Tattnall County Development Authority

The governing board of the Tattnall County Development Authority (the “Development Authority”) consists of nine members appointed by the Tattnall County Board of Commissioners and surrounding cities. The Development Authority is responsible for promoting industrial and commercial development within the County. Although the County does not have the authority to approve or modify the budget of the Development Authority, the County does provide financial support to the Development Authority. Separately issued financial statements are not available for the Development Authority.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. The Reporting Entity (Continued)

Tattnall County Board of Health

The Tattnall County Board of Health (the "Health Department") provides public health services to the residents of the County under a contract with the Georgia Department of Human Resources. Although the County does not have the authority to approve or modify the budget of the Health Department, the County is obligated to provide financial support to the Health Department. The Health Department has a June 30th year-end. The Health Department's statements have been prepared separately and can be obtained by writing:

Tattnall County Board of Health
200B South Main Street
Reidsville, Georgia 30453

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

Property taxes, sales taxes, intergovernmental grants, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

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

The ***American Rescue Plan Act*** ("***ARPA") Fund*** is used to account for grant funds awarded to the County from the U.S. Department of Treasury as part of the State and Local Fiscal Recovery Fund under ARPA.

The ***2020 Special Purpose Local Option Sales Tax ("SPLOST") Fund*** accounts for the proceeds of a SPLOST. Funds are used for road and bridge improvements, public buildings projects, emergency services, and other city projects within the County.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Transportation Special Purpose Local Option Sales Tax ("TSPLOST") Fund is used to account for the regional TSPLOST proceeds received for transportation purposes within the County.

Department of Transportation Special ("DOT Special") Fund is used to account for the Local Maintenance and Improvement ("LMIG") funds and other revenue received for road improvements within the County.

The 2025 Bond Project Fund accounts for the general obligation sales tax bond proceeds to be used for various approved capital outlay projects within the County.

Additionally, the County reports the following fund types:

The ***special revenue funds*** account for specific revenues that are legally restricted to expenditures for particular purposes.

The ***capital projects funds*** account for the acquisition of capital assets and construction or improvement of major capital projects such as construction of new roads.

The ***custodial funds*** are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments and ad valorem and property taxes.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the County's solid waste functions and the other functions of the government. Elimination of these charges would distort the direct costs reported for the various functions concerned.

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Cash and Cash Equivalents

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

E. Prepaid Items

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

F. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. For the most part, the effect of interfund activity has been removed from the government-wide Statement of Net Position. In the fund financial statements, these receivables and payables are classified as "due from other funds" or "due to other funds."

In the government-wide financial statements, any residual balances outstanding between the governmental activities and business-type activities are reported as "internal balances".

G. 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 or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value. The County has retroactively reported major general infrastructure assets. In this case, the County chose to include all items regardless of their acquisition date. The County was able to estimate the historical cost for the initial reporting of these assets through back trending.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Capital Assets (Continued)

Capital assets and right-to-use leased assets of the primary government and Development Authority are depreciated/amortized using the straight-line method over the following useful lives:

Asset Category	Years
Buildings and improvement	15 – 40
Machinery and equipment	5 – 15
Infrastructure	15 – 25
Right-to-use leased equipment	5 – 15

H. Compensated Absences

It is the County's policy to permit employees to accumulate earned vacation and sick pay benefits. All leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities fund type Statement of Net Position.

In the fund financial statements, governmental fund types report the face amount of the debt issued as other financing sources.

J. 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 (expense/expenditure) until then.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Deferred Outflows/Inflows of Resources (Continued)

The County has four items that qualify for reporting in this category. These items, relating to the County's retirement plan, qualify for reporting in this category and are combined in the Statement of Net Position under the heading "Pension". The County reports deferred outflows of resources for assumption changes which are amortized over pension expense over a five-year period. Experience differences result from periodic studies by the County's actuary, which adjust the net pension liability for actual experience for certain trend information that was previously assumed, resulting as a deferred outflow of resources. The net difference between projected and actual earnings on pension plan investments is deferred and amortized into pension expense over a five-year period, resulting in recognition as a deferred outflow of resources. Additionally, any contributions made by the County to the retirement plan before year-end but subsequent to the measurement date of the County's net pension liability are reported as deferred outflows of resources.

In addition to liabilities, the Statement of Net Position and the governmental funds Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets/fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two items that qualify for reporting in this category, one of which arises only under the modified accrual basis of accounting. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds Balance Sheet. The governmental funds report unavailable revenues from property taxes and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. Experience differences result from periodic studies by the County's actuary, which adjust the net pension liability for actual experience for certain trend information that was previously assumed, resulting as a deferred inflow of resources.

K. Fund Equity

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Fund Equity

Fund Balances (Continued) –

- ***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 has authorized the County Manager to assign fund balances.

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

Flow Assumptions – When both restricted and unrestricted amounts of fund balances are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balances, it is the County's policy to use fund balances in the following order: 1) committed, 2) assigned, and 3) unassigned.

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Use of Estimates

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

M. Leases

The County is a lessee for noncancellable leases of equipment. The County recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of $5,000 or more.

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

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

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option prices that the County is reasonably certain to exercise.

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

Lease liabilities are reported with long-term debt on the Statement of Net Position.

NOTE 2. LEGAL COMPLIANCE – BUDGETS

A. Budgets and Budgetary Accounting

Budgetary Data. The annual budget document is the financial plan for the operation of the County. The budget process exists for the purpose of providing 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. All budgets are adopted on a basis consistent with GAAP. An annual operating budget is prepared for all governmental funds except the capital project funds, which use project-length budgets.

Department heads submit to the County Manager a proposed operating budget for the fiscal year commencing the following October 1. The proposed budgets are then submitted to the Board of Commissioners by the County Manager for study. Public hearings are conducted to obtain taxpayer comments. Prior to October 1, the budget is legally adopted by the Board of Commissioners.

The legal level of control for each legally adopted annual budget is the department level. Supplemental appropriations out of the County's General Fund contingency account may be made by the Board of Commissioners to fund unforeseen expenditures within the County's governmental funds at any time during the year. The Board of Commissioners must approve any department level changes to a previously adopted budget. Management may amend the budget without seeking the approval of the Board of Commissioners at any level below the departmental level.

All final budget amounts presented in the accompanying financial statements have been adjusted for legally authorized revisions of the annual budget during the year. The supplementary budgetary appropriations made were not material. All unexpended appropriations provided in the annual budget lapse at year-end.

NOTE 2. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

B. Excess Expenditures over Appropriations

For the year ended September 30, 2025, expenditures exceeded budget in the applicable governmental funds as follows:

Department	Excess
General Fund:	
General government - general administration	$ 39,394
General government - elections	64,020
General government - public buildings	96,529
Judicial - state and superior court	155,935
Public safety - jail	95,728
Public safety - fire and rescue	3,125,388
Public safety - special ambulance service	154,678
Health and welfare - health department	10,018
Culture and recreation - libraries	9,824
Conservation - extension service	28,753
Sheriff Special Fund:	
Public safety	44,941
Solid Waste Fund:	
Sanitation	69,817

These over-expenditures were funded by under-expenditures in other departments or additional revenue.

NOTE 3. DEPOSITS AND INVESTMENTS

Credit risk. State statutes authorize the County to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime bankers' acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia. It is the County's policy to limit its investments to those allowed and authorized by state law. As of September 30, 2025, the County held no investments.

Custodial credit risk – deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of September 30, 2025, the deposits of the County and its component units were not properly insured and collateralized as defined by GASB pronouncements and the Official Code of the State of Georgia. See finding 2025-002.

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Interest rate risk. The County's investment policy is a means of managing its exposure to fair value losses arising from increasing interest rates. As such, they adhere to the following criteria regarding investments as outlined in the County's policies and procedures manual: the investment must always be concerned with the preservation of principal; all investments must be relatively liquid; and there must be a realization of competitive interest rates relative to the risk assumed. The County Manager is authorized to make all investment decisions on behalf of the County.

NOTE 4. RECEIVABLES

Receivables at September 30, 2025 consist of the following:

	General Fund	2020 SPLOST Fund	TSPLOST Fund	Nonmajor Governmental Funds	Total
Receivables:					
Taxes	$ 856,306	$ -	$ -	$ -	$ 856,306
Accounts	312,776	-	-	606,110	918,886
Due from other governments	185,744	287,478	71,239	-	544,461
Gross receivables	1,354,826	287,478	71,239	606,110	2,319,653
Less allowance	-	-	-	(53,343)	(53,343)
Net receivables	$ 1,354,826	$ 287,478	$ 71,239	$ 552,767	$ 2,266,310

Property taxes attach as an enforceable lien on property as of January 1. Property taxes are billed on or about October 20th of each year and are payable within 60 days. The County bills and collects its own property taxes. Collection of taxes for the County and other government agencies is the responsibility of the Tax Commissioner's Office, which is accounted for in an Agency Fund. County property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables (i.e., collectible in 60 days). For the year ended September 30, 2025, property taxes were levied on September 9, 2025, mailed on September 28, 2025, and were due December 15, 2025. Net receivables estimated to be collected subsequent to November 30, 2025, are deferred as of September 30, 2025, and recorded as revenue when received. Prior year levies were recorded using substantially the same principles, and remaining receivables are reevaluated annually.

NOTE 5. CAPITAL ASSETS

A. Primary Government

Capital asset activity for the fiscal year ended September 30, 2025 is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 742,889	$ -	$ -	$ -	$ 742,889
Construction in progress	2,184,989	5,904,015	-	(7,542,689)	546,315
Total	2,927,878	5,904,015	-	(7,542,689)	1,289,204
Capital assets, being depreciated/amortized:					
Buildings and improvements	21,570,459	59,601	-	394,521	22,024,581
Machinery and equipment	12,276,324	691,733	-	-	12,968,057
Infrastructure	16,947,284	539,635	-	7,148,168	24,635,087
Lease asset - equipment	2,269,168	861,047	(724,538)	-	2,405,677
Total	53,063,235	2,152,016	(724,538)	7,542,689	62,033,402
Less accumulated depreciation/amortized for:					
Buildings and improvements	(8,632,059)	(503,559)	-	-	(9,135,618)
Machinery and equipment	(10,203,239)	(606,124)	-	-	(10,809,363)
Infrastructure	(5,506,698)	(985,898)	-	-	(6,492,596)
Lease asset - equipment	(1,562,849)	(399,819)	724,538	-	(1,238,130)
Total	(25,904,845)	(2,495,400)	724,538	-	(27,675,707)
Total capital assets, being depreciated/amortized, net	27,158,390	(343,384)	-	7,542,689	34,357,695
Governmental activities capital assets, net	$ 30,086,268	$ 5,560,631	$ -	$ -	$ 35,646,899

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

Governmental activities:	
General government	$ 221,461
Judicial	55,000
Public safety	657,458
Public works	1,507,912
Health and welfare	37,825
Culture and recreation	15,744
Total depreciation/amortization expense – governmental activities	$ 2,495,400

NOTE 5. CAPITAL ASSETS (CONTINUED)

B. Discretely Presented Component Unit – Development Authority

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital assets, not being depreciated:					
Land	$ 273,802	$ -	$ -	$ -	$ 273,802
Total	273,802	-	-	-	273,802
Capital assets, being depreciated:					
Buildings	1,204,440	-	-	-	1,204,440
Total	1,204,440	-	-	-	1,204,440
Less accumulated depreciation for:					
Buildings	(388,277)	(30,111)	-	-	(418,388)
Total	(388,277)	(30,111)	-	-	(418,388)
Total capital assets, being depreciated, net	816,163	(30,111)	-	-	786,052
Development Authority capital assets, net	$ 1,089,965	$ (30,111)	$ -	$ -	$ 1,059,854

NOTE 6. LONG-TERM LIABILITIES

The following is a summary of long-term liability activity for the primary government for the year ended September 30, 2025:

	Beginning Balance	Additions	Reductions	Remeasurement	Ending Balance	Due Within One Year
Governmental activities:						
Bonds payable	$ 1,485,000	$ 6,000,000	$ (730,000)	$ -	$ 6,755,000	$ 755,000
Unamortized bond premium	48,471	-	(31,045)	-	17,426	-
Total bonds payable	1,533,471	6,000,000	(761,045)	-	6,772,426	755,000
Leases	960,516	1,042,637	(356,114)	(228,954)	1,418,085	560,526
Direct borrowing - financed purchase	250,531	-	(72,006)	-	178,525	76,594
Compensated absences	891,458	187,264	-	-	1,078,722	90,846
Net pension liability	3,728,130	1,560,513	(1,785,104)	-	3,503,539	-
Governmental activities Long-term liabilities	$ 7,364,106	$ 8,790,414	$ (2,974,269)	$ (228,954)	$ 12,951,297	$ 1,482,966

The Change in compensated absences is reported as the net amount in accordance with GASB Statement No. 101.

NOTE 6. LONG-TERM LIABILITIES (CONTINUED)

Bonds Payable. In April of 2018, the County issued $4,230,000 in General Obligation Sales Tax Bonds, Series 2018, to fund various capital outlay projects within the County. The bonds have interest rates ranging from 3.0% to 5.0%. The bonds require annual principal payments beginning April 1, 2021 through April 1, 2026, and interest is payable semi-annually on October 1 and April 1 each year.

In April of 2025, the County issued $6,000,000 in General Obligation Sales Tax Bonds, Series 2025, to fund various capital outlay projects within the County. The bond interest rates are 3.58%. The bonds require annual principal payments beginning April 1, 2027 through April 1, 2032, and interest is payable semi-annually on October 1 and April 1 each year.

The County's bonds payable outstanding at September 30, 2025 are as follows:

General Obligation Sales Tax Bond $4,230,000, due in annual installments of $665,000 to $755,000 through April 1, 2026, plus interest ranging from 3% to 5%.	$ 755,000
General Obligation Sales Tax Bond $6,000,000, due in annual installments of $885,000 to $1,125,000 through April 1, 2032, plus interest at 3.58%.	6,000,000
Total Bond Payable Outstanding	$ 6,755,000

The principal and interest on the bonds are payable from SPLOST funds. As of September 30, 2025, annual requirements for debt service on the General Obligation Bonds are as follows:

Fiscal Year Payable	Principal	Interest	Total
2026	$ 755,000	$ 244,197	$ 999,197
2027	885,000	214,800	1,099,800
2028	925,000	183,117	1,108,117
2029	975,000	150,002	1,125,002
2030	1,020,000	115,097	1,135,097
2031 and 2032	2,195,000	118,856	2,313,856
	$ 6,755,000	$ 1,026,069	$ 7,781,069

Financed Purchases. In November of 2020, the County entered into a General Obligation Contract in the amount of $145,812, to fund the purchase of communications equipment. The contract bears interest of 3.75%. The contract requires annual principal and interest payments beginning November 20, 2021 through November 20, 2025.

In June of 2024, the County entered into a financed purchase in the amount of $246,282 to fund the purchase of vehicles. The contract bears interest of 8.24%. The contract requires annual principal and interest payments beginning June 10, 2024 through June 10, 2028.

NOTE 6. LONG-TERM LIABILITIES (CONTINUED)

Financed Purchases (Continued). The County's financed purchases outstanding at September 30, 2025 are as follows:

General Obligation Contract $145,812, due in annual installments of $27,034 to $31,371 through November 20, 2025, plus interest at 3.75%.	$	31,371
Financed purchase $246,282, due in annual installments of $41,780 to $52,982 through June 10, 2028, plus interest at 8.24%.		147,154
Total Financed Purchase Outstanding	$	178,525

As of September 30, 2025, annual requirements for debt service on the financed purchases are as follows:

Fiscal Year Payable	Principal	Interest	Total
2026	$ 76,594	$ 13,314	$ 89,908
2027	48,949	8,399	57,348
2028	52,982	4,366	57,348
	$ 178,525	$ 26,079	$ 204,604

Leases. The County has entered into lease agreements as lessee for financing the acquisition of various equipment with a cost of $1,907,418. The leases have been recorded at the present value of the future minimum lease payments as of the date of their inception. The County makes monthly principal and interest payments. Interest rates range from 1.5% to 6%, and terms extend through 2027.

As of September 30, 2025, annual requirements for debt service on the County's leases are as follows:

Fiscal Year Payable	Principal	Interest	Total
2026	$ 560,526	$ 39,954	$ 600,480
2027	233,699	29,217	262,916
2028	233,556	25,026	258,582
2029	125,132	9,758	134,890
2030	265,172	6,629	271,801
	$ 1,418,085	$ 110,584	$ 1,528,669

NOTE 7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

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

Fund	Recievable	Payable
General Fund	$ 450,842	$ -
TSPLOST Fund	-	100
DOT Special Fund	-	130,243
2025 Bond Project Fund		100
Nonmajor Governmental Funds	-	320,399
	$ 450,842	$ 450,842

These balances resulted from the time lag between the dates that: 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made. Advances to/from other funds represent amounts not expected to be repaid within one year from the date of the financial statements.

Fund	Transfer In	Transfer Out
General Fund	$ 782,629	$ 764,518
ARPA	-	740,294
2020 SPLOST	-	710,155
TSPLOST	-	42,335
DOT Special Fund	400,241	-
Nonmajor Governmental Funds	1,074,432	-
	$ 2,257,302	$ 2,257,302

Transfers are used to move unrestricted revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

NOTE 8. JOINT VENTURE

Under Georgia law, the County is a participating member of the Heart of Georgia Altamaha Regional Commission ("RC") and is required to pay annual dues thereto. During its year ended September 30, 2025, the County paid $16,616 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated ("O.C.G.A.") §50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the chief elected official of each county and municipality of the area. O.C.G.A. §50-8-39.1 provides that the member governments are liable for any debts and obligations of an RC. Separate financial statements may be obtained from:

Heart of Georgia Altamaha Regional Commission
5405 Oak Street
Eastman, Georgia 31023

NOTE 9. RETIREMENT PLAN

Plan Description

The County's defined benefit pension plan, the Tattnall County Defined Benefit Plan (the "Plan"), provides retirement, disability, and death benefits to plan members and beneficiaries. The Plan is affiliated with the Association County Commissioners of Georgia Defined Benefit Plan (the "ACCG"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia. The specific benefit provisions of the County's plan were established by an adoption agreement executed by the Tattnall County Board of Commissioners.

The ACCG Plan issues a publicly available financial report that includes financial statements and required supplementary information. The report can be obtained by writing to:

GebCorp
191 Peachtree Street NE
Suite 700
Atlanta, Georgia 30303

Plan membership as of January 1, 2024 (the most recent actuarial valuation date), is as follows:

Inactive plan members or beneficiaries currently receiving benefits	66
Inactive plan members entitled to but not receiving benefits	64
Active plan members	115
Total	245

NOTE 9. RETIREMENT PLAN (CONTINUED)

Plan Description (Continued)

The County is required to contribute an actuarially determined amount annually to the Plan’s trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. The County’s required contribution for the 2025 plan year is $604,722, or 11.4% of covered payroll. No contributions are required of or permitted by plan members. The County meets all costs of the Plan.

Net Pension Liability of the County

The County is required to contribute an actuarially determined amount annually to the Plan’s trust. A contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and intended to satisfy the minimum contribution requirements as set forth in controlling State of Georgia statutes. Plan participants are not required to contribute to the Plan.

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

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

Inflation	3.00%
Salary increases	7.0%, with an age base scale
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2010 GE (50%) and PS (50%) Amt-Weighted with Scale AA to 2025 (Pre-Retirement: Employee, Post-Retirement: Retiree).

The actuarial assumptions used in the January 1, 2025 valuation were based on the results of an actuarial experience study for February 2024.

NOTE 9. RETIREMENT PLAN (CONTINUED)

Net Pension Liability of the County (Continued)

Actuarial Assumptions (Continued). The long-term expected rate of return on pension plan investments was determined through a blend of using a building-block method based on 20-year benchmarks (25%) and 30-year benchmarks (25%), as well as forward-looking capital market assumptions for a moderate asset allocation (50%), as determined by Union Bank of Switzerland ("UBS"). Expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2025 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Fixed Income	30%	25% – 35%
Equities:		
Large Cap	30%	25% – 35%
Mid Cap	5%	2.5% – 10%
Small Cap	5%	2.5% – 10%
REIT	5%	2.5% – 10%
International	15%	10% – 20%
Multi Cap	5%	2.5% – 10%
Global Allocation	5%	2.5% – 10%
Total	100%	

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

NOTE 9. RETIREMENT PLAN (CONTINUED)

Net Pension Liability of the County (Continued)

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

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at September 30, 2024	$ 13,858,701	$ 10,130,571	$ 3,728,130
Changes for the year:			
Service cost	389,447	-	389,447
Interest	952,002	-	952,002
Liability experience (gain)/loss	59,310	-	59,310
Assumption change	23,960	-	23,960
Contributions - employer	-	704,540	(704,540)
Net investment income	-	1,080,564	(1,080,564)
Benefit payments, including refunds of employee contributions	(517,338)	(517,338)	-
Administrative expenses	-	(47,486)	47,486
Other changes	-	(88,308)	88,308
Net changes	907,381	1,131,972	(224,591)
Balances at September 30, 2025	$ 14,766,082	$ 11,262,543	$ 3,503,539

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

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's net pension liability	$ 5,481,360	$ 3,503,539	$ 1,856,589

NOTE 9. RETIREMENT PLAN (CONTINUED)

Net Pension Liability of the County (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate (Continued). Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of September 30, 2025, and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2025, the County recognized pension expense of $835,780. At September 30, 2025, the County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net investment earnings difference	$ 54,448	$ -
Assumption changes	331,518	-
Experience differences	65,435	31,919
Contributions subsequent to the measurement date	799,226	-
Total	$ 1,250,627	$ 31,919

County contributions subsequent to the measurement date of $799,226 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending September 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending September 30,	
2026	$ 122,910
2027	122,910
2028	132,625
2029	41,036
Total	$ 419,482

NOTE 10. 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, except as described in the following paragraph, the County carries commercial insurance in amounts deemed prudent by County management.

The County participates in the ACCG Interlocal Risk Management Agency Property and Liability Insurance Fund and the ACCG Group Self-Insurance Workers' Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

As part of this risk pool, the County is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the fund, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the fund 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 fund.

The fund is to defend and protect the members of the fund against liability or loss as prescribed in the member government contract and in accordance with the Workers' Compensation law of Georgia. The fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

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

NOTE 11. DEFINED CONTRIBUTION PLAN

The County offers its employees the option to participate in a deferred compensation plan created in accordance with the Internal Revenue Code Section 457(b). The plan is available to all County employees and permits employees to defer a portion of their salary until future years. Plan provisions and contribution requirements are established/amended by the Tattnall County Board of Commissioners. The County does not provide a matching contribution. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Plan assets are held in trust for the benefit of the plan participants and their beneficiaries, and will not be diverted to any other purpose. The plan is administered by ACCG Retirement Services. Employee contributions for the fiscal year ended September 30, 2025 were $109,691. There were no employer contributions during the fiscal year.

NOTE 12. CONTINGENCIES AND COMMITMENTS

GRANT CONTINGENCIES

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

LITIGATION

The County is involved in several small or pending lawsuits. In the opinion of management, based on consultations with legal counsel, an unfavorable outcome in excess of insurance coverage is unlikely.

OUTSTANDING CONSTRUCTION COMMITMENTS

As of September 30, 2025, the County had $877,151 outstanding on various construction contracts.

NOTE 13. CHANGE IN ACCOUNTING PRINCIPLE

In conjunction with the implementation of GASB Statement No. 101, *Compensated Absences*, the County is required to reevaluate the accounting treatment of compensated absences. The new standard requires the County to reevaluate the calculation and treatment of accumulated sick time in compensated absences under the new definitions of GASB Statement No. 101. Therefore, in conjunction with the implementation of GASB Statement No. 101, the following restatements were required to the beginning net position to properly report compensated absences.

	Governmental Activities
Net position as of Septmeber 30, 2024, as previously reported	$ 40,926,679
Adjustment - implementation of GASB Statement No. 101	(454,618)
Net position as of September 30, 2024, as restated	$ 40,472,061

REQUIRED SUPPLEMENTARY INFORMATION

TATTNALL COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30,

	Fiscal Year				
	2025	2024	2023	2022	2021
Total pension liability					
Service cost	**$ 389,447**	$ 282,776	$ 279,532	$ 284,173	$ 270,285
Interest on total pension liability	**952,002**	866,698	816,126	778,290	701,250
Liability experience (gain)/loss	**59,310**	(52,569)	81,004	(80,778)	531,412
Assumption change	**23,960**	615,009	19,192	17,357	17,894
Benefit payments, including refunds of employee contributions	**(517,338)**	(469,221)	(477,591)	(439,472)	(424,011)
Service credit transfer	**-**	-	-	-	22,957
Net change in total pension liability	**907,381**	1,242,693	718,263	559,570	1,119,787
Total pension liability - beginning	**13,858,701**	12,616,008	11,897,745	11,338,175	10,218,388
Total pension liability - ending (a)	**$ 14,766,082**	$ 13,858,701	$ 12,616,008	$ 11,897,745	$ 11,338,175
Plan fiduciary net position					
Contributions - employer	**$ 704,540**	$ 595,438	$ 570,047	$ 570,575	$ 454,699
Net investment income	**1,080,564**	1,308,321	(1,465,271)	1,389,524	1,059,995
Benefit payments, including refunds of employee contributions	**(517,338)**	(469,221)	(477,591)	(439,472)	(424,011)
Administrative expenses	**(47,486)**	(43,671)	(41,141)	(37,828)	(36,952)
Other	**(88,308)**	(66,903)	(234,955)	(85,218)	(26,520)
Net change in fiduciary net position	**1,131,972**	1,323,964	(1,648,911)	1,397,581	1,027,211
Plan fiduciary net position - beginning	**10,130,571**	8,806,607	10,455,518	9,057,937	8,030,726
Plan fiduciary net position - ending (b)	**$ 11,262,543**	$ 10,130,571	$ 8,806,607	$ 10,455,518	$ 9,057,937
County's net pension liability - ending (a) - (b)	**$ 3,503,539**	$ 3,728,130	$ 3,809,401	$ 1,442,227	$ 2,280,238
Plan fiduciary net position as a percentage of total pension liability	**76.3%**	73.1%	69.8%	87.9%	79.9%
Covered payroll	**$ 5,004,424**	$ 4,729,607	$ 4,614,194	$ 4,314,623	$ 4,205,772
County's net pension liability as a percentage of covered payroll	**70.0%**	78.8%	82.6%	33.4%	54.2%

The assumptions used in the preparation of the above schedule are disclosed in Note 10 in the Notes to the Financial Statements.

Fiscal Year				
2020	2019	2018	2017	2016
$ 208,399	$ 173,513	$ 166,456	$ 146,887	$ 161,554
620,323	594,655	561,298	549,759	490,651
283,406	(68,408)	90,872	(181,069)	209,567
418,584	333,061	15,892	231,140	222,341
(368,490)	(398,241)	(350,610)	(318,981)	(273,021)
20,328	-	-	-	-
1,182,550	634,580	483,908	427,736	811,092
9,035,838	8,401,258	7,917,350	7,489,614	6,678,522
$ 10,218,388	$ 9,035,838	$ 8,401,258	$ 7,917,350	$ 7,489,614
$ 453,191	$ 413,485	$ 431,500	$ 386,222	$ 400,045
1,376,329	(313,470)	944,381	398,733	36,076
(368,490)	(398,241)	(350,610)	(318,981)	(273,021)
(33,343)	(20,204)	(17,309)	(20,769)	(19,112)
(23,766)	(30,717)	(70,250)	(42,239)	(53,647)
1,403,921	(349,147)	937,712	402,966	90,341
6,626,805	6,975,952	6,038,240	5,635,274	5,544,933
$ 8,030,726	$ 6,626,805	$ 6,975,952	$ 6,038,240	$ 5,635,274
$ 2,187,662	$ 2,409,033	$ 1,425,306	$ 1,879,110	$ 1,854,340
78.6%	73.3%	83.0%	76.3%	75.2%
$ 3,560,288	$ 3,085,720	$ 2,885,044	$ 2,861,852	$ 3,185,636
61.4%	78.1%	49.4%	65.7%	58.2%

TATTNALL COUNTY, GEORGIA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30,

	Fiscal Year				
	2025	2024	2023	2022	2021
Actuarially determined contribution	**$ 604,722**	$ 559,042	$ 487,941	$ 506,032	$ 541,922
Contributions in relation to the actuarially determined contribution	**604,722**	559,042	487,941	506,032	541,922
Contribution deficiency (excess)	**$ -**	$ -	$ -	$ -	$ -
Covered payroll	**$ 5,298,518**	$ 5,004,424	$ 4,729,607	$ 4,614,194	$ 4,314,623
Contributions as a percentage of covered payroll	**11.4%**	11.2%	10.3%	11.0%	12.6%

Notes to the Schedule:

Valuation Date	January 1, 2025
Cost Method	Entry age normal
Actuarial Asset Valuation Method	Smoothed market value with a five-year smoothing period
Assumed Rate of Return on Investments	7.00%
Projected Salary Increases	3.00% – 7.00% (including 3.0% inflation)
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	None remaining

Fiscal Year				
2020	2019	2018	2017	2016
$ 454,699	$ 453,191	$ 413,485	$ 431,500	$ 386,222
454,699	453,191	413,485	431,500	386,222
$ -	$ -	$ -	$ -	$ -
$ 4,205,772	$ 3,560,288	$ 3,085,720	$ 2,885,044	$ 2,861,852
10.8%	12.7%	13.4%	15.0%	13.5%

COMBINING AND INDIVIDUAL NONMAJOR FUND STATEMENTS AND SCHEDULES

TATTNALL COUNTY, GEORGIA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds					
	E-911 Fund	Jail Fund	Law Library Fund	Sheriff Special Fund	Drug Abuse Treatment and Education Fund	Clerk of Courts Technology Fund
ASSETS						
Cash	$ 111,187	$ 83,845	$ 40,477	$ 296,726	$ 51,081	$ 109,540
Accounts receivable, net	33,753	5,765	970	-	3,621	1,081
Prepaid expenses	7,165	-	-	-	-	-
Total assets	$ 152,105	$ 89,610	$ 41,447	$ 296,726	$ 54,702	$ 110,621
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 5,164	$ 3,136	$ -	$ -	$ -	$ -
Accrued liabilities	6,487	-	-	-	-	-
Funds held for others	-	-	-	6,937	-	-
Due to other funds	48,623	-	-	-	1,560	-
Total liabilities	60,274	3,136	-	6,937	1,560	-
FUND BALANCES						
Nonspendable:						
Prepaid items	7,165	-	-	-	-	-
Restricted for:						
Judicial programs	-	-	41,447	-	-	110,621
Public safety	84,666	86,474	-	289,789	53,142	-
Sanitation	-	-	-	-	-	-
Capital improvements	-	-	-	-	-	-
Total fund balances	91,831	86,474	41,447	289,789	53,142	110,621
Total liabilities and fund balances	$ 152,105	$ 89,610	$ 41,447	$ 296,726	$ 54,702	$ 110,621

Special Revenue Funds			Capital Projects Fund	
Juvenile Probation Fund	Solid Waste Fund	Opioid Settlement Fund	Sales Tax Bond Fund for 2020 SPLOST	Total Nonmajor Governmental Funds
$ 18,076	$ 102,860	$ 226,657	$ 1,575,401	$ 2,615,850
20	507,557	-	-	552,767
-	2,887	-	18,875	28,927
$ 18,096	$ 613,304	$ 226,657	$ 1,594,276	$ 3,197,544
$ -	$ 90,084	$ -	$ -	$ 98,384
-	2,859	-	-	9,346
-	-	-	-	6,937
-	20,365	-	249,851	320,399
-	113,308	-	249,851	435,066
-	2,887	-	18,875	28,927
-	-	-	-	152,068
18,096	-	226,657	-	758,824
-	497,109	-	-	497,109
-	-	-	1,325,550	1,325,550
18,096	499,996	226,657	1,344,425	2,762,478
$ 18,096	$ 613,304	$ 226,657	$ 1,594,276	$ 3,197,544

TATTNALL COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds					
	E-911 Fund	Jail Fund	Law Library Fund	Sheriff Special Fund	Drug Abuse Treatment and Education Fund	Clerk of Courts Technology Fund
Revenues						
Fines and forfeitures	$ -	$ 48,224	$ 12,210	$ -	$ 39,266	$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	401,493	-	-	168,063	-	11,717
Interest income	748	1,024	82	421	353	535
Miscellaneous	303	-	-	75,594	-	-
Total revenues	402,544	49,248	12,292	244,078	39,619	12,252
Expenditures						
Current:						
Judicial	-	-	14,806	-	-	-
Public safety	698,046	33,551	-	184,841	14,157	-
Sanitation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	7,653
Total expenditures	698,046	33,551	14,806	184,841	14,157	7,653
Excess (deficiency) of revenues over (under) expenditures	(295,502)	15,697	(2,514)	59,237	25,462	4,599
Other financing sources						
Transfers in	364,277	-	-	-	-	-
Total other financing sources	364,277	-	-	-	-	-
Net change in fund balances	68,775	15,697	(2,514)	59,237	25,462	4,599
Fund balances, beginning of year	23,056	70,777	43,961	230,552	27,680	106,022
Fund balances, end of year	$ 91,831	$ 86,474	$ 41,447	$ 289,789	$ 53,142	$ 110,621

Special Revenue Funds			Capital Projects Funds	
Juvenile Probation Fund	Solid Waste Fund	Opioid Settlement Fund	Sales Tax Bond Fund for 2020 SPLOST	Total Nonmajor Governmental Funds
$ 2,593	$ -	$ -	$ -	$ 102,293
-	-	44,858	-	44,858
-	1,009,382	-	-	1,590,655
-	19,982	1,131	3,103	27,379
-	1,410	-	-	77,307
2,593	1,030,774	45,989	3,103	1,842,492
-	-	-	-	14,806
124	-	-	-	930,719
-	1,120,085	-	-	1,120,085
-	-	-	-	7,653
124	1,120,085	-	-	2,073,263
2,469	(89,311)	45,989	3,103	(230,771)
-	-	-	710,155	1,074,432
-	-	-	710,155	1,074,432
2,469	(89,311)	45,989	713,258	843,661
15,627	589,307	180,668	631,167	1,918,817
$ 18,096	$ 499,996	$ 226,657	$ 1,344,425	$ 2,762,478

TATTNALL COUNTY, GEORGIA

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

E-911 Fund is used to account for the cost of operating and maintaining the Tattnall County E-911 system. Financing is provided by a charge to each telephone subscriber whose exchange access lines are in the areas served by the Tattnall County E-911 system and by a transfer from the General Fund.

Jail Fund is used to account for the expenditures made towards maintenance and operations of the County jail.

Law Library Fund is used to account for costs of operating and maintaining the County Law Library. Financing is provided from a charge added to and collected on all costs in civil and criminal cases.

Sheriff Special Fund is used to account for the Sheriff's Special Fund activity within the Sheriff's Special Fund.

Drug Abuse Treatment and Education Fund is used to account for collection of additional penalties for certain drug related crimes and for expenditure of those funds solely and exclusively for drug abuse treatment and education programs.

Clerk of Courts Technology Fund is used to account for collection of additional penalties for certain drug related crimes and for expenditure of those funds solely and exclusively for drug abuse treatment and education programs.

Juvenile Probation Fund is used to account for monies collected under Georgia law for probation services to juvenile offenders. Such monies are restricted to providing treatment to juvenile offenders.

Solid Waste Fund is used to account for the costs of providing sanitation services to residents of the County. All activities necessary to provide such services are accounted for in this fund.

Opioid Settlement Fund is used to account for proceeds received from opioid settlement.

CAPITAL PROJECTS FUND

The ***Sales Tax Bond Fund for 2020 SPLOST*** accounts for the general obligation sales tax bond proceeds to be used for various approved capital outlay projects within the County.

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	E-911 Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Charges for services	$ 384,015	$ 384,015	$ 401,493	$ 17,478
Interest income	224	224	748	524
Miscellaneous	500	500	303	(197)
Total revenues	384,739	384,739	402,544	17,805
EXPENDITURES				
Public safety	749,016	749,016	698,046	50,970
Total expenditures	749,016	749,016	698,046	50,970
Deficiency of revenues under expenditures	(364,277)	(364,277)	(295,502)	68,775
OTHER FINANCING SOURCES				
Transfers in	364,277	364,277	364,277	-
Total other financing sources	364,277	364,277	364,277	-
Net changes in fund balance	-	-	68,775	68,775
Fund balance, beginning of year	23,056	23,056	23,056	-
Fund balance, end of year	$ 23,056	$ 23,056	$ 91,831	$ 68,775

(Continued)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Jail Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Fines and forfeitures	$ 35,000	$ 35,000	$ 48,224	$ 13,224
Interest income	-	-	1,024	1,024
Total revenues	35,000	35,000	49,248	14,248
EXPENDITURES				
Public safety	55,000	55,000	33,551	21,449
Total expenditures	55,000	55,000	33,551	21,449
Net changes in fund balance	(20,000)	(20,000)	15,697	35,697
Fund balance, beginning of year	70,777	70,777	70,777	-
Fund balance, end of year	$ 50,777	$ 50,777	$ 86,474	$ 35,697

(Continued)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Law Library Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Fines and forfeitures	$ 14,000	$ 14,000	$ 12,210	$ (1,790)
Interest income	100	100	82	(18)
Total revenues	14,100	14,100	12,292	(1,808)
EXPENDITURES				
Judicial	51,750	51,750	14,806	36,944
Total expenditures	51,750	51,750	14,806	36,944
Net changes in fund balance	(37,650)	(37,650)	(2,514)	35,136
Fund balance, beginning of year	43,961	43,961	43,961	-
Fund balance, end of year	$ 6,311	$ 6,311	$ 41,447	$ 35,136

(Continued)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Sheriff Special Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Fines and forfeitures	$ 5,000	$ 5,000	$ -	$ (5,000)
Charges for services	69,500	69,500	168,063	98,563
Interest income	200	200	421	221
Miscellaneous	65,200	65,200	75,594	10,394
Total revenues	139,900	139,900	244,078	104,178
EXPENDITURES				
Current:				
Public safety	139,900	139,900	184,841	(44,941)
Total expenditures	139,900	139,900	184,841	(44,941)
Net changes in fund balance	-	-	59,237	59,237
Fund balance, beginning of year	230,552	230,552	230,552	-
Fund balance, end of year	$ 230,552	$ 230,552	$ 289,789	$ 59,237

(Continued)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Drug Abuse Treatment and Education Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Fines and forfeitures	$ 25,000	$ 25,000	$ 39,266	$ 14,266
Interest income	-	-	353	353
Total revenues	25,000	25,000	39,619	14,619
EXPENDITURES				
Public safety	63,367	63,367	14,157	49,210
Total expenditures	63,367	63,367	14,157	49,210
Net changes in fund balance	(38,367)	(38,367)	25,462	63,829
Fund balance, beginning of year	27,680	27,680	27,680	-
Fund balance, end of year	$ (10,687)	$ (10,687)	$ 53,142	$ 63,829

(Continued)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Clerk of Courts Technology Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Charges for services	$ 10,500	$ 10,500	$ 11,717	$ 1,217
Interest income	500	500	535	35
Total revenues	11,000	11,000	12,252	1,252
EXPENDITURES				
Capital outlay	111,549	111,549	7,653	103,896
Total expenditures	111,549	111,549	7,653	103,896
Net changes in fund balance	(100,549)	(100,549)	4,599	105,148
Fund balance, beginning of year	106,022	106,022	106,022	-
Fund balance, end of year	$ 5,473	$ 5,473	$ 110,621	$ 105,148

(Continued)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Juvenile Probation Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Fines and forfeitures	$ 4,300	$ 4,300	$ 2,593	$ (1,707)
Total revenues	4,300	4,300	2,593	(1,707)
EXPENDITURES				
Public safety	18,978	18,978	124	18,854
Total expenditures	18,978	18,978	124	18,854
Net changes in fund balance	(14,678)	(14,678)	2,469	17,147
Fund balance, beginning of year	15,627	15,627	15,627	-
Fund balance, end of year	$ 949	$ 949	$ 18,096	$ 17,147

(Continued)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Solid Waste Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Charges for services	$ 885,000	$ 885,000	$ 1,009,382	$ 124,382
Miscellaneous	-	-	1,410	1,410
Interest income	15,000	15,000	19,982	4,982
Total revenues	900,000	900,000	1,030,774	130,774
EXPENDITURES				
Sanitation	1,050,268	1,050,268	1,120,085	(69,817)
Total expenditures	1,050,268	1,050,268	1,120,085	(69,817)
Net changes in fund balance	(150,268)	(150,268)	(89,311)	60,957
Fund balance, beginning of year	589,307	589,307	589,307	-
Fund balance, end of year	$ 439,039	$ 439,039	$ 499,996	$ 60,957

(Continued)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL NONMAJOR SPECIAL REVENUE FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Opioid Settlement Fund			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Intergovernmental	$ 50,000	$ 50,000	$ 44,858	$ (5,142)
Interest income	1,000	1,000	1,131	131
Total revenues	51,000	51,000	45,989	(5,011)
EXPENDITURES				
Public safety	185,000	185,000	-	185,000
Total expenditures	185,000	185,000	-	185,000
Net changes in fund balance	(134,000)	(134,000)	45,989	179,989
Fund balance, beginning of year	180,668	180,668	180,668	-
Fund balance, end of year	$ 46,668	$ 46,668	$ 226,657	$ 179,989

(Concluded)

TATTNALL COUNTY, GEORGIA

SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - 2020 ISSUE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Project Description	Original Estimated Cost	Revised Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Expenditures Total
Roads and bridges	$ 2,041,200	$ 2,041,200	$ 722,547	$ -	$ 722,547
Public buildings	2,646,000	2,646,000	1,533,660	1,371,105	2,904,765
Emergency services	604,800	604,800	619,934	83,332	703,266
City of Cobbtown	135,864	135,864	166,323	42,305	208,628
City of Collins	223,884	223,884	272,588	69,713	342,301
City of Glennville	1,848,420	1,848,420	1,694,953	481,062	2,176,015
City of Manassas	34,128	34,128	41,560	10,627	52,187
City of Reidsville	997,704	997,704	1,214,971	310,665	1,525,636
Total	$ 8,532,000	$ 8,532,000	$ 6,266,536	$ 2,368,809	$ 8,635,345

Total expenditures - 2020 SPLOST Fund	$ 3,618,971
Debt service payments	(1,250,162)
Total SPLOST expenditures reported above	$ 2,368,809

TATTNALL COUNTY, GEORGIA

SCHEDULE OF PROJECT COSTS
ONEGEORGIA

Recipient Name: Tattnall County Industrial Authority
Grant Award Number: 22ri-132-5-5062
For the Period Ending: September 30, 2025

Program Activity	Latest Approved Budget	Accumulated OneGeorgia Expenditures to Date	Accumulated Expenditures to Date (Other Funds)	Grant Total of Expenditures to Date	Questioned Costs (if applicable)
Land Acquisition	$ 100,000	$ 100,000	$ -	$ 100,000	$ -
Site Preparation	407,153	327,346	-	327,346	-

TATTNALL COUNTY, GEORGIA

SOURCE AND APPLICATION OF FUNDS SCHEDULE
ONEGEORGIA

Tattnall County Industrial Authority
Recipient Name

22ri-132-5-5062
Grant Number

For the Period Ending: September 30, 2025

(Cumulative)

I. Total Fiscal Year _2025_ OneGeorgia Funds Awarded to Recipient:	$	507,153
II. Total Amount Drawdown by Recipient from DCA:		427,346
III. Less OneGeorgia Funds Expended by Recipient:		427,346
IV. Amount of Fiscal Year 2025 OneGeorgia Funds held by Recipient:	$	-

TATTNALL COUNTY, GEORGIA

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

TATTNALL COUNTY, GEORGIA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2025

ASSETS	Tax Commissioner	Clerk of Court	Probate Court	Magistrate Court	Sheriff	Total
Cash and cash equivalents	$ 472,452	$ 28,659	$ 75,697	$ 18,682	$ 58,893	$ 654,383
Taxes receivable	993,206	-	-	-	-	993,206
Total assets	1,465,658	28,659	75,697	18,682	58,893	1,647,589
LIABILITIES						
Due to others	1,465,658	-	336	-	58,893	1,524,887
Total liabilities	1,465,658	-	336	-	58,893	1,524,887
NET POSITION						
Restricted:						
Individuals, organizations, and other governments	-	28,659	75,361	18,682	-	122,702
Total net position	$ -	$ 28,659	$ 75,361	$ 18,682	$ -	$ 122,702

TATTNALL COUNTY, GEORGIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Tax Commissioner	Clerk of Court	Probate Court	Magistrate Court	Sheriff	Total
ADDITIONS						
Taxes	$ 22,494,496	$ -	$ -	$ -	$ -	$ 22,494,496
Fines and fees	-	697,171	116,907	198,305	1,150,451	2,162,834
Total additions	22,494,496	697,171	116,907	198,305	1,150,451	24,657,330
DEDUCTIONS						
Taxes and fees paid to other governments	22,494,496	-	-	-	-	22,494,496
Other custodial disbursements	-	696,437	118,141	190,854	1,150,451	2,155,883
Total deductions	22,494,496	696,437	118,141	190,854	1,150,451	24,650,379
Net increase (decrease) in fiduciary net position	-	734	(1,234)	7,451	-	6,951
Net position, beginning of year	-	27,925	76,595	11,231	-	115,751
Net position, end of year	$ -	$ 28,659	$ 75,361	$ 18,682	$ -	$ 122,702

COMPLIANCE SECTION

MAULDIN & JENKINS
CPAs & ADVISORS

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 Tattnall County, Georgia
Reidsville, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Tattnall County, Georgia (the "County") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 27, 2026. Our report includes a reference to other auditors who audited the financial statements of the Tattnall County Board of Health, as described in our report on the County'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 the County's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2025-001 that we consider to be material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or an other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2025-002.

The County's Responses to the Findings

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

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

Mauldin & Jenkins, LLC

Savannah, Georgia
March 27, 2026

MAULDIN & JENKINS
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Commissioners
of Tattnall County, Georgia
Reidsville, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Tattnall 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 September 30, 2025. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

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

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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.

MAULDIN & JENKINS, LLC • 6600 ABERCORN STREET, SUITE 200 • SAVANNAH, GEORGIA 31405
912-232-0475 • FAX 912-232-0478 • www.mjcpa.com
MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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 generally accepted auditing standards, *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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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

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

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

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

Mauldin & Jenkins, LLC

Savannah, Georgia
March 27, 2026

TATTNALL COUNTY, GEORGIA

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Contract or Project Number	Total Expenditures
U. S. DEPARTMENT OF HOMELAND SECURITY:			
Passed through Georgia Emergency Management and Homeland Security Agency:			
Disaster Grant	97.036	FEMA-4821-DR-GA	$ 348,102
Disaster Grant	97.036	FEMA-4830-DR-GA	8,116,082
Total U. S. Department of Homeland Security			8,464,184
U.S. DEPARTMENT OF TREASURY:			
Passed through Governor's Office of Planning and Budget:			
Coronavirus State and Local Fiscal Recovery Funds	21.027	GA-0011303	934,246
Total U. S. Department of Treasury			934,246
Total Expenditures of Federal Awards			$ 9,398,430

TATTNALL COUNTY, GEORGIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SEPTEMBER 30, 2025

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Schedule of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting.

Measurement Focus

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

Program Type Determination

Type A programs are defined as federal programs with federal expenditures exceeding the larger of $750,000, or 3% of total federal expenditures. The threshold of $750,000 was used in distinguishing between Type A and Type B programs.

Method of Major Program Selection

The risk based approach was used in the selection of federal programs to be tested as major programs. The County did not qualify as a low-risk auditee for the fiscal year ended September 30, 2025.

De-Minimis Indirect Cost Rate

The County did not elect to use the allowable de-minimis cost rate for the fiscal year September 30, 2025.

Subrecipients

The County did pass any federal grant funding through to subrecipients during the fiscal year September 30, 2025.

Non-cash Awards

The County did not receive non-cash federal and state awards during September 30, 2025.

TATTNALL COUNTY, GEORGIA

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

SECTION I
SUMMARY OF AUDIT 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 weaknesses identified?	__X__ Yes _____ No
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes __X__ No
Noncompliance material to financial statements noted?	__X__ Yes _____ No

Federal Awards

Internal control over major programs: Material weaknesses identified?	____ Yes __X__ No
Significant deficiencies identified not considered to be material weaknesses?	____ 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 the 2 CFR 200.516(a)?	____ Yes __X__ No

Identification of major program:

AL Number	Name of Federal Program or Cluster
97.036	**U.S. Department of Homeland Security** Disaster Grant

Dollar threshold used to distinguish between Type A and Type B programs:	$1,000,000
Auditee qualified as low-risk auditee?	___ Yes __X__ No

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

2025-001. Year-end Close Process

Criteria: Management is responsible for the accuracy and completeness of financial transactions to ensure accurate financial reporting. Generally accepted accounting principles require certain accruals and estimates be recorded in order to accurately reflect the overall net position and the change in net position from one year to another.

Condition: Tattnall County, Georgia (the "County") does not currently have an adequate monthly or year-end close process, whereby the County's financial records are adjusted, reviewed and reconciled to supporting documentation. A number of significant audit adjustments were required to various accounts of the County to properly report year-end balances.

Context: Significant adjustments were required across all funds of the County to properly report assets, liabilities, fund balance, revenues and expenditures.

Effect or Possible Effect: Adjustments were required to: 1) correct receivables, revenue, and fund balances across all funds, 2) correct accrued payroll and the applicable payroll expenditures, 3) correct prepaid assets and the related expenditures, 4) accrue additional payables, and 5) adjust interfund receivables and payables to actual at year-end.

Recommendation: We recommend the County continue to evaluate and review their respective staffing for the accounting function and determine if an adequate number of qualified people are currently available to address the condition. The County should also consider and evaluate their strengths and weaknesses relative to the high-level accounting function and take measures to address the concerns noted above with a goal of providing timely recording, reconciling, and reporting of County operations. Additionally, the use of a third-party accounting firm to aid in month and year-end close is a viable option that is used by other counties of similar size use.

Views of Responsible Officials and Planned Corrective Action: We concur with the finding. We will continue to review and improve policies and procedures to eliminate errors and identify deficiencies from both operational and financial perspectives.

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES (CONTINUED)

2025-002. Collateralization of Deposits

Criteria: Internal controls should be in place to ensure proper collateral is pledged by all financial institutions where deposits exceed the Federal Depository Insurance Corporation ("FDIC") coverage.

Condition: Certain deposits for the County were not properly collateralized in accordance with the Official Code of Georgia Annotated ("O.C.G.A.") §36-83-5. The State of Georgia requires collateral to be pledged at 110% for all public deposits in excess of the Federal Deposit Insurance Corporation ("FDIC's") insured limits. The County's certificate of deposit account was not identified as public funds within the financial institution's reporting system and was not collateralized as of September 30, 2025.

Context: See condition above.

Effect: The County's total deposits in excess of depository insurance were not properly collateralized, allowing for the possibility of loss of assets if the financial institution was to become insolvent.

Cause: Management oversight.

Recommendation: The County should contact the financial institution to ensure the County's account is properly reflected as public funds.

Views of Responsible Officials and Planned Corrective Action: We concur. When the condition was discovered, we immediately contacted our financial institution to make the necessary changes to ensure the County's account is properly reflected as public funds.

TATTNALL COUNTY, GEORGIA

SUMMARY OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

2024-001. Segregation of Duties – Probate Court

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

Condition: There is not appropriate segregation of duties among record keeping, custody, and reconciliation of cash accounts and other operational functions in the Probate Court. We noted that a single individual writes the checks, approves the checks, and signs the checks. Only one signature is required on each check, and the same individual occasionally signs their own check.

Additionally, we noted that bank statements were being reconciled by Probate Court employees with no documented review of the reconciliation being performed.

Status: Resolved

2024-002. Year-end Close Process

Criteria: Management is responsible for the accuracy and completeness of the financial transactions in the County's general ledger to ensure accurate financial reporting.

Condition/Context: The County does not currently have an adequate monthly or year-end close process, whereby the County's financial records are adjusted, reviewed and reconciled to supporting documentation.

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

TATTNALL COUNTY
Board of Commissioners

WILLIAM J. (BILL) KICKLIGHTER
Chairman

FRANK H. MURPHY
County Manager

SHEILA R. MILLS
County Clerk

TOM A. PETERSON IV
County Attorney

RICKY C. JARRIEL
District 1

BOBBY KENNEDY
District 2

BILLY CONLEY
District 3

WAYNE TATUM
District 4

WANDA S. ALLEN
District 5

March 27, 2026

Please find below our corrective action plan for the audit finding and state law compliance for the fiscal year ended September 30, 2025.

Finding 2025-001 Year-end Close Process

Views of Responsible Officials and Planned Corrective Action: We concur with the finding. We will continue to review and improve policies and procedures to eliminate errors and identify deficiencies from both operational and financial perspectives.

Finding 2025-002 Collateralization of Deposits

Views of Responsible Officials and Planned Corrective Action: We concur. When the condition was discovered, we immediately contacted our financial institution to make the necessary changes to ensure the County's account is properly reflected as public funds.

Compliance With State Law: Expenditures exceeded appropriations at the legal level of control.

Views of Responsible Officials and Planned Corrective Action: We concur. We will implement controls to ensure proper review of the County's budgets and appropriately amend the budgets throughout the year so that expenditures do not exceed appropriations at the legal level of budgetary control.

Please let me know if additional information is needed.

Thank you,

Frank H. Murphy

Frank H. Murphy, County Manager

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