BERRIEN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2010

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December 17, 2010

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Berrien County, Georgia

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 Berrien County, Georgia, as of and for the year ended June 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Berrien County, Georgia's, management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Berrien County Board of Health. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Berrien County Board of Health, is based on the report of the other auditors.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of 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 Berrien County, Georgia, as of June 30, 2010, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Berrien County, Georgia, has not presented the Management's Discussion and Analysis that accounting principles, generally accepted in the United States of America, has determined is necessary to supplement, although not required to be part of the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2010, on our consideration of Berrien County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Berrien County, Georgia's basic financial statements as a whole. The Required Supplementary Information is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. The Combining and Individual Fund Schedules, and Supplemental Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Required Supplementary Information, Combining and Individual Fund Schedules, and Supplemental Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Meeks, Roberts Ashley Sumner & Sirmans, LLP

MEEKS, ROBERTS, ASHLEY, SUMNER & SIRMANS, LLP
Certified Public Accountants

BASIC FINANCIAL STATEMENTS

BERRIEN COUNTY, GEORGIA
Statement Of Net Assets
June 30, 2010

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Berrien County Health Department	Berrien County Development Authority
ASSETS				
Cash & Cash Equivalents	$ 1,264,598	$ 1,264,598	$ 221,973	$ 77,067
Receivables (Net Of Allowance For Uncollectibles)	1,564,426	1,564,426	--	--
Due From Component Unit	7,570	7,570	--	--
Property Held For Resale	--	--	--	756,378
Prepaid Items	55,521	55,521	--	--
Deferred Charges	286,004	286,004	--	--
Capital Assets Not Being Depreciated	1,648,186	1,648,186	--	410,403
Capital Assets Net Of Accumulated Depreciation	18,520,284	18,520,284	5,822	4,315,342
Total Assets	23,346,589	23,346,589	227,795	5,559,190
LIABILITIES				
Cash Overdraft	186,977	186,977	--	--
Accounts Payable	380,155	380,155	4,103	--
Accrued Wages, Withholdings & Benefits	14,499	14,499	--	--
Compensated Absences Payable	40,075	40,075	28,729	--
Intergovernmental Payable	--	--	3,953	7,570
Accrued Interest Payable	55,894	55,894	--	2,674
Notes Payable - Current	1,500,000	1,500,000	--	187,710
Noncurrent Liabilities				
Due Within One Year	603,470	603,470	--	--
Due In More Than 1 Year	8,260,417	8,260,417	--	--
	11,041,487	11,041,487	36,785	197,954
NET ASSETS				
Invested In Capital Assets, Net Of Related Debt	12,025,434	12,025,434	5,822	4,491,567
Restricted				
Restricted For E-911	4,082	4,082	--	--
Restricted For Prior Year Program Income	--	--	150,000	--
Restricted For Special Programs	--	--	671	--
Unrestricted	275,586	275,586	34,517	869,669
Total Net Assets	$ 12,305,102	$ 12,305,102	$ 191,010	$ 5,361,236

The notes to the financial statements are an integral part of this statement.

BERRIEN COUNTY, GEORGIA
Statement Of Activities
For The Year Ended June 30, 2010

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS: Primary Government: Governmental Activities	Primary Government: Total	Component Units: Berrien County Health Department	Component Units: Berrien County Development Authority
Primary Government								
Governmental Activities								
General Government	$ 2,777,036	$ 748,432	$ --	$ --	$ (2,028,604)	$ (2,028,604)		
Judicial	716,489	653,245	72,704	--	9,460	9,460		
Public Safety	4,254,472	946,407	32,787	61,603	(3,213,675)	(3,213,675)		
Public Works	2,755,472	89,894	30,931	98,468	(2,536,179)	(2,536,179)		
Health & Welfare	441,080	--	54,261	71,428	(315,391)	(315,391)		
Culture & Recreation	616,400	146,028	22,005	38,114	(410,253)	(410,253)		
Housing & Development	557,719	--	--	179,779	(377,940)	(377,940)		
Interest On Long-Term Debt	337,448	--	--	--	(337,448)	(337,448)		
Total Governmental Activities	12,456,116	2,584,006	212,688	449,392	(9,210,030)	(9,210,030)		
Total Primary Government	$ 12,456,116	$ 2,584,006	$ 212,688	$ 449,392	(9,210,030)	(9,210,030)		
Component Units								
Berrien County Health Department	$ 374,477	$ 150,000	$ 270,580	$ --			$ 46,103	$ --
Berrien County Development Authority	159,209	--	213,000	4,511,800			--	4,565,591
Total Component Units	$ 533,686	$ 150,000	$ 483,580	$ 4,511,800			46,103	4,565,591
General Revenues								
Taxes								
Real Property					4,513,730	4,513,730	--	--
Personal Property					863,875	863,875	--	--
Real Estate Transfer (Intangible)					64,626	64,626	--	--
Franchise					4,143	4,143	--	--
General Sales & Use					2,299,305	2,299,305	--	--
Selective Sales & Use					38,460	38,460	--	--
Business					473,410	473,410	--	--
Penalties & Interest On Delinquent Taxes					103,675	103,675	--	--
Investment Income					13,674	13,674	--	--
Miscellaneous					63,665	63,665	--	6,014
Gain On Disposition Of Capital Assets					307,821	307,821	--	--
Total General Revenues					8,746,384	8,746,384	--	6,014
Change In Net Assets					(463,646)	(463,646)	46,103	4,571,605
Net Assets - Beginning					12,768,748	12,768,748	144,907	789,631
NET ASSETS - ENDING					$ 12,305,102	$ 12,305,102	$ 191,010	$ 5,361,236

The notes to the financial statements are an integral part of this statement.

BERRIEN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2010

	General	EIP Revolving Loan	SPLOST #3	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash & Cash Equivalents	$ 204,246	$ 144,711	$ 560,690	$ 354,951	$ 1,264,598
Receivables (Net Of Allowance For Uncollectibles)	1,007,546	210,743	119,219	226,918	1,564,426
Due From Other Funds	257,319	--	224,761	1,705	483,785
Due From Component Unit	7,570	--	--	--	7,570
Total Assets	$ 1,476,681	$ 355,454	$ 904,670	$ 583,574	$ 3,320,379
LIABILITIES & FUND EQUITY					
Liabilities					
Cash Overdraft	$ 186,977	$ --	$ --	$ --	$ 186,977
Accounts Payable	118,801	--	148,301	113,053	380,155
Accrued Wages, Withholdings & Benefits	13,245	--	--	1,254	14,499
Compensated Absences Payable	34,933	--	--	5,142	40,075
Due To Other Funds	223,600	--	1,260	258,925	483,785
Accrued Interest Payable	3,877	--	--	--	3,877
Deferred Revenue	550,771	--	--	--	550,771
Notes Payable - Current	1,500,000	--	--	--	1,500,000
Total Liabilities	2,632,204	--	149,561	378,374	3,160,139
Fund Balances					
Unreserved, Reported In					
General Fund	(1,155,523)	--	--	--	(1,155,523)
Special Revenue Funds	--	--	--	63,594	63,594
Capital Projects Funds	--	355,454	755,109	4,316	1,114,879
Debt Service Funds	--	--	--	137,290	137,290
Total Fund Balances	(1,155,523)	355,454	755,109	205,200	160,240
Total Liabilities & Fund Balances	$ 1,476,681	$ 355,454	$ 904,670	$ 583,574	
Amounts reported for governmental activities in the statement of net assets are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					20,168,470
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.					550,771
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					55,521
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Capital Leases				$ (2,153,036)	
Certificates Of Participation				(5,990,000)	
Less: Deferred Charges For Issuance Costs (to be amortized over life of debt)				286,004	
Accrued Interest Payable				(52,017)	
Compensated Absences				(376,147)	
Closure And Post-Closure Care Costs				(344,704)	
Total long-term liabilities					(8,629,900)
Net Assets Of Governmental Activities					$ 12,305,102

The notes to the financial statements are an integral part of this statement.

BERRIEN COUNTY, GEORGIA
Statement Of Revenues, Expenditures, & Changes In Fund Balances
Governmental Funds
For The Year Ended June 30, 2010

	General	EIP Revolving Loan	SPLOST #3	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 6,353,063	$ --	$ 1,098,989	$ 661,610	$ 8,113,662
Licenses & Permits	43,149	--	--	--	43,149
Intergovernmental	466,891	--	--	153,184	620,075
Charges For Services	1,470,326	--	--	403,106	1,873,432
Fines & Forfeitures	585,875	--	--	67,370	653,245
Interest Revenue	2,141	8,291	1,350	1,892	13,674
Contributions & Donations	--	--	--	42,005	42,005
Miscellaneous	43,896	--	--	19,769	63,665
Total Revenues	8,965,341	8,291	1,100,339	1,348,936	11,422,907
EXPENDITURES					
Current					
General Government	2,419,539	--	--	--	2,419,539
Judicial	700,222	--	--	--	700,222
Public Safety	3,453,665	--	--	571,870	4,025,535
Public Works	3,034,543	--	--	22,941	3,057,484
Health & Welfare	429,126	--	--	--	429,126
Culture & Recreation	138,641	--	--	379,587	518,228
Housing & Development	570,290	--	--	20,470	590,760
Capital Outlay	--	--	269,861	220,353	490,214
Debt Service	194,366	--	696,461	485,407	1,376,234
Intergovernmental	--	--	487,660	--	487,660
Total Expenditures	10,940,392	--	1,453,982	1,700,628	14,095,002
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(1,975,051)	8,291	(353,643)	(351,692)	(2,672,095)
OTHER FINANCING SOURCES (USES)					
Transfers In	48,991	--	72,028	421,911	542,930
Transfers Out	(484,791)	--	--	(58,139)	(542,930)
Proceeds Of Capital Asset Dispositions	446	--	590,764	2,741	593,951
Capital Leases	1,300,959	--	--	--	1,300,959
Total Other Financing Sources (Uses)	865,605	--	662,792	366,513	1,894,910
Net Change In Fund Balances	(1,109,446)	8,291	309,149	14,821	(777,185)
Fund Balances - Beginning	(46,077)	347,163	445,960	190,379	937,425
FUND BALANCES - ENDING	$ (1,155,523)	$ 355,454	$ 755,109	$ 205,200	$ 160,240

The notes to the financial statements are an integral part of this statement.

BERRIEN COUNTY, GEORGIA
Reconciliation Of The Statement Of Revenues, Expenditures, & Changes In Fund Balances Of Governmental Funds To The Statement Of Activities For The Year Ended June 30, 2010

Amounts reported for governmental activities in the *Statement Of Activities* are different because:

Net change in fund balances - total governmental funds reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances - Governmental Funds*		$ (777,185)
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 expense.		
Capital Outlay	$ 1,980,269	
Depreciation Expense	(1,150,018)	
		830,251
The net effect of various transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.		
Cost Of Capital Assets Sold/Disposed	$ (987,022)	
Accumulated Depreciation	700,892	
		(286,130)
Revenues in the *Statement Of Activities* that do not provide current financial resources are not reported as revenues in the funds while revenues reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances* are recognized as revenue of the previous period in the *Statement Of Activities* and included in beginning net assets.		
Taxes	$ 247,562	
Charges For Services	14,180	
		261,742
The issuance of long-term debt (e.g., bonds, leases, notes) 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 assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement Of Activities* .		
Debt Issued Or Incurred		
Capital Lease Financing	$ (1,300,959)	
Principal Repayments		
Capital Leases	839,274	
Certificates of Participation	175,000	
		(286,685)
Expenses reported in the *Statement Of Activities* that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the *Statement Of Revenues, Expenditures, And Changes In Fund Balances* are recognized as expenses of the previous period in the *Statement Of Activities* and included in beginning net assets.		
Interest	$ 1,454	
Amortization Of Issuance Costs	(13,729)	
Compensated Absences	(74,252)	
Landfill Closure And Post-Closure Care Costs	12,775	
Insurance	(131,887)	
		(205,639)
Change in net assets of governmental activities reported in the *Statement Of Activities*		$ (463,646)

The notes to the financial statements are an integral part of this statement.

BERRIEN COUNTY, GEORGIA
Statement Of Fiduciary Assets & Liabilities
Fiduciary Funds
June 30, 2010

	Agency Funds
ASSETS	
Cash & Cash Equivalents	$ 398,427
Total Assets	$ 398,427
LIABILITIES	
Due To Others	$ 398,427
Total Liabilities	$ 398,427

The notes to the financial statements are an integral part of this statement.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Berrien County, Georgia operates under the leadership of a Board of Commissioners consisting of a Chairman and four other elected members. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see note below for description) to emphasize that it is legally separate from the government.

Discretely Presented Component Units. The Berrien County Board of Health (Board) provides healthcare services for the citizens of the County. The County Commissioners appoint a voting majority to the Board. The Board is presented as a governmental fund type. The financial data of the Board reflects their most recent audited financial statements. The fiscal year end of the Board is June 30.

Complete financial statements for the component unit may be obtained at the entity's administrative offices:

Berrien County Board of Health
205 N Jefferson St
Nashville, Georgia

The Berrien County Development Authority (Authority) was created by general statute on September 2, 1969 as a body corporate and politic in Berrien County to enhance the economic development of the area by pursuing and assisting new industries in locating or relocating in Berrien County. The Authority consists of six members, which include four members appointed by Berrien County and two members appointed by the City of Nashville, Georgia. Separate financial statements are not issued for the Berrien County Development Authority.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, 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. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

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

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

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

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

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, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

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 *EIP Revolving Loan Capital Projects Fund* accounts for the employment incentive program and related loans to qualifying employers in Berrien County for capital expenditures.

The *SPLOST #3 Capital Projects Fund* accounts for the capital projects financed from the special purpose local option sales tax which was approved by the voters for a six year period effective 2006 through 2011.

Additionally, the government reports the following fund types:

Agency Funds account for taxes, fees, fines, and bonds collected on behalf of other governments, agencies, officials, and individuals.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

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

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

D. Assets, Liabilities and Equity

1. *Deposits and Investments*

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

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, repurchase agreements, and obligations of other political subdivisions of Georgia.

Investments for the County are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates, and investments that do not have an established market are reported at estimated fair value.

2. *Receivables and Payables*

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding material balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds, if any, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Property taxes were levied on August 19, 2009, payable December 20, 2009, and attached as an enforceable lien on property as of January 1, 2009.

3. *Inventories and Prepaid Items*

The costs of inventories are recorded as expenditures when purchased in all funds. The cost of inventories at year end, if any, are not considered material to the financial statements.

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

4. Capital *Assets*

Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and has 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 estimated fair market value at the date of donation. All general infrastructure assets acquired or constructed after September 30, 2003 are reported in the government-wide financial statements.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

Assets	Capitalization Thresholds	Estimated Service Life
Buildings	$ 10,000	25-50
Machinery and Equipment	5,000	5-15
Improvements	5,000	10-20
Public Domain Infrastructure	25,000	15-40

5. *Compensated Absences*

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

6. *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 statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. *Fund Equity*

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

8. *Comparative Data/Reclassifications*

Beginning in the fiscal year ending June 30, 2010, operating activity of the County's jail is accounting for in the General Fund. The activity was accounted for and reported in the Jail Special Revenue fund in prior years.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the capital projects funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year end.

All agencies of the government submit requests for appropriations to the County administrator so that a budget may be prepared. The County administrator prepares and submits a proposed budget to the Board of County Commissioners for review. The Board of County Commissioners holds public hearings and a final budget must be prepared and adopted no later than June 30.

The appropriated budget is prepared by fund, function and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board of County Commissioners. The legal level of budgetary control is the department level. Supplemental budgetary appropriations in funds were not considered material.

B. Excess of Expenditures Over Appropriations

Excess of expenditures over appropriations at the department level (the legal level of control) is presented below:

	Budget	Actual	Excess
General Fund			
Administration	$ 1,432,046	$ 1,440,066	$ (8,020)
Tax Assessor	244,800	248,141	(3,341)
General Government Buildings & Plant	302,055	421,183	(119,128)
Superior Court	46,600	67,539	(20,939)
District Attorney	40,483	40,837	(354)
Magistrate Court	179,300	180,527	(1,227)
Public Defender	77,120	110,450	(33,330)
Sheriff	1,264,400	1,365,656	(101,256)
Jail	1,039,800	1,128,489	(88,689)
Emergency Medical Service	775,800	921,033	(145,233)
Coroner/Medical Examiner	12,645	16,479	(3,834)
Highways & Streets	1,532,300	2,888,419	(1,356,119)
Health Centers/General Clinics	--	7,947	(7,947)
DFACS	30,400	30,683	(283)
Transit Vans	--	30,052	(30,052)
Board Of Education	200,000	270,444	(70,444)
Recreation	--	9,110	(9,110)
Senior Citizens Center	30,400	34,345	(3,945)
Library	91,400	95,186	(3,786)
Extension Service	106,495	108,781	(2,286)
Airport	14,700	133,954	(119,254)
Recreation Special Revenue Fund	380,900	430,637	(49,737)
E-911 Special Revenue Fund	464,650	479,021	(14,371)

C. Deficit Fund Equity

The following funds had deficit fund equity at June 30, 2010:

General Fund	$ 1,155,523
Recreation Special Revenue Fund	100,665

D. Special Purpose Local Option Sales Tax

The Official Code of Georgia Annotated section 48-8-1 requires special purpose local option sales tax proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. The SPLOST 3 Capital Projects Fund loaned $223,600 to the General Fund.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The County does not have a formal investment policy for interest rate, credit, concentration of credit, or custodial credit risks.

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of June 30, 2010, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

B. Receivables

Receivables as of June 30, 2010 for the County's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General	EIP Revolving Loan	SPLOST #3	Nonmajor Governmental Funds	Total
Receivables:					
Taxes	$ 529,823	$ --	$ --	$ --	$ 529,823
Accounts	441,306	--	--	90,897	532,203
Intergovernmental	237,685	--	119,219	136,021	492,925
Notes Receivable	--	210,743	--	--	210,743
Gross Receivables	1,208,814	210,743	119,219	226,918	1,765,694
Less: Allowance For Uncollectibles	(201,268)	--	--	--	(201,268)
	$ 1,007,546	$ 210,743	$ 119,219	$ 226,918	$ 1,564,426

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable
Property Taxes (General Fund)	$ 458,153
Ambulance Fees (General Fund)	92,618
	$ 550,771

C. Capital Assets

Capital asset activity for the year ending June 30, 2010, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 653,419	$ --	$ --	$ 653,419
Construction in progress	637,930	383,978	(27,141)	994,767
Total capital assets, not being depreciated	1,291,349	383,978	(27,141)	1,648,186
Capital assets, being depreciated:				
Buildings	14,294,259	27,141	--	14,321,400
Infrastructure	2,729,712	--	--	2,729,712
Improvements other than buildings	1,605,916	--	--	1,605,916
Machinery and equipment	4,870,151	1,596,291	(987,022)	5,479,420
Total capital assets, being depreciated	23,500,038	1,623,432	(987,022)	24,136,448
Less accumulated depreciation for:				
Buildings	(2,073,446)	(360,049)	--	(2,433,495)
Infrastructure	(252,572)	(181,338)	--	(433,910)
Improvements other than buildings	(505,984)	(81,937)	--	(587,921)
Machinery and equipment	(2,335,036)	(526,694)	700,892	(2,160,838)
Total accumulated depreciation	(5,167,038)	(1,150,018)	700,892	(5,616,164)
Total capital assets, being depreciated, net	18,333,000	473,414	(286,130)	18,520,284
Governmental activities capital assets, net	$ 19,624,349	$ 857,392	$ (313,271)	$ 20,168,470

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

Governmental activities	
General Government	$ 224,005
Judicial	16,857
Public Safety	319,543
Public Works	434,021
Health and Welfare	11,954
Culture and Recreation	107,276
Housing and Development	36,362
Total depreciation expense - governmental activities	$ 1,150,018

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2010, is as follows:

Due from / to other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 256,059
General Fund	SPLOST 3 Capital Projects Fund	1,260
SPLOST 3 Capital Projects Fund	General Fund	223,600
SPLOST 3 Capital Projects Fund	Nonmajor Governmental Funds	1,161
Nonmajor Governmental Funds	Nonmajor Governmental Funds	1,705
		$ 483,785

The SPLOST 3 Fund loaned the General Fund $223,600. All other outstanding balances between funds consist of un-reimbursed expenditures accounted for in the other funds.

Transfers from / to other funds for the year ending June 30, 2010 are as follows:

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	$ 48,991
SPLOST 3 Capital Projects Fund	General Fund	72,028
Nonmajor Governmental Funds	General Fund	412,763
Nonmajor Governmental Funds	Nonmajor Governmental Funds	9,148
		$ 542,930

Nonmajor Governmental Funds transferred $48,991 to the General Fund to finance jail operations. The General Fund transferred $72,028 to the SPLOST 3 Fund to finance expenditures accounted for in that fund. The General Fund transferred $233,400 to a Nonmajor Governmental Fund to finance recreation expenditures and $179,363 to a Nonmajor Governmental Fund to finance E-911 operations.

E. Short-Term Debt

The County incurred short-term debt from various local banks with an outstanding balance at June 30, 2010 of $1,500,000. The proceeds of these notes were used to finance the operations of the County. Short-term debt transactions are summarized below:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Notes Payable	$ 750,000	$ 2,500,000	$ (1,750,000)	$ 1,500,000

F. Leases

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

Capital assets subject to lease obligations at June 30, 2010 are as follows:

	Governmental Activities
Machinery and Equipment	$ 2,409,270
Less: Accumulated Depreciation	(322,731)
Total	$ 2,086,539

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2010, are as follows:

Year Ending June 30	Governmental Activities
2011	$ 479,518
2012	429,223
2013	216,983
2014	216,983
2015	216,983
2016 - 2020	876,600
Total Minimum Lease Payments	2,436,290
Less: Amounts Representing Interest	(283,254)
Present Value Of Minimum Lease Payments	$ 2,153,036

G. Long-Term Debt

Certificates of Participation

On May 25, 2006, the County issued certificates of participation in the amount of $6,500,000 to finance the acquisition, construction, and equipping of a County courthouse annex building. Interest rates on the bonds vary from 4.00 to 4.35%. The certificates of participation mature on May 1, 2031. The County is paying this debt using SPLOST (special local option sales tax) proceeds.

Annual debt service requirements to maturity for the certificates of participation are as follows:

	Governmental Activities		
Year Ending June 30	Principal	Interest	Total
2011	$ 185,000	$ 250,505	$ 435,505
2012	190,000	243,105	433,105
2013	200,000	235,505	435,505
2014	205,000	227,505	432,505
2015	215,000	219,305	434,305
2016 - 2020	1,225,000	958,780	2,183,780
2021 - 2025	1,495,000	685,348	2,180,348
2026 - 2030	1,855,000	339,307	2,194,307
2031 - 2035	420,000	18,270	438,270
Total	$ 5,990,000	$ 3,177,630	$ 9,167,630

Changes In Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2010, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 301,895	$ 74,252	$ --	$ 376,147	$ --
Capital Leases	1,691,351	1,300,959	(839,274)	2,153,036	403,470
Certificates of Participation	6,165,000	--	(175,000)	5,990,000	185,000
Closure & Post-Closure Care Costs	357,479	--	(12,775)	344,704	15,000
	$ 8,515,725	$ 1,375,211	$ (1,027,049)	$ 8,863,887	$ 603,470

For governmental activities, claims and judgments and compensated absences are generally liquidated by the General Fund.

H. Landfill Post-closure Care Costs

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The landfill has been closed and the County's estimated cost of post-closure is $344,704. The actual cost of post-closure care may be higher due to inflation or deflation, changes in technology, or changes in regulation.

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance purchased either directly or indirectly from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. The County's deductibles for commercial insurance coverage range from $1,000 to $10,000 with various limits of liability ranging from $50,000 to $23,153,243.

For its workers compensation coverage, the County is a member of the Association County Commissioners of Georgia-Group Self-Insurance Workers' Compensation Fund (ACCG-GSIWCF). The ACCG-GSIWCF operates under the authority of O.C.G.A 34-9-150 et Seq. The County pays into the fund its share of the fund's projected obligation for workers' compensation liability, administrative expenses, and other costs incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set forth in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A.

B. Commitments and Contingencies

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of most of these matters will not have a material adverse effect on the financial condition of the County.

C. Pensions

Defined Contribution Plan

The County has adopted the ACCG 401a Defined Contribution Plan for employees of Berrien County administered by GEBCORP as the third party service provider and Charles Schwab Trust Company as trustee of the plan. All existing employees at the inception of the plan immediately become participants. New employees become participants after twelve months of service. Effective January 1, 2005, the County adopted a revised ACCG 401(a) Plan. Plan provisions and contribution requirements are established by County resolution. Employer and employee contributions are not required. No employee contributions were made and the County elected to not contribute to the plan for the year ended June 30, 2010.

D. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the ten county South Georgia area, is a member of the Southern Georgia Regional Commission and is required to pay annual dues thereto. During its year ended June 30, 2010, the county paid $12,277 in such dues. Membership in a Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the Regional Commission in Georgia. The Regional Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a Regional Commission. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
327 West Savannah Avenue
Valdosta, GA 31601

REQUIRED SUPPLEMENTARY INFORMATION

BERRIEN COUNTY, GEORGIA

General Fund

Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual

For The Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 6,860,350	$ 6,860,350	$ 6,353,063	$ (507,287)
Licenses & Permits	73,000	73,000	43,149	(29,851)
Intergovernmental	1,111,000	1,111,000	466,891	(644,109)
Charges For Services	908,900	908,900	1,470,326	561,426
Fines & Forfeitures	386,300	386,300	585,875	199,575
Interest Revenue	15,000	15,000	2,141	(12,859)
Miscellaneous	19,000	19,000	43,896	24,896
Total Revenues	9,373,550	9,373,550	8,965,341	(408,209)
EXPENDITURES				
Board Of Commissioners	104,086	104,086	72,814	31,272
Administration	1,432,046	1,432,046	1,440,066	(8,020)
Elections	119,050	119,050	98,738	20,312
Tax Commissioner	209,400	209,400	201,095	8,305
Tax Assessor	244,800	244,800	248,141	(3,341)
General Government Buildings & Plant	302,055	302,055	421,183	(119,128)
Superior Court	46,600	46,600	67,539	(20,939)
Clerk of Superior Court	180,450	180,450	176,088	4,362
District Attorney	40,483	40,483	40,837	(354)
Magistrate Court	179,300	179,300	180,527	(1,227)
Probate Court	100,200	100,200	90,660	9,540
Public Defender	77,120	77,120	110,450	(33,330)
VAP	39,300	39,300	34,121	5,179
Juvenile Program	5,000	5,000	--	5,000
Sheriff	1,264,400	1,264,400	1,365,656	(101,256)
Jail	1,039,800	1,039,800	1,128,489	(88,689)
Search & Rescue	10,200	10,200	4,607	5,593
Emergency Medical Service	775,800	775,800	921,033	(145,233)
Coroner/Medical Examiner	12,645	12,645	16,479	(3,834)
Animal Control	79,350	79,350	66,481	12,869
Emergency Management	87,720	87,720	82,788	4,932
Highways & Streets	1,532,300	1,532,300	2,888,419	(1,356,119)
Maintenance & Shop	149,500	149,500	146,124	3,376
Health Centers/General Clinics	--	--	7,947	(7,947)
DFACS	30,400	30,400	30,683	(283)
Transit Vans	--	--	30,052	(30,052)
Board Of Education	200,000	200,000	270,444	(70,444)
Other Health & Welfare	90,000	90,000	90,000	--
Recreation	--	--	9,110	(9,110)
Senior Citizens Center	30,400	30,400	34,345	(3,945)
Library	91,400	91,400	95,186	(3,786)
Extension Service	106,495	106,495	108,781	(2,286)
Airport	14,700	14,700	133,954	(119,254)
Planning & Zoning	96,000	96,000	84,555	11,445
Chambers Of Commerce	30,000	30,000	30,000	--
Economic Development	245,000	245,000	213,000	32,000
Total Expenditures	8,966,000	8,966,000	10,940,392	(1,974,392)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	407,550	407,550	(1,975,051)	(2,382,601)
OTHER FINANCING SOURCES (USES)				
Transfers In	--	--	48,991	48,991
Transfers Out	(457,550)	(457,550)	(484,791)	(27,241)
Proceeds Of Capital Asset Dispositions	50,000	50,000	446	(49,554)
Capital Leases	--	--	1,300,959	1,300,959
Total Other Financing Sources (Uses)	(407,550)	(407,550)	865,605	1,273,155
Net Change In Fund Balances	--	--	(1,109,446)	(1,109,446)
Fund Balances - Beginning	(46,077)	(46,077)	(46,077)	--
FUND BALANCES - ENDING	$ (46,077)	$ (46,077)	$ (1,155,523)	$ (1,109,446)

The notes to the required supplementary information are an integral part of this schedule.

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The presentation of expenditures reported in the General Fund *Schedule Of Revenues, Expenditures, & Changes In Fund Balances – Budget & Actual* differs from the *Statement Of Revenues, Expenditures, & Changes In Fund Balance – Governmental Funds* due to the functional classification of certain expenditures. The following schedule presents a reconciliation of those amounts.

	Budget Schedule	Reconciliation	Governmental Fund Statement
Current			
General Government			
Board Of Commissioners	$ 72,814	$ --	$ 72,814
Administration	1,440,066	(49,593)	1,390,473
Elections	98,738	--	98,738
Tax Commissioner	201,095	--	201,095
Tax Assessor	248,141	--	248,141
General Government Buildings & Plant	421,183	(12,905)	408,278
	2,482,037	(62,498)	2,419,539
Judicial			
Superior Court	67,539	--	67,539
Clerk of Superior Court	176,088	--	176,088
District Attorney	40,837	--	40,837
Magistrate Court	180,527	--	180,527
Probate Court	90,660	--	90,660
Public Defender	110,450	--	110,450
VAP	34,121	--	34,121
	700,222	--	700,222
Public Safety			
Sheriff	1,365,656	(71,058)	1,294,598
Jail	1,128,489	(4,599)	1,123,890
Search & Rescue	4,607	--	4,607
Emergency Medical Service	921,033	(56,211)	864,822
Coroner/Medical Examiner	16,479	--	16,479
Animal Control	66,481	--	66,481
Emergency Management	82,788	--	82,788
	3,585,533	(131,868)	3,453,665
Public Works			
Highways & Streets	2,888,419	--	2,888,419
Maintenance & Shop	146,124	--	146,124
	3,034,543	--	3,034,543
Health & Welfare			
Health Centers/General Clinics	7,947	--	7,947
DFACS	30,683	--	30,683
Transit Vans	30,052	--	30,052
Board Of Education	270,444	--	270,444
Other Health & Welfare	90,000	--	90,000
	429,126	--	429,126
Culture & Recreation			
Recreation	9,110	--	9,110
Senior Citizens Center	34,345	--	34,345
Library	95,186	--	95,186
	138,641	--	138,641
Housing & Development			
Extension Service	108,781	--	108,781
Airport	133,954	--	133,954
Planning & Zoning	84,555	--	84,555
Chambers Of Commerce	30,000	--	30,000
Economic Development	213,000	--	213,000
	570,290	--	570,290
Debt Service	--	194,366	194,366
Total Expenditures	$ 10,940,392	$ --	$ 10,940,392

COMBINING & INDIVIDUAL FUND SCHEDULES

Major Governmental Funds

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 204,246	$ 257,775
Receivables (Net Of Allowance For Uncollectibles)		
Taxes	493,418	244,764
Accounts	276,443	150,590
Intergovernmental	237,685	922,480
Due From Other Funds		
E-911 Special Revenue Fund	93,256	685
Fire Special Revenue Fund	12,313	547
Recreation Special Revenue Fund	104,430	59,068
SPLOST 3 Capital Projects Fund	1,260	1,260
Solid Waste Special Revenue Fund	12,000	12,000
CDBG Capital Projects Fund	33,114	--
Drug Abuse Treatment & Education	946	941
Due From Component Unit	7,570	1,034
TOTAL ASSETS	$ 1,476,681	$ 1,651,144
LIABILITIES & FUND BALANCES		
Liabilities		
Cash Overdraft	$ 186,977	$ 302,620
Accounts Payable	118,801	122,440
Accrued Wages, Withholdings & Benefits	13,245	140
Compensated Absences Payable	34,933	27,708
Due To Other Funds		
SPLOST 3 Capital Projects Fund	223,600	200,000
Drug Abuse Treatment & Education	--	1,504
Accrued Interest Payable	3,877	3,780
Deferred Revenue		
Property Taxes	458,153	210,591
Ambulance Fees	92,618	78,438
Notes Payable - Current	1,500,000	750,000
Total Liabilities	2,632,204	1,697,221
Fund Balances		
Unreserved	(1,155,523)	(46,077)
Total Fund Balances	(1,155,523)	(46,077)
TOTAL LIABILITIES & FUND BALANCES	$ 1,476,681	$ 1,651,144

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Taxes	$ 6,353,063	$ 6,601,971
Licenses & Permits	43,149	56,934
Intergovernmental	466,891	914,312
Charges For Services	1,470,326	1,570,914
Fines & Forfeitures	585,875	446,104
Investment Income	2,141	2,553
Contributions & Donations	--	59,000
Miscellaneous	43,896	54,556
Total Revenues	8,965,341	9,706,344
EXPENDITURES		
Current		
General Government	2,419,539	2,472,738
Judicial	700,222	690,595
Public Safety	3,453,665	2,258,609
Public Works	3,034,543	2,050,634
Health & Welfare	429,126	349,295
Culture & Recreation	138,641	127,218
Housing & Development	570,290	520,407
Debt Service	194,366	133,870
Total Expenditures	10,940,392	8,603,366
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(1,975,051)	1,102,978
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Special Revenue Fund	36,336	--
Administrative Building Capital Projects Fund	--	8,500
Sheriff's Drug Special Revenue Fund	12,655	--
Transfers Out		
E-911 Special Revenue Fund	(179,363)	(54,125)
Jail Special Revenue Fund	--	(1,571,422)
Recreation Special Revenue Fund	(233,400)	(130,000)
SPLOST 3 Capital Projects Fund	(72,028)	(65,000)
Proceeds Of Capital Asset Dispositions	446	2,337
Capital Leases	1,300,959	257,304
Total Other Financing Sources (Uses)	865,605	(1,552,406)
Net Change In Fund Balances	(1,109,446)	(449,428)
Fund Balances - Beginning	(46,077)	403,351
FUND BALANCES - ENDING	$ (1,155,523)	$ (46,077)

BERRIEN COUNTY, GEORGIA
EIP Revolving Loan Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 144,711	$ 103,215
Receivables (Net Of Allowance For Uncollectibles)		
Notes Receivable	210,743	243,948
TOTAL ASSETS	$ 355,454	$ 347,163
LIABILITIES & FUND BALANCES		
Liabilities		
	$ --	$ --
Total Liabilities	--	--
Fund Balances		
Unreserved	355,454	347,163
Total Fund Balances	355,454	347,163
TOTAL LIABILITIES & FUND BALANCES	$ 355,454	$ 347,163

BERRIEN COUNTY, GEORGIA
EIP Revolving Loan Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Interest Revenue	$ 8,291	$ 10,703
Total Revenues	8,291	10,703
EXPENDITURES		
	--	--
Total Expenditures	--	--
Excess (Deficiency) Of Revenues Over (Under) Expenditures	8,291	10,703
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	8,291	10,703
Fund Balances - Beginning	347,163	336,460
FUND BALANCES - ENDING	$ 355,454	$ 347,163

BERRIEN COUNTY, GEORGIA
SPLOST #3 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 560,690	$ 277,864
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	119,219	119,372
Due From Other Funds		
General Fund	223,600	200,000
E-911 Special Revenue Fund	1,161	--
TOTAL ASSETS	$ 904,670	$ 597,236
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 148,301	$ 51,016
Due To Other Funds		
General Fund	1,260	1,260
SPLOST Debt Service Fund	--	99,000
Total Liabilities	149,561	151,276
Fund Balances		
Unreserved	755,109	445,960
Total Fund Balances	755,109	445,960
TOTAL LIABILITIES & FUND BALANCES	$ 904,670	$ 597,236

BERRIEN COUNTY, GEORGIA
SPLOST #3 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Taxes		
Special Purpose Local Option Sales & Use	$ 1,098,989	$ 981,553
Interest Revenue	1,350	1,018
Total Revenues	1,100,339	982,571
EXPENDITURES		
Capital Outlay	269,861	226,707
Debt Service	696,461	189,083
Intergovernmental		
Intergovernmental Payments of SPLOST		
Enigma	60,595	52,543
Nashville	327,496	283,973
Alapaha	47,543	41,225
Ray City	52,026	45,112
Total Expenditures	1,453,982	838,643
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(353,643)	143,928
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	72,028	65,000
Transfers Out	--	--
Proceeds Of Capital Asset Dispositions	590,764	--
Total Other Financing Sources (Uses)	662,792	65,000
Net Change In Fund Balances	309,149	208,928
Fund Balances - Beginning	445,960	237,032
FUND BALANCES - ENDING	$ 755,109	$ 445,960

Nonmajor Governmental Funds

BERRIEN COUNTY, GEORGIA

Nonmajor Governmental Funds
Combining Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010

	Special Revenue Funds								Capital Projects Funds					Debt Service Funds	
	Solid Waste	Jail	Fire	Recreation	Sheriff's Drug	E-911	Drug Abuse Treatment & Education	Total	Administrative Building	SPLOST #2	CDBG 2009	CDBG	Total	SPLOST	Total Nonmajor Governmental Funds
ASSETS															
Cash & Cash Equivalents	$37,907	$41,055	$112,888	$ 3,398	$ 1,522	$ 11,319	$ 4,718	$212,807	$ --	$ 4,116	$ 100	$ 638	$ 4,854	$137,290	$ 354,951
Receivables (Net Of Allowance	--	--	5,000	1,558	--	88,778	--	95,336	--	--	33,114	98,468	131,582	--	226,918
Due From Other Funds	--	--	--	289	--	1,416	--	1,705	--	--	--	--	--	--	1,705
Total Assets	$37,907	$41,055	$117,888	$ 5,245	$ 1,522	$101,513	$ 4,718	$309,848	$ --	$ 4,116	$33,214	$99,106	$136,436	$137,290	$ 583,574
LIABILITIES & FUND EQUITY															
Liabilities															
Accounts Payable	$ 250	$ --	$ 11,927	$ 1,480	$ --	$ 390	$ --	$ 14,047	$ --	$ --	$ --	$99,006	$ 99,006	$ --	$ 113,053
Accrued Wages, Withholdings	--	--	--	--	--	1,254	--	1,254	--	--	--	--	--	--	1,254
Compensated Absences Paya	--	4,061	--	--	--	1,081	--	5,142	--	--	--	--	--	--	5,142
Due To Other Funds	12,000	1,416	12,313	104,430	--	94,706	946	225,811	--	--	33,114	--	33,114	--	258,925
Total Liabilities	12,250	5,477	24,240	105,910	--	97,431	946	246,254	--	--	33,114	99,006	132,120	--	378,374
Fund Balances															
Unreserved	25,657	35,578	93,648	(100,665)	1,522	4,082	3,772	63,594	--	4,116	100	100	4,316	137,290	205,200
Total Fund Balances	25,657	35,578	93,648	(100,665)	1,522	4,082	3,772	63,594	--	4,116	100	100	4,316	137,290	205,200
Total Liabilities & Fund Balances	$37,907	$41,055	$117,888	$ 5,245	$ 1,522	$101,513	$ 4,718	$309,848	$ --	$ 4,116	$33,214	$99,106	$136,436	$137,290	$ 583,574

BERRIEN COUNTY, GEORGIA

Nonmajor Governmental Funds
Combining Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Year Ended June 30, 2010

	Special Revenue Funds								Capital Projects Funds					Debt Service Funds	
	Solid Waste	Jail	Fire	Recreation	Sheriff's Drug	E-911	Drug Abuse Treatment & Education	Total	Administrative Building	SPLOST #2	CDBG 2009	CDBG	Total	SPLOST	Total Nonmajor Governmental Funds
REVENUES															
Taxes	$ 55,000	$ --	$ 210,610	$ --	$ --	$ --	$ --	$ 265,610	$ --	$ --	$ --	$ --	$ --	$ 396,000	$ 661,610
Intergovernmental	--	--	--	--	--	16,603	--	16,603	--	--	38,114	98,467	136,581	--	153,184
Charges For Services	400	--	--	146,028	--	256,678	--	403,106	--	--	--	--	--	--	403,106
Fines & Forfeitures	--	41,085	--	--	23,909	--	2,376	67,370	--	--	--	--	--	--	67,370
Interest Revenue	106	181	426	33	--	416	--	1,162	--	21	--	--	21	709	1,892
Contributions & Donations	--	--	20,000	22,005	--	--	--	42,005	--	--	--	--	--	--	42,005
Miscellaneous	14,997	--	561	4,111	--	--	--	19,669	--	--	100	--	100	--	19,769
Total Revenues	70,503	41,266	231,597	172,177	23,909	273,697	2,376	815,525	--	21	38,214	98,467	136,702	396,709	1,348,936
EXPENDITURES															
Current															
Public Safety	--	76	111,221	--	11,149	449,383	41	571,870	--	--	--	--	--	--	571,870
Public Works	22,941	--	--	--	--	--	--	22,941	--	--	--	--	--	--	22,941
Culture & Recreation	--	--	--	374,587	--	--	--	374,587	--	--	5,000	--	5,000	--	379,587
Housing & Development	--	--	20,470	--	--	--	--	20,470	--	--	--	--	--	--	20,470
Capital Outlay	--	--	52,945	5,650	--	29,638	--	88,233	--	--	33,114	99,006	132,120	--	220,353
Debt Service	--	--	--	50,400	--	--	--	50,400	--	--	--	--	--	435,007	485,407
Total Expenditures	22,941	76	184,636	430,637	11,149	479,021	41	1,128,501	--	--	38,114	99,006	137,120	435,007	1,700,628
Excess (Deficiency) Of Revenues Over (Under) Expenditures	47,562	41,190	46,961	(258,460)	12,760	(205,324)	2,335	(312,976)	--	21	100	(539)	(418)	(38,298)	(351,692)
OTHER FINANCING SOURCES (USES)															
Transfers In	--	--	--	233,400	--	179,363	--	412,763	--	--	--	--	--	9,148	421,911
Transfers Out	--	(36,336)	--	--	(12,655)	--	--	(48,991)	(9,148)	--	--	--	(9,148)	--	(58,139)
Proceeds Of Capital Asset Dispositions	--	--	--	2,741	--	--	--	2,741	--	--	--	--	--	--	2,741
Total Other Financing Sources (Uses)	--	(36,336)	--	236,141	(12,655)	179,363	--	366,513	(9,148)	--	--	--	(9,148)	9,148	366,513
Net Change In Fund Balances	47,562	4,854	46,961	(22,319)	105	(25,961)	2,335	53,537	(9,148)	21	100	(539)	(9,566)	(29,150)	14,821
Fund Balances - Beginning	(21,905)	30,724	46,687	(78,346)	1,417	30,043	1,437	10,057	9,148	4,095	--	639	13,882	166,440	190,379
FUND BALANCES - ENDING	$ 25,657	$ 35,578	$ 93,648	$ (100,665)	$ 1,522	$ 4,082	$ 3,772	$ 63,594	$ --	$ 4,116	$ 100	$ 100	$ 4,316	$ 137,290	$ 205,200

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 37,907	$ --
TOTAL ASSETS	$ 37,907	$ --
LIABILITIES & FUND BALANCES		
Liabilities		
Cash Overdraft	$ --	$ 9,905
Accounts Payable	250	--
Due To Other Funds		
General Fund	12,000	12,000
Total Liabilities	12,250	21,905
Fund Balances		
Unreserved	25,657	(21,905)
Total Fund Balances	25,657	(21,905)
TOTAL LIABILITIES & FUND BALANCES	$ 37,907	$ --

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Taxes	$ 55,000	$ 63,700
Charges For Services	400	1,324
Interest Revenue	106	10
Miscellaneous	14,997	1,260
Total Revenues	70,503	66,294
EXPENDITURES		
Current		
Public Works	22,941	61,349
Total Expenditures	22,941	61,349
Excess (Deficiency) Of Revenues Over (Under) Expenditures	47,562	4,945
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	47,562	4,945
Fund Balances - Beginning	(21,905)	(26,850)
FUND BALANCES - ENDING	$ 25,657	$ (21,905)

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 53,700	$ 55,000	$ 1,300
Charges For Services	1,200	400	(800)
Interest Revenue	100	106	6
Miscellaneous	--	14,997	14,997
Total Revenues	55,000	70,503	15,503
EXPENDITURES			
Current			
Public Works	55,000	22,941	32,059
Total Expenditures	55,000	22,941	32,059
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	47,562	47,562
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change In Fund Balances	--	47,562	47,562
Fund Balances - Beginning	(21,905)	(21,905)	--
FUND BALANCES - ENDING	$ (21,905)	$ 25,657	$ 47,562

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 41,055	$ 3,874
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	--	39,886
TOTAL ASSETS	$ 41,055	$ 43,760
LIABILITIES & FUND BALANCES		
Liabilities		
Cash Overdraft	$ --	$ 6,837
Accounts Payable	--	798
Compensated Absences Payable	4,061	3,985
Due To Other Funds		
E-911 Special Revenue Fund	1,416	1,416
Total Liabilities	5,477	13,036
Fund Balances		
Unreserved	35,578	30,724
Total Fund Balances	35,578	30,724
TOTAL LIABILITIES & FUND BALANCES	$ 41,055	$ 43,760

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Charges For Services	$ --	$ 169,581
Fines & Forfeitures	41,085	31,615
Interest Revenue	181	336
Miscellaneous	--	1,200
Total Revenues	41,266	202,732
EXPENDITURES		
Current		
Public Safety	76	1,104,420
Capital Outlay	--	12,550
Total Expenditures	76	1,116,970
Excess (Deficiency) Of Revenues Over (Under) Expenditures	41,190	(914,238)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	1,571,422
Transfers Out		
General Fund	(36,336)	--
Total Other Financing Sources (Uses)	(36,336)	1,571,422
Net Change In Fund Balances	4,854	657,184
Fund Balances - Beginning	30,724	(626,460)
FUND BALANCES - ENDING	$ 35,578	$ 30,724

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Charges For Services	$ 210,000	$ --	$ (210,000)
Fines & Forfeitures	25,000	41,085	16,085
Interest Revenue	250	181	(69)
Miscellaneous	--	--	--
Total Revenues	235,250	41,266	(193,984)
EXPENDITURES			
Current			
Public Safety	1,035,200	76	1,035,124
Capital Outlay	4,600	--	4,600
Total Expenditures	1,039,800	76	1,039,724
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(804,550)	41,190	845,740
OTHER FINANCING SOURCES (USES)			
Transfers In	804,550	--	(804,550)
Transfers Out	--	(36,336)	(36,336)
Total Other Financing Sources (Uses)	804,550	(36,336)	(840,886)
Net Change In Fund Balances	--	4,854	4,854
Fund Balances - Beginning	30,724	30,724	--
FUND BALANCES - ENDING	$ 30,724	$ 35,578	$ 4,854

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 112,888	$ 43,103
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	561	450
Intergovernmental	4,439	4,439
TOTAL ASSETS	$ 117,888	$ 47,992
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 11,927	$ 758
Due To Other Funds		
General Fund	12,313	547
Total Liabilities	24,240	1,305
Fund Balances		
Unreserved	93,648	46,687
Total Fund Balances	93,648	46,687
TOTAL LIABILITIES & FUND BALANCES	$ 117,888	$ 47,992

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Taxes	$ 210,610	$ 207,409
Intergovernmental	--	244,625
Charges For Services	--	38,392
Interest Revenue	426	266
Contributions & Donations	20,000	--
Miscellaneous	561	262
Total Revenues	231,597	490,954
EXPENDITURES		
Current		
Public Safety	111,221	106,347
Housing & Development	20,470	--
Capital Outlay	52,945	354,175
Total Expenditures	184,636	460,522
Excess (Deficiency) Of Revenues Over (Under) Expenditures	46,961	30,432
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	46,961	30,432
Fund Balances - Beginning	46,687	16,255
FUND BALANCES - ENDING	$ 93,648	$ 46,687

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 210,610	$ 210,610	$ --
Charges For Services	2,000	--	(2,000)
Interest Revenue	1,000	426	(574)
Contributions & Donations	--	20,000	20,000
Miscellaneous	--	561	561
Total Revenues	213,610	231,597	17,987
EXPENDITURES			
Current			
Public Safety	118,500	111,221	7,279
Housing & Development	21,785	20,470	1,315
Capital Outlay	73,325	52,945	20,380
Total Expenditures	213,610	184,636	28,974
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	46,961	46,961
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change In Fund Balances	--	46,961	46,961
Fund Balances - Beginning	46,687	46,687	--
FUND BALANCES - ENDING	$ 46,687	$ 93,648	$ 46,961

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 3,398	$ 2,594
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	1,558	--
Due From Other Funds		
E-911 Special Revenue Fund	289	--
TOTAL ASSETS	$ 5,245	$ 2,594
LIABILITIES & FUND BALANCES		
Liabilities		
Cash Overdraft	$ --	$ 20,391
Accounts Payable	1,480	1,481
Due To Other Funds		
General Fund	104,430	59,068
Total Liabilities	105,910	80,940
Fund Balances		
Unreserved	(100,665)	(78,346)
Total Fund Balances	(100,665)	(78,346)
TOTAL LIABILITIES & FUND BALANCES	$ 5,245	$ 2,594

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Charges For Services	$ 146,028	$ 152,620
Contributions & Donations	22,005	16,242
Interest Revenue	33	99
Miscellaneous	4,111	9,777
Total Revenues	172,177	178,738
EXPENDITURES		
Current		
Culture & Recreation	374,587	370,021
Capital Outlay	5,650	17,310
Debt Service	50,400	54,600
Total Expenditures	430,637	441,931
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(258,460)	(263,193)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	233,400	130,000
Transfers Out	--	--
Proceeds Of Capital Asset Dispositions	2,741	11,978
Total Other Financing Sources (Uses)	236,141	141,978
Net Change In Fund Balances	(22,319)	(121,215)
Fund Balances - Beginning	(78,346)	42,869
FUND BALANCES - ENDING	$ (100,665)	$ (78,346)

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Charges For Services	$ 130,000	$ 146,028	$ 16,028
Contributions & Donations	20,000	22,005	2,005
Interest Revenue	1,000	33	(967)
Miscellaneous	8,500	4,111	(4,389)
Total Revenues	159,500	172,177	12,677
EXPENDITURES			
Current			
Culture & Recreation	367,900	374,587	(6,687)
Capital Outlay	11,000	5,650	5,350
Debt Service	2,000	50,400	(48,400)
Total Expenditures	380,900	430,637	(49,737)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(221,400)	(258,460)	(37,060)
OTHER FINANCING SOURCES (USES)			
Transfers In	218,400	233,400	15,000
Transfers Out	--	--	--
Proceeds Of Capital Asset Dispositions	3,000	2,741	(259)
Total Other Financing Sources (Uses)	221,400	236,141	14,741
Net Change In Fund Balances	--	(22,319)	(22,319)
Fund Balances - Beginning	(78,346)	(78,346)	--
FUND BALANCES - ENDING	$ (78,346)	$ (100,665)	$ (22,319)

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 1,522	$ 1,417
TOTAL ASSETS	$ 1,522	$ 1,417
LIABILITIES & FUND BALANCES		
Liabilities		
	$ --	$ --
Total Liabilities	--	--
Fund Balances		
Unreserved	1,522	1,417
Total Fund Balances	1,522	1,417
TOTAL LIABILITIES & FUND BALANCES	$ 1,522	$ 1,417

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Fines & Forfeitures	$ 23,909	$ 9,321
Total Revenues	23,909	9,321
EXPENDITURES		
Current		
Public Safety	11,149	29,349
Total Expenditures	11,149	29,349
Excess (Deficiency) Of Revenues Over (Under) Expenditures	12,760	(20,028)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	(12,655)	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	(12,655)	--
Net Change In Fund Balances	105	(20,028)
Fund Balances - Beginning	1,417	21,445
FUND BALANCES - ENDING	$ 1,522	$ 1,417

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 500,000	$ 23,909	$ (476,091)
Total Revenues	500,000	23,909	(476,091)
EXPENDITURES			
Current			
Public Safety	500,000	11,149	488,851
Total Expenditures	500,000	11,149	488,851
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	12,760	12,760
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	(12,655)	(12,655)
Total Other Financing Sources (Uses)	--	(12,655)	(12,655)
Net Change In Fund Balances	--	105	105
Fund Balances - Beginning	1,417	1,417	--
FUND BALANCES - ENDING	$ 1,417	$ 1,522	$ 105

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 11,319	$ --
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	88,778	37,068
Jail Special Revenue Fund	1,416	1,416
TOTAL ASSETS	$ 101,513	$ 38,484
LIABILITIES & FUND BALANCES		
Liabilities		
Cash Overdraft	$ --	$ 3,312
Accounts Payable	390	2,794
Accrued Wages, Withholdings & Benefits	1,254	--
Compensated Absences Payable	1,081	1,650
Due To Other Funds		
General Fund	93,256	685
Recreation Special Revenue Fund	289	--
SPLOST 3 Capital Projects Fund	1,161	--
Total Liabilities	97,431	8,441
Fund Balances		
Unreserved	4,082	30,043
Total Fund Balances	4,082	30,043
TOTAL LIABILITIES & FUND BALANCES	$ 101,513	$ 38,484

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Intergovernmental	$ 16,603	$ --
Charges For Services	256,678	243,261
Interest Revenue	416	111
Total Revenues	273,697	243,372
EXPENDITURES		
Current		
Public Safety	449,383	410,643
Capital Outlay	29,638	1,006
Total Expenditures	479,021	411,649
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(205,324)	(168,277)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	179,363	54,125
Transfers Out	--	--
Total Other Financing Sources (Uses)	179,363	54,125
Net Change In Fund Balances	(25,961)	(114,152)
Fund Balances - Beginning	30,043	144,195
FUND BALANCES - ENDING	$ 4,082	$ 30,043

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ --	$ 16,603	$ 16,603
Charges For Services	225,000	256,678	31,678
Interest Revenue	500	416	(84)
Total Revenues	225,500	273,697	48,197
EXPENDITURES			
Current			
Public Safety	464,650	449,383	15,267
Capital Outlay	--	29,638	(29,638)
Total Expenditures	464,650	479,021	(14,371)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(239,150)	(205,324)	33,826
OTHER FINANCING SOURCES (USES)			
Transfers In	239,150	179,363	(59,787)
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	239,150	179,363	(59,787)
Net Change In Fund Balances	--	(25,961)	(25,961)
Fund Balances - Beginning	30,043	30,043	--
FUND BALANCES - ENDING	$ 30,043	$ 4,082	$ (25,961)

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 4,718	$ 874
Due From Other Funds		
General Fund	--	1,504
TOTAL ASSETS	$ 4,718	$ 2,378
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
General Fund	$ 946	$ 941
Total Liabilities	946	941
Fund Balances		
Unreserved	3,772	1,437
Total Fund Balances	3,772	1,437
TOTAL LIABILITIES & FUND BALANCES	$ 4,718	$ 2,378

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Fines & Forfeitures	$ 2,376	$ 2,378
Total Revenues	2,376	2,378
EXPENDITURES		
Current		
Public Safety	41	941
Total Expenditures	41	941
Excess (Deficiency) Of Revenues Over (Under) Expenditures	2,335	1,437
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	2,335	1,437
Fund Balances - Beginning	1,437	--
FUND BALANCES - ENDING	$ 3,772	$ 1,437

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 2,000	$ 2,376	$ 376
Total Revenues	2,000	2,376	376
EXPENDITURES			
Current			
Public Safety	2,000	41	1,959
Total Expenditures	2,000	41	1,959
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	2,335	2,335
OTHER FINANCING SOURCES (USES)			
Transfers In	--	--	--
Transfers Out	--	--	--
Total Other Financing Sources (Uses)	--	--	--
Net Change In Fund Balances	--	2,335	2,335
Fund Balances - Beginning	1,437	1,437	--
FUND BALANCES - ENDING	$ 1,437	$ 3,772	$ 2,335

BERRIEN COUNTY, GEORGIA
Administrative Building Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Restricted Assets		
Cash & Cash Equivalents	$ --	$ 9,148
TOTAL ASSETS	$ --	$ 9,148
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
General Fund	$ --	$ --
Total Liabilities	--	--
Fund Balances		
Unreserved	--	9,148
Total Fund Balances	--	9,148
TOTAL LIABILITIES & FUND BALANCES	$ --	$ 9,148

BERRIEN COUNTY, GEORGIA
Administrative Building Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Interest Revenue	$ --	$ 1,074
Total Revenues	--	1,074
EXPENDITURES		
	--	--
Total Expenditures	--	--
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	1,074
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out		
Administrative Building Capital Projects Fund	(9,148)	--
General Fund	--	(8,500)
Total Other Financing Sources (Uses)	(9,148)	(8,500)
Net Change In Fund Balances	(9,148)	(7,426)
Fund Balances - Beginning	9,148	16,574
FUND BALANCES - ENDING	$ --	$ 9,148

BERRIEN COUNTY, GEORGIA
Administrative Building Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
From Inception And For The Year Ended June 30, 2010

	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
Interest Revenue	$ --	$ 324,422	$ --	$ 324,422
Total Revenues	--	324,422	--	324,422
EXPENDITURES				
Capital Outlay	6,500,000	6,492,503	--	6,492,503
Debt Service	--	343,206	--	343,206
Total Expenditures	6,500,000	6,835,709	--	6,835,709
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(6,500,000)	(6,511,287)	--	(6,511,287)
OTHER FINANCING SOURCES (USES)				
Transfers In	--	28,935	--	28,935
Transfers Out	--	(8,500)	(9,148)	(17,648)
Certificates Of Participation	6,500,000	6,500,000	--	6,500,000
Total Other Financing Sources (Uses)	6,500,000	6,520,435	(9,148)	6,511,287
Net Change In Fund Balances	$ --	$ 9,148	(9,148)	$ --
Fund Balances - Beginning			9,148	
FUND BALANCES - ENDING			$ --	

BERRIEN COUNTY, GEORGIA
SPLOST #2 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 4,116	$ 4,095
TOTAL ASSETS	$ 4,116	$ 4,095
LIABILITIES & FUND BALANCES		
Liabilities		
	$ --	$ --
Total Liabilities	--	--
Fund Balances		
Unreserved	4,116	4,095
Total Fund Balances	4,116	4,095
TOTAL LIABILITIES & FUND BALANCES	$ 4,116	$ 4,095

BERRIEN COUNTY, GEORGIA
SPLOST #2 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Interest Revenue	$ 21	$ 18
Total Revenues	21	18
EXPENDITURES		
	--	--
Total Expenditures	--	--
Excess (Deficiency) Of Revenues Over (Under) Expenditures	21	18
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	21	18
Fund Balances - Beginning	4,095	4,077
FUND BALANCES - ENDING	$ 4,116	$ 4,095

BERRIEN COUNTY, GEORGIA
CDBG 2009 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 100	$ --
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	33,114	--
TOTAL ASSETS	$ 33,214	$ --
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
General Fund	$ 33,114	$ --
Total Liabilities	33,114	--
Fund Balances		
Unreserved	100	--
Total Fund Balances	100	--
TOTAL LIABILITIES & FUND BALANCES	$ 33,214	$ --

BERRIEN COUNTY, GEORGIA
CDBG 2009 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Intergovernmental	$ 38,114	$ --
Miscellaneous	100	--
Total Revenues	38,214	--
EXPENDITURES		
Current		
Culture & Recreation	5,000	--
Capital Outlay	33,114	--
Total Expenditures	38,114	--
Excess (Deficiency) Of Revenues Over (Under) Expenditures	100	--
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	100	--
Fund Balances - Beginning	--	--
FUND BALANCES - ENDING	$ 100	$ --

BERRIEN COUNTY, GEORGIA
CDBG Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 638	$ 639
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	98,468	--
TOTAL ASSETS	$ 99,106	$ 639
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 99,006	$ --
Total Liabilities	99,006	--
Fund Balances		
Unreserved	100	639
Total Fund Balances	100	639
TOTAL LIABILITIES & FUND BALANCES	$ 99,106	$ 639

BERRIEN COUNTY, GEORGIA
CDBG Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Intergovernmental	$ 98,467	$ 295,852
Total Revenues	98,467	295,852
EXPENDITURES		
Capital Outlay	99,006	298,297
Total Expenditures	99,006	298,297
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(539)	(2,445)
OTHER FINANCING SOURCES (USES)		
Transfers In	--	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	--	--
Net Change In Fund Balances	(539)	(2,445)
Fund Balances - Beginning	639	3,084
FUND BALANCES - ENDING	$ 100	$ 639

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2010 And 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 137,290	$ 67,440
Due From Other Funds		
SPLOST 3 Capital Projects Fund	--	99,000
TOTAL ASSETS	$ 137,290	$ 166,440
LIABILITIES & FUND BALANCES		
Liabilities		
	$ --	$ --
Total Liabilities	--	--
Fund Balances		
Unreserved	137,290	166,440
Total Fund Balances	137,290	166,440
TOTAL LIABILITIES & FUND BALANCES	$ 137,290	$ 166,440

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Taxes		
Special Purpose Local Option Sales & Use	$ 396,000	$ 396,000
Interest Revenue	709	996
Total Revenues	396,709	396,996
EXPENDITURES		
Debt Service	435,007	439,351
Total Expenditures	435,007	439,351
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(38,298)	(42,355)
OTHER FINANCING SOURCES (USES)		
Transfers In		
Administrative Building Capital Projects Fund	9,148	--
Transfers Out	--	--
Total Other Financing Sources (Uses)	9,148	--
Net Change In Fund Balances	(29,150)	(42,355)
Fund Balances - Beginning	166,440	208,795
FUND BALANCES - ENDING	$ 137,290	$ 166,440

Fiduciary Funds

BERRIEN COUNTY, GEORGIA
Fiduciary Funds
Combining Schedule Of Fiduciary Assets & Liabilities
June 30, 2010

	Agency Funds					
	Tax Commissioner	Probate Court	Clerk Of Superior Court	Magistrate Court	Sheriff	Total
ASSETS						
Cash & Cash Equivalents	$ 100,902	$ 670	$ 283,091	$ 9,386	$ 4,378	$ 398,427
Total Assets	$ 100,902	$ 670	$ 283,091	$ 9,386	$ 4,378	$ 398,427
LIABILITIES						
Due To Others	$ 100,902	$ 670	$ 283,091	$ 9,386	$ 4,378	$ 398,427
Total Liabilities	$ 100,902	$ 670	$ 283,091	$ 9,386	$ 4,378	$ 398,427

SUPPLEMENTAL SCHEDULES

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Revenues
For The Years Ended June 30, 2010 And 2009

	2010	2009
REVENUES		
Taxes		
Real Property	$ 4,266,168	$ 4,586,722
Personal Property	863,875	856,872
Real Estate Transfer (Intangible)	64,626	85,570
Franchise	4,143	7,024
General Sales & Use		
Local Option Sales & Use	804,316	741,201
Selective Sales & Use	38,460	38,374
Business		
Insurance Premium	187,286	188,375
Financial Institution	20,514	21,866
Penalties & Interest On Delinquent Taxes	103,675	75,967
	6,353,063	6,601,971
Licenses & Permits	43,149	56,934
	43,149	56,934
Intergovernmental	466,891	914,312
Charges For Services		
General Government	704,233	717,239
Public Safety		
Detention & Correction Services	194,112	--
Ambulance Fees	444,489	379,421
Other Public Safety Fees	36,948	38,965
Street & Public Improvements	89,494	431,006
Other Charges For Services	1,050	4,283
	1,470,326	1,570,914
Fines & Forfeitures		
Superior Court	476,695	367,327
Magistrate Court	35,722	39,497
Victims Assistance Program	39,232	36,711
Other	34,226	2,569
	585,875	446,104
Interest Revenue	2,141	2,553
Contributions & Donations	--	59,000
Miscellaneous	43,896	54,556
	43,896	54,556
Total Revenues	$ 8,965,341	$ 9,706,344

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2010 And 2009

	2010	2009
EXPENDITURES		
Current		
General Government		
Board Of Commissioners		
Personal Services & Employee Benefits	$ 61,845	$ 66,530
Purchased/Contracted Services	8,905	5,036
Supplies	2,064	5,580
Capital Outlay	--	--
Other Costs	--	--
	72,814	77,146
Administration		
Personal Services & Employee Benefits	1,186,898	970,929
Purchased/Contracted Services	176,795	309,758
Supplies	24,288	23,388
Capital Outlay	1,292	6,659
Other Costs	1,200	2,717
	1,390,473	1,313,451
Elections		
Personal Services & Employee Benefits	81,471	104,678
Purchased/Contracted Services	12,834	11,532
Supplies	4,433	12,377
Capital Outlay	--	--
Other Costs	--	--
	98,738	128,587
Tax Commissioner		
Personal Services & Employee Benefits	160,776	163,196
Purchased/Contracted Services	34,654	32,193
Supplies	5,665	4,382
Capital Outlay	--	405
Other Costs	--	--
	201,095	200,176
Tax Assessor		
Personal Services & Employee Benefits	213,360	206,356
Purchased/Contracted Services	20,748	12,717
Supplies	12,435	12,723
Capital Outlay	1,598	11,228
Other Costs	--	--
	248,141	243,024
General Government Buildings & Plant		
Personal Services & Employee Benefits	84,123	85,459
Purchased/Contracted Services	69,323	92,481
Supplies	231,798	208,951
Capital Outlay	23,034	123,463
Other Costs	--	--
	408,278	510,354
	2,419,539	2,472,738

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2010 And 2009
(Continued)

	2010	2009
Judicial		
Superior Court		
Personal Services & Employee Benefits	13,812	4,879
Purchased/Contracted Services	34,684	36,855
Supplies	19,043	20,371
Capital Outlay	--	220
Other Costs	--	--
	67,539	62,325
Clerk of Superior Court		
Personal Services & Employee Benefits	133,176	130,075
Purchased/Contracted Services	24,177	18,256
Supplies	18,735	25,024
Capital Outlay	--	640
Other Costs	--	--
	176,088	173,995
District Attorney		
Personal Services & Employee Benefits	23,683	31,153
Purchased/Contracted Services	13,018	11,869
Supplies	4,136	6,433
Capital Outlay	--	2,822
Other Costs	--	--
	40,837	52,277
Magistrate Court		
Personal Services & Employee Benefits	163,222	158,520
Purchased/Contracted Services	9,240	11,866
Supplies	4,865	4,047
Capital Outlay	3,200	1,070
Other Costs	--	--
	180,527	175,503
Probate Court		
Personal Services & Employee Benefits	81,068	93,224
Purchased/Contracted Services	7,764	9,249
Supplies	1,828	2,062
Capital Outlay	--	75
Other Costs	--	--
	90,660	104,610
Public Defender		
Personal Services & Employee Benefits	50,463	61,421
Purchased/Contracted Services	--	23,977
Supplies	17,797	2,830
Capital Outlay	--	--
Other Costs	42,190	--
	110,450	88,228

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2010 And 2009
(Continued)

	2010	2009
VAP		
Personal Services & Employee Benefits	30,971	31,272
Purchased/Contracted Services	3,087	2,339
Supplies	63	46
Capital Outlay	--	--
Other Costs	--	--
	34,121	33,657
	700,222	690,595
Public Safety		
Sheriff		
Personal Services & Employee Benefits	905,671	889,677
Purchased/Contracted Services	114,337	149,957
Supplies	115,679	115,651
Capital Outlay	158,911	55,638
Other Costs	--	--
	1,294,598	1,210,923
Jail		
Personal Services & Employee Benefits	652,592	--
Purchased/Contracted Services	179,078	--
Supplies	292,220	--
Capital Outlay	--	--
Other Costs	--	--
	1,123,890	--
Search & Rescue		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	4,152	825
Supplies	455	1,444
Capital Outlay	--	--
Other Costs	--	--
	4,607	2,269
Emergency Medical Service		
Personal Services & Employee Benefits	649,524	646,952
Purchased/Contracted Services	60,981	47,670
Supplies	62,766	63,710
Capital Outlay	91,551	100,652
Other Costs	--	--
	864,822	858,984
Coroner/Medical Examiner		
Personal Services & Employee Benefits	3,015	4,565
Purchased/Contracted Services	12,159	9,039
Supplies	1,305	200
Capital Outlay	--	--
Other Costs	--	--
	16,479	13,804

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2010 And 2009
(Continued)

	2010	2009
Animal Control		
Personal Services & Employee Benefits	49,806	49,700
Purchased/Contracted Services	10,306	13,504
Supplies	5,571	7,487
Capital Outlay	798	3,109
Other Costs	--	--
	66,481	73,800
Emergency Management		
Personal Services & Employee Benefits	75,058	77,941
Purchased/Contracted Services	4,775	4,272
Supplies	2,955	2,801
Capital Outlay	--	13,815
Other Costs	--	--
	82,788	98,829
	3,453,665	2,258,609
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	850,757	873,131
Purchased/Contracted Services	105,792	101,112
Supplies	433,269	529,402
Capital Outlay	1,498,601	392,898
Other Costs	--	--
	2,888,419	1,896,543
Maintenance & Shop		
Personal Services & Employee Benefits	134,335	144,307
Purchased/Contracted Services	3,689	2,026
Supplies	8,100	7,758
Capital Outlay	--	--
Other Costs	--	--
	146,124	154,091
	3,034,543	2,050,634
Health & Welfare		
Health Centers/General Clinics		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	--	--
Supplies	--	--
Capital Outlay	--	--
Other Costs	7,947	--
	7,947	--
DFACS		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	14,205	13,674
Supplies	--	--
Capital Outlay	--	--
Other Costs	16,478	17,961
	30,683	31,635

	2010	2009
Transit Vans		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	--	--
Supplies	--	--
Capital Outlay	--	--
Other Costs	30,052	33,318
	30,052	33,318
Board Of Education		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	--	--
Supplies	270,444	194,342
Capital Outlay	--	--
Other Costs	--	--
	270,444	194,342
Other Health & Welfare		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	--	--
Supplies	--	--
Capital Outlay	--	--
Other Costs	90,000	90,000
	90,000	90,000
	429,126	349,295
Culture & Recreation		
Recreation		
Personal Services & Employee Benefits	510	--
Purchased/Contracted Services	--	--
Supplies	--	--
Capital Outlay	8,600	--
Other Costs	--	--
	9,110	--
Senior Citizens Center		
Personal Services & Employee Benefits	23,828	22,891
Purchased/Contracted Services	10,225	9,914
Supplies	292	415
Capital Outlay	--	--
Other Costs	--	--
	34,345	33,220
Library		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	952	1,044
Supplies	19,234	17,954
Capital Outlay	--	--
Other Costs	75,000	75,000
	95,186	93,998
	138,641	127,218

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2010 And 2009
(Continued)

	2010	2009
Housing & Development		
Extension Service		
Personal Services & Employee Benefits	87,324	86,209
Purchased/Contracted Services	13,610	16,473
Supplies	7,847	6,744
Capital Outlay	--	1,275
Other Costs	--	--
	108,781	110,701
Forest Resources		
Personal Services & Employee Benefits	--	13,004
Purchased/Contracted Services	--	8,946
Supplies	--	--
Capital Outlay	--	--
Other Costs	--	--
	--	21,950
Airport		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	6,403	3,182
Supplies	3,697	6,255
Capital Outlay	123,854	118,644
Other Costs	--	--
	133,954	128,081
Planning & Zoning		
Personal Services & Employee Benefits	71,502	70,067
Purchased/Contracted Services	8,274	9,928
Supplies	3,376	2,894
Capital Outlay	1,403	1,998
Other Costs	--	--
	84,555	84,887
Chambers Of Commerce		
Personal Services & Employee Benefits	--	--
Purchased/Contracted Services	--	--
Capital Outlay	--	--
Supplies	--	--
Other Costs	30,000	30,000
	30,000	30,000
Economic Development		
Personal Services & Employee Benefits	--	(72)
Purchased/Contracted Services	--	--
Capital Outlay	--	--
Supplies	--	--
Other Costs	213,000	144,860
	213,000	144,788
	570,290	520,407
Debt Service	194,366	133,870
Total Expenditures	$10,940,392	$8,603,366

BERRIEN COUNTY, GEORGIA
Schedule Of Projects Constructed With Special Sales Tax Proceeds
For The Year Ended June 30, 2010

Project	Original Estimated Cost	Expenditures			Estimated Percentage of Completion
		Prior Years	Current Year	Total	
Five-Year Period 1/1/2001 - 12/31/2005	$ 6,500,000				107%
Construction & Capital Improvements of Roads, Streets, & Bridges					
County		$ 371,611	$ --	$ 371,611	
Public Works		151,475	--	151,475	
Recreation		108,076	--	108,076	
Solid Waste		167,852	--	167,852	
Facilities		175,614	--	175,614	
Debt		3,531,102	--	3,531,102	
Law Enforcement		261,701	--	261,701	
Enigma		299,290	--	299,290	
Nashville		1,375,024	--	1,375,024	
Alapaha		222,796	--	222,796	
Ray City		284,853	--	284,853	
	$ 6,500,000	$ 6,949,394	$ --	$ 6,949,394	
Six-Year Period 1/1/2006 - 12/31/2011					
Courthouse Annex Debt	$ 2,376,000	$ 1,128,099	$ 435,007	$ 1,563,106	66%
County	3,770,381				64%
Roads		1,922,670	228,583	2,151,253	
Fire Equipment		23,697	--	23,697	
E-911 Debt		171,404	74,947	246,351	
Animal Shelter		--	--	--	
Airport Improvements		--	--	--	
Facilities		--	--	--	
Enigma	355,046	228,837	60,595	289,432	82%
Nashville	1,915,661	1,241,531	327,496	1,569,027	82%
Alapaha	278,208	179,547	47,543	227,090	82%
Ray City	304,704	191,725	52,026	243,751	80%
	$ 9,000,000	$ 5,087,510	$ 1,226,197	$ 6,313,707	

A reconciliation of current year expenditures to the Schedule of Revenue, Expenditures, & Changes in Fund Balances is as follows:

SPLOST #3 Capital Projects Fund	
Total Expenditures	$ 1,453,982
Portion of road projects financed by the General Fund	(72,028)
Portion of road projects financed by the proceeds of capital asset dispositions	(590,764)
SPLOST Debt Service Fund	
Total Expenditures	435,007
	$ 1,226,197

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December 17, 2010

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

To the Board of County Commissioners
Berrien County, Georgia

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Berrien County, Georgia, as of and for the year ended June 30, 2010, which collectively comprise Berrien County, Georgia's basic financial statements and have issued our report thereon dated December 17, 2010. Our report includes a reference to other auditors. 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. Other auditors audited the financial statements of the Berrien County Board of Health, as described in our report on Berrien County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2008-1, 2008-2, and 2008-3 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Berrien County, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2010-1

We noted certain matters that we reported to management of Berrien County, Georgia, in a separate letter dated December 17, 2010.

Berrien County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Berrien County, Georgia's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Meeks, Roberts, Ashley, Sumner & Sirmans, LLP

MEEKS, ROBERTS, ASHLEY, SUMNER & SIRMANS, LLP
Certified Public Accountants

2008-1

Condition

The County has not established practices for the identification of risks affecting it and has not developed an appropriate fraud risk assessment and monitoring process.

Recommendation

The County should perform periodic reviews to anticipate and identify routine events or activities that may affect the County's ability to achieve its objectives.

The County should identify risks related to laws or regulations that may affect financial reporting.

The County should identify risks potentially impacting the achievement of financial reporting objectives.

The County should establish a process to identify risks associated with non-routine transactions.

The County should identify risks related to the ability of an employee to initiate and process unauthorized transactions.

The County should develop a comprehensive fraud risk assessment and monitoring process and those charged with governance should understand and exercise oversight of the assessment and monitoring process.

Views Of Responsible Officials And Planned Corrective Action

The County intends to develop a formal risk assessment plan that includes the aspects described in the recommendations above and a comprehensive fraud risk assessment and monitoring plan commensurate with the size and complexity of the County.

2008-2

Condition

Management does not monitor controls over financial reporting.

Recommendation

The County should establish an ongoing monitoring process in its operations throughout the County that includes explicit identification of what constitutes a deviation from expected control performance, thereby signaling a need to investigate both potential control problems and changes in risk profiles. The ongoing monitoring should provide feedback on the effective operation of controls integrated into processes, and on the processes themselves and serve as a primary indicator of both control operating effectiveness and of risk conditions.

Views Of Responsible Officials And Planned Corrective Action

The County intends to develop formal policies and procedures that include the aspects described in the recommendation above and that specifically identify those responsible for monitoring controls over financial reporting and assessing the design and operation of controls on a timely basis, capturing and reporting identified control deficiencies, and taking action as necessary.

2008-3

Condition

County personnel do not have the skills or capacity to properly prepare the financial statements and to prevent, detect, and correct misstatements.

Recommendation

The County should obtain outside technical assistance in drafting the financial statements.

Views Of Responsible Officials And Planned Corrective Action

The County intends to continue to obtain technical assistance from its auditing firm in drafting the financial statements.

2010-1

Condition

The Official Code of Georgia Annotated section 48-8-1 requires special purpose local option sales tax proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. The SPLOST 3 Capital Projects Fund loaned $223,600 to the General Fund.

Recommendation

The County should repay the loan and prohibit commingling of funds.

Views Of Responsible Officials And Planned Corrective Action

The County will repay the loan and not commingle funds in the future.