BERRIEN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2011

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For The Fiscal Year Ended June 30, 2011

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January 17, 2012

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, 2011, 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, 2011, 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 January 17, 2012, 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 accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by *U.S. Office of Management and Budget Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The Required Supplementary Information, Combining and Individual Fund Schedules, Supplemental Schedules, and the Schedule of Expenditures of Federal Awards 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, 2011

	Primary Government		Component Unit	
	Governmental Activities	Primary Government	Berrien County Health Department	Berrien County Development Authority
ASSETS				
Cash & Cash Equivalents	$ 906,499	$ 906,499	$ 171,961	$ 117,605
Receivables (Net Of Allowance For Uncollectibles)	1,404,910	1,404,910	598	--
Due From Component Unit	5,232	5,232	--	--
Property Held For Resale	--	--	--	756,378
Prepaid Items	88,732	88,732	--	--
Deferred Charges	272,277	272,277	--	--
Capital Assets Not Being Depreciated	1,809,672	1,809,672	--	481,048
Capital Assets Net Of Accumulated Depreciation	18,385,378	18,385,378	3,761	4,272,942
Total Assets	22,872,700	22,872,700	176,320	5,627,973
LIABILITIES				
Cash Overdraft	213,144	213,144	--	--
Accounts Payable	265,500	265,500	--	--
Accrued Wages, Withholdings & Benefits	154,910	154,910	--	--
Intergovernmental Payable	--	--	--	5,232
Accrued Interest Payable	76,563	76,563	--	2,406
Notes Payable	2,450,000	2,450,000	--	168,870
Noncurrent Liabilities				
Due Within One Year	577,756	577,756	19,283	--
Due In More Than One Year	7,719,399	7,719,399	12,855	--
Total Liabilities	11,457,272	11,457,272	32,138	176,508
NET ASSETS				
Invested In Capital Assets, Net Of Related Debt	12,640,364	12,640,364	3,761	4,753,990
Restricted				
E-911	68,804	68,804	--	--
Prior Year Program Income	--	--	116,957	--
Unrestricted	(1,293,740)	(1,293,740)	23,464	697,475
Total Net Assets	$ 11,415,428	$11,415,428	$ 144,182	$ 5,451,465

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, 2011

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 Unit: Berrien County Health Department	Component Unit: Berrien County Development Authority
Primary Government								
Governmental Activities								
General Government	$ 2,597,961	$ 809,922	$ --	$ 3,120	$ (1,784,919)	$ (1,784,919)		
Judicial	926,181	579,347	205,194	--	(141,640)	(141,640)		
Public Safety	4,212,267	1,150,235	35,133	52,673	(2,974,226)	(2,974,226)		
Public Works	3,071,217	119,279	63,782	--	(2,888,156)	(2,888,156)		
Health & Welfare	569,089	--	55,654	59,956	(453,479)	(453,479)		
Culture & Recreation	606,214	162,813	25,051	377,461	(40,889)	(40,889)		
Housing & Development	480,169	--	--	63,596	(416,573)	(416,573)		
Interest On Long-Term Debt	338,744	--	--	--	(338,744)	(338,744)		
Total Governmental Activities	12,801,842	2,821,596	384,814	556,806	(9,038,626)	(9,038,626)		
Total Primary Government	$12,801,842	$ 2,821,596	$ 384,814	$ 556,806	(9,038,626)	(9,038,626)		
Component Units								
Berrien County Health Department	$ 381,362	$ 116,957	$ 217,577	$ --			$ (46,828)	$ --
Berrien County Development Authority	157,586	69,235	178,580	--			--	90,229
Total Component Units	$ 538,948	$ 186,192	$ 396,157	$ --			(46,828)	90,229
General Revenues								
Taxes								
Real Property					4,371,624	4,371,624	--	--
Personal Property					681,019	681,019	--	--
Real Estate Transfer (Intangible)					68,554	68,554	--	--
Franchise					3,991	3,991	--	--
General Sales & Use					2,375,664	2,375,664	--	--
Selective Sales & Use					35,516	35,516	--	--
Business					469,007	469,007	--	--
Penalties & Interest On Delinquent Taxes					94,400	94,400	--	--
Investment Income					10,413	10,413	--	--
Miscellaneous					30,669	30,669	--	--
Gain On Disposition Of Capital Assets					8,095	8,095	--	--
Total General Revenues					8,148,952	8,148,952	--	--
Change In Net Assets					(889,674)	(889,674)	(46,828)	90,229
Net Assets - Beginning					12,305,102	12,305,102	191,010	5,361,236
NET ASSETS - ENDING					$ 11,415,428	$11,415,428	$ 144,182	$ 5,451,465

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

BERRIEN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2011

	General	SPLOST #3	EIP Revolving Loan	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash & Cash Equivalents	$ 205,914	$ 369,467	$ 38,587	$ 292,531	$ 906,499
Receivables (Net Of Allowance For Uncollectibles)	883,483	136,710	323,909	60,808	1,404,910
Due From Other Funds	2,206	66,161	--	1,733	70,100
Due From Component Unit	5,232	--	--	--	5,232
Total Assets	1,096,835	572,338	362,496	355,072	2,386,741
LIABILITIES & FUND EQUITY					
Liabilities					
Cash Overdraft	$ 213,144	$ --	$ --	$ --	$ 213,144
Accounts Payable	167,653	88,883	--	8,964	265,500
Accrued Wages, Withholdings & Benefits	142,318	--	--	12,592	154,910
Due To Other Funds	65,028	1,260	--	3,812	70,100
Accrued Interest Payable	26,082	--	--	--	26,082
Deferred Revenue	554,295	--	--	--	554,295
Notes Payable	2,000,000	450,000	--	--	2,450,000
Total Liabilities	3,168,520	540,143	--	25,368	3,734,031
Fund Balances					
Assigned	--	32,195	362,496	329,704	724,395
Unassigned	(2,071,685)	--	--	--	(2,071,685)
Total Fund Balances	(2,071,685)	32,195	362,496	329,704	(1,347,290)
Total Liabilities & Fund Balances	$1,096,835	$ 572,338	$ 362,496	$ 355,072	
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.					20,195,050
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					554,295
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					88,732
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Capital Leases Payable				$ (1,749,686)	
Certificates Of Participation				(5,805,000)	
Less: Deferred Charges For Issuance Cost (to be amortized over life of debt)				272,277	
Accrued Interest Payable				(50,481)	
Compensated Absences				(410,488)	
Closure & Post-Closure Care Costs				(331,981)	
Total long-term liabilities					(8,075,359)
Net Assets Of Governmental Activities					$ 11,415,428

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, 2011

	General	SPLOST #3	EIP Revolving Loan	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 6,252,801	$ 1,148,650	$ --	$ 679,044	$ 8,080,495
Licenses & Permits	37,827	--	--	--	37,827
Intergovernmental	535,674	--	--	368,975	904,649
Charges For Services	1,674,630	--	--	528,194	2,202,824
Fines & Forfeitures	529,998	--	--	49,349	579,347
Investment Income	1,883	2,135	7,042	2,473	13,533
Contributions & Donations	4,000	--	--	21,051	25,051
Miscellaneous	27,413	--	--	3,256	30,669
Total Revenues	9,064,226	1,150,785	7,042	1,652,342	11,874,395
EXPENDITURES					
Current					
General Government	2,325,064	--	--	--	2,325,064
Judicial	912,642	--	--	--	912,642
Public Safety	3,325,420	--	--	550,858	3,876,278
Public Works	1,499,257	--	--	52,700	1,551,957
Health & Welfare	557,135	--	--	--	557,135
Culture & Recreation	208,861	--	--	352,956	561,817
Housing & Development	568,699	--	--	25,794	594,493
Capital Outlay	--	1,068,925	--	514,176	1,583,101
Debt Service	157,853	346,116	--	485,905	989,874
Intergovernmental	--	493,710	--	--	493,710
Total Expenditures	9,554,931	1,908,751	--	1,982,389	13,446,071
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(490,705)	(757,966)	7,042	(330,047)	(1,571,676)
OTHER FINANCING SOURCES (USES)					
Transfers In	100	35,052	--	458,772	493,924
Transfers Out	(489,703)	--	--	(4,221)	(493,924)
Proceeds Of Capital Asset Dispositions	19,915	--	--	--	19,915
Insurance Recoveries	44,231	--	--	--	44,231
Total Other Financing Sources (Uses)	(425,457)	35,052	--	454,551	64,146
Net Change In Fund Balances	(916,162)	(722,914)	7,042	124,504	(1,507,530)
Fund Balances - Beginning	(1,155,523)	755,109	355,454	205,200	160,240
FUND BALANCES - ENDING	$ (2,071,685)	$ 32,195	$ 362,496	$ 329,704	$ (1,347,290)

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, 2011

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*	$ (1,507,530)
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	1,228,278
Depreciation Expense	(1,171,801)
	56,477
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net assets.	
Cost Of Capital Assets Sold/Disposed	(44,105)
Accumulated Depreciation	5,408
Donations	8,800
	(29,897)
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	19,280
Charges For Services	(35,676)
Intergovernmental	19,920
	3,524
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* .	
Principal Repayments	
Capital Leases	403,350
Certificates Of Participation	185,000
	588,350
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	1,536
Amortization Of Issuance Costs	(13,727)
Compensated Absences	(34,341)
Landfill Closure And Post-Closure Care Costs	12,723
Insurance	33,211
	(598)
Change in net assets of governmental activities reported in the *Statement Of Activities*	$ (889,674)

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, 2011

	Agency Funds
ASSETS	
Cash And Cash Equivalents	$ 342,070
Total Assets	$ 342,070
LIABILITIES	
Due To Others	$ 342,070
Total Liabilities	$ 342,070

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.

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 July 30, 2010, payable December 20, 2010, and attached as an enforceable lien on property as of January 1, 2010.

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	25-60
Machinery & Equipment	$ 5,000	5-15
Improvements	$ 5,000	15-30
Roads	$ 25,000	15-50
Bridges	$ 25,000	15-50
Sidewalks	$ 25,000	15-50

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.

7. Fund Balance

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balance is classified as follows:

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

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

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority.

Assigned fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned fund balance is the residual classification for the General Fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

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. The County does not have policies or procedures that underlie other classifications.

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.

The Official Code of Georgia Annotated section 36-81-3 states that a budget ordinance or resolution is deemed balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations. The annual budget adopted for Fire Special Revenue Fund was not balanced in accordance with this requirement.

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			
Board Of Commissioners	$ 61,100	$ 65,260	$ (4,160)
Administration	$ 1,273,850	$ 1,399,734	$ (125,884)
Elections	116,175	123,067	(6,892)
General Government Buildings & Plant	343,820	404,160	(60,340)
Superior Court	48,650	85,942	(37,292)
Clerk of Superior Court	195,725	205,613	(9,888)
District Attorney	39,700	41,611	(1,911)
Public Defender	76,700	250,901	(174,201)
Sheriff	1,158,450	1,226,968	(68,518)
Jail	1,092,179	1,147,541	(55,362)
Emergency Medical Service	729,449	814,300	(84,851)
Coroner/Medical Examiner	15,670	16,109	(439)
Animal Control	74,475	75,876	(1,401)
Emergency Management	85,070	95,491	(10,421)
Transit Vans	--	99,410	(99,410)
Board Of Education	200,000	337,669	(137,669)
Recreation	--	86,275	(86,275)
Senior Citizens Center	29,280	31,454	(2,174)
Extension Service	106,175	106,776	(601)
Airport Project	--	153,247	(153,247)
Transfers Out	234,485	489,703	(255,218)
Fire Special Revenue Fund			
Alapaha	19,000	21,972	(2,972)
Ray City	13,000	22,410	(9,410)
Enigma	8,700	19,472	(10,772)
New Lois	14,300	38,141	(23,841)
Recreation Special Revenue Fund	375,070	404,556	(29,486)

C. Deficit Fund Equity

The following funds had deficit fund equity at June 30, 2011:

General Fund	$ 2,071,685

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. In the previous year, the SPLOST 3 Capital Projects Fund loaned $223,600 to the General Fund. The balance owed at June 30, 2011 was $65,000.

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, 2011, 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, 2011 for the County's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General	SPLOST #3	EIP Revolving Loan	Nonmajor Governmental Funds	Total
Receivables:					
Current					
Taxes	$ 571,333	$ --	$ --	$ --	$ 571,333
Accounts	284,715	--	--	60,621	345,336
Intergovernmental	238,553	136,710	--	187	375,450
Notes Receivable	--	--	323,909	--	323,909
Gross Receivables	1,094,601	136,710	323,909	60,808	1,616,028
Uncollectibles	(211,118)	--	--	--	(211,118)
	$ 883,483	$ 136,710	$ 323,909	$ 60,808	$ 1,404,910

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)	$ 477,433
Ambulance Fees (General Fund)	56,942
Intergovernmental (General Fund)	19,920
	$ 554,295

C. Capital Assets

Capital asset activity for the year ended June 30, 2011, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 653,419	$ 695,045	$ --	$ 1,348,464
Construction in progress	994,767	428,094	(961,653)	461,208
Total capital assets, not being depreciated	1,648,186	1,123,139	(961,653)	1,809,672
Capital assets, being depreciated:				
Buildings	14,321,400	20,853	--	14,342,253
Infrastructure	2,729,712	615,405	--	3,345,117
Improvements other than buildings	1,605,916	337,648	--	1,943,564
Machinery and equipment	5,479,420	93,086	(35,505)	5,537,001
Total capital assets, being depreciated	24,136,448	1,066,992	(35,505)	25,167,935
Less accumulated depreciation for:				
Buildings	(2,433,495)	(360,300)	--	(2,793,795)
Infrastructure	(433,910)	(195,441)	--	(629,351)
Improvements other than buildings	(587,921)	(80,638)	--	(668,559)
Machinery and equipment	(2,160,838)	(535,422)	5,408	(2,690,852)
Total accumulated depreciation	(5,616,164)	(1,171,801)	5,408	(6,782,557)
Total capital assets, being depreciated, net	18,520,284	(104,809)	(30,097)	18,385,378
Governmental activities capital assets, net	$ 20,168,470	$ 1,018,330	$ (991,750)	$ 20,195,050

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

Governmental activities	
General Government	$ 223,077
Judicial	16,857
Public Safety	315,203
Public Works	462,039
Health and Welfare	11,954
Culture and Recreation	106,309
Housing and Development	36,362
Total depreciation expense - governmental activities	$ 1,171,801

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2011 is as follows:

Due from / to other funds:

Receivable Fund	Payable Fund	Amount
General Fund	SPLOST 3 Capital Projects Fund	$ 1,260
General Fund	Nonmajor Governmental Funds	946
SPLOST #3 Capital Projects Fund	General Fund	65,000
SPLOST #3 Capital Projects Fund	Nonmajor Governmental Funds	1,161
Nonmajor Governmental Funds	General Fund	28
Nonmajor Governmental Funds	Nonmajor Governmental Funds	1,705
		$ 70,100

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. In the previous year, the SPLOST 3 Capital Projects Fund loaned $223,600 to the General Fund. The balance owed at June 30, 2011 is $65,000.

Interfund transfers:

Transfer In	Transfer Out	Amount
General Fund	CDBG Capital Projects Fund	$ 100
SPLOST #3 Capital Projects Fund	General Fund	30,931
SPLOST #3 Capital Projects Fund	Nonmajor Governmental Funds	4,121
Nonmajor Governmental Funds	General Fund	458,772
		$ 493,924

The General Fund transferred $30,931 to the SPLOST #3 Capital Projects Fund to finance a capital project accounted for in the fund. The General Fund transferred $165,822 to a Nonmajor Governmental Fund to finance recreation expenditures, $233,783 to a Nonmajor Governmental Fund to finance E-911 operations, $40,796 to finance fire expenditures, and $14,310 to finance solid waste expenditures.

E. Short-Term Debt

The County incurred short-term debt from various local banks with an outstanding balance of $2,450,000 at June 30, 2011. A total of $4,000,000 of the proceeds was used to finance the operations of the County and $450,000 was used to finance airport improvements. Short-term liability activity for the year ended June 30, 2011, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Notes Payable	$ 1,500,000	$ 4,450,000	$ (3,500,000)	$ 2,450,000

On July 15, 2011, the County established a line of credit with Citizens Bank due December 31, 2011 at 6% interest.

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, 2011 are as follows:

	Governmental Activities
Machinery and Equipment	$ 1,004,639
Less: Accumulated Depreciation	(233,775)
Total	$ 770,864

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2011, are as follows:

Year Ending June 30	Governmental Activities
2012	$ 429,103
2013	216,983
2014	216,983
2015	216,983
2016	704,400
2017 - 2021	172,200
Total Minimum Lease Payments	1,956,652
Less: Amounts Representing Interest	(206,966)
Present Value Of Minimum Lease Payments	$ 1,749,686

G. Long-Term Debt

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:

Year Ending	Governmental Activities		
June 30	Principal	Interest	Total
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	225,000	210,705	435,705
2017 - 2021	1,275,000	909,015	2,184,015
2022 - 2026	1,560,000	622,837	2,182,837
2027 - 2031	1,935,000	259,148	2,194,148
Total	$ 5,805,000	$ 2,927,125	$ 8,732,125

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2011, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 376,147	$ 34,341	$ --	$ 410,488	$ --
Capital Leases Payable	2,153,036	--	(403,350)	1,749,686	371,256
Certificates Of Participation	5,990,000	--	(185,000)	5,805,000	190,000
Closure & Post-Closure Care Costs	344,704	--	(12,723)	331,981	16,500
	$ 8,863,887	$ 34,341	$ (601,073)	$ 8,297,155	$ 577,756

For governmental activities, claims and judgements, compensated absences, and pension liabilities 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 $331,981. The actual cost of post-closure care may be higher due to inflation or deflation, changes in technology, or changes in regulation.

I. Fund Balances

	General	SPLOST #3	EIP Revolving Loan	Other Governmental Funds	Total Governmental Funds
Fund Balances					
Assigned					
Public Safety	$ --	$ --	$ --	$ 162,550	$ 162,550
Public Works	--	--	--	36,643	36,643
Culture & Recreation	--	--	--	31,679	31,679
Housing & Development	--	--	362,496	--	362,496
Capital Outlay	--	32,195	--	67	32,262
Debt Service	--	--	--	98,765	98,765
	--	32,195	362,496	329,704	724,395
Unassigned, Reported In					
General Fund	(2,071,685)	--	--	--	(2,071,685)
	(2,071,685)	--	--	--	(2,071,685)
Total Fund Balances	$ (2,071,685)	$ 32,195	$ 362,496	$ 329,704	$ (1,347,290)

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.

Amounts received or receivable from grantor agencies, federal and state, are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. In the opinion of County management, such disallowances, if any, will not be significant to the County’s financial statements.

C. Pensions

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. Total contributions for the year ended June 30, 2011 were $58,658 by the employees and the County elected not to contribute to the plan.

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, 2011, the county paid $12,260 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, 2011

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 6,719,930	$ 6,719,930	$ 6,252,801	$ (467,129)
Licenses & Permits	53,000	53,000	37,827	(15,173)
Intergovernmental	132,000	132,000	535,674	403,674
Charges For Services	1,194,500	1,194,500	1,674,630	480,130
Fines & Forfeitures	689,300	689,300	529,998	(159,302)
Investment Income	5,000	5,000	1,883	(3,117)
Contributions & Donations	--	--	4,000	4,000
Miscellaneous	18,000	18,000	27,413	9,413
Total Revenues	8,811,730	8,811,730	9,064,226	252,496

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2011

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
EXPENDITURES				
Board Of Commissioners	61,100	61,100	65,260	(4,160)
Administration	1,273,850	1,273,850	1,399,734	(125,884)
Elections	116,175	116,175	123,067	(6,892)
Tax Commissioner	204,500	204,500	202,013	2,487
Tax Assessor	241,450	242,450	231,510	9,940
General Government Buildings & Plant	343,820	343,820	404,160	(60,340)
Superior Court	48,650	48,650	85,942	(37,292)
Clerk of Superior Court	196,725	195,725	205,613	(8,888)
District Attorney	39,700	39,700	41,611	(1,911)
Magistrate Court	206,435	206,435	200,531	5,904
Probate Court	98,430	98,430	93,563	4,867
Public Defender	76,700	76,700	250,901	(174,201)
VAP	39,300	39,300	34,481	4,819
Juvenile Program	5,000	5,000	--	5,000
Sheriff	1,169,220	1,158,450	1,226,968	(57,748)
Jail	1,092,179	1,092,179	1,147,541	(55,362)
Search & Rescue	7,300	7,300	6,308	992
Emergency Medical Service	729,449	729,449	814,300	(84,851)
Coroner/Medical Examiner	15,670	15,670	16,109	(439)
Animal Control	74,475	74,475	75,876	(1,401)
Emergency Management	85,070	85,070	95,491	(10,421)
Highways & Streets	1,374,175	1,367,675	1,360,494	13,681
Maintenance & Shop	139,410	139,410	138,763	647
DFACS	30,400	30,400	30,056	344
Transit Vans	--	--	99,410	(99,410)
Board Of Education	200,000	200,000	337,669	(137,669)
Other Health & Welfare	90,000	90,000	90,000	--
Recreation	--	--	86,275	(86,275)
Senior Citizens Center	29,280	29,280	31,454	(2,174)
Library	96,400	96,400	91,132	5,268
Extension Service	106,175	106,175	106,776	(601)
Airport	18,700	18,700	6,725	11,975
Planning & Zoning	82,955	82,955	81,371	1,584
Chambers Of Commerce	45,000	45,000	45,000	--
Economic Development	195,480	195,480	175,580	19,900
Airport Project	--	--	153,247	(153,247)
Total Expenditures	8,533,173	8,515,903	9,554,931	(1,021,758)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	278,557	295,827	(490,705)	(769,262)
OTHER FINANCING SOURCES (USES)				
Transfers In	--	--	100	100
Transfers Out	(234,485)	(234,485)	(489,703)	(255,218)
Proceeds Of Capital Asset Dispositions	--	--	19,915	19,915
Insurance Recoveries	--	--	44,231	44,231
Total Other Financing Sources (Uses)	(234,485)	(234,485)	(425,457)	(190,972)
Net Change In Fund Balances	44,072	61,342	(916,162)	(960,234)
Fund Balances - Beginning	(1,155,523)	(1,155,523)	(1,155,523)	--
FUND BALANCES - ENDING	$ (1,111,451)	$ (1,094,181)	$ (2,071,685)	$ (960,234)

A. Reporting Entity

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
EXPENDITURES			
Current			
General Government			
Board Of Commissioners	$ 65,260	$ --	$ 65,260
Administration	1,399,734	(87,776)	1,311,958
Elections	123,067	--	123,067
Tax Commissioner	202,013	--	202,013
Tax Assessor	231,510	--	231,510
General Government Buildings & Plant	404,160	(12,904)	391,256
	2,425,744	(100,680)	2,325,064
Judicial	912,642	--	912,642
	912,642	--	912,642
Public Safety			
Sheriff	1,226,968	(23,764)	1,203,204
Jail	1,147,541	(4,601)	1,142,940
Search & Rescue	6,308	--	6,308
Emergency Medical Service	814,300	(28,808)	785,492
Coroner/Medical Examiner	16,109	--	16,109
Animal Control	75,876	--	75,876
Emergency Management	95,491	--	95,491
	3,382,593	(57,173)	3,325,420
Public Works	1,499,257	--	1,499,257
	1,499,257	--	1,499,257
Health & Welfare			
DFACS	30,056	--	30,056
Transit Vans	99,410	--	99,410
Board Of Education	337,669	--	337,669
Other Health & Welfare	90,000	--	90,000
	557,135	--	557,135
Culture & Recreation	208,861	--	208,861
	208,861	--	208,861
Housing & Development			
Extension Service	106,776	--	106,776
Airport	6,725	153,247	159,972
Planning & Zoning	81,371	--	81,371
Chambers Of Commerce	45,000	--	45,000
Economic Development	175,580	--	175,580
Airport Project	153,247	(153,247)	--
	568,699	--	568,699
Debt Service	--	157,853	157,853
Total Expenditures	9,554,931	--	9,554,931
Transfers Out	489,703	--	489,703
Total Expenditures & Transfers	$10,044,634	$ --	$10,044,634

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COMBINING & INDIVIDUAL FUND SCHEDULES

Major Governmental Funds

General Fund

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

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 205,914	$ 204,246
Receivables (Net Of Allowance For Uncollectibles)		
Taxes	526,541	493,418
Accounts	118,389	276,443
Intergovernmental	238,553	237,685
Due From Other Funds		
E-911 Special Revenue Fund	--	93,256
Solid Waste Special Revenue Fund	--	12,000
Fire Special Revenue Fund	--	12,313
Recreation Special Revenue Fund	--	104,430
SPLOST 3 Capital Projects Fund	1,260	1,260
CDBG Capital Projects Fund	--	33,114
Drug Abuse Treatment & Education	946	946
Due From Component Unit	5,232	7,570
TOTAL ASSETS	$ 1,096,835	$ 1,476,681
LIABILITIES & FUND BALANCES		
Liabilities		
Cash Overdraft	$ 213,144	$ 186,977
Accounts Payable	167,653	118,801
Accrued Wages, Withholdings & Benefits	142,318	13,245
Compensated Absences Payable	--	34,933
Due To Other Funds		
Fire Special Revenue Fund	28	--
SPLOST 3 Capital Projects Fund	65,000	223,600
Accrued Interest Payable	26,082	3,877
Deferred Revenue		
Property Taxes	477,433	458,153
Ambulance Fees	56,942	92,618
Intergovernmental	19,920	--
Notes Payable	2,000,000	1,500,000
Total Liabilities	3,168,520	2,632,204
Fund Balances		
Unassigned	(2,071,685)	(1,155,523)
Total Fund Balances	(2,071,685)	(1,155,523)
TOTAL LIABILITIES & FUND BALANCES	$ 1,096,835	$ 1,476,681

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes	$ 6,252,801	$ 6,353,064
Licenses & Permits	37,827	43,149
Intergovernmental	535,674	466,891
Charges For Services	1,674,630	1,470,326
Fines & Forfeitures	529,998	585,875
Investment Income	1,883	2,141
Contributions & Donations	4,000	--
Miscellaneous	27,413	28,477
Total Revenues	9,064,226	8,949,923
EXPENDITURES		
Current		
General Government	2,325,064	2,419,539
Judicial	912,642	700,222
Public Safety	3,325,420	3,453,665
Public Works	1,499,257	3,034,543
Health & Welfare	557,135	429,126
Culture & Recreation	208,861	138,641
Housing & Development	568,699	570,290
Debt Service	157,853	194,366
Total Expenditures	9,554,931	10,940,392
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(490,705)	(1,990,469)
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Special Revenue Fund	--	36,336
Sheriff's Drug Special Revenue Fund	--	12,655
CDBG Capital Projects Fund	100	--
Transfers Out		
E-911 Special Revenue Fund	(233,783)	(179,363)
Solid Waste Special Revenue Fund	(14,310)	--
Jail Special Revenue Fund	(4,061)	--
Fire Special Revenue Fund	(40,796)	--
Recreation Special Revenue Fund	(165,822)	(233,400)
SPLOST 3 Capital Projects Fund	(30,931)	(72,028)
Proceeds Of Capital Asset Dispositions	19,915	446
Capital Leases	--	1,300,959
Insurance Recoveries	44,231	15,418
Total Other Financing Sources (Uses)	(425,457)	881,023
Net Change In Fund Balances	(916,162)	(1,109,446)
Fund Balances - Beginning	(1,155,523)	(46,077)
FUND BALANCES - ENDING	$ (2,071,685)	$ (1,155,523)

BERRIEN COUNTY, GEORGIA
SPLOST #3 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 369,467	$ 560,690
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	136,710	119,219
Due From Other Funds		
General Fund	65,000	223,600
E-911 Special Revenue Fund	1,161	1,161
TOTAL ASSETS	$ 572,338	$ 904,670
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 88,883	$ 148,301
Due To Other Funds		
General Fund	1,260	1,260
Notes Payable	450,000	--
Total Liabilities	540,143	149,561
Fund Balances		
Assigned	32,195	755,109
Total Fund Balances	32,195	755,109
TOTAL LIABILITIES & FUND BALANCES	$ 572,338	$ 904,670

BERRIEN COUNTY, GEORGIA
SPLOST #3 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes	$ 1,148,650	$ 1,098,989
Investment Income	2,135	1,350
Total Revenues	1,150,785	1,100,339
EXPENDITURES		
Capital Outlay	1,068,925	269,861
Debt Service	346,116	696,461
Intergovernmental	493,710	487,660
Total Expenditures	1,908,751	1,453,982
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(757,966)	(353,643)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	30,931	72,028
SPLOST 2 Capital Projects Fund	4,121	--
Proceeds Of Capital Asset Dispositions	--	590,764
Total Other Financing Sources (Uses)	35,052	662,792
Net Change In Fund Balances	(722,914)	309,149
Fund Balances - Beginning	755,109	445,960
FUND BALANCES - ENDING	$ 32,195	$ 755,109

BERRIEN COUNTY, GEORGIA
EIP Revolving Loan Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 38,587	$ 144,711
Receivables (Net Of Allowance For Uncollectibles)		
Notes Receivable	323,909	210,743
TOTAL ASSETS	$ 362,496	$ 355,454
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 362,496	$ 355,454
Total Fund Balances	362,496	355,454
TOTAL LIABILITIES & FUND BALANCES	$ 362,496	$ 355,454

BERRIEN COUNTY, GEORGIA
EIP Revolving Loan Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Investment Income	$ 7,042	$ 8,291
Total Revenues	7,042	8,291
Excess (Deficiency) Of Revenues Over (Under) Expenditures	7,042	8,291
Net Change In Fund Balances	7,042	8,291
Fund Balances - Beginning	355,454	347,163
FUND BALANCES - ENDING	$ 362,496	$ 355,454

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

BERRIEN COUNTY, GEORGIA
Combining Schedule Of Assets, Liabilities, & Fund Balances
Nonmajor Governmental Funds
June 30, 2011

	Special Revenue Funds					
	E-911	Solid Waste	Jail	Fire	Recreation	Sheriff's Drug
ASSETS						
Cash & Cash Equivalents	$16,380	$36,064	$74,525	$15,098	$ 38,001	$ 1,944
Receivables (Net Of Allowance For Uncollectibles)	60,621	--	--	--	--	--
Due From Other Funds	1,416	--	--	28	289	--
Total Assets	$78,417	$36,064	$74,525	$15,126	$ 38,290	$ 1,944
LIABILITIES & FUND EQUITY						
Liabilities						
Accounts Payable	$ 165	$ 250	$ --	$ 6,532	$ 2,017	$ --
Accrued Wages, Withholdings & Benefits	7,998	--	--	--	4,594	--
Due To Other Funds	1,450	--	1,416	--	--	--
Total Liabilities	9,613	250	1,416	6,532	6,611	--
Fund Balances						
Assigned	68,804	35,814	73,109	8,594	31,679	1,944
Total Fund Balances	68,804	35,814	73,109	8,594	31,679	1,944
Total Liabilities & Fund Balances	$78,417	$36,064	$74,525	$15,126	$ 38,290	$ 1,944

Drug Abuse Treatment & Education	DOT Project	Total	Capital Projects Funds: SPLOST #2	CDBG	CDBG 2009	Total	Debt Service Funds: SPLOST Debt	Total Nonmajor Governmental Funds
$ 10,858	$ 829	$193,699	$ --	$ --	$ 67	$ 67	$98,765	$ 292,531
187	--	60,808	--	--	--	--	--	60,808
--	--	1,733	--	--	--	--	--	1,733
$ 11,045	$ 829	$256,240	$ --	$ --	$ 67	$ 67	$98,765	$ 355,072
$ --	$ --	$ 8,964	$ --	$ --	$ --	$ --	$ --	$ 8,964
--	--	12,592	--	--	--	--	--	12,592
946	--	3,812	--	--	--	--	--	3,812
946	--	25,368	--	--	--	--	--	25,368
10,099	829	230,872	--	--	67	67	98,765	329,704
10,099	829	230,872	--	--	67	67	98,765	329,704
$ 11,045	$ 829	$256,240	$ --	$ --	$ 67	$ 67	$98,765	$ 355,072

BERRIEN COUNTY, GEORGIA
Combining Schedule Of Revenues, Expenditures, & Changes In Fund Balances
Nonmajor Governmental Funds
June 30, 2011

	Special Revenue Funds					
	E-911	Solid Waste	Jail	Fire	Recreation	Sheriff's Drug
REVENUES						
Taxes	$ --	$ 48,000	$ --	$ 51,235	$ 183,809	$ --
Intergovernmental	--	--	--	314	--	--
Charges For Services	253,309	399	--	538	162,813	--
Fines & Forfeitures	--	--	35,305	--	--	7,238
Interest Revenue	140	148	545	329	260	--
Contributions & Donations	--	--	--	--	21,051	--
Miscellaneous	--	--	--	10	3,145	--
Total Revenues	253,449	48,547	35,850	52,426	371,078	7,238
EXPENDITURES						
Current						
Public Safety	421,775	--	2,380	119,408	--	6,816
Public Works	--	52,700	--	--	--	--
Culture & Recreation	--	--	--	--	352,956	--
Housing & Development	--	--	--	25,794	--	--
Capital Outlay	735	--	--	33,074	1,200	--
Debt Service	--	--	--	--	50,400	--
Total Expenditures	422,510	52,700	2,380	178,276	404,556	6,816
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(169,061)	(4,153)	33,470	(125,850)	(33,478)	422
OTHER FINANCING SOURCES (USES)						
Transfers In	233,783	14,310	4,061	40,796	165,822	--
Transfers Out	--	--	--	--	--	--
Total Other Financing Sources (Uses)	233,783	14,310	4,061	40,796	165,822	--
Net Change In Fund Balances	64,722	10,157	37,531	(85,054)	132,344	422
Fund Balances - Beginning	4,082	25,657	35,578	93,648	(100,665)	1,522
FUND BALANCES - ENDING	$ 68,804	$ 35,814	$ 73,109	$ 8,594	$ 31,679	$ 1,944

				Capital Projects Funds				Debt Service Funds	
Drug Abuse Treatment & Education	DOT Project	Total	SPLOST #2	CDBG	CDBG 2009	Total	SPLOST Debt	Total Nonmajor Governmental Funds
$ --	$ --	$ 283,044	$ --	$ --	$ --	$ --	$396,000	$ 679,044
--	--	314	--	--	368,661	368,661	--	368,975
--	111,135	528,194	--	--	--	--	--	528,194
6,806	--	49,349	--	--	--	--	--	49,349
--	66	1,488	5	--	--	5	980	2,473
--	--	21,051	--	--	--	--	--	21,051
--	101	3,256	--	--	--	--	--	3,256
6,806	111,302	886,696	5	--	368,661	368,666	396,980	1,652,342
479	--	550,858	--	--	--	--	--	550,858
--	--	52,700	--	--	--	--	--	52,700
--	--	352,956	--	--	--	--	--	352,956
--	--	25,794	--	--	--	--	--	25,794
--	110,473	145,482	--	--	368,694	368,694	--	514,176
--	--	50,400	--	--	--	--	435,505	485,905
479	110,473	1,178,190	--	--	368,694	368,694	435,505	1,982,389
6,327	829	(291,494)	5	--	(33)	(28)	(38,525)	(330,047)
--	--	458,772	--	--	--	--	--	458,772
--	--	--	(4,121)	(100)	--	(4,221)	--	(4,221)
--	--	458,772	(4,121)	(100)	--	(4,221)	--	454,551
6,327	829	167,278	(4,116)	(100)	(33)	(4,249)	(38,525)	124,504
3,772	--	63,594	4,116	100	100	4,316	137,290	205,200
$ 10,099	$ 829	$ 230,872	$ --	$ --	$ 67	$ 67	$ 98,765	$ 329,704

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 16,380	$ 11,319
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	60,621	88,778
Due From Other Funds		
Jail Special Revenue Fund	1,416	1,416
TOTAL ASSETS	$ 78,417	$ 101,513
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 165	$ 390
Accrued Wages, Withholdings & Benefits	7,998	1,254
Compensated Absences Payable	--	1,081
Due To Other Funds		
General Fund	--	93,256
Recreation Special Revenue Fund	289	289
SPLOST 3 Capital Projects Fund	1,161	1,161
Total Liabilities	9,613	97,431
Fund Balances		
Assigned	68,804	4,082
Total Fund Balances	68,804	4,082
TOTAL LIABILITIES & FUND BALANCES	$ 78,417	$ 101,513

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Intergovernmental	$ --	$ 16,603
Charges For Services	253,309	256,678
Investment Income	140	416
Total Revenues	253,449	273,697
EXPENDITURES		
Current		
Public Safety	421,775	449,383
Capital Outlay	735	29,638
Total Expenditures	422,510	479,021
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(169,061)	(205,324)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	233,783	179,363
Total Other Financing Sources (Uses)	233,783	179,363
Net Change In Fund Balances	64,722	(25,961)
Fund Balances - Beginning	4,082	30,043
FUND BALANCES - ENDING	$ 68,804	$ 4,082

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Charges For Services	$ 215,000	$ 253,309	$ 38,309
Investment Income	100	140	40
Total Revenues	215,100	253,449	38,349
EXPENDITURES			
Current			
Public Safety	428,500	421,775	6,725
Capital Outlay	--	735	(735)
Total Expenditures	428,500	422,510	5,990
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(213,400)	(169,061)	44,339
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	213,400	233,783	20,383
Total Other Financing Sources (Uses)	213,400	233,783	20,383
Net Change In Fund Balances	--	64,722	64,722
Fund Balances - Beginning	4,082	4,082	--
FUND BALANCES - ENDING	$ 4,082	$ 68,804	$ 64,722

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 36,064	$ 37,907
TOTAL ASSETS	$ 36,064	$ 37,907
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 250	$ 250
Due To Other Funds		
General Fund	--	12,000
Total Liabilities	250	12,250
Fund Balances		
Assigned	35,814	25,657
Total Fund Balances	35,814	25,657
TOTAL LIABILITIES & FUND BALANCES	$ 36,064	$ 37,907

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes	$ 48,000	$ 55,000
Charges For Services	399	400
Investment Income	148	106
Miscellaneous	--	14,997
Total Revenues	48,547	70,503
EXPENDITURES		
Current		
Public Works	52,700	22,941
Total Expenditures	52,700	22,941
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(4,153)	47,562
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	14,310	--
Total Other Financing Sources (Uses)	14,310	--
Net Change In Fund Balances	10,157	47,562
Fund Balances - Beginning	25,657	(21,905)
FUND BALANCES - ENDING	$ 35,814	$ 25,657

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 48,000	$ 48,000	$ --
Charges For Services	26,900	399	(26,501)
Investment Income	100	148	48
Total Revenues	75,000	48,547	(26,453)
EXPENDITURES			
Current			
Public Works	75,000	52,700	22,300
Total Expenditures	75,000	52,700	22,300
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	(4,153)	(4,153)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	14,310	14,310
Total Other Financing Sources (Uses)	--	14,310	14,310
Net Change In Fund Balances	--	10,157	10,157
Fund Balances - Beginning	25,657	25,657	--
FUND BALANCES - ENDING	$ 25,657	$ 35,814	$ 10,157

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 74,525	$ 41,055
TOTAL ASSETS	$ 74,525	$ 41,055
LIABILITIES & FUND BALANCES		
Liabilities		
Compensated Absences Payable	$ --	$ 4,061
Due To Other Funds		
E-911 Special Revenue Fund	1,416	1,416
Total Liabilities	1,416	5,477
Fund Balances		
Assigned	73,109	35,578
Total Fund Balances	73,109	35,578
TOTAL LIABILITIES & FUND BALANCES	$ 74,525	$ 41,055

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Fines & Forfeitures	$ 35,305	$ 41,085
Investment Income	545	181
Total Revenues	35,850	41,266
EXPENDITURES		
Current		
Public Safety	2,380	76
Total Expenditures	2,380	76
Excess (Deficiency) Of Revenues Over (Under) Expenditures	33,470	41,190
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	4,061	--
Transfers Out		
General Fund	--	(36,336)
Total Other Financing Sources (Uses)	4,061	(36,336)
Net Change In Fund Balances	37,531	4,854
Fund Balances - Beginning	35,578	30,724
FUND BALANCES - ENDING	$ 73,109	$ 35,578

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 25,000	$ 35,305	$ 10,305
Investment Income	--	545	545
Total Revenues	25,000	35,850	10,850
EXPENDITURES			
Current			
Public Safety	25,000	2,380	22,620
Total Expenditures	25,000	2,380	22,620
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	33,470	33,470
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	4,061	4,061
Total Other Financing Sources (Uses)	--	4,061	4,061
Net Change In Fund Balances	--	37,531	37,531
Fund Balances - Beginning	35,578	35,578	--
FUND BALANCES - ENDING	$ 35,578	$ 73,109	$ 37,531

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 15,098	$ 112,888
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	--	561
Intergovernmental	--	4,439
Due From Other Funds		
General Fund	28	--
TOTAL ASSETS	$ 15,126	$ 117,888
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 6,532	$ 11,927
Due To Other Funds		
General Fund	--	12,313
Total Liabilities	6,532	24,240
Fund Balances		
Assigned	8,594	93,648
Total Fund Balances	8,594	93,648
TOTAL LIABILITIES & FUND BALANCES	$ 15,126	$ 117,888

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes	$ 51,235	$ 210,611
Intergovernmental	314	--
Charges For Services	538	--
Investment Income	329	425
Contributions & Donations	--	20,000
Miscellaneous	10	561
Total Revenues	52,426	231,597
EXPENDITURES		
Current		
Public Safety	119,408	111,221
Housing & Development	25,794	20,470
Capital Outlay	33,074	52,945
Total Expenditures	178,276	184,636
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(125,850)	46,961
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	40,796	--
Total Other Financing Sources (Uses)	40,796	--
Net Change In Fund Balances	(85,054)	46,961
Fund Balances - Beginning	93,648	46,687
FUND BALANCES - ENDING	$ 8,594	$ 93,648

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 51,235	$ 51,235	$ --
Intergovernmental	--	314	314
Charges For Services	500	538	38
Investment Income	500	329	(171)
Miscellaneous	--	10	10
Total Revenues	52,235	52,426	191
EXPENDITURES			
Current			
Nashville	33,750	30,629	3,121
Alapaha	19,000	21,972	(2,972)
West Berrien	20,700	14,036	6,664
East Berrien	10,400	5,822	4,578
Ray City	13,000	22,410	(9,410)
Enigma	8,700	19,472	(10,772)
New Lois	14,300	38,141	(23,841)
Forestry	32,385	25,794	6,591
Total Expenditures	152,235	178,276	(26,041)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(100,000)	(125,850)	(25,850)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	40,796	40,796
Total Other Financing Sources (Uses)	--	40,796	40,796
Net Change In Fund Balances	(100,000)	(85,054)	14,946
Fund Balances - Beginning	93,648	93,648	--
FUND BALANCES - ENDING	$ (6,352)	$ 8,594	$ 14,946

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 38,001	$ 3,398
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	--	1,558
Due From Other Funds		
E-911 Special Revenue Fund	289	289
TOTAL ASSETS	$ 38,290	$ 5,245
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 2,017	$ 1,480
Accrued Wages, Withholdings & Benefits	4,594	--
Due To Other Funds		
General Fund	--	104,430
Total Liabilities	6,611	105,910
Fund Balances		
Assigned	31,679	--
Unassigned	--	(100,665)
Total Fund Balances	31,679	(100,665)
TOTAL LIABILITIES & FUND BALANCES	$ 38,290	$ 5,245

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes	$ 183,809	$ --
Charges For Services	162,813	146,028
Investment Income	260	33
Contributions & Donations	21,051	22,005
Miscellaneous	3,145	4,111
Total Revenues	371,078	172,177
EXPENDITURES		
Current		
Culture & Recreation	352,956	374,587
Capital Outlay	1,200	5,650
Debt Service	50,400	50,400
Total Expenditures	404,556	430,637
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(33,478)	(258,460)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	165,822	233,400
Proceeds Of Capital Asset Dispositions	--	2,741
Total Other Financing Sources (Uses)	165,822	236,141
Net Change In Fund Balances	132,344	(22,319)
Fund Balances - Beginning	(100,665)	(78,346)
FUND BALANCES - ENDING	$ 31,679	$ (100,665)

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 194,185	$ 183,809	$ (10,376)
Charges For Services	130,800	162,813	32,013
Investment Income	500	260	(240)
Contributions & Donations	20,500	21,051	551
Miscellaneous	8,000	3,145	(4,855)
Total Revenues	353,985	371,078	17,093
EXPENDITURES			
Current			
Culture & Recreation	365,070	352,956	12,114
Capital Outlay	10,000	1,200	8,800
Debt Service	--	50,400	(50,400)
Total Expenditures	375,070	404,556	(29,486)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(21,085)	(33,478)	(12,393)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	21,085	165,822	144,737
Total Other Financing Sources (Uses)	21,085	165,822	144,737
Net Change In Fund Balances	--	132,344	132,344
Fund Balances - Beginning	(100,665)	(100,665)	--
FUND BALANCES - ENDING	$ (100,665)	$ 31,679	$ 132,344

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 1,944	$ 1,522
TOTAL ASSETS	$ 1,944	$ 1,522
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 1,944	$ 1,522
Total Fund Balances	1,944	1,522
TOTAL LIABILITIES & FUND BALANCES	$ 1,944	$ 1,522

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Fines & Forfeitures	$ 7,238	$ 23,909
Total Revenues	7,238	23,909
EXPENDITURES		
Current		
Public Safety	6,816	11,149
Total Expenditures	6,816	11,149
Excess (Deficiency) Of Revenues Over (Under) Expenditures	422	12,760
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(12,655)
Total Other Financing Sources (Uses)	--	(12,655)
Net Change In Fund Balances	422	105
Fund Balances - Beginning	1,522	1,417
FUND BALANCES - ENDING	$ 1,944	$ 1,522

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, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 10,000	$ 7,238	$ (2,762)
Total Revenues	10,000	7,238	(2,762)
EXPENDITURES			
Current			
Public Safety	--	6,816	(6,816)
Capital Outlay	10,000	--	10,000
Total Expenditures	10,000	6,816	3,184
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	422	422
Net Change In Fund Balances	--	422	422
Fund Balances - Beginning	1,522	1,522	--
FUND BALANCES - ENDING	$ 1,522	$ 1,944	$ 422

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 10,858	$ 4,718
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	187	--
TOTAL ASSETS	$ 11,045	$ 4,718
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
General Fund	$ 946	$ 946
Total Liabilities	946	946
Fund Balances		
Assigned	10,099	3,772
Total Fund Balances	10,099	3,772
TOTAL LIABILITIES & FUND BALANCES	$ 11,045	$ 4,718

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Fines & Forfeitures	$ 6,806	$ 2,376
Total Revenues	6,806	2,376
EXPENDITURES		
Current		
Public Safety	479	41
Total Expenditures	479	41
Excess (Deficiency) Of Revenues Over (Under) Expenditures	6,327	2,335
Net Change In Fund Balances	6,327	2,335
Fund Balances - Beginning	3,772	1,437
FUND BALANCES - ENDING	$ 10,099	$ 3,772

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, 2011

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 2,000	$ 6,806	$ 4,806
Total Revenues	2,000	6,806	4,806
EXPENDITURES			
Current			
Public Safety	2,000	479	1,521
Total Expenditures	2,000	479	1,521
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	6,327	6,327
Net Change In Fund Balances	--	6,327	6,327
Fund Balances - Beginning	3,772	3,772	--
FUND BALANCES - ENDING	$ 3,772	$ 10,099	$ 6,327

BERRIEN COUNTY, GEORGIA
DOT Project Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 829	$ --
TOTAL ASSETS	$ 829	$ --
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 829	$ --
Total Fund Balances	829	--
TOTAL LIABILITIES & FUND BALANCES	$ 829	$ --

BERRIEN COUNTY, GEORGIA
DOT Project Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Charges For Services	$ 111,135	$ --
Investment Income	66	--
Miscellaneous	101	--
Total Revenues	111,302	--
EXPENDITURES		
Capital Outlay	110,473	--
Total Expenditures	110,473	--
Excess (Deficiency) Of Revenues Over (Under) Expenditures	829	--
Net Change In Fund Balances	829	--
Fund Balances - Beginning	--	--
FUND BALANCES - ENDING	$ 829	$ --

BERRIEN COUNTY, GEORGIA
SPLOST #2 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ --	$ 4,116
TOTAL ASSETS	$ --	$ 4,116
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ --	$ 4,116
Total Fund Balances	--	4,116
TOTAL LIABILITIES & FUND BALANCES	$ --	$ 4,116

BERRIEN COUNTY, GEORGIA
SPLOST #2 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Investment Income	$ 5	$ 21
Total Revenues	5	21
Excess (Deficiency) Of Revenues Over (Under) Expenditures	5	21
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 3 Capital Projects Fund	(4,121)	--
Total Other Financing Sources (Uses)	(4,121)	--
Net Change In Fund Balances	(4,116)	21
Fund Balances - Beginning	4,116	4,095
FUND BALANCES - ENDING	$ --	$ 4,116

BERRIEN COUNTY, GEORGIA
CDBG Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ --	$ 638
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	--	98,468
TOTAL ASSETS	$ --	$ 99,106
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ --	$ 99,006
Total Liabilities	--	99,006
Fund Balances		
Assigned	--	100
Total Fund Balances	--	100
TOTAL LIABILITIES & FUND BALANCES	$ --	$ 99,106

BERRIEN COUNTY, GEORGIA
CDBG Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Intergovernmental	$ --	$ 98,467
Total Revenues	--	98,467
EXPENDITURES		
Capital Outlay	--	99,006
Total Expenditures	--	99,006
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	(539)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(100)	--
Total Other Financing Sources (Uses)	(100)	--
Net Change In Fund Balances	(100)	(539)
Fund Balances - Beginning	100	639
FUND BALANCES - ENDING	$ --	$ 100

BERRIEN COUNTY, GEORGIA
CDBG 2009 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 67	$ 100
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	--	33,114
TOTAL ASSETS	$ 67	$ 33,214
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
General Fund	$ --	$ 33,114
Total Liabilities	--	33,114
Fund Balances		
Assigned	67	100
Total Fund Balances	67	100
TOTAL LIABILITIES & FUND BALANCES	$ 67	$ 33,214

BERRIEN COUNTY, GEORGIA
CDBG 2009 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Intergovernmental	$ 368,661	$ 38,114
Miscellaneous	--	100
Total Revenues	368,661	38,214
EXPENDITURES		
Capital Outlay	368,694	38,114
Total Expenditures	368,694	38,114
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(33)	100
Net Change In Fund Balances	(33)	100
Fund Balances - Beginning	100	--
FUND BALANCES - ENDING	$ 67	$ 100

BERRIEN COUNTY, GEORGIA
SPLOST Debt Debt Service Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2011 & 2010

	2011	2010
ASSETS		
Cash & Cash Equivalents	$ 98,765	$ 137,290
TOTAL ASSETS	$ 98,765	$ 137,290
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 98,765	$ 137,290
Total Fund Balances	98,765	137,290
TOTAL LIABILITIES & FUND BALANCES	$ 98,765	$ 137,290

BERRIEN COUNTY, GEORGIA
SPLOST Debt Debt Service Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes	$ 396,000	$ 396,000
Investment Income	980	709
Total Revenues	396,980	396,709
EXPENDITURES		
Debt Service	435,505	435,007
Total Expenditures	435,505	435,007
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(38,525)	(38,298)
OTHER FINANCING SOURCES (USES)		
Transfers In		
Administrative Building Capital Projects Fund	--	9,148
Total Other Financing Sources (Uses)	--	9,148
Net Change In Fund Balances	(38,525)	(29,150)
Fund Balances - Beginning	137,290	166,440
FUND BALANCES - ENDING	$ 98,765	$ 137,290

Fiduciary Funds

Agency Funds

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

BERRIEN COUNTY, GEORGIA
Combining Schedule Of Fiduciary Assets & Liabilities
Fiduciary Funds
June 30, 2011

	Agency Funds					
	Tax Commissioner	Probate Court	Clerk of Superior Court	Magistrate Court	Sheriff	Total
ASSETS						
Cash And Cash Equivalents	$ 37,700	$ 2,160	$ 288,637	$ 3,682	$ 9,891	$ 342,070
Total Assets	$ 37,700	$ 2,160	$ 288,637	$ 3,682	$ 9,891	$ 342,070
LIABILITIES						
Due To Others	$ 37,700	$ 2,160	$ 288,637	$ 3,682	$ 9,891	$ 342,070
Total Liabilities	$ 37,700	$ 2,160	$ 288,637	$ 3,682	$ 9,891	$ 342,070

SUPPLEMENTAL SCHEDULES

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Revenues
For The Years Ended June 30, 2011 & 2010

	2011	2010
REVENUES		
Taxes		
Real Property	$ 4,352,344	$ 4,266,169
Personal Property	681,019	863,875
Real Estate Transfer (Intangible)	68,554	64,626
Franchise	3,991	4,143
General Sales & Use		
Local Option Sales & Use	831,014	804,316
Selective Sales & Use	35,516	38,460
Business		
Insurance Premium	157,430	187,286
Financial Institution	28,533	20,514
Penalties & Interest On Delinquent Taxes	94,400	103,675
	6,252,801	6,353,064
Licenses & Permits		
Business	5,850	6,650
Non-Business	31,977	36,499
	37,827	43,149
Intergovernmental	535,674	466,891
Charges For Services		
General Government	750,699	704,233
Public Safety		
Detention & Correction Services	357,025	194,112
Ambulance Fees	512,529	444,489
Other Public Safety Fees	42,590	36,948
Street & Public Improvements	7,745	89,494
Other Charges For Services	4,042	1,050
	1,674,630	1,470,326
Fines & Forfeitures		
Superior Court	403,678	476,695
Magistrate Court	56,977	35,722
Victims Assistance Program	39,262	39,232
Other	30,081	34,226
	529,998	585,875
Interest Revenue	1,883	2,141
Contributions & Donations	4,000	--
Miscellaneous	27,413	28,477
Total Revenues	$ 9,064,226	$ 8,949,923

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
EXPENDITURES		
Current		
General Government		
Board Of Commissioners		
Personal Services & Employee Benefits	$ 60,595	$ 61,845
Purchased/Contracted Services	2,704	8,905
Supplies	1,961	2,064
Total Board Of Commissioners	65,260	72,814
Administration		
Personal Services & Employee Benefits	980,014	1,186,898
Purchased/Contracted Services	316,329	176,795
Supplies	13,190	24,288
Capital Outlay	225	1,292
Other Costs	2,200	1,200
Total Administration	1,311,958	1,390,473
Elections		
Personal Services & Employee Benefits	107,666	81,471
Purchased/Contracted Services	9,054	12,834
Supplies	6,347	4,433
Total Elections	123,067	98,738
Tax Commissioner		
Personal Services & Employee Benefits	160,855	160,776
Purchased/Contracted Services	35,496	34,654
Supplies	3,760	5,665
Capital Outlay	1,902	--
Total Tax Commissioner	202,013	201,095
Tax Assessor		
Personal Services & Employee Benefits	196,347	213,360
Purchased/Contracted Services	24,106	20,748
Supplies	10,682	12,435
Capital Outlay	--	1,598
Other Costs	375	--
Total Tax Assessor	231,510	248,141
General Government Buildings & Plant		
Personal Services & Employee Benefits	82,768	84,123
Purchased/Contracted Services	46,667	69,323
Supplies	261,821	231,798
Capital Outlay	--	23,034
Total General Government Buildings & Plant	391,256	408,278
Total General Government	2,325,064	2,419,539

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
Judicial		
Superior Court		
Personal Services & Employee Benefits	15,463	13,812
Purchased/Contracted Services	46,233	34,684
Supplies	24,246	19,043
Total Superior Court	85,942	67,539
Clerk of Superior Court		
Personal Services & Employee Benefits	161,216	133,176
Purchased/Contracted Services	26,356	24,177
Supplies	18,041	18,735
Total Clerk of Superior Court	205,613	176,088
District Attorney		
Personal Services & Employee Benefits	--	23,683
Purchased/Contracted Services	34,787	13,018
Supplies	6,824	4,136
Total District Attorney	41,611	40,837
Magistrate Court		
Personal Services & Employee Benefits	185,147	163,222
Purchased/Contracted Services	9,176	9,240
Supplies	4,245	4,865
Capital Outlay	1,963	3,200
Total Magistrate Court	200,531	180,527
Probate Court		
Personal Services & Employee Benefits	83,390	81,068
Purchased/Contracted Services	7,749	7,764
Supplies	2,424	1,828
Total Probate Court	93,563	90,660
Public Defender		
Personal Services & Employee Benefits	--	50,463
Purchased/Contracted Services	59,638	--
Supplies	17,523	17,797
Other Costs	173,740	42,190
Total Public Defender	250,901	110,450
VAP		
Personal Services & Employee Benefits	30,927	30,971
Purchased/Contracted Services	3,035	3,087
Supplies	519	63
Total VAP	34,481	34,121
Total Judicial	912,642	700,222

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
Public Safety		
Sheriff		
Personal Services & Employee Benefits	930,108	905,671
Purchased/Contracted Services	102,753	114,337
Supplies	127,834	115,679
Capital Outlay	42,509	158,911
Total Sheriff	1,203,204	1,294,598
Jail		
Personal Services & Employee Benefits	637,555	652,592
Purchased/Contracted Services	180,251	179,078
Supplies	320,845	292,220
Capital Outlay	4,289	--
Total Jail	1,142,940	1,123,890
Search & Rescue		
Purchased/Contracted Services	3,150	4,152
Supplies	3,158	455
Total Search & Rescue	6,308	4,607
Emergency Medical Service		
Personal Services & Employee Benefits	626,496	649,524
Purchased/Contracted Services	66,395	60,981
Supplies	81,940	62,766
Capital Outlay	10,661	91,551
Total Emergency Medical Service	785,492	864,822
Coroner/Medical Examiner		
Personal Services & Employee Benefits	3,015	3,015
Purchased/Contracted Services	12,994	12,159
Supplies	100	1,305
Total Coroner/Medical Examiner	16,109	16,479
Animal Control		
Personal Services & Employee Benefits	56,265	49,806
Purchased/Contracted Services	11,018	10,306
Supplies	8,593	5,571
Capital Outlay	--	798
Total Animal Control	75,876	66,481
Emergency Management		
Personal Services & Employee Benefits	72,485	75,058
Purchased/Contracted Services	16,958	4,775
Supplies	5,073	2,955
Capital Outlay	975	--
Total Emergency Management	95,491	82,788
Total Public Safety	3,325,420	3,453,665

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	805,304	850,757
Purchased/Contracted Services	107,048	105,792
Supplies	448,142	433,269
Capital Outlay	--	1,498,601
Total Highways & Streets	1,360,494	2,888,419
Maintenance & Shop		
Personal Services & Employee Benefits	129,224	134,335
Purchased/Contracted Services	2,510	3,689
Supplies	7,029	8,100
Total Maintenance & Shop	138,763	146,124
Total Public Works	1,499,257	3,034,543

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
Health & Welfare		
Health Centers/General Clinics		
Other Costs	--	7,947
Total Health Centers/General Clinics	--	7,947
DFACS		
Purchased/Contracted Services	5,684	14,205
Supplies	10,621	--
Other Costs	13,751	16,478
Total DFACS	30,056	30,683
Transit Vans		
Other Costs	99,410	30,052
Total Transit Vans	99,410	30,052
Board Of Education		
Supplies	337,669	270,444
Total Board Of Education	337,669	270,444
Other Health & Welfare		
Other Costs	90,000	90,000
Total Other Health & Welfare	90,000	90,000
Total Health & Welfare	557,135	429,126

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
Culture & Recreation		
Recreation		
Personal Services & Employee Benefits	(510)	510
Capital Outlay	86,785	8,600
Total Recreation	86,275	9,110
Senior Citizens Center		
Personal Services & Employee Benefits	22,693	23,828
Purchased/Contracted Services	8,549	10,225
Supplies	212	292
Total Senior Citizens Center	31,454	34,345
Library		
Purchased/Contracted Services	453	952
Supplies	15,679	19,234
Other Costs	75,000	75,000
Total Library	91,132	95,186
Total Culture & Recreation	208,861	138,641

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2011 & 2010

	2011	2010
Housing & Development		
Extension Service		
Personal Services & Employee Benefits	84,993	87,324
Purchased/Contracted Services	14,971	13,610
Supplies	5,921	7,847
Capital Outlay	891	--
Total Extension Service	106,776	108,781
Airport		
Purchased/Contracted Services	2,865	6,403
Supplies	3,893	3,697
Capital Outlay	153,214	123,854
Total Airport	159,972	133,954
Planning & Zoning		
Personal Services & Employee Benefits	71,194	71,502
Purchased/Contracted Services	6,522	8,274
Supplies	3,452	3,376
Capital Outlay	203	1,403
Total Planning & Zoning	81,371	84,555
Chambers Of Commerce		
Other Costs	45,000	30,000
Total Chambers Of Commerce	45,000	30,000
Economic Development		
Other Costs	175,580	213,000
Total Economic Development	175,580	213,000
Total Housing & Development	568,699	570,290
Debt Service	157,853	194,366
Total Expenditures	$ 9,554,931	$ 10,940,392

BERRIEN COUNTY, GEORGIA
Schedule Of Projects Constructed With Special Sales Tax Proceeds
For The Year Ended June 30, 2011

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum (1/1/2001 - 12/31/2005)	$ 6,500,000	$ 6,679,934				100%
Roads, Streets, & Bridges			$ 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			29,290	--	29,290	
Nashville			1,375,024	--	1,375,024	
Alapaha			222,796	--	222,796	
Ray City			284,853	--	284,853	
	$ 6,500,000	$ 6,679,934	$ 6,679,394	$ --	$ 6,679,394	
Sales Tax Referendum (1/1/2006 - 12/31/2011)						
Courthouse Annex Debt	$ 2,376,000	$ 2,376,000	$ 1,563,106	$ 435,505	$ 1,998,611	84%
County	3,770,381	3,770,381				102%
Roads			2,151,253	835,630	2,986,883	
Fire Department			23,697	28,963	52,660	
E-911 Debt			246,351	--	246,351	
Animal Shelter			--	--	--	
Airport Improvements			--	550,448	550,448	
Facilities			--	--	--	
Enigma	355,046	355,046	289,432	61,347	350,779	99%
Nashville	1,915,661	1,915,661	1,569,027	331,558	1,900,585	99%
Alapaha	278,208	278,208	227,090	48,133	275,223	99%
Ray City	304,704	304,704	243,751	52,672	296,423	97%
	$ 9,000,000	$ 9,000,000	$ 6,313,707	$2,344,256	$ 8,657,963	

SPLOST #3 Capital Projects Fund	
Total Expenditures	$1,908,751
SPLOST Debt Debt Service Fund	
Total Expenditures	435,505
	$2,344,256

BERRIEN COUNTY, GEORGIA
Schedule Of Expenditures Of Federal Awards
For The Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing & Urban Development			
Pass-through Program From			
Georgia Department of Community Affairs			
Community Development Block Grant	14.228	09p-y-010-1-5177	$ 401,775
			401,775
Total U.S. Department of Housing & Urban Development			401,775
U.S. Department of Justice			
Pass-through Program From			
Georgia Council of Juvenile Court Judges			
Juvenile Offenders Program	16.523	JB-07ST-004	1,140
Juvenile Offenders Program	16.523	JB-08ST-0002	1,000
			2,140
Pass-through Program From			
Criminal Justice Georgia Coordinating Council			
Victims of Crime Act	16.575	C09-8-002	32,755
Victims of Crime Act	16.575	C10-8-013	60,898
			93,653
Violence Against Women Act	16.588	W07-8-062	44,659
Violence Against Women Act	16.588	W08-8-065	10,000
Violence Against Women Act	16.588	W10-8-047	25,428
			80,087
Total U.S. Department of Justice			175,880
U.S. Department of Transportation			
Pass-through Program From			
Georgia Department of Transportation			
Federal Aviation Administration			
Airport Improvement Program	20.106	APO100-9148-12(019)	63,596
			63,596
Federal Transit Administration			
Transit Program	20.509	TOO-2854	59,956
Transit Program	20.509	TOO-2854	39,454
			99,410
Total U.S. Department of Transportation			163,006
Federal Emergency Management Agency			
Pass-through Program From			
Georgia Emergency Management Agency			
Emergency Services	83.516	1833-DR-GA-019-09835	63,782
			63,782
Total Federal Emergency Management Agency			63,782

BERRIEN COUNTY, GEORGIA
Schedule Of Expenditures Of Federal Awards
For The Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Health & Human Services			
Pass-through Program From			
Southeast Georgia Regional Development Center			
Programs for the Aging-Nutrition Services	93.045	AAA-2011-18	10,861
			10,861
Total U.S. Department of Health & Human Services			10,861
U.S. Department of Homeland Security			
Pass-through Program From			
Georgia Emergency Management Agency			
EMA Performance Partnership	97.042	OEM09-010	29,618
Assistance to Firefighters	97.044	EMW-2009-FO-07878	22,740
			52,358
Total U.S. Department of Homeland Security			52,358
Total Expenditures of Federal Awards			$ 867,662

Basis Of Presentation

This schedule of expenditures of federal awards includes the federal grant activity of Berrien County, Georgia and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements.

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January 17, 2012

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, 2011, which collectively comprise Berrien County, Georgia's basic financial statements and have issued our report thereon dated January 17, 2012. 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 questioned costs 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2010-1 and 2011-1.

We noted certain matters that we reported to management of Berrien County, Georgia, in a separate letter dated January 17, 2012.

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

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January 17, 2012

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of County Commissioners
Berrien County, Georgia

Compliance

We have audited Berrien County, Georgia's compliance, with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Berrien County, Georgia's major federal programs for the year ended June 30, 2011. Berrien County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Berrien County, Georgia's management. Our responsibility is to express an opinion on Berrien County, Georgia's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Berrien County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Berrien County, Georgia's compliance with those requirements.

In our opinion, Berrien County, Georgia complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

Management of Berrien County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Berrien County, Georgia's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Berrien County, Georgia's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, others within the entity, 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

BERRIEN COUNTY, GEORGIA
Schedule Of Findings And Questioned Costs
For The Year Ended June 30, 2011

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	unqualified	
Internal control over financial reporting:		
Material weakness(es) identified?	x yes	___ no
Significant deficiency(ies) identified?	___ yes	x none reported
Noncompliance material to financial statements noted?	x yes	___ no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	___ yes	x no
Significant deficiency(ies) identified?	___ yes	x none reported
Type of auditor's report issued on compliance for major programs:	unqualified	
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	___ yes	x no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.228	Department of Housing & Urban Development
20.509	Department of Transportation

Dollar threshold used to distinguish between type A and type B programs:	$ 300,000	
Auditee qualified as low-risk auditee?	___ yes	x no

Section II - Financial Statement Findings

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. During the fiscal year ended June 30, 2010, the SPLOST 3 Capital Projects Fund loaned $223,600 to the General Fund. The balance owed at June 30, 2011 was $65,000.

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.

2011-1

Condition

The annual budget adopted for the Fire Special Revenue Fund was not balanced as required by the Official Code of Georgia Annotated section 36-81-3(b)(3).

Recommendation

The County should adopt an annual balanced budget for the fund.

Views Of Responsible Officials And Planned Corrective Action

The County intends to adopt an annual balanced budget for all funds required by Georgia law.

Section III - Federal Award Findings and Questioned Costs

None