BERRIEN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2012

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For The Fiscal Year Ended June 30, 2012

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December 31, 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, 2012, 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 reports thereon have 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 reports 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports 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, 2012, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 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, 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 CPA, LLP

MEEKS CPA, LLP

CERTIFIED PUBLIC ACCOUNTANTS

BASIC FINANCIAL STATEMENTS

BERRIEN COUNTY, GEORGIA
Statement Of Net Assets
June 30, 2012

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board Of Health	Development Authority
ASSETS				
Cash & Cash Equivalents	$ 1,447,274	$ 1,447,274	$ 150,554	$ 228,228
Receivables (Net Of Allowance For Uncollectibles)	1,375,430	1,375,430	8,506	--
Due From Component Unit	28,350	28,350	--	--
Property Held For Resale	--	--	--	756,378
Prepaid Items	20,549	20,549	--	--
Deferred Charges	258,549	258,549	--	--
Capital Assets Not Being Depreciated	1,523,467	1,523,467	--	740,999
Capital Assets Net Of Accumulated Depreciation	18,010,139	18,010,139	1,995	4,198,453
Total Assets	22,663,758	22,663,758	161,055	5,924,058
LIABILITIES				
Cash Overdraft	6,269	6,269	--	--
Accounts Payable	363,414	363,414	--	25,995
Accrued Wages, Withholdings & Benefits	52,788	52,788	--	--
Intergovernmental Payable	--	--	--	28,350
Accrued Interest Payable	72,071	72,071	--	1,751
Short-Term Notes Payable	2,500,000	2,500,000	--	150,348
Noncurrent Liabilities				
Due Within One Year	522,427	522,427	19,833	--
Due In More Than One Year	7,250,827	7,250,827	13,222	--
Total Liabilities	10,767,796	10,767,796	33,055	206,444
NET ASSETS				
Invested In Capital Assets, Net Of Related Debt	12,402,201	12,402,201	1,995	4,939,452
Restricted				
Restricted For Debt Service	59,935	59,935	--	--
Restricted For Capital Outlay	727,948	727,948	--	--
Restricted For Prior Year Program Income	--	--	100,854	--
Unrestricted	(1,294,122)	(1,294,122)	25,151	778,162
Total Net Assets	$ 11,895,962	$ 11,895,962	$ 128,000	$ 5,717,614

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, 2012

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	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS: Primary Government: Total	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS: Component Units: Board Of Health	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS: Component Units: Development Authority
Primary Government								
Governmental Activities								
General Government	$ 1,950,270	$ 888,120	$ 1,530	$ --	$ (1,060,620)	$ (1,060,620)		
Judicial	955,030	487,092	199,629	--	(268,309)	(268,309)		
Public Safety	4,242,676	1,150,692	33,468	38,052	(3,020,464)	(3,020,464)		
Public Works	2,802,073	69,140	--	2,236	(2,730,697)	(2,730,697)		
Health & Welfare	583,872	--	71,766	43,200	(468,906)	(468,906)		
Culture & Recreation	619,638	174,241	27,002	52,782	(365,613)	(365,613)		
Housing & Development	427,100	--	--	673,917	246,817	246,817		
Interest On Long-Term Debt	332,682	--	--	--	(332,682)	(332,682)		
Total Governmental Activities	11,913,341	2,769,285	333,395	810,187	(8,000,474)	(8,000,474)		
Total Primary Government	$ 11,913,341	$ 2,769,285	$ 333,395	$ 810,187	(8,000,474)	(8,000,474)		
Component Units								
Board Of Health	$ 365,870	$ 100,854	$ 248,833	$ --			$ (16,183)	$ --
Development Authority	227,801	70,200	1,500	421,241			--	265,140
Total Component Units	$ 593,671	$ 171,054	$ 250,333	$ 421,241			(16,183)	265,140
General Revenues								
Taxes								
Real Property					4,380,200	4,380,200	--	--
Personal Property					859,844	859,844	--	--
Real Estate Transfer (Intangible)					67,757	67,757	--	--
Franchise					3,850	3,850	--	--
General Sales & Use					2,481,884	2,481,884	--	--
Selective Sales & Use					37,017	37,017	--	--
Business					501,195	501,195	--	--
Penalties & Interest On Delinquent Taxes					88,692	88,692	--	--
Investment Income					17,802	17,802	--	--
Miscellaneous					29,314	29,314	--	1,009
Gain On Disposition Of Capital Assets					13,453	13,453	--	--
Total General Revenues					8,481,008	8,481,008	--	1,009
Change In Net Assets					480,534	480,534	(16,183)	266,149
Net Assets - Beginning					11,415,428	11,415,428	144,183	5,451,465
Net Assets - Ending					$ 11,895,962	$ 11,895,962	$ 128,000	$ 5,717,614

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

BERRIEN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2012

	General	SPLOST #3	SPLOST #4	EIP Loan	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash & Cash Equivalents	$ 436,161	$ 575,559	$ --	$ 100,591	$ 334,963	$ 1,447,274
Receivables (Net Of Allowance For Uncollectibles)	900,606	--	132,285	276,257	66,282	1,375,430
Due From Other Funds	101,240	70,176	286,229	--	289	457,934
Due From Component Unit	--	28,350	--	--	--	28,350
Total Assets	$ 1,438,007	$ 674,085	$ 418,514	$ 376,848	$ 401,534	$ 3,308,988
LIABILITIES & FUND EQUITY						
Liabilities						
Cash Overdraft	$ 1,242	$ --	$ --	$ --	$ 5,027	$ 6,269
Accounts Payable	247,052	--	78,422	--	37,940	363,414
Accrued Wages, Withholdings & Benefits	46,662	--	--	--	6,126	52,788
Due To Other Funds	69,015	286,229	--	--	102,690	457,934
Accrued Interest Payable	23,168	--	--	--	--	23,168
Deferred Revenue	505,932	--	--	--	--	505,932
Short-Term Notes Payable	2,500,000	--	--	--	--	2,500,000
Total Liabilities	3,393,071	286,229	78,422	--	151,783	3,909,505
Fund Balances						
Restricted	--	387,856	340,092	--	59,935	787,883
Assigned	--	--	--	376,848	201,188	578,036
Unassigned	(1,955,064)	--	--	--	(11,372)	(1,966,436)
Total Fund Balances	(1,955,064)	387,856	340,092	376,848	249,751	(600,517)
Total Liabilities & Fund Balances	$ 1,438,007	$ 674,085	$ 418,514	$ 376,848	$ 401,534	
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.						19,533,606
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.						505,932
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.						20,549
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:						
Capital Leases					$ (1,516,405)	
Certificates Of Participation					(5,615,000)	
Less: Deferred Charges For Issuance Cost (to be amortized over life of debt)					258,549	
Accrued Interest Payable					(48,903)	
Compensated Absences					(337,063)	
Closure & Post-Closure Care Costs					(304,786)	
Total long-term liabilities						(7,563,608)
Net Assets Of Governmental Activities						$ 11,895,962

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, 2012

	General	SPLOST #3	SPLOST #4	EIP Loan	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 6,383,803	$ 624,821	$ 592,891	$ --	$ 837,213	$ 8,438,728
Licenses & Permits	53,515	--	--	--	--	53,515
Intergovernmental	534,366	525,665	--	--	52,782	1,112,813
Charges For Services	1,824,181	--	--	--	426,028	2,250,209
Fines & Forfeitures	447,277	--	--	--	39,815	487,092
Investment Income	1,586	953	1,282	14,352	1,865	20,038
Contributions & Donations	1,531	--	--	--	27,002	28,533
Miscellaneous	16,851	--	--	--	12,463	29,314
Total Revenues	9,263,110	1,151,439	594,173	14,352	1,397,168	12,420,242
EXPENDITURES						
Current						
General Government	1,573,238	--	--	--	--	1,573,238
Judicial	935,648	--	--	--	--	935,648
Public Safety	3,535,448	--	--	--	522,849	4,058,297
Public Works	1,622,517	--	--	--	78,843	1,701,360
Health & Welfare	571,918	--	--	--	--	571,918
Culture & Recreation	133,725	--	--	--	369,914	503,639
Housing & Development	504,221	--	--	--	23,060	527,281
Capital Outlay	--	288,092	85,020	--	119,099	492,211
Debt Service	155,793	275,696	--	--	486,020	917,509
Intergovernmental	--	268,990	254,081	--	--	523,071
Total Expenditures	9,032,508	832,778	339,101	--	1,599,785	11,804,172
Excess (Deficiency) Of Revenues Over (Under) Expenditures	230,602	318,661	255,072	14,352	(202,617)	616,070
OTHER FINANCING SOURCES (USES)						
Transfers In	5,571	--	--	--	128,235	133,806
Transfers Out	(128,235)	--	--	--	(5,571)	(133,806)
Proceeds Of Capital Asset Dispositions	140	37,000	--	--	--	37,140
Capital Leases	--	--	85,020	--	--	85,020
Insurance Recoveries	8,543	--	--	--	--	8,543
Total Other Financing Sources (Uses)	(113,981)	37,000	85,020	--	122,664	130,703
Net Change In Fund Balances	116,621	355,661	340,092	14,352	(79,953)	746,773
Fund Balances - Beginning	(2,071,685)	32,195	--	362,496	329,704	(1,347,290)
Fund Balances - Ending	$ (1,955,064)	$ 387,856	$ 340,092	$ 376,848	$ 249,751	$ (600,517)

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, 2012

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*	$	746,773
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		555,109
Depreciation Expense		(1,192,866)
		(637,757)
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		(97,060)
Accumulated Depreciation		73,373
		(23,687)
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		(18,289)
Charges For Services		(10,154)
Intergovernmental		(19,920)
		(48,363)
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement Of Activities*.		
Debt Issued Or Incurred		
Capital Lease Financing		(85,020)
Principal Repayments		
Capital Leases		318,301
Certificates Of Participation		190,000
		423,281
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		1,578
Amortization Of Issuance Costs		(13,728)
Compensated Absences		73,425
Landfill Closure And Post-Closure Care Costs		27,195
Prepaid Items		(68,183)
		20,287
Change in net assets of governmental activities reported in the *Statement Of Activities*	$	480,534

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, 2012

	Agency Funds
ASSETS	
Cash & Cash Equivalents	$ 276,721
Total Assets	$ 276,721
LIABILITIES	
Due To Others	$ 276,721
Total Liabilities	$ 276,721

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 *SPLOST #3 Fund* accounts for the capital projects financed from the special purpose local option sales tax which was approved by the voters for the six year period effective January 1, 2006 through December 31, 2011.

The *SPLOST #4 Fund* accounts for the capital projects financed from the special purpose local option sales tax which was approved by the voters for the six year period effective January 1, 2012 through December 31, 2017.

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

Additionally, the County 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 from/to other funds" (i.e., the current portion of interfund loans) or "advances from/to other funds" (i.e., the non-current portion of interfund loans). All other outstanding material balances between funds are reported as "due from/to 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 28, 2011, payable December 20, 2011, and attached as an enforceable lien on property as of January 1, 2011.

3. Inventories & 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 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, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

Assets	Capitalization Thresholds	Estimated Service Life
Buildings	$ 10,000	25-50
Machinery & Equipment	$ 5,000	5-15
Improvements	$ 5,000	15-20
Roads	$ 25,000	15-40
Bridges	$ 25,000	15-40
Sidewalks	$ 25,000	15-40

5. Compensated Absences

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

6. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

7. Fund 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 Board of County Commissioners can establish a fund balance commitment and is the County's highest level of decision making authority. 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.

B. Excess of Expenditures Over Appropriations

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

General Fund			
Tax Assessor	$ 250,518	$ 262,265	$ (11,747)
General Government Buildings & Plant	384,255	393,787	(9,532)
Superior Court	50,650	90,238	(39,588)
District Attorney	40,000	41,302	(1,302)
Magistrate Court	211,343	214,689	(3,346)
Public Defender	91,000	244,383	(153,383)
Sheriff	1,304,883	1,375,833	(70,950)
Jail	1,146,837	1,192,840	(46,003)
Emergency Medical Service	831,704	863,180	(31,476)
Highways & Streets	1,394,223	1,464,839	(70,616)
Maintenance & Shop	156,220	157,678	(1,458)
Transit Vans	--	97,887	(97,887)
Board of Education	200,000	359,380	(159,380)
Other Health & Welfare	5,000	85,000	(80,000)
Recreation	--	1,458	(1,458)
Senior Citizens Center	33,980	38,358	(4,378)
Planning & Zoning	94,686	95,712	(1,026)
Airport Project	--	154,303	(154,303)
Solid Waste Special Revenue Fund	61,317	78,843	(17,526)
Fire Special Revenue Fund			
Alapaha	13,246	13,661	(415)
West Berrien	3,085	10,405	(7,320)
East Berrien	5,099	7,765	(2,666)
Enigma	7,279	8,981	(1,702)
New Lois	14,230	21,202	(6,972)
Recreation Special Revenue Fund	420,354	427,314	(6,960)
Sheriff's Drug Special Revenue Fund	1,500	6,857	(5,357)

C. Deficit Fund Equity

The following funds had deficit fund equity at June 30, 2012:

General Fund	$ 1,955,064
E-911 Special Revenue Fund	2,750
Solid Waste Special Revenue Fund	8,622

III. DETAILED NOTES ON ALL FUNDS

A. Deposits & 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, 2012, 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 at year-end for the County's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, were as follows:

	General	SPLOST #4	EIP Loan	Nonmajor Governmental Funds	Total
Receivables:					
Current					
Taxes	$ 557,867	$ --	$ --	$ --	$ 557,867
Accounts	225,273	--	--	59,048	284,321
Intergovernmental	293,826	132,285	--	7,234	433,345
Notes Receivable	--	--	276,257	--	276,257
Gross Receivables	1,076,966	132,285	276,257	66,282	1,551,790
Less: Allowance For Uncollectibles	(176,360)	--	--	--	(176,360)
	$ 900,606	$ 132,285	$ 276,257	$ 66,282	$ 1,375,430

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)	$ 459,144
Ambulance Fees (General Fund)	46,788
	$ 505,932

C. Capital Assets

Capital asset activity for the year ended June 30, 2012, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 1,348,464	$ --	$ --	$ 1,348,464
Construction in progress	461,208	223,243	(509,448)	175,003
Total capital assets, not being depreciated	1,809,672	223,243	(509,448)	1,523,467
Capital assets, being depreciated:				
Buildings	14,342,253	501,188	--	14,843,441
Infrastructure	3,345,117	--	--	3,345,117
Improvements other than buildings	1,943,564	--	--	1,943,564
Machinery & equipment	5,537,001	331,866	(88,800)	5,780,067
Total capital assets, being depreciated	25,167,935	833,054	(88,800)	25,912,189
Less accumulated depreciation for:				
Buildings	(2,793,795)	(367,330)	--	(3,161,125)
Infrastructure	(629,351)	(196,723)	--	(826,074)
Improvements other than buildings	(668,559)	(97,973)	--	(766,532)
Machinery & equipment	(2,690,852)	(530,840)	73,373	(3,148,319)
Total accumulated depreciation	(6,782,557)	(1,192,866)	73,373	(7,902,050)
Total capital assets, being depreciated, net	18,385,378	(359,812)	(15,427)	18,010,139
Governmental activities capital assets, net	$ 20,195,050	$ (136,569)	$ (524,875)	$ 19,533,606

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

Governmental activities	
General Government	$ 222,163
Judicial	16,857
Public Safety	312,805
Public Works	469,924
Health and Welfare	11,954
Culture and Recreation	114,496
Housing & Development	44,667
Total depreciation expense - governmental activities	$ 1,192,866

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2012 is as follows:

Due from / to other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 101,240
SPLOST #3 Capital Projects Fund	General Fund	69,015
SPLOST #3 Capital Projects Fund	Nonmajor Governmental Funds	1,161
SPLOST #4 Capital Projects Fund	SPLOST 3 Capital Projects Fund	286,229
Nonmajor Governmental Funds	Nonmajor Governmental Funds	289
		$ 457,934

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. The General Fund owed the SPLOST 3 Fund $69,015 in grant proceeds that will be used to finance a SPLOST project. The balance due between the SPLOST 3 and SPLOST 4 Funds was for expenditures on projects which the County plans to finance with proceeds from the 2012 - 2017 special purpose local option sales tax.

Interfund transfers:

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	$ 5,571
Nonmajor Governmental Funds	General Fund	128,235
		$ 133,806

The General Fund transferred $121,690 to a Nonmajor Governmental Fund to finance E-911 expenditures. The General Fund transferred $6,545 to a Nonmajor Governmental Fund to finance fire department operations. Nonmajor Governmental Funds reimbursed the General Fund $5,571 for prior year expenditures.

E. Short-Term Debt

The County incurred short-term debt from various local banks with an outstanding balance of $2,500,000 at June 30, 2012. A total of $3,600,000 of the proceeds was used to finance the operations of the County. Short-term liability activity for the year ended June 30, 2012 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Notes Payable	$ 2,450,000	$ 3,600,000	$ (3,550,000)	$ 2,500,000
	$ 2,450,000	$ 3,600,000	$ (3,550,000)	$ 2,500,000

On January 4, 2012, the County established a line of credit with South Georgia Banking Co. due December 31, 2012 at 4% 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, 2012 were as follows:

	Governmental Activities
Machinery and Equipment	$ 2,016,396
Less: Accumulated Depreciation	(548,443)
Total	$ 1,467,953

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2012, were as follows:

Year Ending June 30	Governmental Activities	Total
2013	$ 360,089	$ 360,089
2014	216,983	216,983
2015	216,983	216,983
2016	704,400	704,400
2017	50,400	50,400
2018 - 2022	121,800	121,800
Total Minimum Lease Payments	1,670,655	1,670,655
Less: Amounts Representing Interest	(154,250)	(154,250)
Present Value Of Minimum Lease Payments	$ 1,516,405	$ 1,516,405

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 June 30	Governmental Activities		
	Principal	Interest	Total
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	235,000	201,705	436,705
2018 - 2022	1,325,000	856,838	2,181,838
2023 - 2027	1,630,000	557,120	2,187,120
2028 - 2032	1,580,000	175,337	1,755,337
Total	$ 5,615,000	$ 2,684,020	$ 8,299,020

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2012, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 410,488	$ --	$ (73,425)	$ 337,063	$ --
Capital Leases	1,749,686	85,020	(318,301)	1,516,405	305,927
Certificates Of Participation	5,805,000	--	(190,000)	5,615,000	200,000
Closure & Post-Closure Care Costs	331,981	--	(27,195)	304,786	16,500
	$ 8,297,155	$ 85,020	$ (608,921)	$ 7,773,254	$ 522,427

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

H. Landfill Post-Closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfills 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 liability for post-closure care costs at June 30, 2012 was $304,786. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

I. Fund Balances

	General	SPLOST #3	SPLOST #4	EIP Loan	Other Governmental Funds	Total Governmental Funds
Fund Balances						
Restricted						
Capital Outlay	$ --	$ 387,856	$ 340,092	$ --	$ --	$ 727,948
Debt Service	--	--	--	--	59,935	59,935
	--	387,856	340,092	--	59,935	787,883
Assigned						
Public Safety	--	--	--	--	165,743	165,743
Culture & Recreation	--	--	--	--	35,445	35,445
Capital Outlay	--	--	--	376,848	--	376,848
	--	--	--	376,848	201,188	578,036
Unassigned, Reported In						
General Fund	(1,955,064)	--	--	--	--	(1,955,064)
Special Revenue Funds	--	--	--	--	(11,372)	(11,372)
	(1,955,064)	--	--	--	(11,372)	(1,966,436)
Total Fund Balances	$ (1,955,064)	$ 387,856	$ 340,092	$ 376,848	$ 249,751	$ (600,517)

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 $23,120,261.

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 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. No employee contributions were made and the County elected not to contribute to the plan for the year ended June 30, 2012.

D. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the 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, 2012, the County paid $14,139 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 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 Ave.
Valdosta, Georgia 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, 2012

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 6,574,000	$ 6,481,000	$ 6,383,803	$ (97,197)
Licenses & Permits	51,000	51,000	53,515	2,515
Intergovernmental	322,000	347,000	534,366	187,366
Charges For Services	1,071,180	1,009,680	1,824,181	814,501
Fines & Forfeitures	594,650	594,650	447,277	(147,373)
Interest Revenue	1,500	15,000	1,586	(13,414)
Contributions & Donations	--	--	1,531	1,531
Miscellaneous	18,000	18,000	16,851	(1,149)
Total Revenues	8,632,330	8,516,330	9,263,110	746,780
EXPENDITURES				
Board of Commissioners	193,986	193,986	87,870	106,116
Administration	673,475	628,741	621,238	7,503
Elections	133,400	133,400	110,692	22,708
Tax Commissioner	228,400	228,400	211,770	16,630
Tax Assessor	240,500	250,518	262,265	(11,747)
General Government Buildings & Plant	386,255	384,255	393,787	(9,532)
Superior Court	50,650	50,650	90,238	(39,588)
Clerk of Superior Court	227,410	227,410	219,470	7,940
District Attorney	40,000	40,000	41,302	(1,302)
Magistrate Court	211,393	211,343	214,689	(3,346)
Probate Court	110,580	110,580	108,597	1,983
Public Defender	91,000	91,000	244,383	(153,383)
VAP	39,650	39,650	16,969	22,681
Other Judicial	5,000	5,000	--	5,000
Sheriff	1,240,682	1,304,883	1,375,833	(70,950)
Jail	1,147,377	1,146,837	1,192,840	(46,003)
Search & Rescue	8,600	8,600	3,174	5,426
Emergency Medical Service	804,510	831,704	863,180	(31,476)
Coroner/Medical Examiner	15,720	15,720	12,413	3,307
Animal Control	84,600	84,500	53,994	30,506
Emergency Management	95,270	93,800	75,423	18,377
Highways & Streets	1,374,350	1,394,223	1,464,839	(70,616)
Maintenance & Shop	156,220	156,220	157,678	(1,458)
DFACS	30,400	30,400	29,651	749
Transit Vans	--	--	97,887	(97,887)
Board of Education	200,000	200,000	359,380	(159,380)
Other Health & Welfare	90,000	5,000	85,000	(80,000)
Recreation	--	--	1,458	(1,458)
Senior Citizens Center	33,980	33,980	38,358	(4,378)
Library	96,400	96,400	93,909	2,491
Extension Service	107,125	108,025	102,746	5,279
Airport	16,700	26,700	7,113	19,587
Planning & Zoning	90,805	94,686	95,712	(1,026)
Chamber of Commerce	63,602	68,252	66,617	1,635
Economic Development	127,730	92,148	77,730	14,418
Airport Project	--	--	154,303	(154,303)
Total Expenditures	8,415,770	8,387,011	9,032,508	(645,497)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	216,560	129,319	230,602	101,283

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
OTHER FINANCING SOURCES (USES)				
Transfers In				
Solid Waste Special Revenue Fund	--	--	2,310	2,310
Fire Special Revenue Fund	--	--	1,348	1,348
Recreation Special Revenue Fund	--	--	1,017	1,017
CDBG Capital Projects Fund	--	--	67	67
DOT Project Special Revenue Fund	--	--	829	829
E-911 Special Revenue Fund	(208,860)	(219,445)	(121,690)	97,755
Fire Special Revenue Fund	--	--	(6,545)	(6,545)
Recreation Special Revenue Fund	(17,700)	(26,000)	--	26,000
Proceeds Of Capital Asset Dispositions	10,000	--	140	140
Insurance Recoveries	--	--	8,543	8,543
Total Other Financing Sources (Uses)	(216,560)	(245,445)	(113,981)	131,464
Net Change In Fund Balances	--	(116,126)	116,621	232,747
Fund Balances - Beginning	(2,071,685)	(2,071,685)	(2,071,685)	--
Fund Balances - Ending	$ (2,071,685)	$ (2,187,811)	$ (1,955,064)	$ 232,747

A. Budgetary Information

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

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
Board of Commissioners	$ 87,870	$ --	$ 87,870
Administration	621,238	(101,479)	519,759
Elections	110,692	--	110,692
Tax Commissioner	211,770	--	211,770
Tax Assessor	262,265	--	262,265
General Government Buildings & Plant	393,787	(12,905)	380,882
	1,687,622	(114,384)	1,573,238
Judicial	935,648	--	935,648
Public Safety			
Sheriff	1,375,833	(8,001)	1,367,832
Jail	1,192,840	(4,600)	1,188,240
Search & Rescue	3,174	--	3,174
Emergency Medical Service	863,180	(28,808)	834,372
Coroner/Medical Examiner	12,413	--	12,413
Animal Control	53,994	--	53,994
Emergency Management	75,423	--	75,423
	3,576,857	(41,409)	3,535,448
Public Works	1,622,517	--	1,622,517
Health & Welfare	571,918	--	571,918
Culture & Recreation	133,725	--	133,725
Housing & Development			
Extension Service	102,746	--	102,746
Airport	7,113	154,303	161,416
Planning & Zoning	95,712	--	95,712
Chamber of Commerce	66,617	--	66,617
Economic Development	77,730	--	77,730
Airport Project	154,303	(154,303)	--
	504,221	--	504,221
Debt Service	--	155,793	155,793
Total Expenditures	9,032,508	--	9,032,508
OTHER FINANCING SOURCES (USES)			
Transfers Out	128,235	--	128,235
Total	$ 9,160,743	$ --	$ 9,160,743

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, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 436,161	$ 205,914
Receivables (Net Of Allowance For Uncollectibles)		
Taxes	504,172	526,541
Accounts	102,608	118,389
Intergovernmental	293,826	238,553
Due From Other Funds		
E-911 Special Revenue Fund	51,809	--
Fire Special Revenue Fund	4,301	--
Recreation Special Revenue Fund	45,130	--
SPLOST 3 Capital Projects Fund	--	1,260
Drug Abuse Treatment & Education Special Revenue Fund	--	946
Due From Component Unit	--	5,232
Total Assets	$ 1,438,007	$ 1,096,835
LIABILITIES & FUND BALANCES		
Liabilities		
Cash Overdraft	$ 1,242	$ 213,144
Accounts Payable	247,052	167,653
Accrued Wages, Withholdings & Benefits	46,662	142,318
Due To Other Funds		
Fire Special Revenue Fund	--	28
SPLOST 3 Capital Projects Fund	69,015	65,000
Accrued Interest Payable	23,168	26,082
Deferred Revenue		
Property Taxes	459,144	477,433
Ambulance Fees	46,788	56,942
Intergovernmental	--	19,920
Short-Term Notes Payable	2,500,000	2,000,000
Total Liabilities	3,393,071	3,168,520
Fund Balances		
Unassigned	(1,955,064)	(2,071,685)
Total Fund Balances	(1,955,064)	(2,071,685)
Total Liabilities & Fund Balances	$ 1,438,007	$ 1,096,835

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Taxes	$ 6,383,803	$ 6,252,801
Licenses & Permits	53,515	37,827
Intergovernmental	534,366	535,674
Charges For Services	1,824,181	1,674,630
Fines & Forfeitures	447,277	529,998
Interest Revenue	1,586	1,883
Contributions & Donations	1,531	4,000
Miscellaneous	16,851	27,413
Total Revenues	9,263,110	9,064,226
EXPENDITURES		
Current		
General Government	1,573,238	2,325,064
Judicial	935,648	912,642
Public Safety	3,535,448	3,325,420
Public Works	1,622,517	1,499,257
Health & Welfare	571,918	557,135
Culture & Recreation	133,725	208,861
Housing & Development	504,221	568,699
Debt Service	155,793	157,853
Total Expenditures	9,032,508	9,554,931
Excess (Deficiency) Of Revenues Over (Under) Expenditures	230,602	(490,705)
OTHER FINANCING SOURCES (USES)		
Transfers In		
Solid Waste Special Revenue Fund	2,310	--
Fire Special Revenue Fund	1,348	--
Recreation Special Revenue Fund	1,017	--
CDBG Capital Projects Fund	67	100
DOT Project Special Revenue Fund	829	--
Transfers Out		
E-911 Special Revenue Fund	(121,690)	(233,783)
Solid Waste Special Revenue Fund	--	(14,310)
Jail Special Revenue Fund	--	(4,061)
Fire Special Revenue Fund	(6,545)	(40,796)
Recreation Special Revenue Fund	--	(165,822)
SPLOST 3 Capital Projects Fund	--	(30,931)
Proceeds Of Capital Asset Dispositions	140	19,915
Insurance Recoveries	8,543	44,231
Total Other Financing Sources (Uses)	(113,981)	(425,457)
Net Change In Fund Balances	116,621	(916,162)
Fund Balances - Beginning	(2,071,685)	(1,155,523)
Fund Balances - Ending	$ (1,955,064)	$ (2,071,685)

BERRIEN COUNTY, GEORGIA
SPLOST #3 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 575,559	$ 369,467
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	--	136,710
Due From Other Funds		
General Fund	69,015	65,000
E-911 Special Revenue Fund	1,161	1,161
Due From Component Unit	28,350	--
Total Assets	$ 674,085	$ 572,338
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ --	$ 88,883
Due To Other Funds		
General Fund	--	1,260
SPLOST 4 Capital Projects Fund	286,229	--
Short-Term Notes Payable	--	450,000
Total Liabilities	286,229	540,143
Fund Balances		
Restricted	387,856	32,195
Total Fund Balances	387,856	32,195
Total Liabilities & Fund Balances	$ 674,085	$ 572,338

BERRIEN COUNTY, GEORGIA
SPLOST #3 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Taxes	$ 624,821	$ 1,148,650
Intergovernmental	525,665	--
Interest Revenue	953	2,135
Total Revenues	1,151,439	1,150,785
EXPENDITURES		
Capital Outlay	288,092	1,068,925
Debt Service	275,696	346,116
Intergovernmental	268,990	493,710
Total Expenditures	832,778	1,908,751
Excess (Deficiency) Of Revenues Over (Under) Expenditures	318,661	(757,966)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	30,931
SPLOST 2 Capital Projects Fund	--	4,121
Proceeds Of Capital Asset Dispositions	37,000	--
Total Other Financing Sources (Uses)	37,000	35,052
Net Change In Fund Balances	355,661	(722,914)
Fund Balances - Beginning	32,195	755,109
Fund Balances - Ending	$ 387,856	$ 32,195

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	$ 132,285	$ --
Due From Other Funds		
SPLOST 3 Capital Projects Fund	286,229	--
Total Assets	$ 418,514	$ --
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 78,422	$ --
Total Liabilities	78,422	--
Fund Balances		
Restricted	340,092	--
Total Fund Balances	340,092	--
Total Liabilities & Fund Balances	$ 418,514	$ --

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Taxes	$ 592,891	$ --
Interest Revenue	1,282	--
Total Revenues	594,173	--
EXPENDITURES		
Capital Outlay	85,020	--
Intergovernmental	254,081	--
Total Expenditures	339,101	--
Excess (Deficiency) Of Revenues Over (Under) Expenditures	255,072	--
OTHER FINANCING SOURCES (USES)		
Capital Leases	85,020	--
Total Other Financing Sources (Uses)	85,020	--
Net Change In Fund Balances	340,092	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 340,092	$ --

BERRIEN COUNTY, GEORGIA
EIP Loan Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 100,591	$ 38,587
Receivables (Net Of Allowance For Uncollectibles)		
Notes	276,257	323,909
Total Assets	$ 376,848	$ 362,496
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 376,848	$ 362,496
Total Fund Balances	376,848	362,496
Total Liabilities & Fund Balances	$ 376,848	$ 362,496

BERRIEN COUNTY, GEORGIA
EIP Loan Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Interest Revenue	$ 14,352	$ 7,042
Total Revenues	14,352	7,042
Excess (Deficiency) Of Revenues Over (Under) Expenditures	14,352	7,042
Net Change In Fund Balances	14,352	7,042
Fund Balances - Beginning	362,496	355,454
Fund Balances - Ending	$ 376,848	$ 362,496

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, 2012

	Special Revenue Funds					
	E-911	Solid Waste	Jail	Fire	Recreation	Sheriff's Drug
ASSETS						
Cash & Cash Equivalents	$ --	$ 8,904	$ 103,380	$ 56,211	$ 87,302	$ 1,664
Receivables (Net Of Allowance For Uncollectibles)	59,048	--	--	5,234	2,000	--
Due From Other Funds	--	--	--	--	289	--
Total Assets	$ 59,048	$ 8,904	$ 103,380	$ 61,445	$ 89,591	$ 1,664
LIABILITIES & FUND EQUITY						
Liabilities						
Cash Overdraft	$ 5,027	$ --	$ --	$ --	$ --	$ --
Accounts Payable	141	17,526	--	14,012	6,261	--
Accrued Wages, Withholdings & Benefits	3,371	--	--	--	2,755	--
Due To Other Funds	53,259	--	--	4,301	45,130	--
Total Liabilities	61,798	17,526	--	18,313	54,146	--
Fund Balances						
Restricted	--	--	--	--	--	--
Assigned	--	--	103,380	43,132	35,445	1,664
Unassigned	(2,750)	(8,622)	--	--	--	--
Total Fund Balances	(2,750)	(8,622)	103,380	43,132	35,445	1,664
Total Liabilities & Fund Balances	$ 59,048	$ 8,904	$ 103,380	$ 61,445	$ 89,591	$ 1,664

Drug Abuse Treatment & Education	DOT Project	Total	Capital Projects Funds: CDBG 2009	Capital Projects Funds: Total	Debt Service Funds: SPLOST Debt	Total Nonmajor Governmental Funds
$ 17,567	$ --	$ 275,028	$ --	$ --	$ 59,935	$ 334,963
--	--	66,282	--	--	--	66,282
--	--	289	--	--	--	289
$ 17,567	$ --	$ 341,599	$ --	$ --	$ 59,935	$ 401,534
$ --	$ --	$ 5,027	$ --	$ --	$ --	$ 5,027
--	--	37,940	--	--	--	37,940
--	--	6,126	--	--	--	6,126
--	--	102,690	--	--	--	102,690
--	--	151,783	--	--	--	151,783
--	--	--	--	--	59,935	59,935
17,567	--	201,188	--	--	--	201,188
--	--	(11,372)	--	--	--	(11,372)
17,567	--	189,816	--	--	59,935	249,751
$ 17,567	$ --	$ 341,599	$ --	$ --	$ 59,935	$ 401,534

BERRIEN COUNTY, GEORGIA
Combining Schedule Of Revenues, Expenditures, & Changes In Fund Balances
Nonmajor Governmental Funds
June 30, 2012

	Special Revenue Funds					
	E-911	Solid Waste	Jail	Fire	Recreation	Sheriff's Drug
REVENUES						
Taxes	$ --	$ 34,317	$ --	$ 184,813	$ 222,083	$ --
Intergovernmental	--	--	--	--	--	--
Charges For Services	244,254	2,299	--	5,234	174,241	--
Fines & Forfeitures	--	--	29,539	--	--	2,808
Interest Revenue	80	101	732	27	135	--
Contributions & Donations	--	--	--	--	27,002	--
Miscellaneous	58	--	--	--	8,636	3,769
Total Revenues	244,392	36,717	30,271	190,074	432,097	6,577
EXPENDITURES						
Current						
Public Safety	426,083	--	--	89,909	--	6,857
Public Works	--	78,843	--	--	--	--
Culture & Recreation	--	--	--	--	369,914	--
Housing & Development	--	--	--	23,060	--	--
Capital Outlay	11,553	--	--	47,764	7,000	--
Debt Service	--	--	--	--	50,400	--
Total Expenditures	437,636	78,843	--	160,733	427,314	6,857
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(193,244)	(42,126)	30,271	29,341	4,783	(280)
OTHER FINANCING SOURCES (USES)						
Transfers In	121,690	--	--	6,545	--	--
Transfers Out	--	(2,310)	--	(1,348)	(1,017)	--
Total Other Financing Sources (Uses)	121,690	(2,310)	--	5,197	(1,017)	--
Net Change In Fund Balances	(71,554)	(44,436)	30,271	34,538	3,766	(280)
Fund Balances - Beginning	68,804	35,814	73,109	8,594	31,679	1,944
Fund Balances - Ending	$ (2,750)	$ (8,622)	$ 103,380	$ 43,132	$ 35,445	$ 1,664

			Capital Projects Funds		Debt Service Funds	
Drug Abuse Treatment & Education	DOT Project	Total	CDBG 2009	Total	SPLOST Debt	Total Nonmajor Governmental Funds
$ --	$ --	$ 441,213	$ --	$ --	$ 396,000	$ 837,213
--	--	--	52,782	52,782	--	52,782
--	--	426,028	--	--	--	426,028
7,468	--	39,815	--	--	--	39,815
--	--	1,075	--	--	790	1,865
--	--	27,002	--	--	--	27,002
--	--	12,463	--	--	--	12,463
7,468	--	947,596	52,782	52,782	396,790	1,397,168
--	--	522,849	--	--	--	522,849
--	--	78,843	--	--	--	78,843
--	--	369,914	--	--	--	369,914
--	--	23,060	--	--	--	23,060
--	--	66,317	52,782	52,782	--	119,099
--	--	50,400	--	--	435,620	486,020
--	--	1,111,383	52,782	52,782	435,620	1,599,785
7,468	--	(163,787)	--	--	(38,830)	(202,617)
--	--	128,235	--	--	--	128,235
--	(829)	(5,504)	(67)	(67)	--	(5,571)
--	(829)	122,731	(67)	(67)	--	122,664
7,468	(829)	(41,056)	(67)	(67)	(38,830)	(79,953)
10,099	829	230,872	67	67	98,765	329,704
$ 17,567	$ --	$ 189,816	$ --	$ --	$ 59,935	$ 249,751

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ --	$ 16,380
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	59,048	60,621
Due From Other Funds		
Jail Special Revenue Fund	--	1,416
Total Assets	$ 59,048	$ 78,417
LIABILITIES & FUND BALANCES		
Liabilities		
Cash Overdraft	$ 5,027	$ --
Accounts Payable	141	165
Accrued Wages, Withholdings & Benefits	3,371	7,998
Due To Other Funds		
General Fund	51,809	--
Recreation Special Revenue Fund	289	289
SPLOST 3 Capital Projects Fund	1,161	1,161
Total Liabilities	61,798	9,613
Fund Balances		
Restricted	--	68,804
Unassigned	(2,750)	--
Total Fund Balances	(2,750)	68,804
Total Liabilities & Fund Balances	$ 59,048	$ 78,417

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Charges For Services	$ 244,254	$ 253,309
Interest Revenue	80	140
Miscellaneous	58	--
Total Revenues	244,392	253,449
EXPENDITURES		
Current		
Public Safety	426,083	421,775
Capital Outlay	11,553	735
Total Expenditures	437,636	422,510
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(193,244)	(169,061)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	121,690	233,783
Total Other Financing Sources (Uses)	121,690	233,783
Net Change In Fund Balances	(71,554)	64,722
Fund Balances - Beginning	68,804	4,082
Fund Balances - Ending	$ (2,750)	$ 68,804

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Charges For Services	$ 250,000	$ 244,254	$ (5,746)
Interest Revenue	100	80	(20)
Miscellaneous	--	58	58
Total Revenues	250,100	244,392	(5,708)
EXPENDITURES			
Current			
Public Safety	458,960	426,083	32,877
Capital Outlay	--	11,553	(11,553)
Total Expenditures	458,960	437,636	21,324
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(208,860)	(193,244)	15,616
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	208,860	121,690	(87,170)
Total Other Financing Sources (Uses)	208,860	121,690	(87,170)
Net Change In Fund Balances	--	(71,554)	(71,554)
Fund Balances - Beginning	68,804	68,804	--
Fund Balances - Ending	$ 68,804	$ (2,750)	$ (71,554)

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 8,904	$ 36,064
Total Assets	$ 8,904	$ 36,064
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 17,526	$ 250
Total Liabilities	17,526	250
Fund Balances		
Assigned	--	35,814
Unassigned	(8,622)	--
Total Fund Balances	(8,622)	35,814
Total Liabilities & Fund Balances	$ 8,904	$ 36,064

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Taxes	$ 34,317	$ 47,999
Charges For Services	2,299	400
Interest Revenue	101	148
Total Revenues	36,717	48,547
EXPENDITURES		
Current		
Public Works	78,843	52,700
Total Expenditures	78,843	52,700
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(42,126)	(4,153)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	14,310
Transfers Out		
General Fund	(2,310)	--
Total Other Financing Sources (Uses)	(2,310)	14,310
Net Change In Fund Balances	(44,436)	10,157
Fund Balances - Beginning	35,814	25,657
Fund Balances - Ending	$ (8,622)	$ 35,814

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 48,000	$ 34,317	$ (13,683)
Charges For Services	26,900	2,299	(24,601)
Interest Revenue	100	101	1
Total Revenues	75,000	36,717	(38,283)
EXPENDITURES			
Current			
Public Works	61,317	78,843	(17,526)
Total Expenditures	61,317	78,843	(17,526)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	13,683	(42,126)	(55,809)
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	--	(2,310)	(2,310)
Total Other Financing Sources (Uses)	--	(2,310)	(2,310)
Net Change In Fund Balances	13,683	(44,436)	(58,119)
Fund Balances - Beginning	35,814	35,814	--
Fund Balances - Ending	$ 49,497	$ (8,622)	$ (58,119)

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 103,380	$ 74,525
Total Assets	$ 103,380	$ 74,525
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
E-911 Special Revenue Fund	$ --	$ 1,416
Total Liabilities	--	1,416
Fund Balances		
Assigned	103,380	73,109
Total Fund Balances	103,380	73,109
Total Liabilities & Fund Balances	$ 103,380	$ 74,525

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Fines & Forfeitures	$ 29,539	$ 35,305
Interest Revenue	732	545
Total Revenues	30,271	35,850
EXPENDITURES		
Current		
Public Safety	--	2,380
Total Expenditures	--	2,380
Excess (Deficiency) Of Revenues Over (Under) Expenditures	30,271	33,470
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	4,061
Total Other Financing Sources (Uses)	--	4,061
Net Change In Fund Balances	30,271	37,531
Fund Balances - Beginning	73,109	35,578
Fund Balances - Ending	$ 103,380	$ 73,109

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ --	$ 29,539	$ 29,539
Interest Revenue	--	732	732
Total Revenues	--	30,271	30,271
EXPENDITURES			
Current			
Public Safety	25,500	--	25,500
Total Expenditures	25,500	--	25,500
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(25,500)	30,271	55,771
Net Change In Fund Balances	(25,500)	30,271	55,771
Fund Balances - Beginning	73,109	73,109	--
Fund Balances - Ending	$ 47,609	$ 103,380	$ 55,771

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 56,211	$ 15,098
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	5,234	--
Due From Other Funds		
General Fund	--	28
Total Assets	$ 61,445	$ 15,126
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 14,012	$ 6,532
Due To Other Funds		
General Fund	4,301	--
Total Liabilities	18,313	6,532
Fund Balances		
Assigned	43,132	8,594
Total Fund Balances	43,132	8,594
Total Liabilities & Fund Balances	$ 61,445	$ 15,126

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Taxes	$ 184,813	$ 51,235
Intergovernmental	--	314
Charges For Services	5,234	538
Interest Revenue	27	329
Miscellaneous	--	10
Total Revenues	190,074	52,426
EXPENDITURES		
Current		
Public Safety	89,909	119,408
Housing & Development	23,060	25,794
Capital Outlay	47,764	33,074
Total Expenditures	160,733	178,276
Excess (Deficiency) Of Revenues Over (Under) Expenditures	29,341	(125,850)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	6,545	40,796
Transfers Out		
General Fund	(1,348)	--
Total Other Financing Sources (Uses)	5,197	40,796
Net Change In Fund Balances	34,538	(85,054)
Fund Balances - Beginning	8,594	93,648
Fund Balances - Ending	$ 43,132	$ 8,594

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 184,813	$ 184,813	$ --
Charges For Services	--	5,234	5,234
Interest Revenue	--	27	27
Total Revenues	184,813	190,074	5,261
EXPENDITURES			
Nashville	69,506	69,378	128
Alapaha	13,246	13,661	(415)
West Berrien	3,085	10,405	(7,320)
East Berrien	5,099	7,765	(2,666)
Ray City	6,308	6,280	28
Enigma	7,279	8,981	(1,702)
New Lois	14,230	21,202	(6,972)
Forestry	23,061	23,061	--
Total Expenditures	141,814	160,733	(18,919)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	42,999	29,341	(13,658)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	6,545	6,545
Transfers Out			
General Fund	--	(1,348)	(1,348)
Total Other Financing Sources (Uses)	--	5,197	5,197
Net Change In Fund Balances	42,999	34,538	(8,461)
Fund Balances - Beginning	8,594	8,594	--
Fund Balances - Ending	$ 51,593	$ 43,132	$ (8,461)

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 87,302	$ 38,001
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	2,000	--
Due From Other Funds		
E-911 Special Revenue Fund	289	289
Total Assets	$ 89,591	$ 38,290
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 6,261	$ 2,017
Accrued Wages, Withholdings & Benefits	2,755	4,594
Due To Other Funds		
General Fund	45,130	--
Total Liabilities	54,146	6,611
Fund Balances		
Assigned	35,445	31,679
Total Fund Balances	35,445	31,679
Total Liabilities & Fund Balances	$ 89,591	$ 38,290

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Taxes	$ 222,083	$ 183,809
Charges For Services	174,241	162,813
Interest Revenue	135	260
Contributions & Donations	27,002	21,051
Miscellaneous	8,636	3,145
Total Revenues	432,097	371,078
EXPENDITURES		
Current		
Culture & Recreation	369,914	352,956
Capital Outlay	7,000	1,200
Debt Service	50,400	50,400
Total Expenditures	427,314	404,556
Excess (Deficiency) Of Revenues Over (Under) Expenditures	4,783	(33,478)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	165,822
Transfers Out		
General Fund	(1,017)	--
Total Other Financing Sources (Uses)	(1,017)	165,822
Net Change In Fund Balances	3,766	132,344
Fund Balances - Beginning	31,679	(100,665)
Fund Balances - Ending	$ 35,445	$ 31,679

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended June 30, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 226,100	$ 222,083	$ (4,017)
Charges For Services	153,500	174,241	20,741
Interest Revenue	100	135	35
Contributions & Donations	21,000	27,002	6,002
Miscellaneous	4,500	8,636	4,136
Total Revenues	405,200	432,097	26,897
EXPENDITURES			
Current			
Culture & Recreation	361,904	369,914	(8,010)
Capital Outlay	8,050	7,000	1,050
Debt Service	50,400	50,400	--
Total Expenditures	420,354	427,314	(6,960)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(15,154)	4,783	19,937
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	--	(1,017)	(1,017)
Total Other Financing Sources (Uses)	--	(1,017)	(1,017)
Net Change In Fund Balances	(15,154)	3,766	18,920
Fund Balances - Beginning	31,679	31,679	--
Fund Balances - Ending	$ 16,525	$ 35,445	$ 18,920

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 1,664	$ 1,944
Total Assets	$ 1,664	$ 1,944
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ 1,664	$ 1,944
Total Fund Balances	1,664	1,944
Total Liabilities & Fund Balances	$ 1,664	$ 1,944

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Fines & Forfeitures	$ 2,808	$ 7,238
Miscellaneous	3,769	--
Total Revenues	6,577	7,238
EXPENDITURES		
Current		
Public Safety	6,857	6,816
Total Expenditures	6,857	6,816
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(280)	422
Net Change In Fund Balances	(280)	422
Fund Balances - Beginning	1,944	1,522
Fund Balances - Ending	$ 1,664	$ 1,944

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, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 1,500	$ 2,808	$ 1,308
Miscellaneous	--	3,769	3,769
Total Revenues	1,500	6,577	5,077
EXPENDITURES			
Current			
Public Safety	--	6,857	(6,857)
Capital Outlay	1,500	--	1,500
Total Expenditures	1,500	6,857	(5,357)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	(280)	(280)
Net Change In Fund Balances	--	(280)	(280)
Fund Balances - Beginning	1,944	1,944	--
Fund Balances - Ending	$ 1,944	$ 1,664	$ (280)

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 17,567	$ 10,858
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	--	187
Total Assets	$ 17,567	$ 11,045
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
General Fund	$ --	$ 946
Total Liabilities	--	946
Fund Balances		
Assigned	17,567	10,099
Total Fund Balances	17,567	10,099
Total Liabilities & Fund Balances	$ 17,567	$ 11,045

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Fines & Forfeitures	$ 7,468	$ 6,806
Total Revenues	7,468	6,806
EXPENDITURES		
Current		
Public Safety	--	479
Total Expenditures	--	479
Excess (Deficiency) Of Revenues Over (Under) Expenditures	7,468	6,327
Net Change In Fund Balances	7,468	6,327
Fund Balances - Beginning	10,099	3,772
Fund Balances - Ending	$ 17,567	$ 10,099

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, 2012

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ --	$ 7,468	$ 7,468
Total Revenues	--	7,468	7,468
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	7,468	7,468
Net Change In Fund Balances	--	7,468	7,468
Fund Balances - Beginning	10,099	10,099	--
Fund Balances - Ending	$ 10,099	$ 17,567	$ 7,468

BERRIEN COUNTY, GEORGIA
DOT Project Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
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, 2012 & 2011

	2012	2011
REVENUES		
Charges For Services	$ --	$ 111,135
Interest Revenue	--	66
Miscellaneous	--	101
Total Revenues	--	111,302
EXPENDITURES		
Capital Outlay	--	110,473
Total Expenditures	--	110,473
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	829
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(829)	--
Total Other Financing Sources (Uses)	(829)	--
Net Change In Fund Balances	(829)	829
Fund Balances - Beginning	829	--
Fund Balances - Ending	$ --	$ 829

BERRIEN COUNTY, GEORGIA
CDBG 2009 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ --	$ 67
Total Assets	$ --	$ 67
LIABILITIES & FUND BALANCES		
Fund Balances		
Assigned	$ --	$ 67
Total Fund Balances	--	67
Total Liabilities & Fund Balances	$ --	$ 67

BERRIEN COUNTY, GEORGIA
CDBG 2009 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Intergovernmental	$ 52,782	$ 368,661
Total Revenues	52,782	368,661
EXPENDITURES		
Capital Outlay		
Facilities	40,282	356,161
Administration	12,500	12,533
Total Expenditures	52,782	368,694
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	(33)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(67)	--
Total Other Financing Sources (Uses)	(67)	--
Net Change In Fund Balances	(67)	(33)
Fund Balances - Beginning	67	100
Fund Balances - Ending	$ --	$ 67

BERRIEN COUNTY, GEORGIA
CDBG 2009 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
From Inception & For The Year Ended June 30, 2012

	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
Intergovernmental	$ 459,557	$ 406,775	$ 52,782	$ 459,557
Miscellaneous	--	100	--	100
Total Revenues	459,557	406,875	52,782	459,657
EXPENDITURES				
Facilities	429,557	389,275	40,282	429,557
Administration	30,000	17,533	12,500	30,033
Total Expenditures	459,557	406,808	52,782	459,590
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	67	--	67
OTHER FINANCING SOURCES (USES)				
Transfers Out				
General Fund	--	--	(67)	(67)
Total Other Financing Sources (Uses)	--	--	(67)	(67)
Net Change In Fund Balances	$ --	$ 67	(67)	$ --
Fund Balances - Beginning			67	
Fund Balances - Ending			$ --	

BERRIEN COUNTY, GEORGIA
SPLOST Debt Debt Service Fund
Schedule Of Assets, Liabilities, & Fund Balances
June 30, 2012 & 2011

	2012	2011
ASSETS		
Cash & Cash Equivalents	$ 59,935	$ 98,765
Total Assets	$ 59,935	$ 98,765
LIABILITIES & FUND BALANCES		
Fund Balances		
Restricted	$ 59,935	$ 98,765
Total Fund Balances	59,935	98,765
Total Liabilities & Fund Balances	$ 59,935	$ 98,765

BERRIEN COUNTY, GEORGIA
SPLOST Debt Debt Service Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Taxes	$ 396,000	$ 396,000
Interest Revenue	790	980
Total Revenues	396,790	396,980
EXPENDITURES		
Debt Service	435,620	435,505
Total Expenditures	435,620	435,505
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(38,830)	(38,525)
Net Change In Fund Balances	(38,830)	(38,525)
Fund Balances - Beginning	98,765	137,290
Fund Balances - Ending	$ 59,935	$ 98,765

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, 2012

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash & Cash Equivalents	$ 206,679	$ 1,507	$ 10,246	$ 54,776	$ 3,513	$ 276,721
Total Assets	$ 206,679	$ 1,507	$ 10,246	$ 54,776	$ 3,513	$ 276,721
LIABILITIES						
Due To Others	$ 206,679	$ 1,507	$ 10,246	$ 54,776	$ 3,513	$ 276,721
Total Liabilities	$ 206,679	$ 1,507	$ 10,246	$ 54,776	$ 3,513	$ 276,721

SUPPLEMENTAL SCHEDULES

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Revenues
For The Years Ended June 30, 2012 & 2011

	2012	2011
REVENUES		
Taxes		
Real Property	$ 4,398,489	$ 4,352,344
Personal Property	859,844	681,019
Real Estate Transfer (Intangible)	67,757	68,554
Franchise	3,850	3,991
General Sales & Use	868,172	831,014
Selective Sales & Use	37,017	35,516
Business		
Insurance Premium	31,888	157,430
Financial Institution	28,094	28,533
Penalties & Interest On Delinquent Taxes	88,692	94,400
	6,383,803	6,252,801
Licenses & Permits		
Business	8,650	5,850
Non-Business	44,865	31,977
	53,515	37,827
Intergovernmental	534,366	535,674
Charges For Services		
General Government	824,095	750,699
Public Safety		
Detention & Correction Services	322,091	357,025
Ambulance Fees	572,549	512,529
Other Public Safety Fees	36,638	42,590
Street & Public Improvements	66,841	7,745
Other Charges For Services	1,967	4,042
	1,824,181	1,674,630
Fines & Forfeitures		
Superior Court	357,437	403,678
Magistrate Court	51,574	56,977
Victims Assistance Program	15,388	39,262
Other	22,878	30,081
	447,277	529,998
Interest Revenue	1,586	1,883
Contributions & Donations	1,531	4,000
Miscellaneous	16,851	27,413
Total Revenues	$ 9,263,110	$ 9,064,226

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2012 & 2011

	2012	2011
EXPENDITURES		
Current		
General Government		
Board of Commissioners		
Personal Services & Employee Benefits	$ 86,177	$ 60,595
Purchased/Contracted Services	279	2,704
Supplies	1,414	1,961
Total Board of Commissioners	87,870	65,260
Administration		
Personal Services & Employee Benefits	255,077	980,014
Purchased/Contracted Services	257,184	316,329
Supplies	5,034	13,190
Capital Outlay	1,264	225
Other Costs	1,200	2,200
Total Administration	519,759	1,311,958
Elections		
Personal Services & Employee Benefits	90,143	107,666
Purchased/Contracted Services	13,948	9,054
Supplies	6,601	6,347
Total Elections	110,692	123,067
Tax Commissioner		
Personal Services & Employee Benefits	178,278	160,855
Purchased/Contracted Services	27,079	35,496
Supplies	6,133	3,760
Capital Outlay	280	1,902
Total Tax Commissioner	211,770	202,013
Tax Assessor		
Personal Services & Employee Benefits	223,090	196,347
Purchased/Contracted Services	25,380	24,106
Supplies	12,219	10,682
Capital Outlay	1,576	--
Other Costs	--	375
Total Tax Assessor	262,265	231,510
General Government Buildings & Plant		
Personal Services & Employee Benefits	100,077	82,768
Purchased/Contracted Services	36,938	46,667
Supplies	243,867	261,821
Total General Government Buildings & Plant	380,882	391,256
Total General Government	1,573,238	2,325,064

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2012 & 2011

	2012	2011
Judicial		
Superior Court		
Personal Services & Employee Benefits	15,766	15,463
Purchased/Contracted Services	48,699	46,233
Supplies	25,748	24,246
Capital Outlay	25	--
Total Superior Court	90,238	85,942
Clerk of Superior Court		
Personal Services & Employee Benefits	182,065	161,216
Purchased/Contracted Services	22,934	26,356
Supplies	14,471	18,041
Total Clerk of Superior Court	219,470	205,613
District Attorney		
Purchased/Contracted Services	31,800	34,787
Supplies	8,519	6,824
Capital Outlay	983	--
Total District Attorney	41,302	41,611
Magistrate Court		
Personal Services & Employee Benefits	197,300	185,147
Purchased/Contracted Services	10,712	9,176
Supplies	5,238	4,245
Capital Outlay	1,439	1,963
Total Magistrate Court	214,689	200,531
Probate Court		
Personal Services & Employee Benefits	97,603	83,390
Purchased/Contracted Services	8,185	7,749
Supplies	1,855	2,424
Capital Outlay	954	--
Total Probate Court	108,597	93,563
Public Defender		
Purchased/Contracted Services	55,050	59,638
Supplies	17,930	17,523
Other Costs	171,403	173,740
Total Public Defender	244,383	250,901
VAP		
Personal Services & Employee Benefits	10,925	30,927
Purchased/Contracted Services	3,052	3,035
Supplies	2,992	519
Total VAP	16,969	34,481
Total Judicial	935,648	912,642

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2012 & 2011

	2012	2011
Public Safety		
Sheriff		
Personal Services & Employee Benefits	1,067,416	930,108
Purchased/Contracted Services	78,893	102,753
Supplies	140,329	127,834
Capital Outlay	81,194	42,509
Total Sheriff	1,367,832	1,203,204
Jail		
Personal Services & Employee Benefits	671,810	637,555
Purchased/Contracted Services	171,685	180,251
Supplies	343,205	320,845
Capital Outlay	1,540	4,289
Total Jail	1,188,240	1,142,940
Search & Rescue		
Purchased/Contracted Services	653	3,150
Supplies	2,521	3,158
Total Search & Rescue	3,174	6,308
Emergency Medical Service		
Personal Services & Employee Benefits	665,082	626,496
Purchased/Contracted Services	79,820	66,395
Supplies	89,220	81,940
Capital Outlay	250	10,661
Total Emergency Medical Service	834,372	785,492
Coroner/Medical Examiner		
Personal Services & Employee Benefits	3,015	3,015
Purchased/Contracted Services	9,319	12,994
Supplies	79	100
Total Coroner/Medical Examiner	12,413	16,109
Animal Control		
Personal Services & Employee Benefits	45,016	56,265
Purchased/Contracted Services	5,847	11,018
Supplies	3,131	8,593
Total Animal Control	53,994	75,876
Emergency Management		
Personal Services & Employee Benefits	36,670	72,485
Purchased/Contracted Services	2,871	16,958
Supplies	13,513	5,073
Capital Outlay	22,369	975
Total Emergency Management	75,423	95,491
Total Public Safety	3,535,448	3,325,420

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2012 & 2011

	2012	2011
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	858,867	805,304
Purchased/Contracted Services	83,486	107,048
Supplies	460,919	448,142
Capital Outlay	61,567	--
Total Highways & Streets	1,464,839	1,360,494
Maintenance & Shop		
Personal Services & Employee Benefits	149,723	129,224
Purchased/Contracted Services	1,720	2,510
Supplies	6,235	7,029
Total Maintenance & Shop	157,678	138,763
Total Public Works	1,622,517	1,499,257
Health & Welfare		
DFACS		
Purchased/Contracted Services	7,305	5,684
Supplies	10,807	10,621
Other Costs	11,539	13,751
Total DFACS	29,651	30,056
Transit Vans		
Capital Outlay	48,021	--
Other Costs	49,866	99,410
Total Transit Vans	97,887	99,410
Board of Education		
Supplies	359,380	337,669
Total Board of Education	359,380	337,669
Other Health & Welfare		
Other Costs	85,000	90,000
Total Other Health & Welfare	85,000	90,000
Total Health & Welfare	571,918	557,135
Culture & Recreation		
Recreation		
Personal Services & Employee Benefits	--	(510)
Capital Outlay	1,458	86,785
Total Recreation	1,458	86,275
Senior Citizens Center		
Personal Services & Employee Benefits	27,819	22,693
Purchased/Contracted Services	10,304	8,549
Supplies	235	212
Total Senior Citizens Center	38,358	31,454

BERRIEN COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended June 30, 2012 & 2011

	2012	2011
Library		
Purchased/Contracted Services	409	453
Supplies	18,500	15,679
Other Costs	75,000	75,000
Total Library	93,909	91,132
Total Culture & Recreation	133,725	208,861
Housing & Development		
Extension Service		
Personal Services & Employee Benefits	84,181	84,993
Purchased/Contracted Services	10,591	14,971
Supplies	6,573	5,921
Capital Outlay	1,401	891
Total Extension Service	102,746	106,776
Airport		
Purchased/Contracted Services	2,602	2,865
Supplies	4,511	3,893
Capital Outlay	154,303	153,214
Total Airport	161,416	159,972
Planning & Zoning		
Personal Services & Employee Benefits	84,294	71,194
Purchased/Contracted Services	7,441	6,522
Supplies	3,927	3,452
Capital Outlay	50	203
Total Planning & Zoning	95,712	81,371
Chamber of Commerce		
Personal Services & Employee Benefits	21,617	--
Other Costs	45,000	45,000
Total Chamber of Commerce	66,617	45,000
Economic Development		
Other Costs	77,730	175,580
Total Economic Development	77,730	175,580
Total Housing & Development	504,221	568,699
Debt Service	155,793	157,853
Total Expenditures	$ 9,032,508	$ 9,554,931

BERRIEN COUNTY, GEORGIA
Schedule Of Projects Constructed With Special Sales Tax Proceeds
For The Year Ended June 30, 2012

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 1/1/2006 - 12/31/2011						
Courthouse Annex Debt	$ 2,376,000	$ 2,222,133	$ 1,998,611	$ 223,521	$ 2,222,132	100%
County	3,770,381	4,400,130				100%
Roads			2,986,883	557,138	3,544,021	
Fire Department			52,660	--	52,660	
E-911 Debt			246,351	--	246,351	
Animal Shelter			--	--	--	
Airport Improvements			550,448	6,650	557,098	
Facilities			--	--	--	
Enigma	355,046	384,203	350,779	33,424	384,203	100%
Nashville	1,915,661	2,081,229	1,900,585	180,644	2,081,229	100%
Alapaha	278,208	301,448	275,223	26,225	301,448	100%
Ray City	304,704	325,120	296,423	28,697	325,120	100%
	$ 9,000,000	$ 9,714,263	$ 8,657,963	$ 1,056,299	$ 9,714,262	
SPLOST #3 Capital Projects Fund						
Total Expenditures				$ 832,778		
SPLOST Debt Debt Service Fund						
Total Expenditures				435,620		
Less 1/1/2012 - 12/31/2017 Referendum Expenditures				(212,099)		
				$ 1,056,299		
Sales Tax Referendum 1/1/2012 - 12/31/2017						
Courthouse Annex Debt	$ 2,376,000	$ 2,376,000	$ --	$ 212,099	$ 212,099	9%
County	3,770,381	3,770,381				2%
Roads & Bridges			--	85,020	85,020	
Fire Equipment			--	--	--	
E-911 Equipment			--	--	--	
Road Department Equipment			--	--	--	
Economic Development Capital Outlay			--	8,913	8,913	
Enigma	355,046	355,046	--	39,288	39,288	11%
Nashville	1,915,661	1,915,661	--	151,835	151,835	8%
Alapaha	278,208	278,208	--	20,536	20,536	7%
Ray City	304,704	304,704	--	33,509	33,509	11%
	$ 9,000,000	$ 9,000,000	$ --	$ 551,200	$ 551,200	
SPLOST #4 Capital Projects Fund						
Total Expenditures				$ 339,101		
SPLOST Debt Debt Service Fund						
Total Expenditures				435,620		
Less 1/1/2006 - 12/31/2011 Referendum Expenditures				(223,521)		
				$ 551,200		

BERRIEN COUNTY, GEORGIA
Schedule Of Expenditures Of Federal Awards
For The Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Pass-through Program From			
Tifton Rural Development Office			
Rural Business Enterprise Grant	10.769	10-10-208-398108	$ 75,000
Total U.S. Department of Agriculture			75,000
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	52,785
Economic Development Initiative Grant	14.251	B10-SP-GA-0027	259,600
			312,385
Total U.S. Department of Housing & Urban Development			312,385
U.S. Department of Justice			
Pass-through Program From			
Georgia Council of Juvenile Court Judges			
Juvenile Offenders Program	16.523	JB09ST-0004	1,830
Juvenile Offenders Program	16.523	JB-08ST-0002	3,400
			5,230
Pass-through Program From			
Criminal Justice Georgia Coordinating Council			
Victims of Crime Act	16.575	C09-8-203	62,239
Victims of Crime Act	16.575	C10-8-013	23,182
			85,421
Violence Against Women Act	16.588	W10-8-047	62,566
Violence Against Women Act	16.588	W11-8-006	27,032
Violence Against Women Act	16.588	W82-8-082	15,435
			105,033
Total U.S. Department of Justice			195,684

BERRIEN COUNTY, GEORGIA
Schedule Of Expenditures Of Federal Awards
For The Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation			
Pass-through Program From			
Georgia Department of Transportation			
Federal Aviation Administration			
Airport Improvement Program	20.106	APO12-9011-13(019)	525,665
Airport Improvement Program	20.106	APO12-9014-14(019)	148,252
			673,917
Federal Transit Administration			
Transit Program	20.509	TOO-3375	51,001
Transit Program	20.509	TOO-3856	38,400
			89,401
Total U.S. Department of Transportation			763,318
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-2012-18	14,146
Total U.S. Department of Health & Human Services			14,146
U.S. Department of Homeland Security			
Pass-through Program From			
Georgia Emergency Management Agency			
Hazard Mitigation Grant	97.039	HMGP 1833-0038	10,970
			10,970
EMA Performance Partnership	97.042	OEM11-010	22,082
EMA Performance Partnership	97.042	2011-EP-00-0015	5,000
			27,082
Citizens Corps Program	97.053	2009-SS-T9-0047	80
Citizens Corps Program	97.053	2010-SS-T0-0034	2,488
			2,568
Total U.S. Department of Homeland Security			40,620
Total Expenditures of Federal Awards			$ 1,401,153

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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December 31, 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, 2012, which collectively comprise Berrien County, Georgia's basic financial statements and have issued our report thereon dated December 31, 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

Management of Berrien County, Georgia is responsible for establishing and maintaining effective 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 weakness 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Berrien County, Georgia, in a separate letter dated December 31, 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, the Board of County Commissioners, 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.

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December 31, 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, 2012. 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, 2012.

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, the Board of County Commissioners, 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 CPA, LLP

MEEKS CPA, LLP

CERTIFIED PUBLIC ACCOUNTANTS

BERRIEN COUNTY, GEORGIA
Schedule Of Findings And Questioned Costs
For The Year Ended June 30, 2012

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?	___ yes	x 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
14.251	Economic Development Initiative Grant
20.106	Airport Improvement Program

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.

Section III - Federal Award Findings and Questioned Costs

None