BERRIEN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2013

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2013

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INDEPENDENT AUDITOR'S REPORT

To The Board of County Commissioners
Berrien County, Georgia

Report on the Financial Statements

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, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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, which represent 2.6 percent, 2.1 percent, and 71.2 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Berrien County Board of Health is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Berrien County, Georgia, as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Berrien County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 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 States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, supplemental schedules, and 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and supplemental schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2013, on our consideration of Berrien County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Berrien County, Georgia's internal control over financial reporting and compliance.

MEEKS CPA, LLP

MEEKS CPA, LLP
Ocilla, Georgia

December 11, 2013

BASIC FINANCIAL STATEMENTS

BERRIEN COUNTY, GEORGIA
Statement of Net Position
June 30, 2013

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board Of Health	Development Authority
ASSETS				
Cash & Cash Equivalents	$ 1,992,163	$ 1,992,163	$ 148,588	$ 132,279
Receivables (Net of Allowance for Uncollectibles)	1,371,673	1,371,673	7,083	--
Due from Component Unit	28,350	28,350	--	--
Property Held for Resale	--	--	--	756,378
Prepaid Items	69,407	69,407	--	--
Capital Assets not Being Depreciated	2,017,277	2,017,277	--	839,451
Capital Assets Net of Accumulated Depreciation	17,268,632	17,268,632	90	4,052,336
Total Assets	22,747,502	22,747,502	155,761	5,780,444
LIABILITIES				
Accounts Payable	233,336	233,336	--	2,500
Accrued Wages, Withholdings & Benefits	57,646	57,646	--	--
Intergovernmental Payable	--	--	--	28,350
Accrued Interest Payable	64,475	64,475	--	1,476
Short-Term Notes Payable	2,000,000	2,000,000	--	129,786
Noncurrent Liabilities				
Due Within One Year	420,577	420,577	19,627	--
Due in More Than One Year	7,037,261	7,037,261	13,085	--
Total Liabilities	9,813,295	9,813,295	32,712	162,112
NET POSITION				
Net Investment in Capital Assets	12,415,614	12,415,614	90	4,912,349
Restricted				
Restricted for E-911	48,042	48,042	--	--
Restricted for Debt Service	49,922	49,922	--	--
Restricted for Capital Outlay	730,358	730,358	--	--
Restricted for Prior Year Program Income	--	--	120,099	--
Unrestricted	(309,729)	(309,729)	2,860	705,983
Total Net Position	$ 12,934,207	$ 12,934,207	$ 123,049	$ 5,618,332

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, 2013

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 POSITION: Primary Government: Governmental Activities	Primary Government: Total	Component Units: Board Of Health	Component Units: Development Authority
Primary Government								
Governmental Activities								
General Government	$ 1,938,904	$ 915,771	$ 7,258	$ --	$ (1,015,875)	$ (1,015,875)		
Judicial	989,418	437,323	267,405	--	(284,690)	(284,690)		
Public Safety	4,068,458	1,138,291	52,618	30,786	(2,846,763)	(2,846,763)		
Public Works	2,830,236	558,151	--	251,691	(2,020,394)	(2,020,394)		
Health & Welfare	537,259	--	71,113	14,372	(451,774)	(451,774)		
Culture & Recreation	630,156	163,717	17,025	--	(449,414)	(449,414)		
Housing & Development	340,531	--	--	177,415	(163,116)	(163,116)		
Interest On Long-Term Debt	292,900	--	--	--	(292,900)	(292,900)		
Total Governmental Activities	11,627,862	3,213,253	415,419	474,264	(7,524,926)	(7,524,926)		
Total Primary Government	$ 11,627,862	$ 3,213,253	$ 415,419	$ 474,264	(7,524,926)	(7,524,926)		
Component Units								
Board Of Health	$ 360,303	$ 120,099	$ 235,253	$ --			$ (4,951)	$ --
Development Authority	242,932	90,200	--	52,582			--	(100,150)
Total Component Units	$ 603,235	$ 210,299	$ 235,253	$ 52,582			(4,951)	(100,150)
General Revenues								
Taxes								
Real Property					4,659,190	4,659,190	--	--
Personal Property					897,320	897,320	--	--
Real Estate Transfer (Intangible)					94,519	94,519	--	--
Franchise					3,666	3,666	--	--
General Sales & Use					2,358,990	2,358,990	--	--
Selective Sales & Use					37,422	37,422	--	--
Business					534,317	534,317	--	--
Other Taxes					2,106	2,106	--	--
Penalties & Interest on Delinquent Taxes					146,974	146,974	--	--
Investment Income					13,057	13,057	--	--
Miscellaneous					30,770	30,770	--	868
Gain On Disposition Of Capital Assets					43,389	43,389	--	--
Total General Revenues					8,821,720	8,821,720	--	868
Change In Net Position					1,296,794	1,296,794	(4,951)	(99,282)
Net Position - Beginning, as Restated					11,637,413	11,637,413	128,000	5,717,614
Net Position - Ending					$ 12,934,207	$ 12,934,207	$ 123,049	$ 5,618,332

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

BERRIEN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2013

	General	EIP Loan	SPLOST #4	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash & Cash Equivalents	$ 918,103	$ 164,221	$ 553,186	$ 356,653	$ 1,992,163
Receivables (Net of Allowance for Uncollectibles)	936,610	222,439	122,065	90,559	1,371,673
Due from Other Funds	4,301	--	69,023	70,465	143,789
Due from Component Unit	--	--	--	28,350	28,350
Total Assets	$ 1,859,014	$ 386,660	$ 744,274	$ 546,027	$ 3,535,975
LIABILITIES					
Accounts Payable	175,288	--	43,776	14,272	233,336
Accrued Wages, Withholdings & Benefits	52,692	--	--	4,954	57,646
Due to Other Funds	69,015	--	--	74,774	143,789
Accrued Interest Payable	17,233	--	--	--	17,233
Short-Term Notes Payable	2,000,000	--	--	--	2,000,000
Total Liabilities	2,314,228	--	43,776	94,000	2,452,004
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	422,411	--	--	--	422,411
Ambulance Fees	139,852	--	--	--	139,852
Intergovernmental	2,965	--	--	--	2,965
Total Deferred Inflows Of Resources	565,228	--	--	--	565,228
FUND BALANCES					
Restricted	--	--	700,498	138,963	839,461
Assigned	--	386,660	--	313,064	699,724
Unassigned	(1,020,442)	--	--	--	(1,020,442)
Total Fund Balances	(1,020,442)	386,660	700,498	452,027	518,743
Total Liabilities, Deferred Inflows of Resources & Fund Balances	$ 1,859,014	$ 386,660	$ 744,274	$ 546,027	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					19,285,909
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					565,228
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					69,407
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Capital Leases				$ (1,374,995)	
Notes Payable				(80,300)	
Certificates of Participation				(5,415,000)	
Accrued Interest Payable				(47,242)	
Compensated Absences				(303,322)	
Closure & Post-Closure Care Costs				(284,221)	
Total long-term liabilities					(7,505,080)
Net Position Of Governmental Activities					$ 12,934,207

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

BERRIEN COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2013

	General	EIP Loan	SPLOST #4	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 6,856,254	$ --	$ 1,104,804	$ 810,179	$ 8,771,237
Licenses & Permits	37,455	--	--	--	37,455
Intergovernmental	481,506	--	--	383,500	865,006
Charges for Services	2,217,552	--	--	424,894	2,642,446
Fines & Forfeitures	401,695	--	--	35,628	437,323
Investment Income	1,886	9,812	1,088	1,866	14,652
Contributions & Donations	2,855	--	--	20,227	23,082
Miscellaneous	20,225	--	--	9,095	29,320
Total Revenues	10,019,428	9,812	1,105,892	1,685,389	12,820,521
EXPENDITURES					
Current					
General Government	1,714,296	--	--	--	1,714,296
Judicial	892,343	--	--	85,829	978,172
Public Safety	3,462,216	--	--	519,900	3,982,116
Public Works	1,623,458	--	--	54,456	1,677,914
Health & Welfare	525,305	--	--	--	525,305
Culture & Recreation	130,125	--	--	376,868	506,993
Housing & Development	451,692	--	--	24,890	476,582
Capital Outlay	--	--	408,582	439,442	848,024
Debt Service	76,143	--	158,079	660,562	894,784
Intergovernmental	--	--	470,495	--	470,495
Total Expenditures	8,875,578	--	1,037,156	2,161,947	12,074,681
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,143,850	9,812	68,736	(476,558)	745,840
OTHER FINANCING SOURCES (USES)					
Transfers In	--	--	--	290,978	290,978
Transfers Out	(290,978)	--	--	--	(290,978)
Proceeds of Capital Asset Dispositions	--	--	109,000	--	109,000
Notes Payable	80,300	--	--	--	80,300
Capital Leases	--	--	182,670	--	182,670
Insurance Recoveries	1,450	--	--	--	1,450
Total Other Financing Sources (Uses)	(209,228)	--	291,670	290,978	373,420
Net Change in Fund Balances	934,622	9,812	360,406	(185,580)	1,119,260
Fund Balances - Beginning	(1,955,064)	376,848	340,092	637,607	(600,517)
Fund Balances - Ending	$ (1,020,442)	$ 386,660	$ 700,498	$ 452,027	$ 518,743

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

BERRIEN COUNTY, GEORGIA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2013

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

Net change in fund balances - total governmental funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds*	$ 1,119,260
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	995,846
Depreciation Expense	(1,177,932)
	(182,086)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net position.	
Cost of Capital Assets Sold/Disposed	(297,774)
Accumulated Depreciation	232,163
	(65,611)
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 position.	
Taxes	(36,733)
Charges for Services	93,064
Intergovernmental	2,965
	59,296
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 position. 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	(182,670)
Issuance of Notes Payable	(80,300)
Principal Repayments	
Capital Leases	324,080
Certificates of Participation	200,000
	261,110
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 position.	
Interest	1,661
Compensated Absences	33,741
Landfill Closure and Post-Closure Care Costs	20,565
Prepaid Items	48,858
	104,825
Change in net position of governmental activities reported in the *Statement of Activities*	$ 1,296,794

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

BERRIEN COUNTY, GEORGIA
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2013

	Agency Funds
ASSETS	
Cash & Cash Equivalents	$ 218,697
Total Assets	$ 218,697
LIABILITIES	
Due to Others	$ 218,697
Total Liabilities	$ 218,697

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 position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

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

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

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are

recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

The County reports the following major governmental funds:

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

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

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.

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.

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 August 29, 2012, payable December 20, 2012, and attached as an enforceable lien on property as of January 1, 2012.

3. Inventories and Prepaid Items

The costs of inventories are recorded as expenditures when purchased in all funds. The cost of inventories at year end, if any, are not considered material to the financial statements. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide financial statements and as expenditures in the fund financial statements.

4. Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and has an estimated useful life in excess of two years. Such assets are recorded at historical cost 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, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Premiums and discounts are deferred and amortized over the life of the debt using the effective interest method. Debt issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as 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. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, ambulance fees, and intergovernmental. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

8. Fund Balances and Net Position

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.

The Board of County Commissioners can establish, modify, or rescind a fund balance commitment by board approval and is the County's highest level of decision making authority.

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

It is the County's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied in calculating the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

B. Excess of Expenditures Over Appropriations

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

	Budget	Actual	Excess
General Fund			
Elections	$ 117,818	$ 118,214	$ (396)
Tax Commissioner	245,219	245,303	(84)
Tax Assessor	265,482	271,755	(6,273)
Superior Court	79,550	94,852	(15,302)
District Attorney	41,800	44,308	(2,508)
Public Defender	98,800	190,990	(92,190)
VAP	4,750	5,372	(622)
Emergency Medical Service	790,828	808,339	(17,511)
Coroner/Medical Examiner	18,220	18,800	(580)
DFACS	30,400	32,180	(1,780)
Transit Vans	--	66,220	(66,220)
Board of Education	275,000	341,905	(66,905)
Senior Citizens Center	36,283	37,468	(1,185)
Economic Development	--	1,450	(1,450)
Airport	100,066	185,203	(85,137)
Transfers Out	245,445	290,978	(45,533)
Fire Special Revenue Fund			
Recreation Special Revenue Fund	426,648	428,768	(2,120)
Sheriff's Drug Special Revenue Fund	1,500	3,790	(2,290)

C. Deficit Fund Equity

The following funds had deficit fund equity at June 30, 2013:

General Fund	$ 1,020,442

D. Special Purpose Local Option Sales Tax

The Official Code of Georgia Annotated section 48-8-121 requires special purpose local option sales tax proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. At the fiscal year-end, the E-911 Fund owed the SPLOST 3 Fund $1,161 from prior years. The General Fund owed the SPLOST 3 Fund $69,015 in grant proceeds received to finance a SPLOST project in the previous year. The SPLOST 3 Fund was reimbursed these amounts in August 2013.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of June 30, 2013, 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	EIP Loan	SPLOST #4	Nonmajor Governmental Funds	Total
Receivables:					
Taxes	$ 503,674	$ --	$ --	$ --	$ 503,674
Accounts	492,514	--	--	57,763	550,277
Intergovernmental	274,071	--	122,065	32,796	428,932
Notes Receivable	--	222,439	--	--	222,439
Gross Receivables	1,270,259	222,439	122,065	90,559	1,705,322
Less: Allowance for Uncollectibles	(333,649)	--	--	--	(333,649)
	$ 936,610	$ 222,439	$ 122,065	$ 90,559	$ 1,371,673

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of *unavailable revenue* reported in the governmental funds were as follows:

	Unavailable
Property Taxes (General Fund)	$ 422,411
Ambulance Fees (General Fund)	139,852
Intergovernmental (General Fund)	2,965
	$ 565,228

C. Capital Assets

Capital asset activity for the year ended June 30, 2013, 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	175,003	493,810	--	668,813
Total capital assets, not being depreciated	1,523,467	493,810	--	2,017,277
Capital assets, being depreciated:				
Buildings	14,843,441	--	--	14,843,441
Infrastructure	3,345,117	--	--	3,345,117
Improvements other than buildings	1,943,564	--	--	1,943,564
Machinery & equipment	5,780,067	502,036	(297,774)	5,984,329
Total capital assets, being depreciated	25,912,189	502,036	(297,774)	26,116,451
Less accumulated depreciation for:				
Buildings	(3,161,125)	(373,058)	--	(3,534,183)
Infrastructure	(826,074)	(196,723)	--	(1,022,797)
Improvements other than buildings	(766,532)	(96,393)	--	(862,925)
Machinery & equipment	(3,148,319)	(511,758)	232,163	(3,427,914)
Total accumulated depreciation	(7,902,050)	(1,177,932)	232,163	(8,847,819)
Total capital assets, being depreciated, net	18,010,139	(675,896)	(65,611)	17,268,632
Governmental activities capital assets, net	$ 19,533,606	$ (182,086)	$ (65,611)	$ 19,285,909

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

Governmental activities	
General Government	$ 224,171
Judicial	16,857
Public Safety	278,455
Public Works	483,166
Health and Welfare	11,954
Culture and Recreation	120,761
Housing & Development	42,568
Total depreciation expense - governmental activities	$ 1,177,932

Discretely Presented Component Unit

	Beginning Balance	Increases	Decreases	Ending Balance
Development Authority:				
Capital assets, not being depreciated:				
Land	$ 176,226	$ --	$ --	$ 176,226
Construction in progress	564,774	98,452	--	663,226
Total capital assets, not being depreciated	741,000	98,452	--	839,452
Capital assets, being depreciated:				
Buildings	4,383,528	--	--	4,383,528
Total capital assets, being depreciated	4,383,528	--	--	4,383,528
Less accumulated depreciation for:				
Buildings	(185,076)	(146,117)	--	(331,193)
Total accumulated depreciation	(185,076)	(146,117)	--	(331,193)
Total capital assets, being depreciated, net	4,198,452	(146,117)	--	4,052,335
Authority capital assets, net	$ 4,939,452	$ (47,665)	$ --	$ 4,891,787

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of June 30, 2013 is as follows:

Due From / To Other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 4,301
SPLOST #4 Capital Projects Fund	Nonmajor Governmental Funds	69,023
Nonmajor Governmental Funds	General Fund	69,015
Nonmajor Governmental Funds	Nonmajor Governmental Funds	1,450
		$ 143,789

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 E-911 Fund owed the SPLOST 3 Fund $1,161 from prior years. The General Fund owed the SPLOST 3 Fund $69,015 in grant proceeds received to finance a SPLOST project in the previous fiscal year. The SPLOST 3 Fund was reimbursed these amounts in August 2013. 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
Nonmajor Governmental Funds	General Fund	$ 290,978
		$ 290,978

The General Fund transferred $246,292 to a Nonmajor Governmental Fund to finance E-911 expenditures. The General Fund transferred $44,686 to a Nonmajor Governmental Fund to settle the balance due from a Nonmajor Governmental Fund.

E. Short-Term Debt

The County incurred short-term debt from South Georgia Banking Co. with an outstanding balance of $2,000,000 at June 30, 2013. A total of $3,000,000 of the proceeds was used to finance the operations of the County. Short-term liability activity for the year ended June 30, 2013 was as follows:

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

On January 3, 2013, the County established a line of credit with South Georgia Banking Co. due December 31, 2013 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, 2013 were as follows:

	Governmental Activities
Machinery and Equipment	$ 2,032,649
Less: Accumulated Depreciation	(636,423)
Total	$ 1,396,226

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013, were as follows:

Year Ending June 30	Governmental Activities
2014	$ 230,887
2015	233,012
2016	720,429
2017	66,429
2018	169,400
2019 - 2023	71,400
Total Minimum Lease Payments	1,491,557
Less: Amounts Representing Interest	(116,562)
Present Value Of Minimum Lease Payments	$ 1,374,995

G. Long-Term Debt

Notes Payable

On September 4, 2012, the County entered into a debt with the United States Department of Agriculture - Rural Development, in the amount of $80,300 at 3.375% interest for the purchase of Sheriff patrol cars. Annual debt service requirements to maturity for the note payable are as follows:

Year Ending	Governmental Activities		
June 30	Principal	Interest	Total
2014	$ 15,013	$ 2,710	$ 17,723
2015	15,520	2,203	17,723
2016	16,043	1,680	17,723
2017	16,585	1,138	17,723
2018	17,139	584	17,723
Total	$ 80,300	$ 8,315	$ 88,615

Certificates of Participation

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

Year Ending	Governmental Activities		
June 30	Principal	Interest	Total
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	245,000	192,305	437,305
2019 - 2023	1,380,000	802,233	2,182,233
2024 - 2028	1,700,000	487,965	2,187,965
2029 - 2033	1,210,000	106,793	1,316,793
Total	$ 5,415,000	$ 2,448,516	$ 7,863,516

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2013, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 337,063	$ --	$ (33,741)	$ 303,322	$ --
Capital Leases	1,516,405	182,670	(324,080)	1,374,995	184,064
Notes Payable	--	80,300	--	80,300	15,013
Certificates of Participation	5,615,000	--	(200,000)	5,415,000	205,000
Closure & Post-Closure Care Costs	304,786	--	(20,565)	284,221	16,500
	$ 7,773,254	$ 262,970	$ (578,386)	$ 7,457,838	$ 420,577

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 EPD has required monitoring to continue beyond the original five-year period. The County's estimated liability for post-closure care costs at June 30, 2013 was $284,221. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

I. Fund Balances

	General	EIP Loan	SPLOST #4	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Safety	$ --	$ --	$ --	$ 59,181	$ 59,181
Capital Outlay	--	--	700,498	29,860	730,358
Debt Service	--	--	--	49,922	49,922
	--	--	700,498	138,963	839,461
Assigned					
Judicial	$ --	$ --	$ --	$ 71,998	$ 71,998
Public Safety	--	--	--	167,960	167,960
Public Works	--	--	--	26,476	26,476
Culture & Recreation	--	--	--	46,624	46,624
Housing & Development	--	386,660	--	--	386,660
Capital Outlay	--	--	--	6	6
	--	386,660	--	313,064	699,724
Unassigned, Reported In					
General Fund	(1,020,442)	--	--	--	(1,020,442)
	(1,020,442)	--	--	--	(1,020,442)
Total Fund Balances	$ (1,020,442)	$ 386,660	$ 700,498	$ 452,027	$ 518,743

J. Restatement of 2012 Net Position

In conformity with GAAP, as set forth in the Statement of Governmental Accounting Standards No. 65, *Items Previously Recognized as Assets and Liabilities*, 2012 government-wide net position has been restated for governmental activities to record the effects of removing unamortized bond issue costs from the statement of net position and treating them as if they had been expensed in the year incurred. This restatement affected the beginning net position in the government-wide statements as follows:

	Governmental Activities
2012 Net Position, as previously reported	$ 11,895,962
Effect of removing unamortized issue costs from the Statement of Net Position	(258,549)
2012 Net Position, as restated	$ 11,637,413

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 $22,428,094.

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 became participants. New employees become participants after twelve months of service. Effective January 1, 2005, the County adopted a revised ACCG 401a 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, 2013.

The County adopted a Deferred Compensation Plan in accordance with Internal Revenue Code Section 457. Employee deferrals were $49,149 for the year ended June 30, 2013.

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, 2013, 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
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 6,991,052	$ 6,851,244	$ 6,856,254	$ 5,010
Licenses & Permits	36,000	36,000	37,455	1,455
Intergovernmental	123,486	206,352	481,506	275,154
Charges for Services	1,350,280	1,369,065	2,217,552	848,487
Fines & Forfeitures	430,000	430,000	401,695	(28,305)
Interest Revenue	1,500	1,500	1,886	386
Contributions & Donations	--	2,000	2,855	855
Miscellaneous	18,000	18,000	20,225	2,225
Total Revenues	8,950,318	8,914,161	10,019,428	1,105,267
EXPENDITURES				
Board of Commissioners	204,200	131,793	92,203	39,590
Administration	952,501	728,916	720,900	8,016
Elections	113,413	117,818	118,214	(396)
Tax Commissioner	218,450	245,219	245,303	(84)
Tax Assessor	253,202	265,482	271,755	(6,273)
General Government Buildings & Plant	358,105	358,105	342,064	16,041
Superior Court	79,550	79,550	94,852	(15,302)
Clerk of Superior Court	234,138	234,138	230,419	3,719
District Attorney	39,800	41,800	44,308	(2,508)
Magistrate Court	216,797	216,797	212,025	4,772
Probate Court	112,436	114,688	114,377	311
Public Defender	98,800	98,800	190,990	(92,190)
VAP	4,750	4,750	5,372	(622)
Other Judicial	5,000	5,000	--	5,000
Sheriff	1,286,622	1,394,776	1,367,921	26,855
Jail	1,167,142	1,231,957	1,190,649	41,308
Search & Rescue	16,500	16,500	6,331	10,169
Emergency Medical Service	775,519	790,828	808,339	(17,511)
Coroner/Medical Examiner	15,720	18,220	18,800	(580)
Animal Control	41,122	41,122	33,712	7,410
Emergency Management	65,737	65,737	36,464	29,273
Highways & Streets	1,465,452	1,484,237	1,467,824	16,413
Maintenance & Shop	164,582	164,582	155,634	8,948
DFACS	30,400	30,400	32,180	(1,780)
Transit Vans	--	--	66,220	(66,220)
Board of Education	275,000	275,000	341,905	(66,905)
Other Health & Welfare	90,000	90,000	85,000	5,000
Senior Citizens Center	36,283	36,283	37,468	(1,185)
Library	96,400	96,400	92,657	3,743
Extension Service	103,765	103,765	101,522	2,243
Planning & Zoning	97,957	97,957	95,260	2,697
Chamber of Commerce	68,330	68,330	68,257	73
Economic Development	--	--	1,450	(1,450)
Airport	17,200	100,066	185,203	(85,137)
Total Expenditures	8,704,873	8,749,016	8,875,578	(126,562)
Excess (Deficiency) of Revenues Over (Under) Expenditures	245,445	165,145	1,143,850	978,705

BERRIEN COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
OTHER FINANCING SOURCES (USES)				
Transfers In				
E-911 Special Revenue Fund	(219,445)	(219,445)	(246,292)	(26,847)
Recreation Special Revenue Fund	(26,000)	(26,000)	(44,686)	(18,686)
Notes Payable	--	80,300	80,300	--
Insurance Recoveries	--	--	1,450	1,450
Total Other Financing Sources (Uses)	(245,445)	(165,145)	(209,228)	(44,083)
Net Change in Fund Balances	--	--	934,622	934,622
Fund Balances - Beginning	(1,955,064)	(1,955,064)	(1,955,064)	--
Fund Balances - Ending	$ (1,955,064)	$ (1,955,064)	$ (1,020,442)	$ 934,622

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Investment Income	$ --	$ --	$ 9,812	$ 9,812
Total Revenues	--	--	9,812	9,812
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	9,812	9,812
Net Change in Fund Balances	--	--	9,812	9,812
Fund Balances - Beginning	376,848	376,848	376,848	--
Fund Balances - Ending	$ 376,848	$ 376,848	$ 386,660	$ 9,812

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 and Changes in Fund Balances – Budget and Actual* differs from the Statement of *Revenues, Expenditures and Changes in Fund Balances – 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	$ 92,203	$ --	$ 92,203
Administration	720,900	(76,143)	644,757
Elections	118,214	--	118,214
Tax Commissioner	245,303	--	245,303
Tax Assessor	271,755	--	271,755
General Government Buildings & Plant	342,064	--	342,064
	1,790,439	(76,143)	1,714,296
Judicial	892,343	--	892,343
Public Safety	3,462,216	--	3,462,216
Public Works	1,623,458	--	1,623,458
Health & Welfare	525,305	--	525,305
Culture & Recreation	130,125	--	130,125
Housing & Development	451,692	--	451,692
Debt Service	--	76,143	76,143
Total Expenditures	8,875,578	--	8,875,578
OTHER FINANCING SOURCES (USES)			
Transfers Out	290,978	--	290,978
Total	$ 9,166,556	$ --	$ 9,166,556

COMBINING AND INDIVIDUAL FUND STATEMENTS

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.

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.

BERRIEN COUNTY, GEORGIA
General Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 918,103	$ 436,161
Receivables (Net of Allowance for Uncollectibles)		
Taxes	451,720	504,172
Accounts	210,819	102,608
Intergovernmental	274,071	293,826
Due from Other Funds		
E-911 Special Revenue Fund	--	51,809
Fire Special Revenue Fund	4,301	4,301
Recreation Special Revenue Fund	--	45,130
Total Assets	$ 1,859,014	$ 1,438,007
LIABILITIES		
Cash Overdraft	$ --	$ 1,242
Accounts Payable	175,288	247,052
Accrued Wages, Withholdings & Benefits	52,692	46,662
Due to Other Funds		
SPLOST 3 Capital Projects Fund	69,015	69,015
Accrued Interest Payable	17,233	23,168
Short-Term Notes Payable	2,000,000	2,500,000
Total Liabilities	2,314,228	2,887,139
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	422,411	459,144
Ambulance Fees	139,852	46,788
Intergovernmental	2,965	--
Total Deferred Inflows of Resources	565,228	505,932
FUND BALANCES		
Unassigned	(1,020,442)	(1,955,064)
Total Fund Balances	(1,020,442)	(1,955,064)
Total Liabilities, Deferred Inflows of Resources & Fund Balances	$ 1,859,014	$ 1,438,007

BERRIEN COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes	$ 6,856,254	$ 6,383,803
Licenses & Permits	37,455	53,515
Intergovernmental	481,506	534,366
Charges for Services	2,217,552	1,824,181
Fines & Forfeitures	401,695	447,277
Interest Revenue	1,886	1,586
Contributions & Donations	2,855	1,531
Miscellaneous	20,225	16,851
Total Revenues	10,019,428	9,263,110
EXPENDITURES		
Current		
General Government	1,714,296	1,573,238
Judicial	892,343	935,648
Public Safety	3,462,216	3,535,448
Public Works	1,623,458	1,622,517
Health & Welfare	525,305	571,918
Culture & Recreation	130,125	133,725
Housing & Development	451,692	504,221
Debt Service	76,143	155,793
Total Expenditures	8,875,578	9,032,508
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,143,850	230,602
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
DOT Project Special Revenue Fund	--	829
Transfers Out		
E-911 Special Revenue Fund	(246,292)	(121,690)
Fire Special Revenue Fund	--	(6,545)
Recreation Special Revenue Fund	(44,686)	--
Proceeds of Capital Asset Dispositions	--	140
Notes Payable	80,300	--
Insurance Recoveries	1,450	8,543
Total Other Financing Sources (Uses)	(209,228)	(113,981)
Net Change in Fund Balances	934,622	116,621
Fund Balances - Beginning	(1,955,064)	(2,071,685)
Fund Balances - Ending	$ (1,020,442)	$ (1,955,064)

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 553,186	$ --
Receivables		
Intergovernmental	122,065	132,285
Due from Other Funds		
SPLOST 3 Capital Projects Fund	69,023	286,229
Total Assets	$ 744,274	$ 418,514
LIABILITIES		
Accounts Payable	$ 43,776	$ 78,422
Total Liabilities	43,776	78,422
FUND BALANCES		
Restricted	700,498	340,092
Total Fund Balances	700,498	340,092
Total Liabilities & Fund Balances	$ 744,274	$ 418,514

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes	$ 1,104,804	$ 592,891
Interest Revenue	1,088	1,282
Total Revenues	1,105,892	594,173
EXPENDITURES		
Capital Outlay	408,582	93,933
Debt Service	158,079	--
Intergovernmental	470,495	245,168
Total Expenditures	1,037,156	339,101
Excess (Deficiency) of Revenues Over (Under) Expenditures	68,736	255,072
OTHER FINANCING SOURCES (USES)		
Proceeds of Capital Asset Dispositions	109,000	--
Capital Leases	182,670	85,020
Total Other Financing Sources (Uses)	291,670	85,020
Net Change in Fund Balances	360,406	340,092
Fund Balances - Beginning	340,092	--
Fund Balances - Ending	$ 700,498	$ 340,092

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 164,221	$ 100,591
Receivables		
Notes	222,439	276,257
Total Assets	$ 386,660	$ 376,848
FUND BALANCES		
Assigned	$ 386,660	$ 376,848
Total Fund Balances	386,660	376,848
Total Fund Balances	$ 386,660	$ 376,848

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Interest Revenue	$ 9,812	$ 14,352
Total Revenues	9,812	14,352
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,812	14,352
Net Change in Fund Balances	9,812	14,352
Fund Balances - Beginning	376,848	362,496
Fund Balances - Ending	$ 386,660	$ 376,848

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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 Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

	Special Revenue Funds				
	E-911	Solid Waste	Jail	Fire	Recreation
ASSETS					
Cash & Cash Equivalents	$ 6,648	$ 34,353	$ 130,318	$ 44,286	$ 51,229
Receivables (Net of Allowance for Uncollectibles)	57,763	--	--	--	--
Due from Other Funds	--	--	--	--	289
Due from Component Unit	--	--	--	--	--
Total Assets	$ 64,411	$ 34,353	$ 130,318	$ 44,286	$ 51,518
LIABILITIES					
Accounts Payable	743	7,877	--	2,675	2,977
Accrued Wages, Withholdings & Benefits	3,037	--	--	--	1,917
Due to Other Funds	1,450	--	--	4,301	--
Total Liabilities	5,230	7,877	--	6,976	4,894
FUND BALANCES					
Restricted	59,181	--	--	--	--
Assigned	--	26,476	130,318	37,310	46,624
Total Fund Balances	59,181	26,476	130,318	37,310	46,624
Total Liabilities & Fund Balances	$ 64,411	$ 34,353	$ 130,318	$ 44,286	$ 51,518

			Capital Projects Funds			Debt Service Funds	
Sheriff's Drug	Drug Abuse Treatment & Education	Total	CDBG 2011	SPLOST #3	Total	SPLOST	Total Nonmajor Governmental Funds
$ 332	$ 39,202	$ 306,368	$ 6	$ 357	$ 363	$ 49,922	$ 356,653
--	32,796	90,559	--	--	--	--	90,559
--	--	289	--	70,176	70,176	--	70,465
--	--	--	--	28,350	28,350	--	28,350
$ 332	$ 71,998	$ 397,216	$ 6	$ 98,883	$ 98,889	$ 49,922	$ 546,027
--	--	14,272	--	--	--	--	14,272
--	--	4,954	--	--	--	--	4,954
--	--	5,751	--	69,023	69,023	--	74,774
--	--	24,977	--	69,023	69,023	--	94,000
--	--	59,181	--	29,860	29,860	49,922	138,963
332	71,998	313,058	6	--	6	--	313,064
332	71,998	372,239	6	29,860	29,866	49,922	452,027
$ 332	$ 71,998	$ 397,216	$ 6	$ 98,883	$ 98,889	$ 49,922	$ 546,027

BERRIEN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2013

	Special Revenue Funds				
	E-911	Solid Waste	Jail	Fire	Recreation
REVENUES					
Taxes	$ --	$ 83,930	$ --	$ 90,000	$ 207,249
Intergovernmental	--	--	--	--	--
Charges for Services	260,577	600	--	--	163,717
Fines & Forfeitures	--	--	26,314	--	--
Interest Revenue	31	24	624	44	144
Contributions & Donations	--	--	--	--	20,227
Miscellaneous	165	5,000	--	--	3,924
Total Revenues	260,773	89,554	26,938	90,044	395,261
EXPENDITURES					
Current					
Judicial	--	--	--	--	--
Public Safety	445,134	--	--	70,976	--
Public Works	--	54,456	--	--	--
Culture & Recreation	--	--	--	--	376,868
Housing & Development	--	--	--	24,890	--
Capital Outlay	--	--	--	--	1,500
Debt Service	--	--	--	--	50,400
Total Expenditures	445,134	54,456	--	95,866	428,768
Excess (Deficiency) of Revenues Over (Under) Expenditures	(184,361)	35,098	26,938	(5,822)	(33,507)
OTHER FINANCING SOURCES (USES)					
Transfers In	246,292	--	--	--	44,686
Total Other Financing Sources (Uses)	246,292	--	--	--	44,686
Net Change in Fund Balances	61,931	35,098	26,938	(5,822)	11,179
Fund Balances - Beginning	(2,750)	(8,622)	103,380	43,132	35,445
Fund Balances - Ending	$ 59,181	$ 26,476	$ 130,318	$ 37,310	$ 46,624

Sheriff's Drug	Drug Abuse Treatment & Education	Total	Capital Projects Funds: CDBG 2011	Capital Projects Funds: SPLOST #3	Capital Projects Funds: Total	Debt Service Funds: SPLOST	Total Nonmajor Governmental Funds
$ --	$ --	$ 381,179	$ --	$ --	$ --	$ 429,000	$ 810,179
--	133,404	133,404	250,096	--	250,096	--	383,500
--	--	424,894	--	--	--	--	424,894
2,458	6,856	35,628	--	--	--	--	35,628
--	--	867	--	507	507	492	1,866
--	--	20,227	--	--	--	--	20,227
--	--	9,089	6	--	6	--	9,095
2,458	140,260	1,005,288	250,102	507	250,609	429,492	1,685,389
--	85,829	85,829	--	--	--	--	85,829
3,790	--	519,900	--	--	--	--	519,900
--	--	54,456	--	--	--	--	54,456
--	--	376,868	--	--	--	--	376,868
--	--	24,890	--	--	--	--	24,890
--	--	1,500	250,096	187,846	437,942	--	439,442
--	--	50,400	--	170,657	170,657	439,505	660,562
3,790	85,829	1,113,843	250,096	358,503	608,599	439,505	2,161,947
(1,332)	54,431	(108,555)	6	(357,996)	(357,990)	(10,013)	(476,558)
--	--	290,978	--	--	--	--	290,978
--	--	290,978	--	--	--	--	290,978
(1,332)	54,431	182,423	6	(357,996)	(357,990)	(10,013)	(185,580)
1,664	17,567	189,816	--	387,856	387,856	59,935	637,607
$ 332	$ 71,998	$ 372,239	$ 6	$ 29,860	$ 29,866	$ 49,922	$ 452,027

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 6,648	$ --
Receivables		
Accounts	57,763	59,048
Total Assets	$ 64,411	$ 59,048
LIABILITIES		
Cash Overdraft	$ --	$ 5,027
Accounts Payable	743	141
Accrued Wages, Withholdings & Benefits	3,037	3,371
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	5,230	61,798
FUND BALANCES		
Restricted	59,181	--
Unassigned	--	(2,750)
Total Fund Balances	59,181	(2,750)
Total Liabilities & Fund Balances	$ 64,411	$ 59,048

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Charges for Services	$ 260,577	$ 244,254
Interest Revenue	31	80
Miscellaneous	165	58
Total Revenues	260,773	244,392
EXPENDITURES		
Current		
Public Safety	445,134	426,083
Capital Outlay	--	11,553
Total Expenditures	445,134	437,636
Excess (Deficiency) of Revenues Over (Under) Expenditures	(184,361)	(193,244)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	246,292	121,690
Total Other Financing Sources (Uses)	246,292	121,690
Net Change in Fund Balances	61,931	(71,554)
Fund Balances - Beginning	(2,750)	68,804
Fund Balances - Ending	$ 59,181	$ (2,750)

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Charges for Services	$ 250,000	$ 260,577	$ 10,577
Interest Revenue	150	31	(119)
Miscellaneous	--	165	165
Total Revenues	250,150	260,773	10,623
EXPENDITURES			
Current			
Public Safety	478,395	445,134	33,261
Total Expenditures	478,395	445,134	33,261
Excess (Deficiency) of Revenues Over (Under) Expenditures	(228,245)	(184,361)	43,884
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	228,245	246,292	18,047
Total Other Financing Sources (Uses)	228,245	246,292	18,047
Net Change in Fund Balances	--	61,931	61,931
Fund Balances - Beginning	(2,750)	(2,750)	--
Fund Balances - Ending	$ (2,750)	$ 59,181	$ 61,931

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 34,353	$ 8,904
Total Assets	$ 34,353	$ 8,904
LIABILITIES		
Accounts Payable	$ 7,877	$ 17,526
Total Liabilities	7,877	17,526
FUND BALANCES		
Assigned	26,476	--
Unassigned	--	(8,622)
Total Fund Balances	26,476	(8,622)
Total Liabilities & Fund Balances	$ 34,353	$ 8,904

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes	$ 83,930	$ 34,317
Charges for Services	600	2,299
Interest Revenue	24	101
Miscellaneous	5,000	--
Total Revenues	89,554	36,717
EXPENDITURES		
Current		
Public Works	54,456	78,843
Total Expenditures	54,456	78,843
Excess (Deficiency) of Revenues Over (Under) Expenditures	35,098	(42,126)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(2,310)
Total Other Financing Sources (Uses)	--	(2,310)
Net Change in Fund Balances	35,098	(44,436)
Fund Balances - Beginning	(8,622)	35,814
Fund Balances - Ending	$ 26,476	$ (8,622)

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 81,430	$ 83,930	$ 2,500
Charges for Services	2,400	600	(1,800)
Interest Revenue	100	24	(76)
Miscellaneous	--	5,000	5,000
Total Revenues	83,930	89,554	5,624
EXPENDITURES			
Current			
Public Works	83,930	54,456	29,474
Total Expenditures	83,930	54,456	29,474
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	35,098	35,098
Net Change in Fund Balances	--	35,098	35,098
Fund Balances - Beginning	(8,622)	(8,622)	--
Fund Balances - Ending	$ (8,622)	$ 26,476	$ 35,098

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 130,318	$ 103,380
Total Assets	$ 130,318	$ 103,380
FUND BALANCES		
Assigned	$ 130,318	$ 103,380
Total Fund Balances	130,318	103,380
Total Fund Balances	$ 130,318	$ 103,380

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Fines & Forfeitures	$ 26,314	$ 29,539
Interest Revenue	624	732
Total Revenues	26,938	30,271
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,938	30,271
Net Change in Fund Balances	26,938	30,271
Fund Balances - Beginning	103,380	73,109
Fund Balances - Ending	$ 130,318	$ 103,380

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 25,000	$ 26,314	$ 1,314
Interest Revenue	550	624	74
Total Revenues	25,550	26,938	1,388
EXPENDITURES			
Current			
Public Safety	25,550	--	25,550
Total Expenditures	25,550	--	25,550
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	26,938	26,938
Net Change in Fund Balances	--	26,938	26,938
Fund Balances - Beginning	103,380	103,380	--
Fund Balances - Ending	$ 103,380	$ 130,318	$ 26,938

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 44,286	$ 56,211
Receivables		
Intergovernmental	--	5,234
Total Assets	$ 44,286	$ 61,445
LIABILITIES		
Accounts Payable	$ 2,675	$ 14,012
Due to Other Funds		
General Fund	4,301	4,301
Total Liabilities	6,976	18,313
FUND BALANCES		
Assigned	37,310	43,132
Total Fund Balances	37,310	43,132
Total Liabilities & Fund Balances	$ 44,286	$ 61,445

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes	$ 90,000	$ 184,813
Charges for Services	--	5,234
Interest Revenue	44	27
Total Revenues	90,044	190,074
EXPENDITURES		
Current		
Public Safety	70,976	89,909
Housing & Development	24,890	23,060
Capital Outlay	--	47,764
Total Expenditures	95,866	160,733
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,822)	29,341
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	6,545
Transfers Out		
General Fund	--	(1,348)
Total Other Financing Sources (Uses)	--	5,197
Net Change in Fund Balances	(5,822)	34,538
Fund Balances - Beginning	43,132	8,594
Fund Balances - Ending	$ 37,310	$ 43,132

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 151,634	$ 90,000	$ (61,634)
Interest Revenue	100	44	(56)
Total Revenues	151,734	90,044	(61,690)
EXPENDITURES			
Nashville	37,200	25,166	12,034
Alapaha	16,500	8,318	8,182
West Berrien	20,700	4,855	15,845
East Berrien	11,300	6,513	4,787
Ray City	11,700	6,405	5,295
Enigma	13,500	6,764	6,736
New Lois	15,150	12,955	2,195
Forestry	25,684	24,890	794
Total Expenditures	151,734	95,866	55,868
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(5,822)	(5,822)
Net Change in Fund Balances	--	(5,822)	(5,822)
Fund Balances - Beginning	43,132	43,132	--
Fund Balances - Ending	$ 43,132	$ 37,310	$ (5,822)

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 51,229	$ 87,302
Receivables		
Intergovernmental	--	2,000
Due from Other Funds		
E-911 Special Revenue Fund	289	289
Total Assets	$ 51,518	$ 89,591
LIABILITIES		
Accounts Payable	$ 2,977	$ 6,261
Accrued Wages, Withholdings & Benefits	1,917	2,755
Due to Other Funds		
General Fund	--	45,130
Total Liabilities	4,894	54,146
FUND BALANCES		
Assigned	46,624	35,445
Total Fund Balances	46,624	35,445
Total Liabilities & Fund Balances	$ 51,518	$ 89,591

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes	$ 207,249	$ 222,083
Charges for Services	163,717	174,241
Interest Revenue	144	135
Contributions & Donations	20,227	27,002
Miscellaneous	3,924	8,636
Total Revenues	395,261	432,097
EXPENDITURES		
Current		
Culture & Recreation	376,868	369,914
Capital Outlay	1,500	7,000
Debt Service	50,400	50,400
Total Expenditures	428,768	427,314
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,507)	4,783
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	44,686	--
Transfers Out		
General Fund	--	(1,017)
Total Other Financing Sources (Uses)	44,686	(1,017)
Net Change in Fund Balances	11,179	3,766
Fund Balances - Beginning	35,445	31,679
Fund Balances - Ending	$ 46,624	$ 35,445

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 233,249	$ 207,249	$ (26,000)
Charges for Services	167,299	163,717	(3,582)
Interest Revenue	200	144	(56)
Contributions & Donations	21,500	20,227	(1,273)
Miscellaneous	4,400	3,924	(476)
Total Revenues	426,648	395,261	(31,387)
EXPENDITURES			
Current			
Culture & Recreation	374,109	376,868	(2,759)
Capital Outlay	2,139	1,500	639
Debt Service	50,400	50,400	--
Total Expenditures	426,648	428,768	(2,120)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(33,507)	(33,507)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	44,686	44,686
Total Other Financing Sources (Uses)	--	44,686	44,686
Net Change in Fund Balances	--	11,179	11,179
Fund Balances - Beginning	35,445	35,445	--
Fund Balances - Ending	$ 35,445	$ 46,624	$ 11,179

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 332	$ 1,664
Total Assets	$ 332	$ 1,664
FUND BALANCES		
Assigned	$ 332	$ 1,664
Total Fund Balances	332	1,664
Total Fund Balances	$ 332	$ 1,664

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Fines & Forfeitures	$ 2,458	$ 2,808
Miscellaneous	--	3,769
Total Revenues	2,458	6,577
EXPENDITURES		
Current		
Public Safety	3,790	6,857
Total Expenditures	3,790	6,857
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,332)	(280)
Net Change in Fund Balances	(1,332)	(280)
Fund Balances - Beginning	1,664	1,944
Fund Balances - Ending	$ 332	$ 1,664

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 1,500	$ 2,458	$ 958
Total Revenues	1,500	2,458	958
EXPENDITURES			
Current			
Public Safety	1,500	3,790	(2,290)
Total Expenditures	1,500	3,790	(2,290)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(1,332)	(1,332)
Net Change in Fund Balances	--	(1,332)	(1,332)
Fund Balances - Beginning	1,664	1,664	--
Fund Balances - Ending	$ 1,664	$ 332	$ (1,332)

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 39,202	$ 17,567
Receivables		
Intergovernmental	32,796	--
Total Assets	$ 71,998	$ 17,567
FUND BALANCES		
Assigned	$ 71,998	$ 17,567
Total Fund Balances	71,998	17,567
Total Fund Balances	$ 71,998	$ 17,567

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Intergovernmental	$ 133,404	$ --
Fines & Forfeitures	6,856	7,468
Total Revenues	140,260	7,468
EXPENDITURES		
Current		
Judicial	85,829	--
Total Expenditures	85,829	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	54,431	7,468
Net Change in Fund Balances	54,431	7,468
Fund Balances - Beginning	17,567	10,099
Fund Balances - Ending	$ 71,998	$ 17,567

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2013

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 106,137	$ 133,404	$ 27,267
Fines & Forfeitures	6,500	6,856	356
Total Revenues	112,637	140,260	27,623
EXPENDITURES			
Current			
Judicial	106,137	85,829	20,308
Public Safety	6,500	--	6,500
Total Expenditures	112,637	85,829	26,808
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	54,431	54,431
Net Change in Fund Balances	--	54,431	54,431
Fund Balances - Beginning	17,567	17,567	--
Fund Balances - Ending	$ 17,567	$ 71,998	$ 54,431

BERRIEN COUNTY, GEORGIA
CDBG 2011 Capital Projects Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 6	$ --
Total Assets	$ 6	$ --
FUND BALANCES		
Assigned	$ 6	$ --
Total Fund Balances	6	--
Total Fund Balances	$ 6	$ --

BERRIEN COUNTY, GEORGIA
CDBG 2011 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Intergovernmental	$ 250,096	$ --
Miscellaneous	6	--
Total Revenues	250,102	--
EXPENDITURES		
Capital Outlay		
Street Improvements	159,234	--
Flood & Drainage	80,862	--
Administration	10,000	--
Total Expenditures	250,096	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	6	--
Net Change in Fund Balances	6	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 6	$ --

BERRIEN COUNTY, GEORGIA
CDBG 2011 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2013

	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
Intergovernmental	$ 382,411	$ --	$ 250,096	$ 250,096
Miscellaneous	--	--	6	6
Total Revenues	382,411	--	250,102	250,102
EXPENDITURES				
Capital Outlay				
Street Improvements	254,855	--	159,234	159,234
Flood & Drainage	80,862	--	80,862	80,862
Engineering	250	--	--	--
Administration	22,944	--	10,000	10,000
Contingencies	23,500	--	--	--
Total Expenditures	382,411	--	250,096	250,096
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	6	6
Net Change in Fund Balances	$ --	$ --	6	$ 6
Fund Balances - Beginning			--	
Fund Balances - Ending			$ 6	

BERRIEN COUNTY, GEORGIA
SPLOST #3 Capital Projects Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 357	$ 575,559
Due from Other Funds		
General Fund	69,015	69,015
E-911 Special Revenue Fund	1,161	1,161
Due from Component Unit	28,350	28,350
Total Assets	$ 98,883	$ 674,085
LIABILITIES		
Due to Other Funds		
SPLOST 4 Capital Projects Fund	$ 69,023	$ 286,229
Total Liabilities	69,023	286,229
FUND BALANCES		
Restricted	29,860	387,856
Total Fund Balances	29,860	387,856
Total Liabilities & Fund Balances	$ 98,883	$ 674,085

BERRIEN COUNTY, GEORGIA
SPLOST #3 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes	$ --	$ 624,821
Intergovernmental	--	525,665
Interest Revenue	507	953
Total Revenues	507	1,151,439
EXPENDITURES		
Capital Outlay	187,846	288,092
Debt Service	170,657	275,696
Intergovernmental	--	268,990
Total Expenditures	358,503	832,778
Excess (Deficiency) of Revenues Over (Under) Expenditures	(357,996)	318,661
OTHER FINANCING SOURCES (USES)		
Proceeds of Capital Asset Dispositions	--	37,000
Total Other Financing Sources (Uses)	--	37,000
Net Change in Fund Balances	(357,996)	355,661
Fund Balances - Beginning	387,856	32,195
Fund Balances - Ending	$ 29,860	$ 387,856

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Balance Sheet
June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash & Cash Equivalents	$ 49,922	$ 59,935
Total Assets	$ 49,922	$ 59,935
FUND BALANCES		
Restricted	$ 49,922	$ 59,935
Total Fund Balances	49,922	59,935
Total Fund Balances	$ 49,922	$ 59,935

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes	$ 429,000	$ 396,000
Interest Revenue	492	790
Total Revenues	429,492	396,790
EXPENDITURES		
Debt Service	439,505	435,620
Total Expenditures	439,505	435,620
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,013)	(38,830)
Net Change in Fund Balances	(10,013)	(38,830)
Fund Balances - Beginning	59,935	98,765
Fund Balances - Ending	$ 49,922	$ 59,935

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 Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2013

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash & Cash Equivalents	$ 198,961	$ 864	$ 7,045	$ 7,944	$ 3,883	$ 218,697
Total Assets	$ 198,961	$ 864	$ 7,045	$ 7,944	$ 3,883	$ 218,697
LIABILITIES						
Due to Others	$ 198,961	$ 864	$ 7,045	$ 7,944	$ 3,883	$ 218,697
Total Liabilities	$ 198,961	$ 864	$ 7,045	$ 7,944	$ 3,883	$ 218,697

SUPPLEMENTAL SCHEDULES

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2013 and 2012

	2013	2012
REVENUES		
Taxes		
Real Property	$ 4,695,923	$ 4,398,489
Personal Property	897,320	859,844
Real Estate Transfer (Intangible)	94,519	67,757
Franchise	3,666	3,850
General Sales & Use	825,186	868,172
Selective Sales & Use	37,422	37,017
Business		
Insurance Premium	124,243	31,888
Financial Institution	28,895	28,094
Other Taxes	2,106	--
Penalties & Interest on Delinquent Taxes	146,974	88,692
	6,856,254	6,383,803
Licenses & Permits		
Business	5,750	8,650
Non-Business	31,705	44,865
	37,455	53,515
Intergovernmental	481,506	534,366
Charges for Services		
General Government	876,544	824,095
Public Safety		
Detention & Correction Services	200,169	322,091
Ambulance Fees	545,203	572,549
Other Public Safety Fees	36,313	36,638
Street & Public Improvements	557,551	66,841
Other Charges for Services	1,772	1,967
	2,217,552	1,824,181
Fines & Forfeitures		
Superior Court	304,992	357,437
Magistrate Court	58,559	51,574
Victims Assistance Program	2,744	15,388
Other	35,400	22,878
	401,695	447,277
Interest Revenue	1,886	1,586
Contributions & Donations	2,855	1,531
Miscellaneous	20,225	16,851
Total Revenues	$ 10,019,428	$ 9,263,110

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2013 and 2012

	2013	2012
EXPENDITURES		
Current		
General Government		
Board of Commissioners		
Personal Services & Employee Benefits	$ 89,880	$ 86,177
Purchased/Contracted Services	1,061	279
Supplies	1,262	1,414
Total Board of Commissioners	92,203	87,870
Administration		
Personal Services & Employee Benefits	276,008	255,077
Purchased/Contracted Services	356,706	257,184
Supplies	8,376	5,034
Capital Outlay	2,467	1,264
Other Costs	1,200	1,200
Total Administration	644,757	519,759
Elections		
Personal Services & Employee Benefits	99,206	90,143
Purchased/Contracted Services	9,543	13,948
Supplies	5,577	6,601
Capital Outlay	3,888	--
Total Elections	118,214	110,692
Tax Commissioner		
Personal Services & Employee Benefits	184,227	178,278
Purchased/Contracted Services	30,560	27,079
Supplies	3,647	6,133
Capital Outlay	26,869	280
Total Tax Commissioner	245,303	211,770
Tax Assessor		
Personal Services & Employee Benefits	221,517	223,090
Purchased/Contracted Services	22,467	25,380
Supplies	25,438	12,219
Capital Outlay	2,333	1,576
Total Tax Assessor	271,755	262,265
General Government Buildings & Plant		
Personal Services & Employee Benefits	77,565	100,077
Purchased/Contracted Services	65,842	36,938
Supplies	198,657	243,867
Total General Government Buildings & Plant	342,064	380,882
Total General Government	1,714,296	1,573,238

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2013 and 2012

	2013	2012
Judicial		
Superior Court		
Personal Services & Employee Benefits	17,845	15,766
Purchased/Contracted Services	52,966	48,699
Supplies	24,041	25,748
Capital Outlay	--	25
Total Superior Court	94,852	90,238
Clerk of Superior Court		
Personal Services & Employee Benefits	184,206	182,065
Purchased/Contracted Services	29,017	22,934
Supplies	17,086	14,471
Capital Outlay	110	--
Total Clerk of Superior Court	230,419	219,470
District Attorney		
Personal Services & Employee Benefits	63	--
Purchased/Contracted Services	31,926	31,800
Supplies	8,083	8,519
Capital Outlay	4,236	983
Total District Attorney	44,308	41,302
Magistrate Court		
Personal Services & Employee Benefits	196,111	197,300
Purchased/Contracted Services	9,546	10,712
Supplies	5,573	5,238
Capital Outlay	795	1,439
Total Magistrate Court	212,025	214,689
Probate Court		
Personal Services & Employee Benefits	100,295	97,603
Purchased/Contracted Services	9,166	8,185
Supplies	2,159	1,855
Capital Outlay	2,757	954
Total Probate Court	114,377	108,597
Public Defender		
Purchased/Contracted Services	55,050	55,050
Supplies	18,873	17,930
Other Costs	117,067	171,403
Total Public Defender	190,990	244,383
VAP		
Personal Services & Employee Benefits	--	10,925
Purchased/Contracted Services	2,998	3,052
Supplies	2,374	2,992
Total VAP	5,372	16,969
Total Judicial	892,343	935,648

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2013 and 2012

	2013	2012
Public Safety		
Sheriff		
Personal Services & Employee Benefits	1,018,746	1,067,416
Purchased/Contracted Services	78,006	78,893
Supplies	136,266	140,329
Capital Outlay	134,903	81,194
Total Sheriff	1,367,921	1,367,832
Jail		
Personal Services & Employee Benefits	659,614	671,810
Purchased/Contracted Services	165,510	171,685
Supplies	293,386	343,205
Capital Outlay	72,139	1,540
Total Jail	1,190,649	1,188,240
Search & Rescue		
Purchased/Contracted Services	1,335	653
Supplies	4,996	2,521
Total Search & Rescue	6,331	3,174
Emergency Medical Service		
Personal Services & Employee Benefits	650,241	665,082
Purchased/Contracted Services	60,794	79,820
Supplies	97,089	89,220
Capital Outlay	215	250
Total Emergency Medical Service	808,339	834,372
Coroner/Medical Examiner		
Personal Services & Employee Benefits	3,090	3,015
Purchased/Contracted Services	12,344	9,319
Supplies	866	79
Capital Outlay	2,500	--
Total Coroner/Medical Examiner	18,800	12,413
Animal Control		
Personal Services & Employee Benefits	27,098	45,016
Purchased/Contracted Services	5,065	5,847
Supplies	1,549	3,131
Total Animal Control	33,712	53,994
Emergency Management		
Personal Services & Employee Benefits	--	36,670
Purchased/Contracted Services	32,053	2,871
Supplies	2,611	13,513
Capital Outlay	1,800	22,369
Total Emergency Management	36,464	75,423
Total Public Safety	3,462,216	3,535,448

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2013 and 2012

	2013	2012
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	861,219	858,867
Purchased/Contracted Services	89,575	83,486
Supplies	516,375	460,919
Capital Outlay	655	61,567
Total Highways & Streets	1,467,824	1,464,839
Maintenance & Shop		
Personal Services & Employee Benefits	147,020	149,723
Purchased/Contracted Services	2,496	1,720
Supplies	6,118	6,235
Total Maintenance & Shop	155,634	157,678
Total Public Works	1,623,458	1,622,517
Health & Welfare		
DFACS		
Purchased/Contracted Services	5,535	7,305
Supplies	14,144	10,807
Other Costs	12,501	11,539
Total DFACS	32,180	29,651
Transit Vans		
Capital Outlay	14,372	48,021
Other Costs	51,848	49,866
Total Transit Vans	66,220	97,887
Board of Education		
Supplies	341,905	359,380
Total Board of Education	341,905	359,380
Other Health & Welfare		
Other Costs	85,000	85,000
Total Other Health & Welfare	85,000	85,000
Total Health & Welfare	525,305	571,918
Culture & Recreation		
Recreation		
Capital Outlay	--	1,458
Total Recreation	--	1,458
Senior Citizens Center		
Personal Services & Employee Benefits	27,875	27,819
Purchased/Contracted Services	9,492	10,304
Supplies	36	235
Capital Outlay	65	--
Total Senior Citizens Center	37,468	38,358

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2013 and 2012

	2013	2012
Library		
Purchased/Contracted Services	518	409
Supplies	17,139	18,500
Other Costs	75,000	75,000
Total Library	92,657	93,909
Total Culture & Recreation	130,125	133,725
Housing & Development		
Extension Service		
Personal Services & Employee Benefits	82,126	84,181
Purchased/Contracted Services	12,534	10,591
Supplies	5,862	6,573
Capital Outlay	1,000	1,401
Total Extension Service	101,522	102,746
Planning & Zoning		
Personal Services & Employee Benefits	85,108	84,294
Purchased/Contracted Services	7,337	7,441
Supplies	2,590	3,927
Capital Outlay	225	50
Total Planning & Zoning	95,260	95,712
Chamber of Commerce		
Personal Services & Employee Benefits	23,257	21,617
Other Costs	45,000	45,000
Total Chamber of Commerce	68,257	66,617
Economic Development		
Purchased/Contracted Services	1,450	--
Other Costs	--	77,730
Total Economic Development	1,450	77,730
Airport		
Purchased/Contracted Services	2,729	2,602
Supplies	3,608	4,511
Capital Outlay	178,866	154,303
Total Airport	185,203	161,416
Total Housing & Development	451,692	504,221
Debt Service	76,143	155,793
Total Expenditures	$ 8,875,578	$ 9,032,508

BERRIEN COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2013

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	$ 2,222,132	$ --	$ 2,222,132	100%
County	3,770,381	4,758,633				100%
Roads			3,544,021	358,503	3,902,524	
Fire Department			52,660	--	52,660	
E-911 Debt			246,351	--	246,351	
Animal Shelter			--	--	--	
Airport Improvements			557,098	--	557,098	
Facilities			--	--	--	
Enigma	355,046	384,203	384,203	--	384,203	100%
Nashville	1,915,661	2,081,229	2,081,229	--	2,081,229	100%
Alapaha	278,208	301,448	301,448	--	301,448	100%
Ray City	304,704	325,120	325,120	--	325,120	100%
	$ 9,000,000	$ 10,072,766	$ 9,714,262	$ 358,503	$ 10,072,765	
SPLOST #3 Capital Projects Fund						
Total Expenditures				$ 358,503		
				$ 358,503		
Sales Tax Referendum 1/1/2012 - 12/31/2017						
Courthouse Annex Debt	$ 2,376,000	$ 2,376,000	$ 212,099	$ 439,505	$ 651,604	27%
County	3,770,381	3,770,381				18%
Roads & Bridges			85,020	516,972	601,992	
Fire Equipment			--	--	--	
E-911 Equipment			--	34,992	34,992	
Road Department Equipment			--	--	--	
Economic Development Capital Outlay			8,913	14,697	23,610	
Enigma	355,046	355,046	39,288	75,397	114,685	32%
Nashville	1,915,661	1,915,661	151,835	288,853	440,688	23%
Alapaha	278,208	278,208	20,536	39,409	59,945	22%
Ray City	304,704	304,704	33,509	66,836	100,345	33%
	$ 9,000,000	$ 9,000,000	$ 551,200	$ 1,476,661	$ 2,027,861	
SPLOST #4 Capital Projects Fund						
Total Expenditures				$ 1,037,156		
SPLOST Debt Service Fund						
Total Expenditures				439,505		
				$ 1,476,661		

BERRIEN COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

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			
Community Facilities Loan & Grants	10.766	10-010	$ 25,000
Rural Business Enterprise Grant	10.769	10-10-208-398108	12,182
Total U.S. Department of Agriculture			37,182
U.S. Department of Housing & Urban Development			
Pass-through Program From			
Georgia Department of Community Affairs			
Community Development Block Grant	14.228	11p-y-010-1-5403	250,096
Economic Development Initiative Grant	14.251	B10-SP-GA-0027	40,400
			290,496
Total U.S. Department of Housing & Urban Development			290,496
U.S. Department of Justice			
Pass-through Program From			
Georgia Council of Juvenile Court Judges			
Juvenile Offenders Program	16.523	JB-09ST-0004	3,150
			3,150
Pass-through Program From			
Criminal Justice Georgia Coordinating Council			
Victims of Crime Act	16.575	C09-8-203	20,042
Victims of Crime Act	16.575	C12-8-010	49,641
			69,683
Violence Against Women Act	16.588	W11-8-006	37,533
Violence Against Women Act	16.588	W11-8-082	9,851
			47,384
Total U.S. Department of Justice			120,217
U.S. Department of Transportation			
Pass-through Program From			
Georgia Department of Transportation			
Federal Aviation Administration			
Airport Improvement Program	20.106	APO12-9014-14(019)	82,866
Airport Improvement Program	20.106	APO13-9019-15(019)	43,173
			126,039
Federal Transit Administration			
ARRA - Transit Program	20.509	TOO-2854	11,707
Transit Program	20.509	TOO-3920	2,665
Transit Program	20.509	TOO-4311	50,713
			65,085
Total U.S. Department of Transportation			191,124

BERRIEN COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Health & Human Services			
Pass-through Program From			
Southeast Georgia Regional Development Center			
Programs for the Aging-Nutrition Services	93.045	AAA-2013-18	14,828
Total U.S. Department of Health & Human Services			14,828
U.S. Department of Homeland Security			
Pass-through Program From			
Georgia Emergency Management Agency			
Hazard Mitigation Grant	97.039	HMGP 1833-0012	14,850
EMA Performance Partnership	97.042	OEM12-010	5,786
			20,636
Citizens Corps Program	97.053	2010-SS-T0-0034	4,333
Citizens Corps Program	97.053	2011-SS-00081-S01	1,924
			6,257
Total U.S. Department of Homeland Security			26,893
Total Expenditures of Federal Awards			$ 680,740

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

To The Board of County Commissioners
Berrien County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type 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, 2013, and the related notes to the financial statements, which collectively comprise Berrien County, Georgia's basic financial statements, and have issued our report thereon dated December 11, 2013. Our report includes a reference to other auditors who audited the financial statements of the Berrien County Board of Health, as described in our report on Berrien County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2013-1.

Berrien County, Georgia's Response to Findings

Berrien County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Berrien County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

MEEKS CPA, LLP

MEEKS CPA, LLP
Ocilla, Georgia

December 11, 2013

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To The Board of County Commissioners
Berrien County, Georgia

Report on Compliance for Each Major Federal Program

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, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Berrien County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Berrien County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Berrien County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of Berrien County, Georgia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Berrien County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal

program 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

MEEKS CPA, LLP

MEEKS CPA, LLP
Ocilla, Georgia

December 11, 2013

BERRIEN COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Identification of major programs:

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

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

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.

2013-1

Condition

The Official Code of Georgia Annotated section 48-8-121 requires special purpose local option sales tax proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. At the fiscal year-end, the E-911 Fund owed the SPLOST 3 Fund $1,161 from prior years and the General Fund owed the SPLOST 3 Fund $69,015 in grant proceeds received to finance a SPLOST project in the previous year fiscal year.

Recommendation

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

Views Of Responsible Officials And Planned Corrective Action

The County reimbursed the SPLOST 3 Fund for these amounts in August 2013.

Section III - Federal Award Findings and Questioned Costs

None