BERRIEN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2014

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2014

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements	
Balance Sheet - Governmental Funds	7
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	9
Statement of Fiduciary Assets and Liabilities - Fiduciary Funds	10
Notes to the Financial Statements	11
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	27
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - EIP Loan Special Revenue Fund	29
Notes to the Required Supplementary Information	30
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES	
Major Governmental Funds	
General Fund	
Balance Sheet	33
Statement of Revenues, Expenditures and Changes in Fund Balances	34
EIP Loan Special Revenue Fund	
Balance Sheet	35
Statement of Revenues, Expenditures and Changes in Fund Balances	36
SPLOST #4 Capital Projects Fund	
Balance Sheet	37
Statement of Revenues, Expenditures and Changes in Fund Balances	38
Nonmajor Governmental Funds	
Combining Balance Sheet	40
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	42
E-911 Special Revenue Fund	
Balance Sheet	44
Statement of Revenues, Expenditures and Changes in Fund Balances	45
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	46
Solid Waste Special Revenue Fund	
Balance Sheet	47
Statement of Revenues, Expenditures and Changes in Fund Balances	48
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	49
Jail Special Revenue Fund	
Balance Sheet	50
Statement of Revenues, Expenditures and Changes in Fund Balances	51
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	52

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2014

TABLE OF CONTENTS

	Page
Fire Special Revenue Fund	
Balance Sheet	53
Statement of Revenues, Expenditures and Changes in Fund Balances	54
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	55
Recreation Special Revenue Fund	
Balance Sheet	56
Statement of Revenues, Expenditures and Changes in Fund Balances	57
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	58
Sheriff's Drug Special Revenue Fund	
Balance Sheet	59
Statement of Revenues, Expenditures and Changes in Fund Balances	60
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	61
Drug Abuse Treatment & Education Special Revenue Fund	
Balance Sheet	62
Statement of Revenues, Expenditures and Changes in Fund Balances	63
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	64
SPLOST #3 Capital Projects Fund	
Balance Sheet	65
Statement of Revenues, Expenditures and Changes in Fund Balances	66
CDBG 2011 Capital Projects Fund	
Balance Sheet	67
Statement of Revenues, Expenditures and Changes in Fund Balances	68
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	69
CDBG 2012 Capital Projects Fund	
Balance Sheet	70
Statement of Revenues, Expenditures and Changes in Fund Balances	71
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	72
SPLOST Debt Service Fund	
Balance Sheet	73
Statement of Revenues, Expenditures and Changes in Fund Balances	74
Fiduciary Funds	
Combining Statement of Fiduciary Assets and Liabilities	76
SUPPLEMENTAL SCHEDULES	
Schedule of Revenues - General Fund	78
Schedule of Expenditures - General Fund	79
Schedule of Nutrition Program for the Elderly	84
Schedule of Projects Constructed with Special Sales Tax Proceeds	85
Schedule of OneGeorgia Grants	86
Schedule of Expenditures of Federal Awards	87
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	89
Independent Auditor's Report on Compliance for each Major Program and on Internal Control over Compliance Required by OMB Circular A-133	91
Schedule of Findings and Questioned Costs	93

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

PATRICK M. ASHLEY, CPA
WALTER H. SUMNER, CPA
MICHAEL I. SIRMANS, CPA
D. ANTHONY ECKLER, CPA

CARRIE E. PUTNAL, CPA

225 East Fourth Street
P.O. Box 605
Ocilla, Georgia 31774

Members:
American Institute of
Certified Public Accountants
Georgia Society of
Certified Public Accountants

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, 2014, and the related notes to the financial statements, which collectively comprise the County'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 3.4 percent, 2.6 percent, and 94.0 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, 2014, 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 and budgetary comparisons 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 fund statements and schedules 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 fund statements and schedules, 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 fund statements and schedules, supplemental schedules, and schedule of expenditures of federal awards 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 30, 2014, 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

Ocilla, Georgia
December 30, 2014

BASIC FINANCIAL STATEMENTS

BERRIEN COUNTY, GEORGIA
Statement of Net Position
June 30, 2014

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board of Health	Development Authority
ASSETS				
Cash and Cash Equivalents	$ 1,532,352	$ 1,532,352	$ 175,057	$ 41,100
Receivables (Net of Allowance for Uncollectibles)	1,664,236	1,664,236	20,874	--
Due from Component Unit	5,222	5,222	--	--
Property Held for Resale	--	--	--	703,646
Prepaid Items	1,274	1,274	--	--
Capital Assets not Being Depreciated	2,576,551	2,576,551	--	839,451
Capital Assets Net of Accumulated Depreciation	17,141,192	17,141,192	--	3,906,218
Total Assets	22,920,827	22,920,827	195,931	5,490,415
LIABILITIES				
Accounts Payable	526,869	526,869	621	--
Accrued Liabilities	79,477	79,477	--	--
Intergovernmental Payable	--	--	14,488	5,222
Accrued Interest Payable	54,768	54,768	--	984
Short-Term Notes Payable	1,500,000	1,500,000	--	78,774
Noncurrent Liabilities				
Due Within One Year	436,840	436,840	21,284	--
Due in More Than One Year	6,612,515	6,612,515	14,189	--
Total Liabilities	9,210,469	9,210,469	50,582	84,980
NET POSITION				
Net Investment in Capital Assets	13,226,482	13,226,482	--	4,745,669
Restricted for				
Public Safety	48,465	48,465	--	--
Debt Service	140,836	140,836	--	--
Capital Outlay	282,159	282,159	--	--
Prior Year Program Income	--	--	115,021	--
Unrestricted	12,416	12,416	30,328	659,766
Total Net Position	$ 13,710,358	$ 13,710,358	$ 145,349	$ 5,405,435

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, 2014

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	$ 2,087,658	$ 630,901	$ 30,636	$ --	$ (1,426,121)	$ (1,426,121)		
Judicial	1,028,211	492,427	309,586	--	(226,198)	(226,198)		
Public Safety	4,252,874	1,241,331	42,144	111,764	(2,857,635)	(2,857,635)		
Public Works	4,592,408	233,935	1,008,621	443,774	(2,906,078)	(2,906,078)		
Health and Welfare	600,396	--	113,334	3,369	(483,693)	(483,693)		
Culture and Recreation	636,248	168,108	--	--	(468,140)	(468,140)		
Housing and Development	351,408	--	--	833,384	481,976	481,976		
Interest On Long-Term Debt	277,297	--	--	--	(277,297)	(277,297)		
Total Governmental Activities	13,826,500	2,766,702	1,504,321	1,392,291	(8,163,186)	(8,163,186)		
Total Primary Government	$ 13,826,500	$ 2,766,702	$ 1,504,321	$ 1,392,291	(8,163,186)	(8,163,186)		
Component Units								
Board of Health	$ 356,635	$ 115,021	$ 263,914	$ --			$ 22,300	$ --
Development Authority	237,045	24,122	--	--			--	(212,923)
Total Component Units	$ 593,680	$ 139,143	$ 263,914	$ --			22,300	(212,923)
General Revenues								
Taxes								
General Property					6,044,552	6,044,552	--	--
General Sales and Use					2,125,223	2,125,223	--	--
Selective Sales and Use					39,986	39,986	--	--
Business					554,197	554,197	--	--
Penalties and Interest on Delinquent Taxes					128,677	128,677	--	--
Interest Revenue					11,670	11,670	--	--
Miscellaneous					35,032	35,032	--	26
Total General Revenues					8,939,337	8,939,337	--	26
Change In Net Position					776,151	776,151	22,300	(212,897)
Net Position - Beginning					12,934,207	12,934,207	123,049	5,618,332
Net Position - Ending					$ 13,710,358	$ 13,710,358	$ 145,349	$ 5,405,435

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

BERRIEN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2014

	General	EIP Loan	SPLOST #4	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 788,316	$ 62,160	$ 283,473	$ 398,403	$ 1,532,352
Receivables (Net of Allowance for Uncollectibles)	1,086,105	334,565	91,701	151,865	1,664,236
Due from Other Funds	4,507	--	--	--	4,507
Due from Component Unit	5,222	--	--	--	5,222
Total Assets	$ 1,884,150	$ 396,725	$ 375,174	$ 550,268	$ 3,206,317
LIABILITIES					
Accounts Payable	341,064	--	110,018	75,787	526,869
Accrued Liabilities	72,044	--	--	7,433	79,477
Due to Other Funds	--	--	--	4,507	4,507
Accrued Interest Payable	9,229	--	--	--	9,229
Short-Term Notes Payable	1,500,000	--	--	--	1,500,000
Total Liabilities	1,922,337	--	110,018	87,727	2,120,082
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	350,247	--	--	--	350,247
Ambulance Fees	28,835	--	--	--	28,835
Intergovernmental	166,009	--	--	--	166,009
Total Deferred Inflows Of Resources	545,091	--	--	--	545,091
FUND BALANCES					
Restricted	--	--	265,156	212,447	477,603
Assigned	--	396,725	--	250,094	646,819
Unassigned	(583,278)	--	--	--	(583,278)
Total Fund Balances	(583,278)	396,725	265,156	462,541	541,144
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,884,150	$ 396,725	$ 375,174	$ 550,268	
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.					19,717,743
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					545,091
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					1,274
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Capital Leases				$ (1,200,961)	
Notes Payable				(80,300)	
Certificates of Participation				(5,210,000)	
Accrued Interest Payable				(45,539)	
Compensated Absences				(283,188)	
Closure and Post-Closure Care Costs				(274,906)	
Total Long-term liabilities					(7,094,894)
Net Position of Governmental Activities					$ 13,710,358

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, 2014

	General	EIP Loan	SPLOST #4	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 7,194,925	$ --	$ 826,204	$ 943,670	$ 8,964,799
Licenses and Permits	40,289	--	--	--	40,289
Intergovernmental	2,064,811	--	--	637,950	2,702,761
Charges for Services	1,950,820	--	--	457,856	2,408,676
Fines and Forfeitures	392,801	--	--	35,953	428,754
Investment Income	1,282	10,065	--	494	11,841
Contributions and Donations	12,861	--	--	17,775	30,636
Miscellaneous	19,127	--	--	14,429	33,556
Total Revenues	11,676,916	10,065	826,204	2,108,127	14,621,312
EXPENDITURES					
Current					
General Government	1,774,027	--	--	--	1,774,027
Judicial	858,630	--	--	156,015	1,014,645
Public Safety	3,501,840	--	--	536,821	4,038,661
Public Works	3,118,761	--	--	62,428	3,181,189
Health and Welfare	588,442	--	--	--	588,442
Culture and Recreation	128,638	--	--	387,704	516,342
Housing and Development	1,114,078	--	--	22,541	1,136,619
Capital Outlay	--	--	716,463	534,009	1,250,472
Debt Service	147,052	--	166,583	488,155	801,790
Intergovernmental	--	--	378,500	--	378,500
Total Expenditures	11,231,468	--	1,261,546	2,187,673	14,680,687
Excess (Deficiency) of Revenues Over (Under) Expenditures	445,448	10,065	(435,342)	(79,546)	(59,375)
OTHER FINANCING SOURCES (USES)					
Transfers In	125,000	--	--	215,060	340,060
Transfers Out	(215,060)	--	--	(125,000)	(340,060)
Notes Payable	80,300	--	--	--	80,300
Insurance Recoveries	1,476	--	--	--	1,476
Total Other Financing Sources (Uses)	(8,284)	--	--	90,060	81,776
Net Change in Fund Balances	437,164	10,065	(435,342)	10,514	22,401
Fund Balances - Beginning	(1,020,442)	386,660	700,498	452,027	518,743
Fund Balances - Ending	$ (583,278)	$ 396,725	$ 265,156	$ 462,541	$ 541,144

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, 2014

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*	$ 22,401
Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay	1,630,159
Depreciation Expense	(1,190,966)
	439,193
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	(306,558)
Accumulated Depreciation	282,199
Trade-Ins	17,000
	(7,359)
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	(72,164)
Charges for Services	(111,017)
Intergovernmental	163,044
	(20,137)
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	
Issuance of Notes Payable	(80,300)
Principal Repayments	
Capital Leases	174,034
Notes Payable	80,300
Certificates of Participation	205,000
	379,034
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	1,703
Compensated Absences	20,134
Landfill Closure and Post-Closure Care Costs	9,315
Prepaid Items	(68,133)
	(36,981)
Change in net position of governmental activities reported in the *Statement of Activities*	$ 776,151

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, 2014

	Agency Funds
ASSETS	
Cash	$ 231,714
Total Assets	$ 231,714
LIABILITIES	
Due to Others	$ 231,714
Total Liabilities	$ 231,714

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 (the County) operates under the leadership of a Board of Commissioners consisting of a Chairman and four other elected members. The accompanying financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County.

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 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 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. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other non-exchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The discretely presented component units are shown in separate columns in the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds displayed in a separate column. All remaining governmental funds are

aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

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.

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources or economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. 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.

The 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales 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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

Agency funds have no measurement focus but utilize the *accrual basis of accounting* for reporting its assets and liabilities.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

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.

2. Investments

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.

3. Inventories and Prepaid Items

The costs of inventories are recorded as expenditures when purchased in all funds. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in the governmental funds and as prepaid items in the government-wide financial statements.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and an estimated useful life in excess of two years. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County has capitalized items acquired or constructed after September 30, 2003. As the County constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation. Land and construction in progress are not depreciated. The property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

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

5. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net 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.

6. 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 so 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 so 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 that 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.

7. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide 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 – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

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.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various classifications based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The fund balance classifications are 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 committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Board of County Commissioners is the highest level of decision-making authority for the County that can, by board approval, commit fund balance. Once approved, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of County Commissioners may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes were levied on August 23, 2013, payable December 20, 2013, and attached as an enforceable lien on property as of January 1, 2013. The billings are considered past due after December 20, 2013, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. Compensated Absences

The County's policy permits employees to accumulate earned but unused personal leave benefits, which are eligible for payment upon separation from County service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

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 County 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			
Tax Assessor	$ 281,351	$ 289,071	$ (7,720)
General Government Buildings and Plant	371,618	388,419	(16,801)
District Attorney	36,975	38,122	(1,147)
VAP	4,200	119,548	(115,348)
Coroner/Medical Examiner	16,325	17,661	(1,336)
Emergency Management	46,100	50,134	(4,034)
Highways and Streets	2,474,999	2,962,612	(487,613)
Transit Vans	--	104,239	(104,239)
Board of Education	343,750	371,947	(28,197)
Airport	536,172	853,588	(317,416)
Fire Special Revenue Fund			
Nashville	48,537	49,476	(939)
Enigma	20,074	20,274	(200)
New Lois	21,766	22,565	(799)
Recreation Special Revenue Fund	430,393	439,104	(8,711)
Sheriff's Drug Special Revenue Fund	1,500	2,262	(762)

C. Deficit Fund Equity

The following funds had deficit fund equity at June 30, 2014:

General Fund	$ 583,278

III. DETAILED NOTES ON ALL FUNDS

A. Cash Deposits with Financial Institutions

The County does not have a formal 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, 2014, 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

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is the detail of receivables for the major funds and the nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts:

	General	EIP Loan	SPLOST #4	Nonmajor Governmental Funds	Total
Taxes	$ 627,548	$ --	$ --	$ --	$ 627,548
Accounts	221,506	--	--	54,895	276,401
Intergovernmental	396,119	--	91,701	96,970	584,790
Notes Receivable	--	334,565	--	--	334,565
Gross Receivables	1,245,173	334,565	91,701	151,865	1,823,304
Less: Allowance for Uncollectibles	(159,068)	--	--	--	(159,068)
	$ 1,086,105	$ 334,565	$ 91,701	$ 151,865	$ 1,664,236

C. Capital Assets

Capital asset activity for the year ended June 30, 2014, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	$ 1,348,464	$ 1,800	$ --	$ 1,350,264
Construction in progress	668,813	1,337,652	(780,178)	1,226,287
Total Capital Assets Not Being Depreciated	2,017,277	1,339,452	(780,178)	2,576,551
Capital Assets Being Depreciated				
Buildings	14,843,441	6,000	--	14,849,441
Infrastructure	3,345,117	774,178	--	4,119,295
Improvements Other Than Buildings	1,943,564	--	--	1,943,564
Machinery and Equipment	5,984,329	309,507	(308,358)	5,985,478
Total Capital Assets Being Depreciated	26,116,451	1,089,685	(308,358)	26,897,778
Less Accumulated Depreciation For				
Buildings	(3,534,183)	(372,955)	--	(3,907,138)
Infrastructure	(1,022,797)	(201,117)	--	(1,223,914)
Improvements Other Than Buildings	(862,925)	(96,392)	--	(959,317)
Machinery and Equipment	(3,427,914)	(520,502)	282,199	(3,666,217)
Total Accumulated Depreciation	(8,847,819)	(1,190,966)	282,199	(9,756,586)
Total Capital Assets Being Depreciated, Net	17,268,632	(101,281)	(26,159)	17,141,192
Governmental Activities Capital Assets, Net	$ 19,285,909	$ 1,238,171	$ (806,337)	$ 19,717,743

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

Governmental Activities	
General Government	$ 210,842
Judicial	16,857
Public Safety	293,822
Public Works	493,017
Health and Welfare	11,954
Culture and Recreation	117,049
Housing and Development	47,425
Total Depreciation Expense	$ 1,190,966

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	663,226	--	--	663,226
Total Capital Assets Not Being Depreciated	839,452	--	--	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	(331,193)	(146,118)	--	(477,311)
Total Accumulated Depreciation	(331,193)	(146,118)	--	(477,311)
Total Capital Assets Being Depreciated, Net	4,052,335	(146,118)	--	3,906,217
Development Authority Capital Assets, Net	$ 4,891,787	$ (146,118)	$ --	$ 4,745,669

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of June 30, 2014 was as follows:

Due From / To Other funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 4,507
		$ 4,507

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 composition of interfund transfers for the year ended June 30, 2014 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	$ 125,000
Nonmajor Governmental Funds	General Fund	215,060
		$ 340,060

A Nonmajor Governmental Fund made a one-time transfer of resources of $125,000 to the General Fund. The General Fund transferred $183,621 to a Nonmajor Governmental Fund to finance E-911 expenditures. The General Fund transferred $30,423 to a Nonmajor Governmental Fund to finance firefighting expenditures.

E. Short-Term Debt

On January 3, 2013, the County established a line of credit with South Georgia Banking Co. due December 31, 2013 at 4% interest. On December 2, 2013, the County established a $3,000,000 revolving line of credit with Guardian Bank due December 31, 2014 at 2.75% interest. The outstanding balance of the note payable at June 30, 2014 was $1,500,000. Short-term liability activity for the year ended June 30, 2014 was as follows:

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

F. Lease Obligations

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. Amortization for the period is included in depreciation. Capital assets subject to lease obligations at June 30, 2014 were as follows:

	Governmental Activities
Machinery and Equipment	$ 1,947,629
Less: Accumulated Depreciation	(801,281)
Total	$ 1,146,348

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014, were as follows:

Year Ending June 30	Governmental Activities
2015	$ 230,077
2016	720,429
2017	66,429
2018	66,429
2019	169,401
2020 - 2024	21,000
Total Minimum Lease Payments	1,273,765
Less: Amounts Representing Interest	(72,804)
Present Value of Minimum Lease Payments	$ 1,200,961

G. Long-Term Debt

Notes Payable

On August 6, 2013, the County entered into a debt with the United States Department of Agriculture - Rural Development, in the amount of $80,300 at 3.5% 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
2015	$ 14,975	$ 2,811	$ 17,786
2016	15,500	2,286	17,786
2017	16,042	1,744	17,786
2018	16,604	1,182	17,786
2019	17,179	607	17,786
Total	$ 80,300	$ 8,630	$ 88,930

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
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	255,000	182,260	437,260
2020 - 2024	1,435,000	745,073	2,180,073
2025 - 2029	1,775,000	415,500	2,190,500
2030 - 2034	825,000	54,157	879,157
Total	$ 5,210,000	$ 2,221,010	$ 7,431,010

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2014, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 303,322	$ 272,800	$ (292,934)	$ 283,188	$ --
Capital Leases	1,374,995	--	(174,034)	1,200,961	190,365
Notes Payable	80,300	80,300	(80,300)	80,300	14,975
Certificates of Participation	5,415,000	--	(205,000)	5,210,000	215,000
Closure and Post-Closure Care Costs	284,221	--	(9,315)	274,906	16,500
	$ 7,457,838	$ 353,100	$ (761,583)	$ 7,049,355	$ 436,840

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

H. 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, 2014.

The County adopted a Deferred Compensation Plan in accordance with Internal Revenue Code Section 457. Employee deferrals were $44,486 for the year ended June 30, 2014.

I. 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, 2014 was $274,906. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

J. Fund Balances

The classifications of fund balances reported in the governmental funds as of June 30, 2014 were as follows:

	General	EIP Loan	SPLOST #4	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Safety	$ --	$ --	$ --	$ 54,608	$ 54,608
Capital Outlay	--	--	265,156	17,003	282,159
Debt Service	--	--	--	140,836	140,836
	--	--	265,156	212,447	477,603
Assigned					
Judicial	$ --	$ --	$ --	$ 137,127	$ 137,127
Public Safety	--	--	--	63,777	63,777
Public Works	--	--	--	25,389	25,389
Culture and Recreation	--	--	--	23,795	23,795
Housing and Development	--	396,725	--	--	396,725
Capital Outlay	--	--	--	6	6
	--	396,725	--	250,094	646,819
Unassigned, Reported In					
General Fund	(583,278)	--	--	--	(583,278)
	(583,278)	--	--	--	(583,278)
Total Fund Balances	$ (583,278)	$ 396,725	$ 265,156	$ 462,541	$ 541,144

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 $1,000 to $25,235,707.

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. 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. 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, 2014, the County paid $13,810 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 Avenue
Valdosta, Georgia 31601

REQUIRED SUPPLEMENTARY INFORMATION

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 6,880,167	$ 6,880,167	$ 7,194,925	$ 314,758
Licenses and Permits	30,750	30,750	40,289	9,539
Intergovernmental	47,544	1,564,672	2,064,811	500,139
Charges for Services	1,639,149	1,866,801	1,950,820	84,019
Fines and Forfeitures	347,000	381,253	392,801	11,548
Interest Revenue	1,500	1,500	1,282	(218)
Contributions and Donations	--	--	12,861	12,861
Miscellaneous	18,000	18,000	19,127	1,127
Total Revenues	8,964,110	10,743,143	11,676,916	933,773
EXPENDITURES				
Board of Commissioners	106,267	106,267	90,846	15,421
Administration	847,239	808,011	758,678	49,333
Elections	72,267	87,917	85,590	2,327
Tax Commissioner	234,447	234,447	224,879	9,568
Tax Assessor	240,673	281,351	289,071	(7,720)
General Government Buildings and Plant	355,426	371,618	388,419	(16,801)
Superior Court	88,040	88,040	61,876	26,164
Clerk of Superior Court	252,349	252,349	231,994	20,355
District Attorney	36,975	36,975	38,122	(1,147)
Magistrate Court	228,659	228,659	226,844	1,815
Probate Court	121,907	121,907	112,371	9,536
Public Defender	97,037	97,037	67,875	29,162
VAP	4,200	4,200	119,548	(115,348)
Other Judicial	6,600	6,600	--	6,600
Sheriff	1,340,523	1,540,541	1,523,211	17,330
Jail	1,246,392	1,246,392	1,118,394	127,998
Search and Rescue	10,660	10,660	6,585	4,075
Emergency Medical Service	853,802	858,293	855,044	3,249
Coroner/Medical Examiner	16,325	16,325	17,661	(1,336)
Animal Control	19,456	19,456	14,407	5,049
Emergency Management	46,100	46,100	50,134	(4,034)
Highways and Streets	1,489,426	2,474,999	2,962,612	(487,613)
Maintenance and Shop	176,795	176,795	156,149	20,646
DFACS	30,400	30,400	27,256	3,144
Transit Vans	--	--	104,239	(104,239)
Board of Education	343,750	343,750	371,947	(28,197)
Other Health and Welfare	90,000	90,000	85,000	5,000
Senior Citizens Center	42,654	42,654	36,729	5,925
Library	96,400	96,400	91,909	4,491
Extension Service	103,087	103,087	99,289	3,798
Planning and Zoning	107,084	107,084	94,742	12,342
Chamber of Commerce	69,243	69,243	66,459	2,784
Economic Development	62,350	62,350	--	62,350
Airport	8,100	536,172	853,588	(317,416)
Total Expenditures	8,844,633	10,596,079	11,231,468	(635,389)
Excess (Deficiency) of Revenues Over (Under) Expenditures	119,477	147,064	445,448	298,384

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
OTHER FINANCING SOURCES (USES)				
Transfers In				
Jail Special Revenue Fund	125,000	125,000	125,000	--
Transfers Out				
E-911 Special Revenue Fund	(244,477)	(244,477)	(183,621)	60,856
Fire Special Revenue Fund	--	(30,423)	(30,423)	--
Recreation Special Revenue Fund	--	--	(1,016)	(1,016)
Notes Payable	--	--	80,300	80,300
Insurance Recoveries	--	2,836	1,476	(1,360)
Total Other Financing Sources (Uses)	(119,477)	(147,064)	(8,284)	138,780
Net Change in Fund Balances	--	--	437,164	437,164
Fund Balances - Beginning	(1,020,442)	(1,020,442)	(1,020,442)	--
Fund Balances - Ending	$ (1,020,442)	$ (1,020,442)	$ (583,278)	$ 437,164

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Interest Revenue	$ --	$ --	$ 10,065	$ 10,065
Total Revenues	--	--	10,065	10,065
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	10,065	10,065
Net Change in Fund Balances	--	--	10,065	10,065
Fund Balances - Beginning	386,660	386,660	386,660	--
Fund Balances - Ending	$ 386,660	$ 386,660	$ 396,725	$ 10,065

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	$ 90,846	$ --	$ 90,846
Administration	758,678	(63,456)	695,222
Elections	85,590	--	85,590
Tax Commissioner	224,879	--	224,879
Tax Assessor	289,071	--	289,071
General Government Buildings and Plant	388,419	--	388,419
	1,837,483	(63,456)	1,774,027
Judicial	858,630	--	858,630
Public Safety			
Sheriff	1,523,211	(83,596)	1,439,615
Jail	1,118,394	--	1,118,394
Search and Rescue	6,585	--	6,585
Emergency Medical Service	855,044	--	855,044
Coroner/Medical Examiner	17,661	--	17,661
Animal Control	14,407	--	14,407
Emergency Management	50,134	--	50,134
	3,585,436	(83,596)	3,501,840
Public Works	3,118,761	--	3,118,761
Health and Welfare	588,442	--	588,442
Culture and Recreation	128,638	--	128,638
Housing and Development	1,114,078	--	1,114,078
Debt Service	--	147,052	147,052
Total Expenditures	11,231,468	--	11,231,468
OTHER FINANCING SOURCES (USES)			
Transfers Out	215,060	--	215,060
Total	$ 11,446,528	$ --	$ 11,446,528

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Major Governmental Funds

General Fund

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

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, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 788,316	$ 918,103
Receivables (Net of Allowance for Uncollectibles)		
Taxes	560,779	451,720
Accounts	129,207	210,819
Intergovernmental	396,119	274,071
Due from Other Funds		
Fire Special Revenue Fund	--	4,301
Drug Abuse Treatment & Education Special Revenue Fund	4,507	--
Due from Component Unit	5,222	--
Total Assets	$ 1,884,150	$ 1,859,014
LIABILITIES		
Accounts Payable	341,064	175,288
Accrued Liabilities	72,044	52,692
Due to Other Funds		
SPLOST 3 Capital Projects Fund	--	69,015
Accrued Interest Payable	9,229	17,233
Short-Term Notes Payable	1,500,000	2,000,000
Total Liabilities	1,922,337	2,314,228
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	350,247	422,411
Ambulance Fees	28,835	139,852
Intergovernmental	166,009	2,965
Total Deferred Inflows of Resources	545,091	565,228
FUND BALANCES		
Unassigned	(583,278)	(1,020,442)
Total Fund Balances	(583,278)	(1,020,442)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,884,150	$ 1,859,014

BERRIEN COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2014 and 2013

	2014	2013
REVENUES		
Taxes	$ 7,194,925	$ 6,856,254
Licenses and Permits	40,289	37,455
Intergovernmental	2,064,811	481,506
Charges for Services	1,950,820	2,217,552
Fines and Forfeitures	392,801	401,695
Interest Revenue	1,282	1,886
Contributions and Donations	12,861	2,855
Miscellaneous	19,127	20,225
Total Revenues	11,676,916	10,019,428
EXPENDITURES		
Current		
General Government	1,774,027	1,714,296
Judicial	858,630	892,343
Public Safety	3,501,840	3,462,216
Public Works	3,118,761	1,623,458
Health and Welfare	588,442	525,305
Culture and Recreation	128,638	130,125
Housing and Development	1,114,078	451,692
Debt Service	147,052	76,143
Total Expenditures	11,231,468	8,875,578
Excess (Deficiency) of Revenues Over (Under) Expenditures	445,448	1,143,850
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Special Revenue Fund	125,000	--
Transfers Out		
E-911 Special Revenue Fund	(183,621)	(246,292)
Fire Special Revenue Fund	(30,423)	--
Recreation Special Revenue Fund	(1,016)	(44,686)
Notes Payable	80,300	80,300
Insurance Recoveries	1,476	1,450
Total Other Financing Sources (Uses)	(8,284)	(209,228)
Net Change in Fund Balances	437,164	934,622
Fund Balances - Beginning	(1,020,442)	(1,955,064)
Fund Balances - Ending	$ (583,278)	$ (1,020,442)

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Balance Sheet
June 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 62,160	$ 164,221
Receivables		
Notes	334,565	222,439
Total Assets	$ 396,725	$ 386,660
FUND BALANCES		
Assigned	$ 396,725	$ 386,660
Total Fund Balances	$ 396,725	$ 386,660

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2014 and 2013

	2014	2013
REVENUES		
Interest Revenue	$ 10,065	$ 9,812
Total Revenues	10,065	9,812
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,065	9,812
Net Change in Fund Balances	10,065	9,812
Fund Balances - Beginning	386,660	376,848
Fund Balances - Ending	$ 396,725	$ 386,660

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Balance Sheet
June 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 283,473	$ 553,186
Receivables		
Intergovernmental	91,701	122,065
Due from Other Funds		
SPLOST 3 Capital Projects Fund	--	69,023
Total Assets	$ 375,174	$ 744,274
LIABILITIES		
Accounts Payable	$ 110,018	$ 43,776
Total Liabilities	110,018	43,776
FUND BALANCES		
Restricted	265,156	700,498
Total Fund Balances	265,156	700,498
Total Liabilities and Fund Balances	$ 375,174	$ 744,274

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2014 and 2013

	2014	2013
REVENUES		
Taxes	$ 826,204	$ 1,104,804
Interest Revenue	--	1,088
Total Revenues	826,204	1,105,892
EXPENDITURES		
Capital Outlay	716,463	408,582
Debt Service	166,583	158,079
Intergovernmental	378,500	470,495
Total Expenditures	1,261,546	1,037,156
Excess (Deficiency) of Revenues Over (Under) Expenditures	(435,342)	68,736
OTHER FINANCING SOURCES (USES)		
Proceeds of Capital Asset Dispositions	--	109,000
Capital Leases	--	182,670
Total Other Financing Sources (Uses)	--	291,670
Net Change in Fund Balances	(435,342)	360,406
Fund Balances - Beginning	700,498	340,092
Fund Balances - Ending	$ 265,156	$ 700,498

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, 2014

	Special Revenue Funds				
	E-911	Solid Waste	Jail	Fire	Recreation
ASSETS					
Cash and Cash Equivalents	$ 4,969	$ 28,801	$ 28,436	$ 37,392	$ 30,443
Receivables (Net of Allowance for Uncollectibles)	54,895	--	--	--	--
Total Assets	$ 59,864	$ 28,801	$ 28,436	$ 37,392	$ 30,443
LIABILITIES					
Accounts Payable	809	3,412	--	3,779	3,662
Accrued Liabilities	4,447	--	--	--	2,986
Due to Other Funds	--	--	--	--	--
Total Liabilities	5,256	3,412	--	3,779	6,648
FUND BALANCES					
Restricted	54,608	--	--	--	--
Assigned	--	25,389	28,436	33,613	23,795
Total Fund Balances	54,608	25,389	28,436	33,613	23,795
Total Liabilities and Fund Balances	$ 59,864	$ 28,801	$ 28,436	$ 37,392	$ 30,443

Sheriff's Drug	Drug Abuse Treatment & Education	Total	Capital Projects Funds: SPLOST #3	Capital Projects Funds: CDBG 2011	Capital Projects Funds: CDBG 2012	Capital Projects Funds: Total	Debt Service Funds: SPLOST	Total Nonmajor Governmental Funds
$ 1,728	$ 108,789	$ 240,558	$ 17,003	$ 6	$ --	$ 17,009	$ 140,836	$ 398,403
--	32,845	87,740	--	--	64,125	64,125	--	151,865
$ 1,728	$ 141,634	$ 328,298	$ 17,003	$ 6	$ 64,125	$ 81,134	$ 140,836	$ 550,268
--	--	11,662	--	--	64,125	64,125	--	75,787
--	--	7,433	--	--	--	--	--	7,433
--	4,507	4,507	--	--	--	--	--	4,507
--	4,507	23,602	--	--	64,125	64,125	--	87,727
--	--	54,608	17,003	--	--	17,003	140,836	212,447
1,728	137,127	250,088	--	6	--	6	--	250,094
1,728	137,127	304,696	17,003	6	--	17,009	140,836	462,541
$ 1,728	$ 141,634	$ 328,298	$ 17,003	$ 6	$ 64,125	$ 81,134	$ 140,836	$ 550,268

BERRIEN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2014

	Special Revenue Funds				
	E-911	Solid Waste	Jail	Fire	Recreation
REVENUES					
Taxes	$ --	$ 52,441	$ --	$ 136,784	$ 225,893
Intergovernmental	--	--	--	--	--
Charges for Services	274,298	1,194	--	--	168,108
Fines and Forfeitures	--	--	22,877	--	--
Interest Revenue	16	22	241	19	25
Contributions and Donations	--	--	--	--	17,775
Miscellaneous	153	7,684	--	--	3,458
Total Revenues	274,467	61,341	23,118	136,803	415,259
EXPENDITURES					
Current					
Judicial	--	--	--	--	--
Public Safety	454,561	--	--	79,987	--
Public Works	--	62,428	--	--	--
Culture and Recreation	--	--	--	--	387,704
Housing and Development	--	--	--	22,541	--
Capital Outlay	8,100	--	--	68,395	1,000
Debt Service	--	--	--	--	50,400
Total Expenditures	462,661	62,428	--	170,923	439,104
Excess (Deficiency) of Revenues Over (Under) Expenditures	(188,194)	(1,087)	23,118	(34,120)	(23,845)
OTHER FINANCING SOURCES (USES)					
Transfers In	183,621	--	--	30,423	1,016
Transfers Out	--	--	(125,000)	--	--
Total Other Financing Sources (Uses)	183,621	--	(125,000)	30,423	1,016
Net Change in Fund Balances	(4,573)	(1,087)	(101,882)	(3,697)	(22,829)
Fund Balances - Beginning	59,181	26,476	130,318	37,310	46,624
Fund Balances - Ending	$ 54,608	$ 25,389	$ 28,436	$ 33,613	$ 23,795

Sheriff's Drug	Drug Abuse Treatment & Education	Total	Capital Projects Funds: SPLOST #3	CDBG 2011	CDBG 2012	Total	Debt Service Funds: SPLOST	Total Nonmajor Governmental Funds
$ --	$ --	$ 415,118	$ --	$ --	$ --	$ --	$ 528,552	$ 943,670
--	194,347	194,347	--	60,957	382,646	443,603	--	637,950
--	14,256	457,856	--	--	--	--	--	457,856
524	12,552	35,953	--	--	--	--	--	35,953
--	--	323	54	--	--	54	117	494
--	--	17,775	--	--	--	--	--	17,775
3,134	--	14,429	--	--	--	--	--	14,429
3,658	221,155	1,135,801	54	60,957	382,646	443,657	528,669	2,108,127
--	156,015	156,015	--	--	--	--	--	156,015
2,262	11	536,821	--	--	--	--	--	536,821
--	--	62,428	--	--	--	--	--	62,428
--	--	387,704	--	--	--	--	--	387,704
--	--	22,541	--	--	--	--	--	22,541
--	--	77,495	12,911	60,957	382,646	456,514	--	534,009
--	--	50,400	--	--	--	--	437,755	488,155
2,262	156,026	1,293,404	12,911	60,957	382,646	456,514	437,755	2,187,673
1,396	65,129	(157,603)	(12,857)	--	--	(12,857)	90,914	(79,546)
--	--	215,060	--	--	--	--	--	215,060
--	--	(125,000)	--	--	--	--	--	(125,000)
--	--	90,060	--	--	--	--	--	90,060
1,396	65,129	(67,543)	(12,857)	--	--	(12,857)	90,914	10,514
332	71,998	372,239	29,860	6	--	29,866	49,922	452,027
$ 1,728	$ 137,127	$ 304,696	$ 17,003	$ 6	$ --	$ 17,009	$ 140,836	$ 462,541

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 4,969	$ 6,648
Receivables		
Accounts	54,895	57,763
Total Assets	$ 59,864	$ 64,411
LIABILITIES		
Accounts Payable	$ 809	$ 743
Accrued Liabilities	4,447	3,037
Due to Other Funds		
Recreation Special Revenue Fund	--	289
SPLOST 3 Capital Projects Fund	--	1,161
Total Liabilities	5,256	5,230
FUND BALANCES		
Restricted	54,608	59,181
Total Fund Balances	54,608	59,181
Total Liabilities and Fund Balances	$ 59,864	$ 64,411

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2014 and 2013

	2014	2013
REVENUES		
Charges for Services	$ 274,298	$ 260,577
Interest Revenue	16	31
Miscellaneous	153	165
Total Revenues	274,467	260,773
EXPENDITURES		
Current		
Public Safety	454,561	445,134
Capital Outlay	8,100	--
Total Expenditures	462,661	445,134
Excess (Deficiency) of Revenues Over (Under) Expenditures	(188,194)	(184,361)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	183,621	246,292
Total Other Financing Sources (Uses)	183,621	246,292
Net Change in Fund Balances	(4,573)	61,931
Fund Balances - Beginning	59,181	(2,750)
Fund Balances - Ending	$ 54,608	$ 59,181

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2014

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 260,060	$ 274,298	$ 14,238
Interest Revenue	50	16	(34)
Miscellaneous	--	153	153
Total Revenues	260,110	274,467	14,357
EXPENDITURES			
Current			
Public Safety	504,587	454,561	50,026
Capital Outlay	--	8,100	(8,100)
Total Expenditures	504,587	462,661	41,926
Excess (Deficiency) of Revenues Over (Under) Expenditures	(244,477)	(188,194)	56,283
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	244,477	183,621	(60,856)
Total Other Financing Sources (Uses)	244,477	183,621	(60,856)
Net Change in Fund Balances	--	(4,573)	(4,573)
Fund Balances - Beginning	59,181	59,181	--
Fund Balances - Ending	$ 59,181	$ 54,608	$ (4,573)

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Balance Sheet
June 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 28,801	$ 34,353
Total Assets	$ 28,801	$ 34,353
LIABILITIES		
Accounts Payable	$ 3,412	$ 7,877
Total Liabilities	3,412	7,877
FUND BALANCES		
Assigned	25,389	26,476
Total Fund Balances	25,389	26,476
Total Liabilities and Fund Balances	$ 28,801	$ 34,353

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2014 and 2013

	2014	2013
REVENUES		
Taxes	$ 52,441	$ 83,930
Charges for Services	1,194	600
Interest Revenue	22	24
Miscellaneous	7,684	5,000
Total Revenues	61,341	89,554
EXPENDITURES		
Current		
Public Works	62,428	54,456
Total Expenditures	62,428	54,456
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,087)	35,098
Net Change in Fund Balances	(1,087)	35,098
Fund Balances - Beginning	26,476	(8,622)
Fund Balances - Ending	$ 25,389	$ 26,476

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2014

	Budget	Actual	Variance
REVENUES			
Taxes	$ 52,441	$ 52,441	$ --
Charges for Services	25,600	1,194	(24,406)
Interest Revenue	50	22	(28)
Miscellaneous	2,500	7,684	5,184
Total Revenues	80,591	61,341	(19,250)
EXPENDITURES			
Current			
Public Works	95,591	62,428	33,163
Total Expenditures	95,591	62,428	33,163
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(1,087)	13,913
Net Change in Fund Balances	(15,000)	(1,087)	13,913
Fund Balances - Beginning	26,476	26,476	--
Fund Balances - Ending	$ 11,476	$ 25,389	$ 13,913

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 28,436	$ 130,318
Total Assets	$ 28,436	$ 130,318
FUND BALANCES		
Assigned	$ 28,436	$ 130,318
Total Fund Balances	$ 28,436	$ 130,318

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2014 and 2013

	2014	2013
REVENUES		
Fines and Forfeitures	$ 22,877	$ 26,314
Interest Revenue	241	624
Total Revenues	23,118	26,938
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,118	26,938
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(125,000)	--
Total Other Financing Sources (Uses)	(125,000)	--
Net Change in Fund Balances	(101,882)	26,938
Fund Balances - Beginning	130,318	103,380
Fund Balances - Ending	$ 28,436	$ 130,318

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2014

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 25,000	$ 22,877	$ (2,123)
Interest Revenue	550	241	(309)
Total Revenues	25,550	23,118	(2,432)
EXPENDITURES			
Current			
Public Safety	24,600	--	24,600
Total Expenditures	24,600	--	24,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	950	23,118	22,168
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(125,000)	(125,000)	--
Total Other Financing Sources (Uses)	(125,000)	(125,000)	--
Net Change in Fund Balances	(124,050)	(101,882)	22,168
Fund Balances - Beginning	130,318	130,318	--
Fund Balances - Ending	$ 6,268	$ 28,436	$ 22,168

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Balance Sheet
June 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 37,392	$ 44,286
Total Assets	$ 37,392	$ 44,286
LIABILITIES		
Accounts Payable	$ 3,779	$ 2,675
Due to Other Funds		
General Fund	--	4,301
Total Liabilities	3,779	6,976
FUND BALANCES		
Assigned	33,613	37,310
Total Fund Balances	33,613	37,310
Total Liabilities and Fund Balances	$ 37,392	$ 44,286

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2014 and 2013

	2014	2013
REVENUES		
Taxes	$ 136,784	$ 90,000
Interest Revenue	19	44
Total Revenues	136,803	90,044
EXPENDITURES		
Current		
Public Safety	79,987	70,976
Housing and Development	22,541	24,890
Capital Outlay	68,395	--
Total Expenditures	170,923	95,866
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,120)	(5,822)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	30,423	--
Total Other Financing Sources (Uses)	30,423	--
Net Change in Fund Balances	(3,697)	(5,822)
Fund Balances - Beginning	37,310	43,132
Fund Balances - Ending	$ 33,613	$ 37,310

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2014

	Budget	Actual	Variance
REVENUES			
Taxes	$ 136,784	$ 136,784	$ --
Interest Revenue	--	19	19
Total Revenues	136,784	136,803	19
EXPENDITURES			
Nashville	48,537	49,476	(939)
Alapaha	17,500	14,026	3,474
West Berrien	20,900	17,981	2,919
East Berrien	16,046	14,427	1,619
Ray City	11,700	9,633	2,067
Enigma	20,074	20,274	(200)
New Lois	21,766	22,565	(799)
Forestry	25,684	22,541	3,143
Total Expenditures	182,207	170,923	11,284
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,423)	(34,120)	11,303
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	30,423	30,423	--
Total Other Financing Sources (Uses)	30,423	30,423	--
Net Change in Fund Balances	(15,000)	(3,697)	11,303
Fund Balances - Beginning	37,310	37,310	--
Fund Balances - Ending	$ 22,310	$ 33,613	$ 11,303

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Balance Sheet
June 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 30,443	$ 51,229
Due from Other Funds		
E-911 Special Revenue Fund	--	289
Total Assets	$ 30,443	$ 51,518
LIABILITIES		
Accounts Payable	$ 3,662	$ 2,977
Accrued Liabilities	2,986	1,917
Total Liabilities	6,648	4,894
FUND BALANCES		
Assigned	23,795	46,624
Total Fund Balances	23,795	46,624
Total Liabilities and Fund Balances	$ 30,443	$ 51,518

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2014 and 2013

	2014	2013
REVENUES		
Taxes	$ 225,893	$ 207,249
Charges for Services	168,108	163,717
Interest Revenue	25	144
Contributions and Donations	17,775	20,227
Miscellaneous	3,458	3,924
Total Revenues	415,259	395,261
EXPENDITURES		
Current		
Culture and Recreation	387,704	376,868
Capital Outlay	1,000	1,500
Debt Service	50,400	50,400
Total Expenditures	439,104	428,768
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,845)	(33,507)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	1,016	44,686
Total Other Financing Sources (Uses)	1,016	44,686
Net Change in Fund Balances	(22,829)	11,179
Fund Balances - Beginning	46,624	35,445
Fund Balances - Ending	$ 23,795	$ 46,624

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2014

	Budget	Actual	Variance
REVENUES			
Taxes	$ 225,893	$ 225,893	$ --
Charges for Services	165,300	168,108	2,808
Interest Revenue	200	25	(175)
Contributions and Donations	20,500	17,775	(2,725)
Miscellaneous	3,500	3,458	(42)
Total Revenues	415,393	415,259	(134)
EXPENDITURES			
Current			
Culture and Recreation	379,993	387,704	(7,711)
Capital Outlay	--	1,000	(1,000)
Debt Service	50,400	50,400	--
Total Expenditures	430,393	439,104	(8,711)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(23,845)	(8,845)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	1,016	1,016
Total Other Financing Sources (Uses)	--	1,016	1,016
Net Change in Fund Balances	(15,000)	(22,829)	(7,829)
Fund Balances - Beginning	46,624	46,624	--
Fund Balances - Ending	$ 31,624	$ 23,795	$ (7,829)

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 1,728	$ 332
Total Assets	$ 1,728	$ 332
FUND BALANCES		
Assigned	$ 1,728	$ 332
Total Fund Balances	$ 1,728	$ 332

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2014 and 2013

	2014	2013
REVENUES		
Fines and Forfeitures	$ 524	$ 2,458
Miscellaneous	3,134	--
Total Revenues	3,658	2,458
EXPENDITURES		
Current		
Public Safety	2,262	3,790
Total Expenditures	2,262	3,790
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,396	(1,332)
Net Change in Fund Balances	1,396	(1,332)
Fund Balances - Beginning	332	1,664
Fund Balances - Ending	$ 1,728	$ 332

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2014

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 1,500	$ 524	$ (976)
Miscellaneous	--	3,134	3,134
Total Revenues	1,500	3,658	2,158
EXPENDITURES			
Current			
Public Safety	--	2,262	(2,262)
Capital Outlay	1,500	--	1,500
Total Expenditures	1,500	2,262	(762)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	1,396	1,396
Net Change in Fund Balances	--	1,396	1,396
Fund Balances - Beginning	332	332	--
Fund Balances - Ending	$ 332	$ 1,728	$ 1,396

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Balance Sheet
June 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 108,789	$ 39,202
Receivables		
Intergovernmental	32,845	32,796
Total Assets	$ 141,634	$ 71,998
LIABILITIES		
Due to Other Funds		
General Fund	$ 4,507	$ --
Total Liabilities	4,507	--
FUND BALANCES		
Assigned	137,127	71,998
Total Fund Balances	137,127	71,998
Total Liabilities and Fund Balances	$ 141,634	$ 71,998

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, 2014 and 2013

	2014	2013
REVENUES		
Intergovernmental	$ 194,347	$ 133,404
Charges for Services	14,256	--
Fines and Forfeitures	12,552	6,856
Total Revenues	221,155	140,260
EXPENDITURES		
Current		
Judicial	156,015	85,829
Public Safety	11	--
Total Expenditures	156,026	85,829
Excess (Deficiency) of Revenues Over (Under) Expenditures	65,129	54,431
Net Change in Fund Balances	65,129	54,431
Fund Balances - Beginning	71,998	17,567
Fund Balances - Ending	$ 137,127	$ 71,998

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2014

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 165,816	$ 194,347	$ 28,531
Charges for Services	--	14,256	14,256
Fines and Forfeitures	3,800	12,552	8,752
Total Revenues	169,616	221,155	51,539
EXPENDITURES			
Current			
Judicial	165,816	156,015	9,801
Public Safety	3,800	11	3,789
Total Expenditures	169,616	156,026	13,590
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	65,129	65,129
Net Change in Fund Balances	--	65,129	65,129
Fund Balances - Beginning	71,998	71,998	--
Fund Balances - Ending	$ 71,998	$ 137,127	$ 65,129

BERRIEN COUNTY, GEORGIA
SPLOST #3 Capital Projects Fund
Balance Sheet
June 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 17,003	$ 357
Due from Other Funds		
General Fund	--	69,015
E-911 Special Revenue Fund	--	1,161
Due from Component Unit	--	28,350
Total Assets	$ 17,003	$ 98,883
LIABILITIES		
Due to Other Funds		
SPLOST 4 Capital Projects Fund	$ --	$ 69,023
Total Liabilities	--	69,023
FUND BALANCES		
Restricted	17,003	29,860
Total Fund Balances	17,003	29,860
Total Liabilities and Fund Balances	$ 17,003	$ 98,883

BERRIEN COUNTY, GEORGIA
SPLOST #3 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2014 and 2013

	2014	2013
REVENUES		
Interest Revenue	$ 54	$ 507
Total Revenues	54	507
EXPENDITURES		
Capital Outlay	12,911	187,846
Debt Service	--	170,657
Total Expenditures	12,911	358,503
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,857)	(357,996)
Net Change in Fund Balances	(12,857)	(357,996)
Fund Balances - Beginning	29,860	387,856
Fund Balances - Ending	$ 17,003	$ 29,860

BERRIEN COUNTY, GEORGIA
CDBG 2011 Capital Projects Fund
Balance Sheet
June 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 6	$ 6
Total Assets	$ 6	$ 6
FUND BALANCES		
Assigned	$ 6	$ 6
Total Fund Balances	$ 6	$ 6

BERRIEN COUNTY, GEORGIA
CDBG 2011 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2014 and 2013

	2014	2013
REVENUES		
Intergovernmental	$ 60,957	$ 250,096
Miscellaneous	--	6
Total Revenues	60,957	250,102
EXPENDITURES		
Capital Outlay		
Street Improvements	48,013	158,984
Flood and Drainage	--	80,862
Engineering	--	250
Administration	12,944	10,000
Total Expenditures	60,957	250,096
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	6
Net Change in Fund Balances	--	6
Fund Balances - Beginning	6	--
Fund Balances - Ending	$ 6	$ 6

BERRIEN COUNTY, GEORGIA
CDBG 2011 Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2014

	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
Intergovernmental	$ 311,053	$ 250,096	$ 60,957	$ 311,053
Miscellaneous	--	6	--	6
Total Revenues	311,053	250,102	60,957	311,059
EXPENDITURES				
Capital Outlay				
Street Improvements	206,997	158,984	48,013	206,997
Flood and Drainage	80,862	80,862	--	80,862
Engineering	250	250	--	250
Administration	22,944	10,000	12,944	22,944
Total Expenditures	311,053	250,096	60,957	311,053
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	6	--	6
Net Change in Fund Balances	$ --	$ 6	--	$ 6
Fund Balances - Beginning			6	
Fund Balances - Ending			$ 6	

BERRIEN COUNTY, GEORGIA
CDBG 2012 Capital Projects Fund
Balance Sheet
June 30, 2014 and 2013

	2014	2013
ASSETS		
Receivables		
Intergovernmental	$ 64,125	$ --
Total Assets	$ 64,125	$ --
LIABILITIES		
Accounts Payable	$ 64,125	$ --
Total Liabilities	64,125	--
FUND BALANCES		
Assigned	--	--
Total Fund Balances	--	--
Total Liabilities and Fund Balances	$ 64,125	$ --

BERRIEN COUNTY, GEORGIA
CDBG 2012 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2014 and 2013

	2014	2013
REVENUES		
Intergovernmental	$ 382,646	$ --
Total Revenues	382,646	--
EXPENDITURES		
Capital Outlay		
Street Improvements	274,201	--
Flood and Drainage	79,538	--
Engineering	3,170	--
Administration	25,737	--
Total Expenditures	382,646	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

BERRIEN COUNTY, GEORGIA
CDBG 2012 Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2014

	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
Intergovernmental	$ 382,646	$ --	$ 382,646	$ 382,646
Total Revenues	382,646	--	382,646	382,646
EXPENDITURES				
Capital Outlay				
Street Improvements	274,201	--	274,201	274,201
Flood and Drainage	79,538	--	79,538	79,538
Engineering	3,170	--	3,170	3,170
Administration	25,737	--	25,737	25,737
Total Expenditures	382,646	--	382,646	382,646
Net Change in Fund Balances	$ --	$ --	--	$ --
Fund Balances - Beginning			--	
Fund Balances - Ending			$ --	

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Balance Sheet
June 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	$ 140,836	$ 49,922
Total Assets	$ 140,836	$ 49,922
FUND BALANCES		
Restricted	$ 140,836	$ 49,922
Total Fund Balances	$ 140,836	$ 49,922

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2014 and 2013

	2014	2013
REVENUES		
Taxes	$ 528,552	$ 429,000
Interest Revenue	117	492
Total Revenues	528,669	429,492
EXPENDITURES		
Debt Service	437,755	439,505
Total Expenditures	437,755	439,505
Excess (Deficiency) of Revenues Over (Under) Expenditures	90,914	(10,013)
Net Change in Fund Balances	90,914	(10,013)
Fund Balances - Beginning	49,922	59,935
Fund Balances - Ending	$ 140,836	$ 49,922

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, 2014

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 203,275	$ 842	$ 15,128	$ 10,278	$ 2,191	$ 231,714
Total Assets	$ 203,275	$ 842	$ 15,128	$ 10,278	$ 2,191	$ 231,714
LIABILITIES						
Due to Others	$ 203,275	$ 842	$ 15,128	$ 10,278	$ 2,191	$ 231,714
Total Liabilities	$ 203,275	$ 842	$ 15,128	$ 10,278	$ 2,191	$ 231,714

SUPPLEMENTAL SCHEDULES

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2014 and 2013

	2014	2013
REVENUES		
Taxes		
Real Property	$ 5,010,936	$ 4,695,923
Personal Property	994,946	897,320
Real Estate Transfer (Intangible)	107,043	94,519
Franchise	3,791	3,666
General Sales and Use	770,467	825,186
Selective Sales and Use	39,986	39,528
Business		
Insurance Premium	110,186	124,243
Financial Institution	28,893	28,895
Penalties and Interest on Delinquent Taxes	128,677	146,974
	7,194,925	6,856,254
Licenses and Permits		
Business	5,750	5,750
Non-Business	34,539	31,705
	40,289	37,455
Intergovernmental	2,064,811	481,506
Charges for Services		
General Government	629,439	876,544
Public Safety		
Detention and Correction Services	294,802	200,169
Ambulance Fees	746,975	545,203
Other Public Safety Fees	36,273	36,313
Street and Public Improvements	232,741	557,551
Other Charges for Services	10,590	1,772
	1,950,820	2,217,552
Fines and Forfeitures		
Superior Court	297,336	304,992
Magistrate Court	59,287	58,559
Victims Assistance Program	2,548	2,744
Other	33,630	35,400
	392,801	401,695
Interest Revenue	1,282	1,886
Contributions and Donations	12,861	2,855
Miscellaneous	19,127	20,225
Total Revenues	$ 11,676,916	$ 10,019,428

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2014 and 2013

	2014	2013
EXPENDITURES		
Current		
General Government		
Board of Commissioners		
Personal Services and Employee Benefits	$ 88,386	$ 89,880
Purchased/Contracted Services	300	1,061
Supplies	2,160	1,262
Total Board of Commissioners	90,846	92,203
Administration		
Personal Services and Employee Benefits	348,108	276,008
Purchased/Contracted Services	321,278	356,706
Supplies	8,510	8,376
Capital Outlay	15,626	2,467
Other Costs	1,700	1,200
Total Administration	695,222	644,757
Elections		
Personal Services and Employee Benefits	76,096	99,206
Purchased/Contracted Services	5,888	9,543
Supplies	3,606	5,577
Capital Outlay	--	3,888
Total Elections	85,590	118,214
Tax Commissioner		
Personal Services and Employee Benefits	192,428	184,227
Purchased/Contracted Services	28,673	30,560
Supplies	3,778	3,647
Capital Outlay	--	26,869
Total Tax Commissioner	224,879	245,303
Tax Assessor		
Personal Services and Employee Benefits	204,026	221,517
Purchased/Contracted Services	20,642	22,467
Supplies	62,909	25,438
Capital Outlay	1,494	2,333
Total Tax Assessor	289,071	271,755
General Government Buildings and Plant		
Personal Services and Employee Benefits	102,747	77,565
Purchased/Contracted Services	67,067	65,842
Supplies	211,568	198,657
Capital Outlay	7,037	--
Total General Government Buildings and Plant	388,419	342,064
Total General Government	1,774,027	1,714,296

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2014 and 2013

	2014	2013
Judicial		
Superior Court		
Personal Services and Employee Benefits	16,218	17,845
Purchased/Contracted Services	35,547	52,966
Supplies	10,111	24,041
Total Superior Court	61,876	94,852
Clerk of Superior Court		
Personal Services and Employee Benefits	194,202	184,206
Purchased/Contracted Services	22,949	29,017
Supplies	14,843	17,086
Capital Outlay	--	110
Total Clerk of Superior Court	231,994	230,419
District Attorney		
Personal Services and Employee Benefits	--	63
Purchased/Contracted Services	28,518	31,926
Supplies	8,114	8,083
Capital Outlay	1,490	4,236
Total District Attorney	38,122	44,308
Magistrate Court		
Personal Services and Employee Benefits	199,994	196,111
Purchased/Contracted Services	20,802	9,546
Supplies	6,048	5,573
Capital Outlay	--	795
Total Magistrate Court	226,844	212,025
Probate Court		
Personal Services and Employee Benefits	101,263	100,295
Purchased/Contracted Services	8,947	9,166
Supplies	2,161	2,159
Capital Outlay	--	2,757
Total Probate Court	112,371	114,377
Public Defender		
Purchased/Contracted Services	50,700	55,050
Supplies	17,175	18,873
Total Public Defender	67,875	73,923
VAP		
Purchased/Contracted Services	2,395	2,998
Supplies	2,063	2,374
Other Costs	115,090	117,067
Total VAP	119,548	122,439
Total Judicial	858,630	892,343

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2014 and 2013

	2014	2013
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,106,016	1,018,746
Purchased/Contracted Services	88,062	78,006
Supplies	129,596	136,266
Capital Outlay	115,941	134,903
Total Sheriff	1,439,615	1,367,921
Jail		
Personal Services and Employee Benefits	684,919	659,614
Purchased/Contracted Services	147,536	165,510
Supplies	285,402	293,386
Capital Outlay	537	72,139
Total Jail	1,118,394	1,190,649
Search and Rescue		
Purchased/Contracted Services	(10)	1,335
Supplies	755	4,996
Capital Outlay	5,840	--
Total Search and Rescue	6,585	6,331
Emergency Medical Service		
Personal Services and Employee Benefits	651,351	650,241
Purchased/Contracted Services	88,340	60,794
Supplies	94,162	97,089
Capital Outlay	21,191	215
Total Emergency Medical Service	855,044	808,339
Coroner/Medical Examiner		
Personal Services and Employee Benefits	3,165	3,090
Purchased/Contracted Services	13,878	12,344
Supplies	618	866
Capital Outlay	--	2,500
Total Coroner/Medical Examiner	17,661	18,800
Animal Control		
Personal Services and Employee Benefits	9,142	27,098
Purchased/Contracted Services	3,706	5,065
Supplies	1,559	1,549
Total Animal Control	14,407	33,712
Emergency Management		
Personal Services and Employee Benefits	11,572	--
Purchased/Contracted Services	3,233	32,053
Supplies	3,924	2,611
Capital Outlay	31,405	1,800
Total Emergency Management	50,134	36,464
Total Public Safety	3,501,840	3,462,216

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2014 and 2013

	2014	2013
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	923,103	861,219
Purchased/Contracted Services	100,007	89,575
Supplies	460,446	516,375
Capital Outlay	9,865	655
Total Highways and Streets	1,493,421	1,467,824
Maintenance and Shop		
Personal Services and Employee Benefits	145,920	147,020
Purchased/Contracted Services	5,953	2,496
Supplies	4,276	6,118
Total Maintenance and Shop	156,149	155,634
Other Public Works		
Capital Outlay	1,469,191	--
Total Other Public Works	1,469,191	--
Total Public Works	3,118,761	1,623,458
Health and Welfare		
DFACS		
Purchased/Contracted Services	4,183	5,535
Supplies	12,495	14,144
Other Costs	10,578	12,501
Total DFACS	27,256	32,180
Transit Vans		
Capital Outlay	45,178	14,372
Other Costs	59,061	51,848
Total Transit Vans	104,239	66,220
Board of Education		
Supplies	371,947	341,905
Total Board of Education	371,947	341,905
Other Health and Welfare		
Other Costs	85,000	85,000
Total Other Health and Welfare	85,000	85,000
Total Health and Welfare	588,442	525,305
Culture and Recreation		
Senior Citizens Center		
Personal Services and Employee Benefits	29,855	27,875
Purchased/Contracted Services	6,398	9,492
Supplies	476	36
Capital Outlay	--	65
Total Senior Citizens Center	36,729	37,468

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2014 and 2013

	2014	2013
Library		
Purchased/Contracted Services	732	518
Supplies	16,177	17,139
Other Costs	75,000	75,000
Total Library	91,909	92,657
Total Culture and Recreation	128,638	130,125
Housing and Development		
Extension Service		
Personal Services and Employee Benefits	81,668	82,126
Purchased/Contracted Services	10,729	12,534
Supplies	6,099	5,862
Capital Outlay	793	1,000
Total Extension Service	99,289	101,522
Planning and Zoning		
Personal Services and Employee Benefits	88,501	85,108
Purchased/Contracted Services	3,443	7,337
Supplies	2,798	2,590
Capital Outlay	--	225
Total Planning and Zoning	94,742	95,260
Chamber of Commerce		
Personal Services and Employee Benefits	21,459	23,257
Other Costs	45,000	45,000
Total Chamber of Commerce	66,459	68,257
Economic Development		
Purchased/Contracted Services	--	1,450
Total Economic Development	--	1,450
Airport		
Purchased/Contracted Services	18,233	2,729
Supplies	1,969	3,608
Capital Outlay	833,386	178,866
Total Airport	853,588	185,203
Total Housing and Development	1,114,078	451,692
Debt Service	147,052	76,143
Total Expenditures	$ 11,231,468	$ 8,875,578

BERRIEN COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended June 30, 2014

Contract AAA-2013-18	Title III-C-1 Meals - Site Operations	CBS Home Delivered Meals	Total
July - 2013	$ 1,064	$ 1,218	$ 2,282
August - 2013	1,064	1,291	2,355
September - 2013	1,064	1,175	2,239
October - 2013	2,489	1,016	3,505
November - 2013	2,032	--	2,032
December - 2013	1,682	--	1,682
January - 2014	1,572	--	1,572
February - 2014	533	--	533
March - 2014	--	--	--
April - 2014	--	--	--
May - 2014	--	--	--
June - 2014	--	--	--
	$ 11,500	$ 4,700	$ 16,200

BERRIEN COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2014

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			3,902,524	12,911	3,915,435	
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	$ 10,072,765	$ 12,911	$ 10,085,676	
SPLOST #3 Capital Projects Fund						
Total Expenditures				$ 12,911		
				$ 12,911		
Sales Tax Referendum 1/1/2012 - 12/31/2017						
Courthouse Annex Debt	$ 2,376,000	$ 2,376,000	$ 651,604	$ 437,755	$ 1,089,359	46%
County	3,770,381	3,770,381				41%
Roads & Bridges			601,992	798,592	1,400,584	
Fire Equipment			--	--	--	
E-911 Equipment			34,992	44,318	79,310	
Road Department Equipment			--	--	--	
Economic Development Capital Outlay			23,610	40,136	63,746	
Enigma	355,046	355,046	114,685	60,655	175,340	49%
Nashville	1,915,661	1,915,661	440,688	234,409	675,097	35%
Alapaha	278,208	278,208	59,945	31,704	91,649	33%
Ray City	304,704	304,704	100,345	51,732	152,077	50%
	$ 9,000,000	$ 9,000,000	$ 2,027,861	$ 1,699,301	$ 3,727,162	
SPLOST #4 Capital Projects Fund						
Total Expenditures				$ 1,261,546		
SPLOST Debt Service Fund						
Total Expenditures				437,755		
				$ 1,699,301		

BERRIEN COUNTY, GEORGIA
Schedule of OneGeorgia Grants
From Inception and for the Year Ended June 30, 2014

Grant # 11ga-010-1-4624	Authorization	Prior Years	Current Year	Total To Date
REVENUES				
OneGeorgia Authority Grant	$ 1,266,350	$ 51,377	$ 530,235	$ 581,612
Total Revenues	1,266,350	51,377	530,235	581,612
EXPENDITURES				
Public Infrastructure	1,096,942	--	482,690	482,690
Professional Services	114,000	1,510	46,790	48,300
Administration	55,408	49,867	755	50,622
Total Expenditures	1,266,350	51,377	530,235	581,612
Excess	$ --	$ --	$ --	$ --

BERRIEN COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

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	10-010-566347383	$ 25,000
Total U.S. Department of Agriculture			25,000
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	60,957
Community Development Block Grant	14.228	12p-y-010-1-5478	382,646
Total U.S. Department of Housing & Urban Development			443,603
U.S. Department of Justice			
Pass-through Program From			
Criminal Justice Georgia Coordinating Council			
Victims of Crime Act	16.575	C12-8-010	27,319
Victims of Crime Act	16.575	C13-8-048	54,171
			81,490
Violence Against Women Act	16.588	W11-8-082	149
Violence Against Women Act	16.588	W12-8-007	63,952
Violence Against Women Act	16.588	W13-8-042	23,819
			87,920
ARRA - Byrne Justice Assistance Grant	16.803	B82-8-376	8,993
			8,993
Bulletproof Vest Program	16.607	2012BUBX12061498	2,503
			2,503
Total U.S. Department of Justice			180,906
U.S. Department of Transportation			
Pass-through Program From			
Georgia Department of Transportation			
Federal Aviation Administration			
Airport Improvement Program	20.106	APO13-9019-15(019)	133,624
			133,624
Federal Transit Administration			
Transit Program	20.509	TOO-4569	2,705
Transit Program	20.509	TOO-4739	59,061
Transit Program	20.509	TOO-4983	38,073
			99,839
Total U.S. Department of Transportation			233,463

BERRIEN COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

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-2014-18	10,861
Total U.S. Department of Health & Human Services			10,861
U.S. Department of Homeland Security			
Pass-through Program From			
Georgia Emergency Management Agency			
EMA Performance Partnership	97.042	OEM12-010	42,500
EMA Performance Partnership	97.042	OEM13-010	32,768
			75,268
Citizens Corps Program	97.053	2010-SS-T0-0034	6,670
Citizens Corps Program	97.053	SHO12-083	2,975
			9,645
Total U.S. Department of Homeland Security			84,913
Total Expenditures of Federal Awards			$ 978,746

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.

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

PATRICK M. ASHLEY, CPA
WALTER H. SUMNER, CPA
MICHAEL I. SIRMANS, CPA
D. ANTHONY ECKLER, CPA

CARRIE E. PUTNAL, CPA

225 East Fourth Street
P.O. Box 605
Ocilla, Georgia 31774

Members:
American Institute of
Certified Public Accountants
Georgia Society of
Certified Public Accountants

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

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 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, 2014, 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 30, 2014. 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.

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

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

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Ocilla, Georgia
December 30, 2014

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

PATRICK M. ASHLEY, CPA
WALTER H. SUMNER, CPA
MICHAEL I. SIRMANS, CPA
D. ANTHONY ECKLER, CPA

CARRIE E. PUTNAL, CPA

225 East Fourth Street
P.O. Box 605
Ocilla, Georgia 31774

Members:
American Institute of
Certified Public Accountants
Georgia Society of
Certified Public Accountants

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, 2014. 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, 2014.

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

Ocilla, Georgia
December 30, 2014

BERRIEN COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

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?	____ yes	_x_ no
Significant deficiency(ies) identified?	____ yes	_x_ none reported
Noncompliance material to financial statements noted?	____ yes	_x_ no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	____ yes	_x_ no
Significant deficiency(ies) identified?	____ yes	_x_ none reported
Type of auditor's report issued on compliance for major programs:	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
97.042	Department of Homeland Security

Dollar threshold used to distinguish between type A and type B programs:	$ 300,000

Auditee qualified as low-risk auditee?	____ yes	_x_ no

Section II - Financial Statement Findings

None reported

Section III - Federal Award Findings and Questioned Costs

None reported