BERRIEN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2015

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2015

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	26
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - EIP Loan Special Revenue Fund	28
Notes to the Required Supplementary Information	29
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES	
Major Governmental Funds	
General Fund	
Balance Sheet	32
Statement of Revenues, Expenditures and Changes in Fund Balances	33
EIP Loan Special Revenue Fund	
Balance Sheet	34
Statement of Revenues, Expenditures and Changes in Fund Balances	35
SPLOST #4 Capital Projects Fund	
Balance Sheet	36
Statement of Revenues, Expenditures and Changes in Fund Balances	37
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, 2015

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
SPLOST Debt Service Fund	
Balance Sheet	69
Statement of Revenues, Expenditures and Changes in Fund Balances	70
Fiduciary Funds	
Combining Statement of Fiduciary Assets and Liabilities	72
SUPPLEMENTAL SCHEDULES	
Schedule of Revenues - General Fund	74
Schedule of Expenditures - General Fund	75
Schedule of Nutrition Program for the Elderly	80
Schedule of Projects Constructed with Special Sales Tax Proceeds	81
Schedule of OneGeorgia Grants	82
Schedule of Expenditures of Federal Awards	83
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*	85
Independent Auditor's Report on Compliance for each Major Program and on Internal Control over Compliance Required by OMB Circular A-133	87
Schedule of Findings and Questioned Costs	89

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, 2015, 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 4.1 percent, -2 percent, and 79 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, 2015, 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 February 10, 2016, 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
February 10, 2016

BASIC FINANCIAL STATEMENTS

BERRIEN COUNTY, GEORGIA
Statement of Net Position
June 30, 2015

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board of Health	Development Authority
ASSETS				
Cash and Cash Equivalents	$ 1,155,534	$ 1,155,534	$ 199,915	$ 64,109
Receivables (Net of Allowance for Uncollectibles)	2,093,508	2,093,508	27,230	--
Property Held for Resale	--	--	--	703,646
Prepaid Items	21,736	21,736	--	--
Capital Assets not Being Depreciated	3,472,713	3,472,713	--	839,451
Capital Assets Net of Accumulated Depreciation	16,850,737	16,850,737	--	3,760,100
Total Assets	23,594,228	23,594,228	227,145	5,367,306
DEFERRED OUTFLOWS OF RESOURCES				
Pension	--	--	31,374	--
Total Deferred Outflows of Resources	--	--	31,374	--
LIABILITIES				
Cash Overdraft	294,025	294,025	--	--
Accounts Payable	592,830	592,830	--	--
Accrued Liabilities	91,063	91,063	--	--
Intergovernmental Payable	51,628	51,628	--	--
Accrued Interest Payable	46,710	46,710	--	289
Short-Term Notes Payable	750,000	750,000	--	53,353
Noncurrent Liabilities				
Due Within One Year	477,770	477,770	19,673	--
Due in More Than One Year	6,568,490	6,568,490	274,121	--
Total Liabilities	8,872,516	8,872,516	293,794	53,642
DEFERRED INFLOWS OF RESOURCES				
Pension	--	--	69,437	--
Total Deferred Inflows of Resources	--	--	69,437	--
NET POSITION				
Net Investment in Capital Assets	13,829,305	13,829,305	--	4,599,551
Restricted for				
Public Safety	36,352	36,352	--	--
Debt Service	106,771	106,771	--	--
Capital Outlay	79,451	79,451	--	--
Revolving Loan Program	866,794	866,794	--	--
Prior Year Program Income	--	--	119,170	--
Unrestricted	(196,961)	(196,961)	(223,882)	714,113
Total Net Position	$ 14,721,712	$ 14,721,712	$ (104,712)	$ 5,313,664

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, 2015

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	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION: Primary Government: Total	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION: Component Units: Board of Health	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION: Component Units: Development Authority
Primary Government								
Governmental Activities								
General Government	$ 2,225,015	$ 559,144	$ 3,709	$ --	$ (1,662,162)	$ (1,662,162)		
Judicial	1,007,427	563,171	329,383	--	(114,873)	(114,873)		
Public Safety	4,394,953	1,351,438	38,536	17,480	(2,987,499)	(2,987,499)		
Public Works	3,466,434	132,635	529,870	526,327	(2,277,602)	(2,277,602)		
Health and Welfare	461,149	--	70,917	--	(390,232)	(390,232)		
Culture and Recreation	564,886	152,014	15,025	--	(397,847)	(397,847)		
Housing and Development	559,364	--	--	868,616	309,252	309,252		
Interest on Long-Term Debt	261,556	--	--	--	(261,556)	(261,556)		
Total Governmental Activities	12,940,784	2,758,402	987,440	1,412,423	(7,782,519)	(7,782,519)		
Total Primary Government	$ 12,940,784	$ 2,758,402	$ 987,440	$ 1,412,423	(7,782,519)	(7,782,519)		
Component Units								
Board of Health	$ 326,890	$ 119,170	$ 275,746	$ --			$ 68,026	$ --
Development Authority	196,642	6,001	--	98,870			--	(91,771)
Total Component Units	$ 523,532	$ 125,171	$ 275,746	$ 98,870			68,026	(91,771)
General Revenues								
Taxes								
General Property					5,846,719	5,846,719	--	--
General Sales and Use					2,146,177	2,146,177	--	--
Selective Sales and Use					44,482	44,482	--	--
Business					581,225	581,225	--	--
Penalties and Interest on Delinquent Taxes					131,326	131,326	--	--
Interest Revenue					1,923	1,923	--	--
Miscellaneous					32,299	32,299	--	--
Gain on Disposition of Capital Assets					9,722	9,722	--	--
Total General Revenues					8,793,873	8,793,873	--	--
Change in Net Position					1,011,354	1,011,354	68,026	(91,771)
Net Position - Beginning					13,710,358	13,710,358	(172,738)	5,405,435
Net Position - Ending					$ 14,721,712	$ 14,721,712	$ (104,712)	$ 5,313,664

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

BERRIEN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2015

	General	EIP Loan	SPLOST #4	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 334,884	$ 20,739	$ 301,223	$ 498,688	$ 1,155,534
Receivables (Net of Allowance for Uncollectibles)	1,037,967	846,055	112,900	96,586	2,093,508
Due from Other Funds	18,559	--	--	--	18,559
Total Assets	$ 1,391,410	$ 866,794	$ 414,123	$ 595,274	$ 3,267,601
LIABILITIES					
Cash Overdraft	$ 294,025	$ --	$ --	$ --	$ 294,025
Accounts Payable	277,939	--	301,409	13,482	592,830
Accrued Liabilities	82,053	--	--	9,010	91,063
Intergovernmental Payable	10,821	--	40,807	--	51,628
Due to Other Funds	--	--	--	18,559	18,559
Accrued Interest Payable	2,957	--	--	--	2,957
Short-Term Notes Payable	750,000	--	--	--	750,000
Total Liabilities	1,417,795	--	342,216	41,051	1,801,062
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue					
Property Taxes	418,195	--	--	--	418,195
Ambulance Fees	45,273	--	--	--	45,273
Total Deferred Inflows Of Resources	463,468	--	--	--	463,468
FUND BALANCES					
Restricted	--	866,794	71,907	160,990	1,099,691
Assigned	--	--	--	393,233	393,233
Unassigned	(489,853)	--	--	--	(489,853)
Total Fund Balances	(489,853)	866,794	71,907	554,223	1,003,071
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,391,410	$ 866,794	$ 414,123	$ 595,274	
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.					20,323,450
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					463,468
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					21,736
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Capital Leases				$ (1,499,145)	
Certificates of Participation				(4,995,000)	
Accrued Interest Payable				(43,753)	
Compensated Absences				(302,278)	
Closure and Post-Closure Care Costs				(249,837)	
Total Long-term liabilities					(7,090,013)
Net Position of Governmental Activities					$ 14,721,712

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, 2015

	General	EIP Loan	SPLOST #4	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 6,863,476	$ --	$ 940,576	$ 877,929	$ 8,681,981
Licenses and Permits	44,775	--	--	--	44,775
Intergovernmental	1,825,559	500,000	--	195,252	2,520,811
Charges for Services	1,754,843	--	--	455,791	2,210,634
Fines and Forfeitures	432,326	--	--	54,229	486,555
Investment Income	1,404	59	301	487	2,251
Contributions and Donations	114	--	--	18,619	18,733
Miscellaneous	17,133	--	--	12,923	30,056
Total Revenues	10,939,630	500,059	940,877	1,615,230	13,995,796
EXPENDITURES					
Current					
General Government	2,005,204	--	--	--	2,005,204
Judicial	826,352	--	--	165,567	991,919
Public Safety	3,627,705	--	--	603,946	4,231,651
Public Works	2,128,599	--	--	77,444	2,206,043
Health and Welfare	449,195	--	--	--	449,195
Culture and Recreation	124,753	--	--	328,825	453,578
Housing and Development	1,336,682	30,000	--	22,514	1,389,196
Capital Outlay	--	--	1,650,314	77,532	1,727,846
Debt Service	112,491	--	180,487	485,177	778,155
Intergovernmental	--	--	335,402	--	335,402
Total Expenditures	10,610,981	30,000	2,166,203	1,761,005	14,568,189
Excess (Deficiency) of Revenues Over (Under) Expenditures	328,649	470,059	(1,225,326)	(145,775)	(572,393)
OTHER FINANCING SOURCES (USES)					
Transfers In	6	10	--	237,463	237,479
Transfers Out	(237,473)	--	--	(6)	(237,479)
Capital Leases	--	--	1,032,077	--	1,032,077
Insurance Recoveries	2,243	--	--	--	2,243
Total Other Financing Sources (Uses)	(235,224)	10	1,032,077	237,457	1,034,320
Net Change in Fund Balances	93,425	470,069	(193,249)	91,682	461,927
Fund Balances - Beginning	(583,278)	396,725	265,156	462,541	541,144
Fund Balances - Ending	$ (489,853)	$ 866,794	$ 71,907	$ 554,223	$ 1,003,071

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, 2015

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*	$ 461,927
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	2,321,710
Depreciation Expense	(1,208,287)
	1,113,423
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	(1,181,914)
Accumulated Depreciation	580,198
Donations	26,000
Trade-Ins	68,000
	(507,716)
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	67,948
Charges for Services	16,438
Intergovernmental	(166,009)
	(81,623)
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 premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Debt Issued or Incurred	
Capital Lease Financing	(1,032,077)
Principal Repayments	
Capital Leases	733,893
Notes Payable	80,300
Certificates of Participation	215,000
	(2,884)
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 certain expenditures reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as expenses of future periods in the *Statement of Activities*.	
Interest	1,786
Compensated Absences	(19,090)
Landfill Closure and Post-Closure Care Costs	25,069
Prepaid Items	20,462
	28,227
Change in net position of governmental activities reported in the *Statement of Activities*	$ 1,011,354

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, 2015

	Agency Funds
ASSETS	
Cash	$ 267,960
Total Assets	$ 267,960
LIABILITIES	
Due to Others	$ 267,960
Total Liabilities	$ 267,960

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 and ambulance fees. 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 October 7, 2014, payable December 20, 2014, and attached as an enforceable lien on property as of January 1, 2014. The billings are considered past due after December 20, 2014, 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			
Elections	$ 77,661	$ 81,769	$ (4,108)
Tax Commissioner	240,716	247,094	(6,378)
General Government Buildings and Plant	379,942	381,549	(1,607)
District Attorney	40,360	43,816	(3,456)
VAP	2,410	107,223	(104,813)
Sheriff	1,453,627	1,468,994	(15,367)
Animal Control	21,503	24,886	(3,383)
Planning and Zoning	97,907	97,964	(57)
Airport	7,100	870,782	(863,682)
Fire Special Revenue Fund			
East Berrien	11,200	26,498	(15,298)
New Lois	15,700	39,818	(24,118)
Sheriff's Drug Special Revenue Fund	1,500	4,047	(2,547)

C. Deficit Fund Equity

The following funds had deficit fund equity at June 30, 2015:

General Fund	$ 489,853

III. DETAILED NOTES ON ALL ACTIVITIES AND 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, 2015, 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	$ 629,552	$ --	$ --	$ --	$ 629,552
Accounts	190,668	--	--	55,318	245,986
Intergovernmental	382,589	--	112,900	41,268	536,757
Notes Receivable	--	846,055	--	--	846,055
Gross Receivables	1,202,809	846,055	112,900	96,586	2,258,350
Less: Allowance for Uncollectibles	(164,842)	--	--	--	(164,842)
	$ 1,037,967	$ 846,055	$ 112,900	$ 96,586	$ 2,093,508

C. Capital Assets

Capital asset activity for the year ended June 30, 2015, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	$ 1,350,264	$ --	$ --	$ 1,350,264
Construction in Progress	1,226,287	896,162	--	2,122,449
Total Capital Assets Not Being Depreciated	2,576,551	896,162	--	3,472,713
Capital Assets Being Depreciated				
Buildings	14,849,441	20,500	--	14,869,941
Infrastructure	4,119,295	--	--	4,119,295
Improvements Other Than Buildings	1,943,564	--	--	1,943,564
Machinery and Equipment	5,985,478	1,499,048	(1,181,914)	6,302,612
Total Capital Assets Being Depreciated	26,897,778	1,519,548	(1,181,914)	27,235,412
Less Accumulated Depreciation For				
Buildings	(3,907,138)	(373,661)	--	(4,280,799)
Infrastructure	(1,223,914)	(216,078)	--	(1,439,992)
Improvements Other Than Buildings	(959,317)	(96,393)	--	(1,055,710)
Machinery and Equipment	(3,666,217)	(522,155)	580,198	(3,608,174)
Total Accumulated Depreciation	(9,756,586)	(1,208,287)	580,198	(10,384,675)
Total Capital Assets Being Depreciated, Net	17,141,192	311,261	(601,716)	16,850,737
Governmental Activities Capital Assets, Net	$ 19,717,743	$ 1,207,423	$ (601,716)	$ 20,323,450

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

Governmental Activities	
General Government	$ 211,713
Judicial	16,857
Public Safety	291,625
Public Works	507,627
Health and Welfare	11,954
Culture and Recreation	117,215
Housing and Development	51,296
Total Depreciation Expense	$ 1,208,287

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	(477,311)	(146,118)	--	(623,429)
Total Accumulated Depreciation	(477,311)	(146,118)	--	(623,429)
Total Capital Assets Being Depreciated, Net	3,906,217	(146,118)	--	3,760,099
Development Authority Capital Assets, Net	$ 4,745,669	$ (146,118)	$ --	$ 4,599,551

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of June 30, 2015 was as follows:

Due From / To Other funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 18,559
		$ 18,559

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, 2015 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	$ 6
EIP Loan Special Revenue Fund	General Fund	10
Nonmajor Governmental Funds	General Fund	237,463
		$ 237,479

The General Fund transferred $237,148 to a Nonmajor Governmental Fund to finance E-911 expenditures.

E. Short-Term Debt

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. On February 20, 2015, the County established a $3,000,000 revolving line of credit with Guardian Bank due December 31, 2015 at 2.75% interest. The outstanding balance of the note payable at June 30, 2015 was $750,000. Short-term liability activity for the year ended June 30, 2015 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities				
Notes Payable	$ 1,500,000	$ 1,500,000	$ (2,250,000)	$ 750,000
	$ 1,500,000	$ 1,500,000	$ (2,250,000)	$ 750,000

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, 2015 were as follows:

	Governmental Activities
Machinery and Equipment	$ 2,979,706
Less: Accumulated Depreciation	(977,437)
Total	$ 2,002,269

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2015, were as follows:

Year Ending June 30	Governmental Activities
2016	$ 269,300
2017	160,300
2018	160,300
2019	263,272
2020	771,872
Total Minimum Lease Payments	1,625,044
Less: Amounts Representing Interest	(125,899)
Present Value of Minimum Lease Payments	$ 1,499,145

G. Long-Term Debt

Certificates of Participation

On May 25, 2006, the County issued certificates of participation in the amount of $6,500,000 to finance the acquisition, construction, and equipping of a County courthouse annex building. Interest rates on the bonds vary from 4.00 to 4.35%. The certificates of participation mature on May 1, 2031. The County is paying this debt using 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
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	265,000	171,805	436,805
2021 - 2025	1,495,000	685,348	2,180,348
2026 - 2030	1,855,000	339,307	2,194,307
2031 - 2035	420,000	18,270	438,270
Total	$ 4,995,000	$ 2,001,705	$ 6,996,705

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2015, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 283,188	$ 288,677	$ (269,587)	$ 302,278	$ --
Capital Leases	1,200,961	1,032,077	(733,893)	1,499,145	236,270
Certificates of Participation	5,210,000	--	(215,000)	4,995,000	225,000
Closure and Post-Closure Care Costs	274,906	--	(25,069)	249,837	16,500
	$ 6,969,055	$ 1,320,754	$ (1,243,549)	$ 7,046,260	$ 477,770

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

H. Pensions

On May 15, 2015, the County amended its existing ACCG 401a Defined Contribution Plan to freeze eligibility and contributions thereto effective May 31, 2015. No employee or County contributions were made to the plan for the year ended June 30, 2015. Effective June 1, 2015, the County adopted a new 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. Full-time employees with one year of service are eligible to participate. Plan provisions and contribution requirements are established by County resolution. Employer and employee contributions are not required. For the year ended June 30, 2015, no employee contributions were made and the County elected to contribute $79,621.

The County sponsors a Deferred Compensation Plan in accordance with Internal Revenue Code Section 457. Employee deferrals were $39,596 for the year ended June 30, 2015.

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, 2015 was $249,837. 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, 2015 were as follows:

	General	EIP Loan	SPLOST #4	Other Governmental Funds	Total Governmental Funds
Restricted					
Public Safety	$ --	$ --	$ --	$ 46,675	$ 46,675
Housing and Development	--	866,794	--	--	866,794
Capital Outlay	--	--	71,907	7,544	79,451
Debt Service	--	--	--	106,771	106,771
	--	866,794	71,907	160,990	1,099,691
Assigned					
Judicial	$ --	$ --	$ --	$ 221,559	$ 221,559
Public Safety	--	--	--	84,096	84,096
Public Works	--	--	--	50,827	50,827
Culture and Recreation	--	--	--	36,751	36,751
	--	--	--	393,233	393,233
Unassigned, Reported In					
General Fund	(489,853)	--	--	--	(489,853)
	(489,853)	--	--	--	(489,853)
Total Fund Balances	$ (489,853)	$ 866,794	$ 71,907	$ 554,223	$ 1,003,071

K. 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 $27,540,058.

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.

L. 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.

M. 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, 2015, the County paid $13,911 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, 2015

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 7,511,400	$ 7,566,693	$ 6,863,476	$ (703,217)
Licenses and Permits	33,750	33,750	44,775	11,025
Intergovernmental	954,826	982,185	1,825,559	843,374
Charges for Services	1,910,375	1,910,375	1,754,843	(155,532)
Fines and Forfeitures	390,410	390,410	432,326	41,916
Interest Revenue	1,500	1,500	1,404	(96)
Contributions and Donations	--	--	114	114
Miscellaneous	23,000	23,000	17,133	(5,867)
Total Revenues	10,825,261	10,907,913	10,939,630	31,717
EXPENDITURES				
Board of Commissioners	114,946	114,946	110,301	4,645
Administration	1,164,688	1,074,121	1,069,632	4,489
Elections	77,661	77,661	81,769	(4,108)
Tax Commissioner	240,716	240,716	247,094	(6,378)
Tax Assessor	241,968	241,968	210,080	31,888
General Government Buildings and Plant	379,942	379,942	381,549	(1,607)
Superior Court	88,740	88,740	56,808	31,932
Clerk of Superior Court	251,803	251,803	224,403	27,400
District Attorney	40,360	40,360	43,816	(3,456)
Magistrate Court	232,553	232,553	220,653	11,900
Probate Court	117,405	117,405	108,789	8,616
Public Defender	97,538	97,538	55,365	42,173
VAP	2,410	2,410	107,223	(104,813)
Other Judicial	6,600	6,600	--	6,600
Sheriff	1,442,534	1,453,627	1,468,994	(15,367)
Jail	1,223,998	1,223,998	1,149,196	74,802
Search and Rescue	11,160	11,160	7,604	3,556
Emergency Medical Service	874,775	1,007,220	991,026	16,194
Coroner/Medical Examiner	16,948	16,948	16,080	868
Animal Control	21,503	21,503	24,886	(3,383)
Emergency Management	20,267	20,267	18,805	1,462
Highways and Streets	2,039,734	2,039,734	1,949,557	90,177
Maintenance and Shop	174,148	174,148	159,567	14,581
DFACS	30,400	30,400	27,305	3,095
Transit Vans	172,582	172,582	54,923	117,659
Board of Education	343,750	343,750	281,967	61,783
Other Health and Welfare	90,000	90,000	85,000	5,000
Senior Citizens Center	47,681	47,681	32,881	14,800
Library	96,400	96,400	91,411	4,989
Extension Service	102,930	132,611	129,981	2,630
Planning and Zoning	97,907	97,907	97,964	(57)
Chamber of Commerce	111,061	111,061	108,442	2,619
Economic Development	127,129	127,129	127,128	1
Airport	7,100	7,100	870,782	(863,682)
Total Expenditures	10,109,337	10,191,989	10,610,981	(418,992)
Excess (Deficiency) of Revenues Over (Under) Expenditures	715,924	715,924	328,649	(387,275)

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
OTHER FINANCING SOURCES (USES)				
Transfers In				
CDBG 2011 Capital Projects Fund	--	--	6	6
Transfers Out				
E-911 Special Revenue Fund	(238,070)	(238,070)	(237,148)	922
Solid Waste Special Revenue Fund	(95,591)	(95,591)	--	95,591
Fire Special Revenue Fund	(156,224)	(156,224)	--	156,224
Recreation Special Revenue Fund	(226,039)	(226,039)	(315)	225,724
EIP Loan Special Revenue Fund	--	--	(10)	(10)
Insurance Recoveries	--	--	2,243	2,243
Total Other Financing Sources (Uses)	(715,924)	(715,924)	(235,224)	480,700
Net Change in Fund Balances	--	--	93,425	93,425
Fund Balances - Beginning	(583,278)	(583,278)	(583,278)	--
Fund Balances - Ending	$ (583,278)	$ (583,278)	$ (489,853)	$ 93,425

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, 2015

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Intergovernmental	$ 500,000	$ 500,000	$ 500,000	$ --
Interest Revenue	--	--	59	59
Total Revenues	500,000	500,000	500,059	59
EXPENDITURES				
Current				
Housing and Development	30,000	30,000	30,000	--
Total Expenditures	30,000	30,000	30,000	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	470,000	470,000	470,059	59
OTHER FINANCING SOURCES (USES)				
Transfers In				
General Fund	--	--	10	10
Total Other Financing Sources (Uses)	--	--	10	10
Net Change in Fund Balances	470,000	470,000	470,069	69
Fund Balances - Beginning	396,725	396,725	396,725	--
Fund Balances - Ending	$ 866,725	$ 866,725	$ 866,794	$ 69

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	$ 110,301	$ --	$ 110,301
Administration	1,069,632	(100,490)	969,142
Elections	81,769	984	82,753
Tax Commissioner	247,094	--	247,094
Tax Assessor	210,080	2,975	213,055
General Government Buildings and Plant	381,549	1,310	382,859
	2,100,425	(95,221)	2,005,204
Judicial			
Superior Court	56,808	--	56,808
Clerk of Superior Court	224,403	3,836	228,239
District Attorney	43,816	--	43,816
Magistrate Court	220,653	3,755	224,408
Probate Court	108,789	1,704	110,493
Public Defender	55,365	--	55,365
VAP	107,223	--	107,223
	817,057	9,295	826,352
Public Safety			
Sheriff	1,468,994	(63,860)	1,405,134
Jail	1,149,196	9,492	1,158,688
Search and Rescue	7,604	--	7,604
Emergency Medical Service	991,026	5,482	996,508
Coroner/Medical Examiner	16,080	--	16,080
Animal Control	24,886	--	24,886
Emergency Management	18,805	--	18,805
	3,676,591	(48,886)	3,627,705
Public Works			
Highways and Streets	1,949,557	16,777	1,966,334
Maintenance and Shop	159,567	2,698	162,265
	2,109,124	19,475	2,128,599
Health and Welfare	449,195	--	449,195
Culture and Recreation			
Senior Citizens Center	32,881	461	33,342
Library	91,411	--	91,411
	124,292	461	124,753
Housing and Development			
Extension Service	129,981	--	129,981
Planning and Zoning	97,964	1,840	99,804
Chamber of Commerce	108,442	545	108,987
Economic Development	127,128	--	127,128
Airport	870,782	--	870,782
	1,334,297	2,385	1,336,682
Debt Service	--	112,491	112,491
Total Expenditures	10,610,981	--	10,610,981
OTHER FINANCING SOURCES (USES)			
Transfers Out	237,473	--	237,473
Total	$ 10,848,454	$ --	$ 10,848,454

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, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 334,884	$ 788,316
Receivables (Net of Allowance for Uncollectibles)		
Taxes	562,363	560,779
Accounts	93,015	129,207
Intergovernmental	382,589	396,119
Due from Other Funds		
E-911 Special Revenue Fund	2,834	--
Recreation Special Revenue Fund	2,269	--
Drug Abuse Treatment & Education Special Revenue Fund	13,456	4,507
Due from Component Unit	--	5,222
Total Assets	$ 1,391,410	$ 1,884,150
LIABILITIES		
Cash Overdraft	$ 294,025	$ --
Accounts Payable	277,939	341,064
Accrued Liabilities	82,053	72,044
Intergovernmental Payable	10,821	--
Accrued Interest Payable	2,957	9,229
Short-Term Notes Payable	750,000	1,500,000
Total Liabilities	1,417,795	1,922,337
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	418,195	350,247
Ambulance Fees	45,273	28,835
Intergovernmental	--	166,009
Total Deferred Inflows of Resources	463,468	545,091
FUND BALANCES		
Unassigned	(489,853)	(583,278)
Total Fund Balances	(489,853)	(583,278)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,391,410	$ 1,884,150

BERRIEN COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 6,863,476	$ 7,194,925
Licenses and Permits	44,775	40,289
Intergovernmental	1,825,559	2,064,811
Charges for Services	1,754,843	1,950,820
Fines and Forfeitures	432,326	392,801
Interest Revenue	1,404	1,282
Contributions and Donations	114	12,861
Miscellaneous	17,133	19,127
Total Revenues	10,939,630	11,676,916
EXPENDITURES		
Current		
General Government	2,005,204	1,774,027
Judicial	826,352	858,630
Public Safety	3,627,705	3,501,840
Public Works	2,128,599	3,118,761
Health and Welfare	449,195	588,442
Culture and Recreation	124,753	128,638
Housing and Development	1,336,682	1,114,078
Debt Service	112,491	147,052
Total Expenditures	10,610,981	11,231,468
Excess (Deficiency) of Revenues Over (Under) Expenditures	328,649	445,448
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Special Revenue Fund	--	125,000
CDBG 2011 Capital Projects Fund	6	--
Transfers Out		
E-911 Special Revenue Fund	(237,148)	(183,621)
Fire Special Revenue Fund	--	(30,423)
Recreation Special Revenue Fund	(315)	(1,016)
EIP Loan Special Revenue Fund	(10)	--
Notes Payable	--	80,300
Insurance Recoveries	2,243	1,476
Total Other Financing Sources (Uses)	(235,224)	(8,284)
Net Change in Fund Balances	93,425	437,164
Fund Balances - Beginning	(583,278)	(1,020,442)
Fund Balances - Ending	$ (489,853)	$ (583,278)

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 20,739	$ 62,160
Receivables		
Notes	846,055	334,565
Total Assets	$ 866,794	$ 396,725
FUND BALANCES		
Restricted	$ 866,794	$ 396,725
Total Fund Balances	$ 866,794	$ 396,725

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	$ 500,000	$ --
Interest Revenue	59	10,065
Total Revenues	500,059	10,065
EXPENDITURES		
Current		
Housing and Development	30,000	--
Total Expenditures	30,000	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	470,059	10,065
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	10	--
Total Other Financing Sources (Uses)	10	--
Net Change in Fund Balances	470,069	10,065
Fund Balances - Beginning	396,725	386,660
Fund Balances - Ending	$ 866,794	$ 396,725

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 301,223	$ 283,472
Receivables		
Intergovernmental	112,900	91,702
Total Assets	$ 414,123	$ 375,174
LIABILITIES		
Accounts Payable	$ 301,409	$ 110,018
Intergovernmental Payable	40,807	--
Total Liabilities	342,216	110,018
FUND BALANCES		
Restricted	71,907	265,156
Total Fund Balances	71,907	265,156
Total Liabilities and Fund Balances	$ 414,123	$ 375,174

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 940,576	$ 826,204
Interest Revenue	301	--
Total Revenues	940,877	826,204
EXPENDITURES		
Capital Outlay	1,650,314	716,463
Debt Service	180,487	166,583
Intergovernmental	335,402	378,500
Total Expenditures	2,166,203	1,261,546
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,225,326)	(435,342)
OTHER FINANCING SOURCES (USES)		
Capital Leases	1,032,077	--
Total Other Financing Sources (Uses)	1,032,077	--
Net Change in Fund Balances	(193,249)	(435,342)
Fund Balances - Beginning	265,156	700,498
Fund Balances - Ending	$ 71,907	$ 265,156

This page is intentionally blank.

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, 2015

	Special Revenue Funds				
	E-911	Solid Waste	Jail	Fire	Recreation
ASSETS					
Cash and Cash Equivalents	$ 987	$ 58,704	$ 57,261	$ 27,695	$ 44,442
Receivables	55,318	--	--	--	--
LIABILITIES					
Accounts Payable	$ 765	$ 7,877	$ --	$ 2,150	$ 2,443
Accrued Liabilities	6,031	--	--	--	2,979
Due to Other Funds	2,834	--	--	--	2,269
Total Liabilities	9,630	7,877	--	2,150	7,691
FUND BALANCES					
Restricted	46,675	--	--	--	--
Assigned	--	50,827	57,261	25,545	36,751
Total Fund Balances	46,675	50,827	57,261	25,545	36,751
Total Liabilities and Fund Balances	$ 56,305	$ 58,704	$ 57,261	$ 27,695	$ 44,442

			Capital Projects Funds				Debt Service Funds	
Sheriff's Drug	Drug Abuse Treatment & Education	Total	SPLOST #3	CDBG 2011	CDBG 2012	Total	SPLOST	Total Nonmajor Governmental Funds
$ 1,290	$ 193,994	$ 384,373	$ 7,544	$ --	$ --	$ 7,544	$ 106,771	$ 498,688
--	41,268	96,586	--	--	--	--	--	96,586
$ --	$ 247	$ 13,482	$ --	$ --	$ --	$ --	$ --	$ 13,482
--	--	9,010	--	--	--	--	--	9,010
--	13,456	18,559	--	--	--	--	--	18,559
--	13,703	41,051	--	--	--	--	--	41,051
--	--	46,675	7,544	--	--	7,544	106,771	160,990
1,290	221,559	393,233	--	--	--	--	--	393,233
1,290	221,559	439,908	7,544	--	--	7,544	106,771	554,223
$ 1,290	$ 235,262	$ 480,959	$ 7,544	$ --	$ --	$ 7,544	$ 106,771	$ 595,274

BERRIEN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2015

	Special Revenue Funds				
	E-911	Solid Waste	Jail	Fire	Recreation
REVENUES					
Taxes	$ --	$ 95,591	$ --	$ 156,204	$ 226,039
Intergovernmental	--	--	--	--	--
Charges for Services	270,762	1,109	--	--	152,014
Fines and Forfeitures	--	--	28,627	--	--
Interest Revenue	19	18	198	14	14
Contributions and Donations	--	--	--	--	18,619
Miscellaneous	100	11,364	--	11	600
Total Revenues	270,881	108,082	28,825	156,229	397,286
EXPENDITURES					
Current					
Judicial	--	--	--	--	--
Public Safety	515,462	--	--	84,437	--
Public Works	--	77,444	--	--	--
Culture and Recreation	--	--	--	--	328,825
Housing and Development	--	--	--	22,514	--
Capital Outlay	500	5,200	--	57,346	5,000
Debt Service	--	--	--	--	50,820
Total Expenditures	515,962	82,644	--	164,297	384,645
Excess (Deficiency) of Revenues Over (Under) Expenditures	(245,081)	25,438	28,825	(8,068)	12,641
OTHER FINANCING SOURCES (USES)					
Transfers In	237,148	--	--	--	315
Transfers Out	--	--	--	--	--
Total Other Financing Sources (Uses)	237,148	--	--	--	315
Net Change in Fund Balances	(7,933)	25,438	28,825	(8,068)	12,956
Fund Balances - Beginning	54,608	25,389	28,436	33,613	23,795
Fund Balances - Ending	$ 46,675	$ 50,827	$ 57,261	$ 25,545	$ 36,751

			Capital Projects Funds				Debt Service Funds	
Sheriff's Drug	Drug Abuse Treatment & Education	Total	SPLOST #3	CDBG 2011	CDBG 2012	Total	SPLOST	Total Nonmajor Governmental Funds
$ --	$ --	$ 477,834	$ --	$ --	$ --	$ --	$ 400,095	$ 877,929
--	195,252	195,252	--	--	--	--	--	195,252
--	31,906	455,791	--	--	--	--	--	455,791
2,761	22,841	54,229	--	--	--	--	--	54,229
--	--	263	27	--	--	27	197	487
--	--	18,619	--	--	--	--	--	18,619
848	--	12,923	--	--	--	--	--	12,923
3,609	249,999	1,214,911	27	--	--	27	400,292	1,615,230
--	165,567	165,567	--	--	--	--	--	165,567
4,047	--	603,946	--	--	--	--	--	603,946
--	--	77,444	--	--	--	--	--	77,444
--	--	328,825	--	--	--	--	--	328,825
--	--	22,514	--	--	--	--	--	22,514
--	--	68,046	9,486	--	--	9,486	--	77,532
--	--	50,820	--	--	--	--	434,357	485,177
4,047	165,567	1,317,162	9,486	--	--	9,486	434,357	1,761,005
(438)	84,432	(102,251)	(9,459)	--	--	(9,459)	(34,065)	(145,775)
--	--	237,463	--	--	--	--	--	237,463
--	--	--	--	(6)	--	(6)	--	(6)
--	--	237,463	--	(6)	--	(6)	--	237,457
(438)	84,432	135,212	(9,459)	(6)	--	(9,465)	(34,065)	91,682
1,728	137,127	304,696	17,003	6	--	17,009	140,836	462,541
$ 1,290	$ 221,559	$ 439,908	$ 7,544	$ --	$ --	$ 7,544	$ 106,771	$ 554,223

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 987	$ 4,969
Receivables		
Accounts	55,318	54,895
Total Assets	$ 56,305	$ 59,864
LIABILITIES		
Accounts Payable	$ 765	$ 809
Accrued Liabilities	6,031	4,447
Due to Other Funds		
General Fund	2,834	--
Total Liabilities	9,630	5,256
FUND BALANCES		
Restricted	46,675	54,608
Total Fund Balances	46,675	54,608
Total Liabilities and Fund Balances	$ 56,305	$ 59,864

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Charges for Services	$ 270,762	$ 274,298
Interest Revenue	19	16
Miscellaneous	100	153
Total Revenues	270,881	274,467
EXPENDITURES		
Current		
Public Safety	515,462	454,561
Capital Outlay	500	8,100
Total Expenditures	515,962	462,661
Excess (Deficiency) of Revenues Over (Under) Expenditures	(245,081)	(188,194)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	237,148	183,621
Total Other Financing Sources (Uses)	237,148	183,621
Net Change in Fund Balances	(7,933)	(4,573)
Fund Balances - Beginning	54,608	59,181
Fund Balances - Ending	$ 46,675	$ 54,608

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, 2015

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 291,330	$ 270,762	$ (20,568)
Interest Revenue	25	19	(6)
Miscellaneous	--	100	100
Total Revenues	291,355	270,881	(20,474)
EXPENDITURES			
Current			
Public Safety	529,425	515,462	13,963
Capital Outlay	--	500	(500)
Total Expenditures	529,425	515,962	13,463
Excess (Deficiency) of Revenues Over (Under) Expenditures	(238,070)	(245,081)	(7,011)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	238,070	237,148	(922)
Total Other Financing Sources (Uses)	238,070	237,148	(922)
Net Change in Fund Balances	--	(7,933)	(7,933)
Fund Balances - Beginning	54,608	54,608	--
Fund Balances - Ending	$ 54,608	$ 46,675	$ (7,933)

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 58,704	$ 28,801
Total Assets	$ 58,704	$ 28,801
LIABILITIES		
Accounts Payable	$ 7,877	$ 3,412
Total Liabilities	7,877	3,412
FUND BALANCES		
Assigned	50,827	25,389
Total Fund Balances	50,827	25,389
Total Liabilities and Fund Balances	$ 58,704	$ 28,801

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 95,591	$ 52,441
Charges for Services	1,109	1,194
Interest Revenue	18	22
Miscellaneous	11,364	7,684
Total Revenues	108,082	61,341
EXPENDITURES		
Current		
Public Works	77,444	62,428
Capital Outlay	5,200	--
Total Expenditures	82,644	62,428
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,438	(1,087)
Net Change in Fund Balances	25,438	(1,087)
Fund Balances - Beginning	25,389	26,476
Fund Balances - Ending	$ 50,827	$ 25,389

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, 2015

	Budget	Actual	Variance
REVENUES			
Taxes	$ 84,966	$ 95,591	$ 10,625
Charges for Services	5,600	1,109	(4,491)
Interest Revenue	25	18	(7)
Miscellaneous	5,000	11,364	6,364
Total Revenues	95,591	108,082	12,491
EXPENDITURES			
Current			
Public Works	95,591	77,444	18,147
Capital Outlay	--	5,200	(5,200)
Total Expenditures	95,591	82,644	12,947
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	25,438	25,438
Net Change in Fund Balances	--	25,438	25,438
Fund Balances - Beginning	25,389	25,389	--
Fund Balances - Ending	$ 25,389	$ 50,827	$ 25,438

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 57,261	$ 28,436
Total Assets	$ 57,261	$ 28,436
FUND BALANCES		
Assigned	$ 57,261	$ 28,436
Total Fund Balances	$ 57,261	$ 28,436

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Fines and Forfeitures	$ 28,627	$ 22,877
Interest Revenue	198	241
Total Revenues	28,825	23,118
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,825	23,118
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(125,000)
Total Other Financing Sources (Uses)	--	(125,000)
Net Change in Fund Balances	28,825	(101,882)
Fund Balances - Beginning	28,436	130,318
Fund Balances - Ending	$ 57,261	$ 28,436

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, 2015

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 25,000	$ 28,627	$ 3,627
Interest Revenue	250	198	(52)
Total Revenues	25,250	28,825	3,575
EXPENDITURES			
Current			
Public Safety	25,250	--	25,250
Total Expenditures	25,250	--	25,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	28,825	28,825
Net Change in Fund Balances	--	28,825	28,825
Fund Balances - Beginning	28,436	28,436	--
Fund Balances - Ending	$ 28,436	$ 57,261	$ 28,825

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 27,695	$ 37,392
Total Assets	$ 27,695	$ 37,392
LIABILITIES		
Accounts Payable	$ 2,150	$ 3,779
Total Liabilities	2,150	3,779
FUND BALANCES		
Assigned	25,545	33,613
Total Fund Balances	25,545	33,613
Total Liabilities and Fund Balances	$ 27,695	$ 37,392

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 156,204	$ 136,784
Interest Revenue	14	19
Miscellaneous	11	--
Total Revenues	156,229	136,803
EXPENDITURES		
Current		
Public Safety	84,437	79,987
Housing and Development	22,514	22,541
Capital Outlay	57,346	68,395
Total Expenditures	164,297	170,923
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,068)	(34,120)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	30,423
Total Other Financing Sources (Uses)	--	30,423
Net Change in Fund Balances	(8,068)	(3,697)
Fund Balances - Beginning	33,613	37,310
Fund Balances - Ending	$ 25,545	$ 33,613

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, 2015

	Budget	Actual	Variance
REVENUES			
Taxes	$ 156,204	$ 156,204	$ --
Interest Revenue	20	14	(6)
Miscellaneous	--	11	11
Total Revenues	156,224	156,229	5
EXPENDITURES			
Nashville	26,000	23,885	2,115
Alapaha	18,000	9,285	8,715
West Berrien	21,200	11,128	10,072
East Berrien	11,200	26,498	(15,298)
Ray City	11,700	5,627	6,073
Enigma	29,900	25,542	4,358
New Lois	15,700	39,818	(24,118)
Forestry	22,524	22,514	10
Total Expenditures	156,224	164,297	(8,073)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(8,068)	(8,068)
Net Change in Fund Balances	--	(8,068)	(8,068)
Fund Balances - Beginning	33,613	33,613	--
Fund Balances - Ending	$ 33,613	$ 25,545	$ (8,068)

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 44,442	$ 30,443
Total Assets	$ 44,442	$ 30,443
LIABILITIES		
Accounts Payable	$ 2,443	$ 3,662
Accrued Liabilities	2,979	2,986
Due to Other Funds		
General Fund	2,269	--
Total Liabilities	7,691	6,648
FUND BALANCES		
Assigned	36,751	23,795
Total Fund Balances	36,751	23,795
Total Liabilities and Fund Balances	$ 44,442	$ 30,443

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 226,039	$ 225,893
Charges for Services	152,014	168,108
Interest Revenue	14	25
Contributions and Donations	18,619	17,775
Miscellaneous	600	3,458
Total Revenues	397,286	415,259
EXPENDITURES		
Current		
Culture and Recreation	328,825	387,704
Capital Outlay	5,000	1,000
Debt Service	50,820	50,400
Total Expenditures	384,645	439,104
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,641	(23,845)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	315	1,016
Total Other Financing Sources (Uses)	315	1,016
Net Change in Fund Balances	12,956	(22,829)
Fund Balances - Beginning	23,795	46,624
Fund Balances - Ending	$ 36,751	$ 23,795

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, 2015

	Budget	Actual	Variance
REVENUES			
Taxes	$ 226,039	$ 226,039	$ --
Charges for Services	173,000	152,014	(20,986)
Interest Revenue	200	14	(186)
Contributions and Donations	18,000	18,619	619
Miscellaneous	3,000	600	(2,400)
Total Revenues	420,239	397,286	(22,953)
EXPENDITURES			
Current			
Culture and Recreation	369,839	328,825	41,014
Capital Outlay	--	5,000	(5,000)
Debt Service	50,400	50,820	(420)
Total Expenditures	420,239	384,645	35,594
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	12,641	12,641
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	315	315
Total Other Financing Sources (Uses)	--	315	315
Net Change in Fund Balances	--	12,956	12,956
Fund Balances - Beginning	23,795	23,795	--
Fund Balances - Ending	$ 23,795	$ 36,751	$ 12,956

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 1,290	$ 1,728
Total Assets	$ 1,290	$ 1,728
FUND BALANCES		
Assigned	$ 1,290	$ 1,728
Total Fund Balances	$ 1,290	$ 1,728

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Fines and Forfeitures	$ 2,761	$ 524
Miscellaneous	848	3,134
Total Revenues	3,609	3,658
EXPENDITURES		
Current		
Public Safety	4,047	2,262
Total Expenditures	4,047	2,262
Excess (Deficiency) of Revenues Over (Under) Expenditures	(438)	1,396
Net Change in Fund Balances	(438)	1,396
Fund Balances - Beginning	1,728	332
Fund Balances - Ending	$ 1,290	$ 1,728

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, 2015

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 1,500	$ 2,761	$ 1,261
Miscellaneous	--	848	848
Total Revenues	1,500	3,609	2,109
EXPENDITURES			
Current			
Public Safety	--	4,047	(4,047)
Capital Outlay	1,500	--	1,500
Total Expenditures	1,500	4,047	(2,547)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(438)	(438)
Net Change in Fund Balances	--	(438)	(438)
Fund Balances - Beginning	1,728	1,728	--
Fund Balances - Ending	$ 1,728	$ 1,290	$ (438)

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 193,994	$ 108,789
Receivables		
Intergovernmental	41,268	32,845
Total Assets	$ 235,262	$ 141,634
LIABILITIES		
Accounts Payable	$ 247	$ --
Due to Other Funds		
General Fund	13,456	4,507
Total Liabilities	13,703	4,507
FUND BALANCES		
Assigned	221,559	137,127
Total Fund Balances	221,559	137,127
Total Liabilities and Fund Balances	$ 235,262	$ 141,634

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, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	$ 195,252	$ 194,347
Charges for Services	31,906	14,256
Fines and Forfeitures	22,841	12,552
Total Revenues	249,999	221,155
EXPENDITURES		
Current		
Judicial	165,567	156,015
Public Safety	--	11
Total Expenditures	165,567	156,026
Excess (Deficiency) of Revenues Over (Under) Expenditures	84,432	65,129
Net Change in Fund Balances	84,432	65,129
Fund Balances - Beginning	137,127	71,998
Fund Balances - Ending	$ 221,559	$ 137,127

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, 2015

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 205,284	$ 195,252	$ (10,032)
Charges for Services	8,850	31,906	23,056
Fines and Forfeitures	9,300	22,841	13,541
Total Revenues	223,434	249,999	26,565
EXPENDITURES			
Current			
Judicial	216,434	165,567	50,867
Public Safety	7,000	--	7,000
Total Expenditures	223,434	165,567	57,867
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	84,432	84,432
Net Change in Fund Balances	--	84,432	84,432
Fund Balances - Beginning	137,127	137,127	--
Fund Balances - Ending	$ 137,127	$ 221,559	$ 84,432

BERRIEN COUNTY, GEORGIA
SPLOST #3 Capital Projects Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 7,544	$ 17,003
Total Assets	$ 7,544	$ 17,003
FUND BALANCES		
Restricted	$ 7,544	$ 17,003
Total Fund Balances	$ 7,544	$ 17,003

BERRIEN COUNTY, GEORGIA
SPLOST #3 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Interest Revenue	$ 27	$ 54
Total Revenues	27	54
EXPENDITURES		
Capital Outlay	9,486	12,911
Total Expenditures	9,486	12,911
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,459)	(12,857)
Net Change in Fund Balances	(9,459)	(12,857)
Fund Balances - Beginning	17,003	29,860
Fund Balances - Ending	$ 7,544	$ 17,003

BERRIEN COUNTY, GEORGIA
CDBG 2011 Capital Projects Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ --	$ 6
Total Assets	$ --	$ 6
FUND BALANCES		
Assigned	$ --	$ 6
Total Fund Balances	$ --	$ 6

BERRIEN COUNTY, GEORGIA
CDBG 2011 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Intergovernmental	$ --	$ 60,957
Total Revenues	--	60,957
EXPENDITURES		
Capital Outlay		
Street Improvements	--	48,013
Administration	--	12,944
Total Expenditures	--	60,957
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(6)	--
Total Other Financing Sources (Uses)	(6)	--
Net Change in Fund Balances	(6)	--
Fund Balances - Beginning	6	6
Fund Balances - Ending	$ --	$ 6

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Balance Sheet
June 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	$ 106,771	$ 140,836
Total Assets	$ 106,771	$ 140,836
FUND BALANCES		
Restricted	$ 106,771	$ 140,836
Total Fund Balances	$ 106,771	$ 140,836

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes	$ 400,095	$ 528,552
Interest Revenue	197	117
Total Revenues	400,292	528,669
EXPENDITURES		
Debt Service	434,357	437,755
Total Expenditures	434,357	437,755
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,065)	90,914
Net Change in Fund Balances	(34,065)	90,914
Fund Balances - Beginning	140,836	49,922
Fund Balances - Ending	$ 106,771	$ 140,836

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, 2015

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 235,297	$ 799	$ 5,153	$ 24,410	$ 2,301	$ 267,960
Total Assets	$ 235,297	$ 799	$ 5,153	$ 24,410	$ 2,301	$ 267,960
LIABILITIES						
Due to Others	$ 235,297	$ 799	$ 5,153	$ 24,410	$ 2,301	$ 267,960
Total Liabilities	$ 235,297	$ 799	$ 5,153	$ 24,410	$ 2,301	$ 267,960

SUPPLEMENTAL SCHEDULES

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2015 and 2014

	2015	2014
REVENUES		
Taxes		
Real Property	$ 4,751,245	$ 5,010,936
Personal Property	938,305	994,946
Real Estate Transfer (Intangible)	85,398	107,043
Franchise	3,823	3,791
General Sales and Use	805,506	770,467
Selective Sales and Use	44,482	39,986
Business		
Insurance Premium	73,888	110,186
Financial Institution	29,503	28,893
Penalties and Interest on Delinquent Taxes	131,326	128,677
	6,863,476	7,194,925
Licenses and Permits		
Business	7,603	5,750
Non-Business	37,172	34,539
	44,775	40,289
Intergovernmental	1,825,559	2,064,811
Charges for Services		
General Government	555,207	629,439
Public Safety		
Detention and Correction Services	353,513	294,802
Ambulance Fees	676,397	746,975
Other Public Safety Fees	34,328	36,273
Street and Public Improvements	131,526	232,741
Other Charges for Services	3,872	10,590
	1,754,843	1,950,820
Fines and Forfeitures		
Superior Court	337,895	297,336
Magistrate Court	49,919	59,287
Victims Assistance Program	1,724	2,548
Other	42,788	33,630
	432,326	392,801
Interest Revenue	1,404	1,282
Contributions and Donations	114	12,861
Miscellaneous	17,133	19,127
Total Revenues	$ 10,939,630	$ 11,676,916

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2015 and 2014

	2015	2014
EXPENDITURES		
Current		
General Government		
Board of Commissioners		
Personal Services and Employee Benefits	$ 101,423	$ 88,386
Purchased/Contracted Services	6,110	300
Supplies	2,768	2,160
Total Board of Commissioners	110,301	90,846
Administration		
Personal Services and Employee Benefits	460,887	348,108
Purchased/Contracted Services	493,352	321,278
Supplies	8,703	8,510
Capital Outlay	--	15,626
Other Costs	6,200	1,700
Total Administration	969,142	695,222
Elections		
Personal Services and Employee Benefits	73,982	76,096
Purchased/Contracted Services	4,856	5,888
Supplies	3,915	3,606
Total Elections	82,753	85,590
Tax Commissioner		
Personal Services and Employee Benefits	212,014	192,428
Purchased/Contracted Services	32,127	28,673
Supplies	2,953	3,778
Total Tax Commissioner	247,094	224,879
Tax Assessor		
Personal Services and Employee Benefits	168,429	204,026
Purchased/Contracted Services	28,323	20,642
Supplies	8,983	62,909
Capital Outlay	7,320	1,494
Total Tax Assessor	213,055	289,071
General Government Buildings and Plant		
Personal Services and Employee Benefits	95,936	102,747
Purchased/Contracted Services	78,906	67,067
Supplies	208,017	211,568
Capital Outlay	--	7,037
Total General Government Buildings and Plant	382,859	388,419
Total General Government	2,005,204	1,774,027

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2015 and 2014

	2015	2014
Judicial		
Superior Court		
Personal Services and Employee Benefits	16,581	16,218
Purchased/Contracted Services	25,415	35,547
Supplies	14,812	10,111
Total Superior Court	56,808	61,876
Clerk of Superior Court		
Personal Services and Employee Benefits	190,772	194,202
Purchased/Contracted Services	23,483	22,949
Supplies	13,984	14,843
Total Clerk of Superior Court	228,239	231,994
District Attorney		
Purchased/Contracted Services	34,079	28,518
Supplies	7,374	8,114
Capital Outlay	2,363	1,490
Total District Attorney	43,816	38,122
Magistrate Court		
Personal Services and Employee Benefits	210,834	199,994
Purchased/Contracted Services	6,210	20,802
Supplies	6,350	6,048
Capital Outlay	1,014	--
Total Magistrate Court	224,408	226,844
Probate Court		
Personal Services and Employee Benefits	102,149	101,263
Purchased/Contracted Services	6,762	8,947
Supplies	1,582	2,161
Total Probate Court	110,493	112,371
Public Defender		
Purchased/Contracted Services	37,716	50,700
Supplies	17,649	17,175
Total Public Defender	55,365	67,875
VAP		
Purchased/Contracted Services	1,738	2,395
Supplies	2,152	2,063
Other Costs	103,333	115,090
Total VAP	107,223	119,548
Total Judicial	826,352	858,630

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2015 and 2014

	2015	2014
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,152,398	1,106,016
Purchased/Contracted Services	102,285	88,062
Supplies	111,335	129,596
Capital Outlay	39,116	115,941
Total Sheriff	1,405,134	1,439,615
Jail		
Personal Services and Employee Benefits	692,567	684,919
Purchased/Contracted Services	148,133	147,536
Supplies	317,988	285,402
Capital Outlay	--	537
Total Jail	1,158,688	1,118,394
Search and Rescue		
Purchased/Contracted Services	451	(10)
Supplies	261	755
Capital Outlay	6,892	5,840
Total Search and Rescue	7,604	6,585
Emergency Medical Service		
Personal Services and Employee Benefits	673,991	651,351
Purchased/Contracted Services	105,609	88,340
Supplies	84,463	94,162
Capital Outlay	132,445	21,191
Total Emergency Medical Service	996,508	855,044
Coroner/Medical Examiner		
Personal Services and Employee Benefits	3,181	3,165
Purchased/Contracted Services	12,899	13,878
Supplies	--	618
Total Coroner/Medical Examiner	16,080	17,661
Animal Control		
Personal Services and Employee Benefits	13,903	9,142
Purchased/Contracted Services	5,484	3,706
Supplies	5,499	1,559
Total Animal Control	24,886	14,407
Emergency Management		
Personal Services and Employee Benefits	11,572	11,572
Purchased/Contracted Services	4,141	3,233
Supplies	3,092	3,924
Capital Outlay	--	31,405
Total Emergency Management	18,805	50,134
Total Public Safety	3,627,705	3,501,840

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2015 and 2014

	2015	2014
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	968,298	923,103
Purchased/Contracted Services	94,887	100,007
Supplies	369,529	460,446
Capital Outlay	533,620	9,865
Total Highways and Streets	1,966,334	1,493,421
Maintenance and Shop		
Personal Services and Employee Benefits	152,299	145,920
Purchased/Contracted Services	2,837	5,953
Supplies	7,129	4,276
Total Maintenance and Shop	162,265	156,149
Other Public Works		
Capital Outlay	--	1,469,191
Total Other Public Works	--	1,469,191
Total Public Works	2,128,599	3,118,761
Health and Welfare		
DFACS		
Purchased/Contracted Services	4,949	4,183
Supplies	10,817	12,495
Other Costs	11,539	10,578
Total DFACS	27,305	27,256
Transit Vans		
Capital Outlay	3,960	45,178
Other Costs	50,963	59,061
Total Transit Vans	54,923	104,239
Board of Education		
Supplies	281,967	371,947
Total Board of Education	281,967	371,947
Other Health and Welfare		
Other Costs	85,000	85,000
Total Other Health and Welfare	85,000	85,000
Total Health and Welfare	449,195	588,442
Culture and Recreation		
Senior Citizens Center		
Personal Services and Employee Benefits	25,750	29,855
Purchased/Contracted Services	6,649	6,398
Supplies	943	476
Total Senior Citizens Center	33,342	36,729

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2015 and 2014

	2015	2014
Library		
Purchased/Contracted Services	674	732
Supplies	15,737	16,177
Other Costs	75,000	75,000
Total Library	91,411	91,909
Total Culture and Recreation	124,753	128,638
Housing and Development		
Extension Service		
Personal Services and Employee Benefits	82,210	81,668
Purchased/Contracted Services	11,698	10,729
Supplies	5,256	6,099
Capital Outlay	30,817	793
Total Extension Service	129,981	99,289
Planning and Zoning		
Personal Services and Employee Benefits	93,708	88,501
Purchased/Contracted Services	4,135	3,443
Supplies	1,961	2,798
Total Planning and Zoning	99,804	94,742
Chamber of Commerce		
Personal Services and Employee Benefits	54,286	21,459
Other Costs	54,701	45,000
Total Chamber of Commerce	108,987	66,459
Economic Development		
Personal Services and Employee Benefits	28,258	--
Other Costs	98,870	--
Total Economic Development	127,128	--
Airport		
Purchased/Contracted Services	4,866	18,233
Supplies	2,132	1,969
Capital Outlay	863,784	833,386
Total Airport	870,782	853,588
Total Housing and Development	1,336,682	1,114,078
Debt Service	112,491	147,052
Total Expenditures	$ 10,610,981	$ 11,231,468

BERRIEN COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended June 30, 2015

Contract AAA-2015-18	Title III-C-1 Meals - Site Operations	CBS Home Delivered Meals	Total
July - 2014	$ 958	$ 1,207	$ 2,165
August - 2014	958	1,258	2,216
September - 2014	958	873	1,831
October - 2014	2,500	869	3,369
November - 2014	1,859	493	2,352
December - 2014	2,340	--	2,340
January - 2015	1,927	--	1,927
February - 2015	--	--	--
March - 2015	--	--	--
April - 2015	2,256	--	2,256
May - 2015	1,345	--	1,345
June - 2015	--	--	--
	$ 15,101	$ 4,700	$ 19,801

BERRIEN COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2015

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	$ 2,222,132	$ 2,222,132	$ --	$ 2,222,132	100%
County	3,770,381	4,781,030				100%
Roads			3,915,435	9,486	3,924,921	
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	$ 10,095,162	$ 10,085,676	$ 9,486	$ 10,095,162	
SPLOST #3 Capital Projects Fund						
Total Expenditures				$ 9,486		
				$ 9,486		
Sales Tax Referendum 1/1/2012 - 12/31/2017						
Courthouse Annex Debt	$ 2,376,000	$ 2,376,000	$ 1,089,359	$ 434,357	$ 1,523,716	64%
County	3,770,381	3,770,381				62%
Roads & Bridges			1,400,584	758,646	2,159,230	
Fire Equipment			--	--	--	
E-911 Equipment			79,310	--	79,310	
Road Department Equipment			--	--	--	
Economic Development Capital Outlay			63,746	40,078	103,824	
Enigma	355,046	355,046	175,340	53,748	229,088	65%
Nashville	1,915,661	1,915,661	675,097	207,718	882,815	46%
Alapaha	278,208	278,208	91,649	28,094	119,743	43%
Ray City	304,704	304,704	152,077	45,842	197,919	65%
	$ 9,000,000	$ 9,000,000	$ 3,727,162	$ 1,568,483	$ 5,295,645	
SPLOST #4 Capital Projects Fund						
Total Expenditures				$ 2,166,203		
Capital Leases				(1,032,077)		
SPLOST Debt Service Fund						
Total Expenditures				434,357		
				$ 1,568,483		

BERRIEN COUNTY, GEORGIA
Schedule of OneGeorgia Grants
From Inception and for the Year Ended June 30, 2015

Grant # 11ga-010-1-4624	Authorization	Revised Authorization	Prior Years	Current Year
REVENUES				
OneGeorgia Authority Grant	$ 1,266,350	$ 1,256,248	$ 581,612	$ 674,636
Total Revenues	1,266,350	1,256,248	581,612	674,636
EXPENDITURES				
Public Infrastructure	1,096,942	1,102,400	482,690	619,710
Professional Services	114,000	103,226	48,300	54,926
Administration	55,408	50,622	50,622	--
Total Expenditures	1,266,350	1,256,248	581,612	674,636
Excess	$ --	$ --	$ --	$ --

BERRIEN COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing & Urban Development			
Pass-through Program From			
Georgia Department of Community Affairs			
Community Development Block Grant	14.228	13q-y-010-1-5637	$ 500,000
Total U.S. Department of Housing & Urban Development			500,000
U.S. Department of Justice			
Pass-through Program From			
Criminal Justice Georgia Coordinating Council			
Byrne Justice Assistance Grant	16.300	2012-DS-BX-0110	17,480
			17,480
Victims of Crime Act	16.575	C13-8-048	27,747
Victims of Crime Act	16.575	C13-8-102	35,174
			62,921
Violence Against Women Act	16.588	W13-8-042	41,829
Violence Against Women Act	16.588	W14-8-007	29,381
			71,210
Total U.S. Department of Justice			151,611
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)	285,430
Airport Improvement Program	20.106	APO13-9021-15(019)	69,727
Airport Improvement Program	20.106	APO15-9024-17(019)	4,832
			359,989
Federal Transit Administration			
Transit Program	20.509	TOO-5106	50,963
			50,963
Total U.S. Department of Transportation			410,952

BERRIEN COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

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-2015-18	15,101
Total U.S. Department of Health & Human Services			15,101
U.S. Department of Homeland Security			
Pass-through Program From			
Georgia Emergency Management Agency			
EMA Performance Partnership	97.042	EMW-2014-0073	6,286
			6,286
Citizens Corps Program	97.053	SHO13-031E01	1,500
			1,500
Total U.S. Department of Homeland Security			7,786
Total Expenditures of Federal Awards			$ 1,085,450

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, 2015, 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 February 10, 2016. 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
February 10, 2016

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, 2015. 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, 2015.

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
February 10, 2016

BERRIEN COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

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
20.106	Department of Transportation

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

Section II - Financial Statement Findings

None reported

Section III - Federal Award Findings and Questioned Costs

None reported