BERRIEN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2016

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2016

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Berrien County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Berrien County, Georgia as of and for the year ended June 30, 2016, 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 6.3 percent, -1 percent, and 50 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, 2016, 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 combining and individual fund statements and schedules and supplemental schedules 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 and supplemental schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2017, 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 13, 2017

BASIC FINANCIAL STATEMENTS

BERRIEN COUNTY, GEORGIA
Statement of Net Position
June 30, 2016

	Primary Government		Component Units	
	Governmental Activities	Primary Government	Board of Health	Development Authority
ASSETS				
Cash and Cash Equivalents	$ 1,034,178	$ 1,034,178	$ 243,856	$ 41,954
Receivables (Net of Allowance for Uncollectibles)	1,972,360	1,972,360	28,622	--
Property Held for Resale	--	--	--	240,000
Prepaid Items	19,432	19,432	--	--
Capital Assets not Being Depreciated	1,446,349	1,446,349	--	176,225
Capital Assets Net of Accumulated Depreciation	18,027,866	18,027,866	--	3,613,983
Total Assets	22,500,185	22,500,185	272,478	4,072,162
DEFERRED OUTFLOWS OF RESOURCES				
Pension	--	--	31,274	--
Total Deferred Outflows of Resources	--	--	31,274	--
LIABILITIES				
Cash Overdraft	309,962	309,962	--	--
Accounts Payable	144,414	144,414	--	753
Accrued Liabilities	127,280	127,280	--	--
Intergovernmental Payable	31,925	31,925	--	--
Accrued Interest Payable	41,884	41,884	--	169
Short-Term Notes Payable	--	--	--	34,211
Noncurrent Liabilities				
Due Within One Year	407,152	407,152	16,911	--
Due in More Than One Year	6,409,574	6,409,574	282,394	--
Total Liabilities	7,472,191	7,472,191	299,305	35,133
DEFERRED INFLOWS OF RESOURCES				
Pension	--	--	31,354	--
Total Deferred Inflows of Resources	--	--	31,354	--
NET POSITION				
Net Investment in Capital Assets	13,179,247	13,179,247	--	3,790,208
Restricted for				
Debt Service	106,026	106,026	--	--
Capital Outlay	278,483	278,483	--	--
Revolving Loan Program	888,997	888,997	--	--
Prior Year Program Income	--	--	112,267	--
Unrestricted	575,241	575,241	(139,174)	246,821
Total Net Position	$ 15,027,994	$ 15,027,994	$ (26,907)	$ 4,037,029

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, 2016

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	$ 2,044,046	$ 560,415	$ 11,948	$ --	$ (1,471,683)	$ (1,471,683)		
Judicial	1,163,350	507,296	438,202	--	(217,852)	(217,852)		
Public Safety	4,607,953	1,477,136	54,820	29,950	(3,046,047)	(3,046,047)		
Public Works	3,352,239	32,833	526,428	46,675	(2,746,303)	(2,746,303)		
Health and Welfare	426,885	--	70,481	35,642	(320,762)	(320,762)		
Culture and Recreation	596,377	141,779	20,910	--	(433,688)	(433,688)		
Housing and Development	613,912	--	--	32,410	(581,502)	(581,502)		
Interest on Long-Term Debt	241,553	--	--	--	(241,553)	(241,553)		
Total Governmental Activities	13,046,315	2,719,459	1,122,789	144,677	(9,059,390)	(9,059,390)		
Total Primary Government	$ 13,046,315	$ 2,719,459	$ 1,122,789	$ 144,677	(9,059,390)	(9,059,390)		
Component Units								
Board of Health	$ 319,450	$ 112,267	$ 284,988	$ --			$ 77,805	$ --
Development Authority	1,669,461	5,716	68,600	315,502			--	(1,279,643)
Total Component Units	$ 1,988,911	$ 117,983	$ 353,588	$ 315,502			77,805	(1,279,643)
General Revenues								
Taxes								
General Property					6,066,424	6,066,424	--	--
General Sales and Use					2,248,043	2,248,043	--	--
Selective Sales and Use					43,193	43,193	--	--
Business					628,133	628,133	--	--
Penalties and Interest on Delinquent Taxes					120,289	120,289	--	--
Interest Revenue					23,998	23,998	--	8
Miscellaneous					76,746	76,746	--	3,000
Gain on Disposition of Capital Assets					158,846	158,846	--	--
Total General Revenues and Transfers					9,365,672	9,365,672	--	3,008
Change in Net Position					306,282	306,282	77,805	(1,276,635)
Net Position - Beginning					14,721,712	14,721,712	(104,712)	5,313,664
Net Position - Ending					$ 15,027,994	$ 15,027,994	$ (26,907)	$ 4,037,029

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

BERRIEN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2016

	General	Drug Abuse Treatment & Education	EIP Loan	SPLOST #4	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	$ 211,042	$ 284,161	$ 86,293	$ 199,313	$ 253,369	$ 1,034,178
Receivables (Net of Allowance for Uncollectibles)	921,386	60,273	802,704	111,357	76,640	1,972,360
Due from Other Funds	18,494	--	--	--	--	18,494
Total Assets	$ 1,150,922	$ 344,434	$ 888,997	$ 310,670	$ 330,009	$ 3,025,032
LIABILITIES						
Cash Overdraft	$ 295,663	$ --	$ --	$ --	$ 14,299	$ 309,962
Accounts Payable	129,125	--	--	262	15,027	144,414
Accrued Liabilities	112,707	--	--	--	14,573	127,280
Intergovernmental Payable	--	--	--	31,925	--	31,925
Due to Other Funds	--	15,083	--	--	3,411	18,494
Total Liabilities	537,495	15,083	--	32,187	47,310	632,075
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue						
Property Taxes	393,316	--	--	--	--	393,316
Ambulance Fees	78,788	--	--	--	--	78,788
Total Deferred Inflows of Resources	472,104	--	--	--	--	472,104
FUND BALANCES						
Restricted	--	--	888,997	278,483	106,026	1,273,506
Assigned	--	329,351	--	--	196,777	526,128
Unassigned	141,323	--	--	--	(20,104)	121,219
Total Fund Balances	141,323	329,351	888,997	278,483	282,699	1,920,853
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,150,922	$ 344,434	$ 888,997	$ 310,670	$ 330,009	
Amounts reported for governmental activities in the statement of net position are different because:						
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.						19,474,215
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.						472,104
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.						19,432
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:						
Capital Leases					$ (1,444,668)	
Notes Payable					(80,300)	
Certificates of Participation					(4,770,000)	
Accrued Interest Payable					(41,884)	
Compensated Absences					(289,112)	
Closure and Post-Closure Care Costs					(232,646)	
Total Long-term liabilities						(6,858,610)
Net Position of Governmental Activities						$ 15,027,994

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, 2016

	General	Drug Abuse Treatment & Education	EIP Loan	SPLOST #4	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 7,355,099	$ --	$ --	$ 890,792	$ 885,070	$ 9,130,961
Licenses and Permits	39,630	--	--	--	--	39,630
Intergovernmental	952,500	246,768	--	25,310	--	1,224,578
Charges for Services	1,700,273	2,260	--	--	415,803	2,118,336
Fines and Forfeitures	449,688	27,011	--	--	36,609	513,308
Investment Income	1,169	--	22,203	--	634	24,006
Contributions and Donations	613	--	--	--	42,267	42,880
Miscellaneous	66,680	--	--	--	14,710	81,390
Total Revenues	10,565,652	276,039	22,203	916,102	1,395,093	13,175,089
EXPENDITURES						
Current						
General Government	1,825,302	--	--	--	--	1,825,302
Judicial	979,207	168,247	--	--	--	1,147,454
Public Safety	3,865,167	--	--	--	608,703	4,473,870
Public Works	2,046,326	--	--	--	74,904	2,121,230
Health and Welfare	414,931	--	--	--	--	414,931
Culture and Recreation	130,233	--	--	--	347,763	477,996
Housing and Development	463,933	--	--	--	39,120	503,053
Capital Outlay	--	--	--	481,403	252,049	733,452
Debt Service	22,321	--	--	109,900	491,055	623,276
Intergovernmental	--	--	--	369,241	--	369,241
Total Expenditures	9,747,420	168,247	--	960,544	1,813,594	12,689,805
Excess (Deficiency) of Revenues Over (Under) Expenditures	818,232	107,792	22,203	(44,442)	(418,501)	485,284
OTHER FINANCING SOURCES (USES)						
Transfers In	80,000	--	--	--	448,536	528,536
Transfers Out	(448,536)	--	--	--	(80,000)	(528,536)
Proceeds of Capital Asset Dispositions	82,023	--	--	69,225	--	151,248
Notes Payable	80,300	--	--	--	--	80,300
Capital Leases	--	--	--	181,793	--	181,793
Insurance Recoveries	19,157	--	--	--	--	19,157
Total Other Financing Sources (Uses)	(187,056)	--	--	251,018	368,536	432,498
Net Change in Fund Balances	631,176	107,792	22,203	206,576	(49,965)	917,782
Fund Balances - Beginning	(489,853)	221,559	866,794	71,907	332,664	1,003,071
Fund Balances - Ending	$ 141,323	$ 329,351	$ 888,997	$ 278,483	$ 282,699	$ 1,920,853

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, 2016

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*	$ 917,782
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	610,907
Depreciation Expense	(1,281,116)
	(670,209)
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	(868,726)
Accumulated Depreciation	689,700
Trade-Ins	108,687
	(70,339)
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	(24,879)
Charges for Services	33,515
	8,636
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	(181,793)
Issuance of Notes Payable	(80,300)
Principal Repayments	
Capital Leases	127,583
Certificates of Participation	225,000
	90,490
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	1,869
Compensated Absences	13,166
Landfill Closure and Post-Closure Care Costs	17,191
Prepaid Items	(2,304)
	29,922
Change in net position of governmental activities reported in the *Statement of Activities*	$ 306,282

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, 2016

	Agency Funds
ASSETS	
Cash	$ 267,609
Total Assets	$ 267,609
LIABILITIES	
Due to Others	$ 267,609
Total Liabilities	$ 267,609

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 *Drug Abuse Treatment & Education Fund* accounts for an additional amount added to drug fines for treatment and education purposes. It also accounts for a State grant and fees from participating Counties to operate the drug court.

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 September 5, 2015, payable December 20, 2015, and attached as an enforceable lien on property as of January 1, 2015. The billings are considered past due after December 20, 2015, 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.

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended June 30, 2016, the County did not adopt an annual budget for the EIP Loan special revenue fund.

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			
District Attorney	$ 41,110	$ 41,143	$ (33)
VAP	2,410	196,015	(193,605)
Sheriff	1,466,849	1,657,650	(190,801)
Coroner/Medical Examiner	16,948	17,404	(456)
DFACS	30,400	32,891	(2,491)
Planning and Zoning	106,792	107,648	(856)
Airport	--	43,646	(43,646)
Fire Special Revenue Fund			
Forestry	22,475	39,120	(16,645)
Sheriff's Drug Special Revenue Fund	1,500	2,816	(1,316)

C. Deficit Fund Equity

The following funds had deficit fund equity at June 30, 2016:

Recreation Special Revenue Fund	$ 20,104

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, 2016, 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	Drug Abuse Treatment & Education	EIP Loan	SPLOST #4	Nonmajor Governmental Funds	Total
Taxes	$ 619,956	$ --	$ --	$ --	$ --	$ 619,956
Accounts	312,319	--	--	--	76,640	388,959
Intergovernmental	195,351	60,273	--	111,357	--	366,981
Notes Receivable	--	--	802,704	--	--	802,704
Gross Receivables	1,127,626	60,273	802,704	111,357	76,640	2,178,600
Less: Allowance for Uncollectibles	(206,240)	--	--	--	--	(206,240)
	$ 921,386	$ 60,273	$ 802,704	$ 111,357	$ 76,640	$ 1,972,360

C. Capital Assets

Capital asset activity for the year ended June 30, 2016, 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	2,122,449	188,097	(2,214,461)	96,085
Total Capital Assets Not Being Depreciated	3,472,713	188,097	(2,214,461)	1,446,349
Capital Assets Being Depreciated				
Buildings	14,869,941	146,582	(151,669)	14,864,854
Infrastructure	4,119,295	--	--	4,119,295
Improvements Other Than Buildings	1,943,564	2,079,215	--	4,022,779
Machinery and Equipment	6,302,612	411,474	(717,057)	5,997,029
Total Capital Assets Being Depreciated	27,235,412	2,637,271	(868,726)	29,003,957
Less Accumulated Depreciation For				
Buildings	(4,280,799)	(370,658)	82,863	(4,568,594)
Infrastructure	(1,439,992)	(216,077)	--	(1,656,069)
Improvements Other Than Buildings	(1,055,710)	(124,216)	--	(1,179,926)
Machinery and Equipment	(3,608,174)	(570,165)	606,837	(3,571,502)
Total Accumulated Depreciation	(10,384,675)	(1,281,116)	689,700	(10,976,091)
Total Capital Assets Being Depreciated, Net	16,850,737	1,356,155	(179,026)	18,027,866
Governmental Activities Capital Assets, Net	$ 20,323,450	$ 1,544,252	$ (2,393,487)	$ 19,474,215

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

Governmental Activities	
General Government	$ 206,295
Judicial	16,857
Public Safety	275,212
Public Works	572,251
Health and Welfare	11,954
Culture and Recreation	118,349
Housing and Development	80,198
Total Depreciation Expense	$ 1,281,116

Discretely Presented Component Unit

	Beginning Balance	Increases	Decreases	Ending Balance
Development Authority				
Capital Assets Not Being Depreciated				
Land	$ 176,226	$ --	$ --	$ 176,226
Total Capital Assets Not Being Depreciated	176,226	--	--	176,226
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	(623,429)	(146,117)	--	(769,546)
Total Accumulated Depreciation	(623,429)	(146,117)	--	(769,546)
Total Capital Assets Being Depreciated, Net	3,760,099	(146,117)	--	3,613,982
Development Authority Capital Assets, Net	$ 3,936,325	$ (146,117)	$ --	$ 3,790,208

D. Property Held For Resale

The Development Authority exchanged property it had been developing on U.S. Highway 82 for property close to the City of Nashville which was more suitable for its purposes and more economical to develop. The cost and improvements on the property given up exceeded the appraised value of property received by $1,126,871. The estimated costs to completely develop the original site greatly exceeded the book loss incurred. This loss is reflected in expenses on the in the government-wide statement of activities.

E. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of June 30, 2016 was as follows:

Due From / To Other funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 3,411
General Fund	Drug Abuse Treatment & Education Special Revenue Fund	15,083
		$ 18,494

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, 2016 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	$ 80,000
Nonmajor Governmental Funds	General Fund	448,536
		$ 528,536

The General Fund received $80,000 from a Nonmajor Governmental Fund to finance jail operations. The General Fund transferred $253,318 to a Nonmajor Governmental Fund to finance E-911 expenditures. The General Fund transferred $195,218 to a Nonmajor Governmental Fund to finance recreation expenditures.

F. Short-Term Debt

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. On February 22, 2016, the County established a $2,000,000 line of credit with South Georgia Banking Company due December 31, 2016 at 2.6% interest. The County had drawn $250,000, but this was paid off by June 30, 2016. Short-term liability activity for the year ended June 30, 2016 was as follows:

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

G. 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, 2016 were as follows:

	Governmental Activities
Machinery and Equipment	$ 2,091,640
Less: Accumulated Depreciation	(677,468)
Total	$ 1,414,172

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2016, were as follows:

Year Ending June 30	Governmental Activities
2017	$ 173,779
2018	173,779
2019	276,751
2020	785,352
2021	145,480
Total Minimum Lease Payments	1,555,141
Less: Amounts Representing Interest	(110,473)
Present Value of Minimum Lease Payments	$ 1,444,668

H. Long-Term Debt

Notes Payable

On August 19, 2015, the County entered into a loan agreement with the United States Department of Agriculture for the purchase of Sheriff cars in the amount of $80,300. The loan will be repaid over a five-year period at 3.625% interest. Annual debt service requirements to maturity for the note payable are as follows:

Year Ending	Governmental Activities		
June 30	Principal	Interest	Total
2017	$ 14,930	$ 2,919	$ 17,849
2018	15,479	2,370	17,849
2019	16,041	1,808	17,849
2020	16,622	1,227	17,849
2021	17,228	621	17,849
Total	$ 80,300	$ 8,945	$ 89,245

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
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	275,000	160,940	435,940
2022 - 2026	1,560,000	622,838	2,182,838
2027 - 2031	1,935,000	259,147	2,194,147
Total	$ 4,770,000	$ 1,791,000	$ 6,561,000

On July 7, 2016, the certificates were refunded by the new issue of certificates in the amount of $4,916,625. This amount was used to defease the 2006 issue in the principal amount of $4,770,000 plus accrued interest of $37,540 and issue costs of $109,085. The gain or loss on refunding will be recognized in the next fiscal year. The number of years remaining will stay the same, while the annual payment will decrease by approximately $41,700.

I. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2016, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 302,278	$ 269,808	$ (282,974)	$ 289,112	$ --
Capital Leases	1,499,145	181,793	(236,270)	1,444,668	140,722
Notes Payable	--	80,300	--	80,300	14,930
Certificates of Participation	4,995,000	--	(225,000)	4,770,000	235,000
Closure and Post-Closure Care Costs	249,837	--	(17,191)	232,646	16,500
	$ 7,046,260	$ 531,901	$ (761,435)	$ 6,816,726	$ 407,152

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

J. 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, 2016, no employee contributions were made and the County elected to contribute $125,662.

The County sponsors a Deferred Compensation Plan in accordance with Internal Revenue Code Section 457. Employee deferrals were $93,797 for the year ended June 30, 2016.

K. 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, 2016 was $232,646. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

L. Fund Balances

The classifications of fund balances reported in the governmental funds as of June 30, 2016 were as follows:

	General	Drug Abuse Treatment & Education	EIP Loan	SPLOST #4	Other Governmental Funds	Total Governmental Funds
Restricted						
Housing and Development	$ --	$ --	$ 888,997	$ --	$ --	$ 888,997
Capital Outlay	--	--	--	278,483	--	278,483
Debt Service	--	--	--	--	106,026	106,026
	--	--	888,997	278,483	106,026	1,273,506
Assigned						
Judicial	--	329,351	--	--	--	329,351
Public Safety	--	--	--	--	103,307	103,307
Public Works	--	--	--	--	93,470	93,470
	--	329,351	--	--	196,777	526,128
Unassigned, Reported In						
General Fund	141,323	--	--	--	--	141,323
Special Revenue Funds	--	--	--	--	(20,104)	(20,104)
	141,323	--	--	--	(20,104)	121,219
Total Fund Balances	$ 141,323	$ 329,351	$ 888,997	$ 278,483	$ 282,699	$ 1,920,853

M. 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 $27,393,094.

For its workers compensation coverage, the County is a member of the Association County Commissioners of Georgia-Group Self-Insurance Workers' Compensation Fund (ACCG-GSIWCF). The ACCG-GSIWCF operates under the authority of O.C.G.A 34-9-150 et Seq. The County pays into the fund its share of the fund's projected obligation for workers' compensation liability, administrative expenses, and other costs incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set forth in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A.

N. 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.

O. 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, 2016, the County paid $13,683 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, 2016

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 7,940,972	$ 7,983,378	$ 7,355,099	$ (628,279)
Licenses and Permits	42,600	42,600	39,630	(2,970)
Intergovernmental	919,418	948,880	952,500	3,620
Charges for Services	1,730,500	1,773,000	1,700,273	(72,727)
Fines and Forfeitures	382,308	382,308	449,688	67,380
Interest Revenue	1,500	1,500	1,169	(331)
Contributions and Donations	--	--	613	613
Miscellaneous	23,000	23,000	66,680	43,680
Total Revenues	11,040,298	11,154,666	10,565,652	(589,014)
EXPENDITURES				
Board of Commissioners	102,117	125,266	124,683	583
Administration	1,107,386	1,026,651	777,774	248,877
Elections	96,392	96,392	93,275	3,117
Tax Commissioner	264,418	264,418	256,016	8,402
Tax Assessor	212,193	212,193	208,654	3,539
General Government Buildings and Plant	408,890	420,226	387,221	33,005
Superior Court	78,190	78,190	72,154	6,036
Clerk of Superior Court	253,131	253,131	235,855	17,276
District Attorney	41,110	41,110	41,143	(33)
Magistrate Court	246,846	246,846	245,090	1,756
Probate Court	117,893	117,893	116,161	1,732
Public Defender	97,539	97,539	72,789	24,750
VAP	2,410	2,410	196,015	(193,605)
Other Judicial	6,600	6,600	--	6,600
Sheriff	1,452,519	1,466,849	1,657,650	(190,801)
Jail	1,293,895	1,327,395	1,260,619	66,776
Search and Rescue	3,450	10,535	1,590	8,945
Emergency Medical Service	903,818	920,675	877,440	43,235
Coroner/Medical Examiner	16,948	16,948	17,404	(456)
Animal Control	32,676	32,676	31,316	1,360
Emergency Management	19,822	20,322	19,148	1,174
Highways and Streets	2,047,860	2,047,860	1,874,021	173,839
Maintenance and Shop	189,765	189,765	172,305	17,460
DFACS	30,400	30,400	32,891	(2,491)
Transit Vans	172,582	172,582	90,213	82,369
Board of Education	275,000	275,000	206,827	68,173
Other Health and Welfare	90,000	90,000	85,000	5,000
Senior Citizens Center	42,546	42,546	35,424	7,122
Library	96,400	96,400	94,809	1,591
Extension Service	104,848	107,134	98,296	8,838
Planning and Zoning	106,792	106,792	107,648	(856)
Chamber of Commerce	115,612	115,612	115,602	10
Economic Development	99,081	99,081	98,741	340
Airport	--	--	43,646	(43,646)
Total Expenditures	10,129,129	10,157,437	9,747,420	410,017
Excess (Deficiency) of Revenues Over (Under) Expenditures	911,169	997,229	818,232	(178,997)

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
OTHER FINANCING SOURCES (USES)				
Transfers In				
Jail Special Revenue Fund	--	--	80,000	80,000
Transfers Out				
E-911 Special Revenue Fund	(282,644)	(282,644)	(253,318)	29,326
Solid Waste Special Revenue Fund	(132,592)	(132,592)	--	132,592
Fire Special Revenue Fund	(278,375)	(342,422)	--	342,422
Recreation Special Revenue Fund	(213,884)	(254,528)	(195,218)	59,310
SPLOST 3 Capital Projects Fund	(3,674)	(3,674)	--	3,674
Proceeds of Capital Asset Dispositions	--	--	82,023	82,023
Notes Payable	--	--	80,300	80,300
Insurance Recoveries	--	18,631	19,157	526
Total Other Financing Sources (Uses)	(911,169)	(997,229)	(187,056)	810,173
Net Change in Fund Balances	--	--	631,176	631,176
Fund Balances - Beginning	(489,853)	(489,853)	(489,853)	--
Fund Balances - Ending	$ (489,853)	$ (489,853)	$ 141,323	$ 631,176

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, 2016

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Intergovernmental	$ 217,720	$ 217,720	$ 246,768	$ 29,048
Charges for Services	30,000	30,000	2,260	(27,740)
Fines and Forfeitures	14,800	14,800	27,011	12,211
Total Revenues	262,520	262,520	276,039	13,519
EXPENDITURES				
Current				
Judicial	262,520	262,520	168,247	94,273
Total Expenditures	262,520	262,520	168,247	94,273
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	107,792	107,792
Net Change in Fund Balances	--	--	107,792	107,792
Fund Balances - Beginning	221,559	221,559	221,559	--
Fund Balances - Ending	$ 221,559	$ 221,559	$ 329,351	$ 107,792

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	$ 124,683	$ --	$ 124,683
Administration	777,774	(22,321)	755,453
Elections	93,275	--	93,275
Tax Commissioner	256,016	--	256,016
Tax Assessor	208,654	--	208,654
General Government Buildings and Plant	387,221	--	387,221
	1,847,623	(22,321)	1,825,302
Judicial	979,207	--	979,207
Public Safety	3,865,167	--	3,865,167
Public Works	2,046,326	--	2,046,326
Health and Welfare	414,931	--	414,931
Culture and Recreation	130,233	--	130,233
Housing and Development	463,933	--	463,933
Debt Service	--	22,321	22,321
Total Expenditures	9,747,420	--	9,747,420
OTHER FINANCING SOURCES (USES)			
Transfers Out	448,536	--	448,536
Total	$ 10,195,956	$ --	$ 10,195,956

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, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 211,042	$ 334,884
Receivables (Net of Allowance for Uncollectibles)		
Taxes	548,026	562,363
Accounts	178,009	93,015
Intergovernmental	195,351	382,589
Due from Other Funds		
E-911 Special Revenue Fund	3,411	2,834
Recreation Special Revenue Fund	--	2,269
Drug Abuse Treatment & Education Special Revenue Fund	15,083	13,456
Total Assets	$ 1,150,922	$ 1,391,410
LIABILITIES		
Cash Overdraft	$ 295,663	$ 294,025
Accounts Payable	129,125	277,939
Accrued Liabilities	112,707	82,053
Intergovernmental Payable	--	10,821
Accrued Interest Payable	--	2,957
Short-Term Notes Payable	--	750,000
Total Liabilities	537,495	1,417,795
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	393,316	418,195
Ambulance Fees	78,788	45,273
Total Deferred Inflows of Resources	472,104	463,468
FUND BALANCES		
Unassigned	141,323	(489,853)
Total Fund Balances	141,323	(489,853)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,150,922	$ 1,391,410

BERRIEN COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 7,355,099	$ 6,863,476
Licenses and Permits	39,630	44,775
Intergovernmental	952,500	1,825,559
Charges for Services	1,700,273	1,754,843
Fines and Forfeitures	449,688	432,326
Interest Revenue	1,169	1,404
Contributions and Donations	613	114
Miscellaneous	66,680	17,133
Total Revenues	10,565,652	10,939,630
EXPENDITURES		
Current		
General Government	1,825,302	2,005,204
Judicial	979,207	826,352
Public Safety	3,865,167	3,627,705
Public Works	2,046,326	2,128,599
Health and Welfare	414,931	449,195
Culture and Recreation	130,233	124,753
Housing and Development	463,933	1,336,682
Debt Service	22,321	112,491
Total Expenditures	9,747,420	10,610,981
Excess (Deficiency) of Revenues Over (Under) Expenditures	818,232	328,649
OTHER FINANCING SOURCES (USES)		
Transfers In		
Jail Special Revenue Fund	80,000	--
CDBG 2011 Capital Projects Fund	--	6
Transfers Out		
E-911 Special Revenue Fund	(253,318)	(237,148)
Recreation Special Revenue Fund	(195,218)	(315)
EIP Loan Special Revenue Fund	--	(10)
Proceeds of Capital Asset Dispositions	82,023	--
Notes Payable	80,300	--
Insurance Recoveries	19,157	2,243
Total Other Financing Sources (Uses)	(187,056)	(235,224)
Net Change in Fund Balances	631,176	93,425
Fund Balances - Beginning	(489,853)	(583,278)
Fund Balances - Ending	$ 141,323	$ (489,853)

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 284,161	$ 193,994
Receivables		
Intergovernmental	60,273	41,268
Total Assets	$ 344,434	$ 235,262
LIABILITIES		
Accounts Payable	$ --	$ 247
Due to Other Funds		
General Fund	15,083	13,456
Total Liabilities	15,083	13,703
FUND BALANCES		
Assigned	329,351	221,559
Total Fund Balances	329,351	221,559
Total Liabilities and Fund Balances	$ 344,434	$ 235,262

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, 2016 and 2015

	2016	2015
REVENUES		
Intergovernmental	$ 246,768	$ 195,252
Charges for Services	2,260	31,906
Fines and Forfeitures	27,011	22,841
Total Revenues	276,039	249,999
EXPENDITURES		
Current		
Judicial	168,247	165,567
Total Expenditures	168,247	165,567
Excess (Deficiency) of Revenues Over (Under) Expenditures	107,792	84,432
Net Change in Fund Balances	107,792	84,432
Fund Balances - Beginning	221,559	137,127
Fund Balances - Ending	$ 329,351	$ 221,559

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 86,293	$ 20,739
Receivables		
Notes	802,704	846,055
Total Assets	$ 888,997	$ 866,794
FUND BALANCES		
Restricted	$ 888,997	$ 866,794
Total Fund Balances	$ 888,997	$ 866,794

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Intergovernmental	$ --	$ 500,000
Interest Revenue	22,203	59
Total Revenues	22,203	500,059
EXPENDITURES		
Current		
Housing and Development	--	30,000
Total Expenditures	--	30,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,203	470,059
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	10
Total Other Financing Sources (Uses)	--	10
Net Change in Fund Balances	22,203	470,069
Fund Balances - Beginning	866,794	396,725
Fund Balances - Ending	$ 888,997	$ 866,794

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 199,313	$ 301,223
Receivables		
Intergovernmental	111,357	112,900
Total Assets	$ 310,670	$ 414,123
LIABILITIES		
Accounts Payable	$ 262	$ 301,409
Intergovernmental Payable	31,925	40,807
Total Liabilities	32,187	342,216
FUND BALANCES		
Restricted	278,483	71,907
Total Fund Balances	278,483	71,907
Total Liabilities and Fund Balances	$ 310,670	$ 414,123

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 890,792	$ 940,576
Intergovernmental	25,310	--
Interest Revenue	--	301
Total Revenues	916,102	940,877
EXPENDITURES		
Capital Outlay	481,403	1,650,314
Debt Service	109,900	180,487
Intergovernmental	369,241	335,402
Total Expenditures	960,544	2,166,203
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,442)	(1,225,326)
OTHER FINANCING SOURCES (USES)		
Proceeds of Capital Asset Dispositions	69,225	--
Capital Leases	181,793	1,032,077
Total Other Financing Sources (Uses)	251,018	1,032,077
Net Change in Fund Balances	206,576	(193,249)
Fund Balances - Beginning	71,907	265,156
Fund Balances - Ending	$ 278,483	$ 71,907

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, 2016

	Special Revenue Funds				
	E-911	Solid Waste	Jail	Fire	Recreation
ASSETS					
Cash and Cash Equivalents	$ --	$ 79,990	$ 5,932	$ 54,499	$ 176
Receivables	55,283	21,357	--	--	--
Total Assets	$ 55,283	$ 101,347	$ 5,932	$ 54,499	$ 176
LIABILITIES					
Cash Overdraft	$ 5,323	$ --	$ --	$ --	$ 8,976
Accounts Payable	676	7,877	--	656	5,818
Accrued Liabilities	9,087	--	--	--	5,486
Due to Other Funds	3,411	--	--	--	--
Total Liabilities	18,497	7,877	--	656	20,280
FUND BALANCES					
Restricted	--	--	--	--	--
Assigned	36,786	93,470	5,932	53,843	--
Unassigned	--	--	--	--	(20,104)
Total Fund Balances	36,786	93,470	5,932	53,843	(20,104)
Total Liabilities and Fund Balances	$ 55,283	$ 101,347	$ 5,932	$ 54,499	$ 176

Sheriff's Drug	Total	Capital Projects Funds: SPLOST #3	Capital Projects Funds: Total	Debt Service Funds: SPLOST	Total Nonmajor Governmental Funds
$ 6,746	$ 147,343	$ --	$ --	$ 106,026	$ 253,369
--	76,640	--	--	--	76,640
$ 6,746	$ 223,983	$ --	$ --	$ 106,026	$ 330,009
$ --	$ 14,299	$ --	$ --	$ --	$ 14,299
--	15,027	--	--	--	15,027
--	14,573	--	--	--	14,573
--	3,411	--	--	--	3,411
--	47,310	--	--	--	47,310
--	--	--	--	106,026	106,026
6,746	196,777	--	--	--	196,777
--	(20,104)	--	--	--	(20,104)
6,746	176,673	--	--	106,026	282,699
$ 6,746	$ 223,983	$ --	$ --	$ 106,026	$ 330,009

BERRIEN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue Funds				
	E-911	Solid Waste	Jail	Fire	Recreation
REVENUES					
Taxes	$ --	$ 97,872	$ --	$ 322,490	$ 25,000
Charges for Services	273,736	2,002	--	--	140,065
Fines and Forfeitures	--	--	28,337	--	--
Interest Revenue	20	25	345	9	25
Contributions and Donations	--	21,357	--	--	20,910
Miscellaneous	40	12,956	--	--	1,714
Total Revenues	273,796	134,212	28,682	322,499	187,714
EXPENDITURES					
Current					
General Government	--	--	--	--	--
Public Safety	537,003	--	11	68,873	--
Public Works	--	74,904	--	--	--
Culture and Recreation	--	--	--	--	347,763
Housing and Development	--	--	--	39,120	--
Capital Outlay	--	16,665	--	186,208	41,624
Debt Service	--	--	--	--	50,400
Total Expenditures	537,003	91,569	11	294,201	439,787
Excess (Deficiency) of Revenues Over (Under) Expenditures	(263,207)	42,643	28,671	28,298	(252,073)
OTHER FINANCING SOURCES (USES)					
Transfers In	253,318	--	--	--	195,218
Transfers Out	--	--	(80,000)	--	--
Total Other Financing Sources (Uses)	253,318	--	(80,000)	--	195,218
Net Change in Fund Balances	(9,889)	42,643	(51,329)	28,298	(56,855)
Fund Balances - Beginning	46,675	50,827	57,261	25,545	36,751
Fund Balances - Ending	$ 36,786	$ 93,470	$ 5,932	$ 53,843	$ (20,104)

		Capital Projects Funds		Debt Service Funds	
Sheriff's Drug	Total	SPLOST #3	Total	SPLOST	Total Nonmajor Governmental Funds
$ --	$ 445,362	$ --	$ --	$ 439,708	$ 885,070
--	415,803	--	--	--	415,803
8,272	36,609	--	--	--	36,609
--	424	8	8	202	634
--	42,267	--	--	--	42,267
--	14,710	--	--	--	14,710
8,272	955,175	8	8	439,910	1,395,093
--	--	--	--	--	--
2,816	608,703	--	--	--	608,703
--	74,904	--	--	--	74,904
--	347,763	--	--	--	347,763
--	39,120	--	--	--	39,120
--	244,497	7,552	7,552	--	252,049
--	50,400	--	--	440,655	491,055
2,816	1,365,387	7,552	7,552	440,655	1,813,594
5,456	(410,212)	(7,544)	(7,544)	(745)	(418,501)
--	448,536	--	--	--	448,536
--	(80,000)	--	--	--	(80,000)
--	368,536	--	--	--	368,536
5,456	(41,676)	(7,544)	(7,544)	(745)	(49,965)
1,290	218,349	7,544	7,544	106,771	332,664
$ 6,746	$ 176,673	$ --	$ --	$ 106,026	$ 282,699

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ --	$ 987
Receivables		
Accounts	55,283	55,318
Total Assets	$ 55,283	$ 56,305
LIABILITIES		
Cash Overdraft	$ 5,323	$ --
Accounts Payable	676	765
Accrued Liabilities	9,087	6,031
Due to Other Funds		
General Fund	3,411	2,834
Total Liabilities	18,497	9,630
FUND BALANCES		
Assigned	36,786	46,675
Total Fund Balances	36,786	46,675
Total Liabilities and Fund Balances	$ 55,283	$ 56,305

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Charges for Services	$ 273,736	$ 270,762
Interest Revenue	20	19
Miscellaneous	40	100
Total Revenues	273,796	270,881
EXPENDITURES		
Current		
Public Safety	537,003	515,462
Capital Outlay	--	500
Total Expenditures	537,003	515,962
Excess (Deficiency) of Revenues Over (Under) Expenditures	(263,207)	(245,081)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	253,318	237,148
Total Other Financing Sources (Uses)	253,318	237,148
Net Change in Fund Balances	(9,889)	(7,933)
Fund Balances - Beginning	46,675	54,608
Fund Balances - Ending	$ 36,786	$ 46,675

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, 2016

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 295,735	$ 273,736	$ (21,999)
Interest Revenue	20	20	--
Miscellaneous	--	40	40
Total Revenues	295,755	273,796	(21,959)
EXPENDITURES			
Current			
Public Safety	578,399	537,003	41,396
Total Expenditures	578,399	537,003	41,396
Excess (Deficiency) of Revenues Over (Under) Expenditures	(282,644)	(263,207)	19,437
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	282,644	253,318	(29,326)
Total Other Financing Sources (Uses)	282,644	253,318	(29,326)
Net Change in Fund Balances	--	(9,889)	(9,889)
Fund Balances - Beginning	46,675	46,675	--
Fund Balances - Ending	$ 46,675	$ 36,786	$ (9,889)

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 79,990	$ 58,704
Receivables		
Accounts	21,357	--
Total Assets	$ 101,347	$ 58,704
LIABILITIES		
Accounts Payable	$ 7,877	$ 7,877
Total Liabilities	7,877	7,877
FUND BALANCES		
Assigned	93,470	50,827
Total Fund Balances	93,470	50,827
Total Liabilities and Fund Balances	$ 101,347	$ 58,704

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 97,872	$ 95,591
Charges for Services	2,002	1,109
Interest Revenue	25	18
Contributions and Donations	21,357	--
Miscellaneous	12,956	11,364
Total Revenues	134,212	108,082
EXPENDITURES		
Current		
Public Works	74,904	77,444
Capital Outlay	16,665	5,200
Total Expenditures	91,569	82,644
Excess (Deficiency) of Revenues Over (Under) Expenditures	42,643	25,438
Net Change in Fund Balances	42,643	25,438
Fund Balances - Beginning	50,827	25,389
Fund Balances - Ending	$ 93,470	$ 50,827

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, 2016

	Budget	Actual	Variance
REVENUES			
Taxes	$ 97,872	$ 97,872	$ --
Charges for Services	1,200	2,002	802
Interest Revenue	20	25	5
Contributions and Donations	--	21,357	21,357
Miscellaneous	8,500	12,956	4,456
Total Revenues	107,592	134,212	26,620
EXPENDITURES			
Current			
Public Works	107,592	74,904	32,688
Capital Outlay	--	16,665	(16,665)
Total Expenditures	107,592	91,569	16,023
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	42,643	42,643
Net Change in Fund Balances	--	42,643	42,643
Fund Balances - Beginning	50,827	50,827	--
Fund Balances - Ending	$ 50,827	$ 93,470	$ 42,643

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 5,932	$ 57,261
Total Assets	$ 5,932	$ 57,261
FUND BALANCES		
Assigned	$ 5,932	$ 57,261
Total Fund Balances	$ 5,932	$ 57,261

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 28,337	$ 28,627
Interest Revenue	345	198
Total Revenues	28,682	28,825
EXPENDITURES		
Current		
Public Safety	11	--
Total Expenditures	11	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,671	28,825
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(80,000)	--
Total Other Financing Sources (Uses)	(80,000)	--
Net Change in Fund Balances	(51,329)	28,825
Fund Balances - Beginning	57,261	28,436
Fund Balances - Ending	$ 5,932	$ 57,261

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, 2016

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 22,000	$ 28,337	$ 6,337
Interest Revenue	160	345	185
Total Revenues	22,160	28,682	6,522
EXPENDITURES			
Current			
Public Safety	22,160	11	22,149
Total Expenditures	22,160	11	22,149
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	28,671	28,671
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	--	(80,000)	(80,000)
Total Other Financing Sources (Uses)	--	(80,000)	(80,000)
Net Change in Fund Balances	--	(51,329)	(51,329)
Fund Balances - Beginning	57,261	57,261	--
Fund Balances - Ending	$ 57,261	$ 5,932	$ (51,329)

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 54,499	$ 27,695
Total Assets	$ 54,499	$ 27,695
LIABILITIES		
Accounts Payable	$ 656	$ 2,150
Total Liabilities	656	2,150
FUND BALANCES		
Assigned	53,843	25,545
Total Fund Balances	53,843	25,545
Total Liabilities and Fund Balances	$ 54,499	$ 27,695

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 322,490	$ 156,204
Interest Revenue	9	14
Miscellaneous	--	11
Total Revenues	322,499	156,229
EXPENDITURES		
Current		
Public Safety	68,873	84,437
Housing and Development	39,120	22,514
Capital Outlay	186,208	57,346
Total Expenditures	294,201	164,297
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,298	(8,068)
Net Change in Fund Balances	28,298	(8,068)
Fund Balances - Beginning	25,545	33,613
Fund Balances - Ending	$ 53,843	$ 25,545

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, 2016

	Budget	Actual	Variance
REVENUES			
Taxes	$ 320,781	$ 322,490	$ 1,709
Interest Revenue	--	9	9
Total Revenues	320,781	322,499	1,718
EXPENDITURES			
Nashville	62,500	55,029	7,471
Alapaha	48,000	36,908	11,092
West Berrien	85,247	75,783	9,464
East Berrien	81,200	63,653	17,547
Ray City	11,700	3,434	8,266
Enigma	14,600	5,740	8,860
New Lois	16,700	14,534	2,166
Forestry	22,475	39,120	(16,645)
Total Expenditures	342,422	294,201	48,221
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,641)	28,298	49,939
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	21,641	--	(21,641)
Total Other Financing Sources (Uses)	21,641	--	(21,641)
Net Change in Fund Balances	--	28,298	28,298
Fund Balances - Beginning	25,545	25,545	--
Fund Balances - Ending	$ 25,545	$ 53,843	$ 28,298

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 176	$ 44,442
Total Assets	$ 176	$ 44,442
LIABILITIES		
Cash Overdraft	$ 8,976	$ --
Accounts Payable	5,818	2,443
Accrued Liabilities	5,486	2,979
Due to Other Funds		
General Fund	--	2,269
Total Liabilities	20,280	7,691
FUND BALANCES		
Assigned	--	36,751
Unassigned	(20,104)	--
Total Fund Balances	(20,104)	36,751
Total Liabilities and Fund Balances	$ 176	$ 44,442

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 25,000	$ 226,039
Charges for Services	140,065	152,014
Interest Revenue	25	14
Contributions and Donations	20,910	18,619
Miscellaneous	1,714	600
Total Revenues	187,714	397,286
EXPENDITURES		
Current		
Culture and Recreation	347,763	328,825
Capital Outlay	41,624	5,000
Debt Service	50,400	50,820
Total Expenditures	439,787	384,645
Excess (Deficiency) of Revenues Over (Under) Expenditures	(252,073)	12,641
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	195,218	315
Total Other Financing Sources (Uses)	195,218	315
Net Change in Fund Balances	(56,855)	12,956
Fund Balances - Beginning	36,751	23,795
Fund Balances - Ending	$ (20,104)	$ 36,751

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, 2016

	Budget	Actual	Variance
REVENUES			
Taxes	$ --	$ 25,000	$ 25,000
Charges for Services	169,000	140,065	(28,935)
Interest Revenue	--	25	25
Contributions and Donations	22,000	20,910	(1,090)
Miscellaneous	--	1,714	1,714
Total Revenues	191,000	187,714	(3,286)
EXPENDITURES			
Current			
Culture and Recreation	354,484	347,763	6,721
Capital Outlay	40,644	41,624	(980)
Debt Service	50,400	50,400	--
Total Expenditures	445,528	439,787	5,741
Excess (Deficiency) of Revenues Over (Under) Expenditures	(254,528)	(252,073)	2,455
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	254,528	195,218	(59,310)
Total Other Financing Sources (Uses)	254,528	195,218	(59,310)
Net Change in Fund Balances	--	(56,855)	(56,855)
Fund Balances - Beginning	36,751	36,751	--
Fund Balances - Ending	$ 36,751	$ (20,104)	$ (56,855)

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 6,746	$ 1,290
Total Assets	$ 6,746	$ 1,290
FUND BALANCES		
Assigned	$ 6,746	$ 1,290
Total Fund Balances	$ 6,746	$ 1,290

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Fines and Forfeitures	$ 8,272	$ 2,761
Miscellaneous	--	848
Total Revenues	8,272	3,609
EXPENDITURES		
Current		
Public Safety	2,816	4,047
Total Expenditures	2,816	4,047
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,456	(438)
Net Change in Fund Balances	5,456	(438)
Fund Balances - Beginning	1,290	1,728
Fund Balances - Ending	$ 6,746	$ 1,290

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, 2016

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 1,500	$ 8,272	$ 6,772
Total Revenues	1,500	8,272	6,772
EXPENDITURES			
Current			
Public Safety	1,500	2,816	(1,316)
Total Expenditures	1,500	2,816	(1,316)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	5,456	5,456
Net Change in Fund Balances	--	5,456	5,456
Fund Balances - Beginning	1,290	1,290	--
Fund Balances - Ending	$ 1,290	$ 6,746	$ 5,456

BERRIEN COUNTY, GEORGIA
SPLOST #3 Capital Projects Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ --	$ 7,544
Total Assets	$ --	$ 7,544
FUND BALANCES		
Restricted	$ --	$ 7,544
Total Fund Balances	$ --	$ 7,544

BERRIEN COUNTY, GEORGIA
SPLOST #3 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Interest Revenue	$ 8	$ 27
Total Revenues	8	27
EXPENDITURES		
Capital Outlay	7,552	9,486
Total Expenditures	7,552	9,486
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,544)	(9,459)
Net Change in Fund Balances	(7,544)	(9,459)
Fund Balances - Beginning	7,544	17,003
Fund Balances - Ending	$ --	$ 7,544

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Balance Sheet
June 30, 2016 and 2015

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 106,026	$ 106,771
Total Assets	$ 106,026	$ 106,771
FUND BALANCES		
Restricted	$ 106,026	$ 106,771
Total Fund Balances	$ 106,026	$ 106,771

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes	$ 439,708	$ 400,095
Interest Revenue	202	197
Total Revenues	439,910	400,292
EXPENDITURES		
Debt Service	440,655	434,357
Total Expenditures	440,655	434,357
Excess (Deficiency) of Revenues Over (Under) Expenditures	(745)	(34,065)
Net Change in Fund Balances	(745)	(34,065)
Fund Balances - Beginning	106,771	140,836
Fund Balances - Ending	$ 106,026	$ 106,771

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, 2016

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 227,543	$ 476	$ 11,171	$ 26,039	$ 2,380	$ 267,609
Total Assets	$ 227,543	$ 476	$ 11,171	$ 26,039	$ 2,380	$ 267,609
LIABILITIES						
Due to Others	$ 227,543	$ 476	$ 11,171	$ 26,039	$ 2,380	$ 267,609
Total Liabilities	$ 227,543	$ 476	$ 11,171	$ 26,039	$ 2,380	$ 267,609

SUPPLEMENTAL SCHEDULES

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2016 and 2015

	2016	2015
REVENUES		
Taxes		
Real Property	$ 5,020,011	$ 4,751,245
Personal Property	967,466	938,305
Real Estate Transfer (Intangible)	100,343	85,398
Franchise	3,483	3,823
General Sales and Use	917,543	805,506
Selective Sales and Use	43,193	44,482
Business		
Insurance Premium	145,446	73,888
Financial Institution	37,325	29,503
Penalties and Interest on Delinquent Taxes	120,289	131,326
	7,355,099	6,863,476
Licenses and Permits		
Business	6,250	7,603
Non-Business	33,380	37,172
	39,630	44,775
Intergovernmental	952,500	1,825,559
Charges for Services		
General Government	518,125	555,207
Public Safety		
Detention and Correction Services	394,676	353,513
Ambulance Fees	739,611	676,397
Other Public Safety Fees	27,326	34,328
Street and Public Improvements	17,875	131,526
Other Charges for Services	2,660	3,872
	1,700,273	1,754,843
Fines and Forfeitures		
Superior Court	354,623	337,895
Magistrate Court	47,687	49,919
Victims Assistance Program	2,485	1,724
Other	44,893	42,788
	449,688	432,326
Interest Revenue	1,169	1,404
Contributions and Donations	613	114
Miscellaneous	66,680	17,133
Total Revenues	$ 10,565,652	$ 10,939,630

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2016 and 2015

	2016	2015
EXPENDITURES		
Current		
General Government		
Board of Commissioners		
Personal Services and Employee Benefits	$ 109,462	$ 101,423
Purchased/Contracted Services	5,809	6,110
Supplies	9,412	2,768
Total Board of Commissioners	124,683	110,301
Administration		
Personal Services and Employee Benefits	356,198	460,887
Purchased/Contracted Services	389,522	493,352
Supplies	8,633	8,703
Other Costs	1,100	6,200
Total Administration	755,453	969,142
Elections		
Personal Services and Employee Benefits	73,672	73,982
Purchased/Contracted Services	12,661	4,856
Supplies	6,942	3,915
Total Elections	93,275	82,753
Tax Commissioner		
Personal Services and Employee Benefits	223,332	212,014
Purchased/Contracted Services	28,999	32,127
Supplies	3,685	2,953
Total Tax Commissioner	256,016	247,094
Tax Assessor		
Personal Services and Employee Benefits	185,231	168,429
Purchased/Contracted Services	12,262	28,323
Supplies	10,736	8,983
Capital Outlay	425	7,320
Total Tax Assessor	208,654	213,055
General Government Buildings and Plant		
Personal Services and Employee Benefits	109,910	95,936
Purchased/Contracted Services	70,158	78,906
Supplies	189,217	208,017
Capital Outlay	17,936	--
Total General Government Buildings and Plant	387,221	382,859
Total General Government	1,825,302	2,005,204

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2016 and 2015

	2016	2015
Judicial		
Superior Court		
Personal Services and Employee Benefits	19,359	16,581
Purchased/Contracted Services	37,410	25,415
Supplies	15,385	14,812
Total Superior Court	72,154	56,808
Clerk of Superior Court		
Personal Services and Employee Benefits	196,681	190,772
Purchased/Contracted Services	24,119	23,483
Supplies	15,055	13,984
Total Clerk of Superior Court	235,855	228,239
District Attorney		
Purchased/Contracted Services	35,545	34,079
Supplies	5,598	7,374
Capital Outlay	--	2,363
Total District Attorney	41,143	43,816
Magistrate Court		
Personal Services and Employee Benefits	230,646	210,834
Purchased/Contracted Services	8,280	6,210
Supplies	4,765	6,350
Capital Outlay	1,399	1,014
Total Magistrate Court	245,090	224,408
Probate Court		
Personal Services and Employee Benefits	102,741	102,149
Purchased/Contracted Services	9,865	6,762
Supplies	2,305	1,582
Capital Outlay	1,250	--
Total Probate Court	116,161	110,493
Public Defender		
Purchased/Contracted Services	55,320	37,716
Supplies	17,469	17,649
Total Public Defender	72,789	55,365
VAP		
Purchased/Contracted Services	2,230	1,738
Supplies	2,351	2,152
Other Costs	191,434	103,333
Total VAP	196,015	107,223
Total Judicial	979,207	826,352

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2016 and 2015

	2016	2015
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,255,532	1,152,398
Purchased/Contracted Services	139,367	102,285
Supplies	89,245	111,335
Capital Outlay	123,506	39,116
Other Costs	50,000	--
Total Sheriff	1,657,650	1,405,134
Jail		
Personal Services and Employee Benefits	718,149	692,567
Purchased/Contracted Services	143,005	148,133
Supplies	360,187	317,988
Capital Outlay	39,278	--
Total Jail	1,260,619	1,158,688
Search and Rescue		
Purchased/Contracted Services	306	451
Supplies	621	261
Capital Outlay	663	6,892
Total Search and Rescue	1,590	7,604
Emergency Medical Service		
Personal Services and Employee Benefits	710,677	673,991
Purchased/Contracted Services	79,025	105,609
Supplies	75,520	84,463
Capital Outlay	12,218	132,445
Total Emergency Medical Service	877,440	996,508
Coroner/Medical Examiner		
Personal Services and Employee Benefits	3,213	3,181
Purchased/Contracted Services	13,580	12,899
Supplies	611	--
Total Coroner/Medical Examiner	17,404	16,080
Animal Control		
Personal Services and Employee Benefits	23,741	13,903
Purchased/Contracted Services	3,961	5,484
Supplies	3,614	5,499
Total Animal Control	31,316	24,886
Emergency Management		
Personal Services and Employee Benefits	11,572	11,572
Purchased/Contracted Services	6,046	4,141
Supplies	1,530	3,092
Total Emergency Management	19,148	18,805
Total Public Safety	3,865,167	3,627,705

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2016 and 2015

	2016	2015
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	954,455	968,298
Purchased/Contracted Services	105,485	94,887
Supplies	286,632	369,529
Capital Outlay	527,449	533,620
Total Highways and Streets	1,874,021	1,966,334
Maintenance and Shop		
Personal Services and Employee Benefits	162,074	152,299
Purchased/Contracted Services	4,496	2,837
Supplies	5,735	7,129
Total Maintenance and Shop	172,305	162,265
Total Public Works	2,046,326	2,128,599
Health and Welfare		
DFACS		
Purchased/Contracted Services	11,672	4,949
Supplies	8,718	10,817
Other Costs	12,501	11,539
Total DFACS	32,891	27,305
Transit Vans		
Capital Outlay	38,537	3,960
Other Costs	51,676	50,963
Total Transit Vans	90,213	54,923
Board of Education		
Purchased/Contracted Services	2,923	--
Supplies	203,904	281,967
Total Board of Education	206,827	281,967
Other Health and Welfare		
Other Costs	85,000	85,000
Total Other Health and Welfare	85,000	85,000
Total Health and Welfare	414,931	449,195
Culture and Recreation		
Senior Citizens Center		
Personal Services and Employee Benefits	27,204	25,750
Purchased/Contracted Services	8,006	6,649
Supplies	214	943
Total Senior Citizens Center	35,424	33,342

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2016 and 2015

	2016	2015
Library		
Purchased/Contracted Services	1,879	674
Supplies	17,930	15,737
Other Costs	75,000	75,000
Total Library	94,809	91,411
Total Culture and Recreation	130,233	124,753
Housing and Development		
Extension Service		
Personal Services and Employee Benefits	82,432	82,210
Purchased/Contracted Services	10,380	11,698
Supplies	4,814	5,256
Capital Outlay	670	30,817
Total Extension Service	98,296	129,981
Planning and Zoning		
Personal Services and Employee Benefits	99,779	93,708
Purchased/Contracted Services	5,125	4,135
Supplies	2,744	1,961
Total Planning and Zoning	107,648	99,804
Chamber of Commerce		
Personal Services and Employee Benefits	60,902	54,286
Other Costs	54,700	54,701
Total Chamber of Commerce	115,602	108,987
Economic Development		
Personal Services and Employee Benefits	30,141	28,258
Other Costs	68,600	98,870
Total Economic Development	98,741	127,128
Airport		
Purchased/Contracted Services	2,347	4,866
Supplies	2,273	2,132
Capital Outlay	39,026	863,784
Total Airport	43,646	870,782
Total Housing and Development	463,933	1,336,682
Debt Service	22,321	112,491
Total Expenditures	$ 9,747,420	$ 10,610,981

BERRIEN COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended June 30, 2016

Contract AAA-2015-18	Title III-C-1 Meals - Site Operations	CBS Home Delivered Meals	Total
July - 2015	$ 957	$ 1,578	$ 2,535
August - 2015	958	1,638	2,596
September - 2015	958	1,484	2,442
October - 2015	2,569	--	2,569
November - 2015	2,226	--	2,226
December - 2015	2,423	--	2,423
January - 2016	1,408	--	1,408
February - 2016	--	--	--
March - 2016	--	--	--
April - 2016	--	--	--
May - 2016	--	--	--
June - 2016	--	--	--
	$ 11,499	$ 4,700	$ 16,199

BERRIEN COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2016

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	4,788,582				100%
Roads			3,924,921	7,552	3,932,473	
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	$ 10,102,714	$ 10,095,162	$ 7,552	$ 10,102,714	
SPLOST #3 Capital Projects Fund						
Total Expenditures				$ 7,552		
				$ 7,552		
Sales Tax Referendum 1/1/2012 - 12/31/2017						
Courthouse Annex Debt	$ 2,376,000	$ 2,376,000	$ 1,523,716	$ 440,655	$ 1,964,371	83%
County	3,770,381	3,900,907				58%
Roads & Bridges			1,156,321	270,810	1,427,131	
Fire Equipment			--	--	--	
E-911 Equipment			79,310	--	79,310	
Road Department Equipment			626,219	40,675	666,894	
Economic Development Capital Outlay			103,824	3,490	107,314	
Enigma	355,046	438,944	229,088	59,314	288,402	66%
Nashville	1,915,661	1,680,344	882,815	228,336	1,111,151	66%
Alapaha	278,208	229,432	119,743	31,003	150,746	66%
Ray City	304,704	374,373	197,919	50,588	248,507	66%
	$ 9,000,000	$ 9,000,000	$ 4,918,955	$ 1,124,871	$ 6,043,826	
SPLOST #4 Capital Projects Fund						
Total Expenditures				$ 960,544		
Intergovernmental				(25,310)		
Proceeds of Capital Asset Dispositions				(69,225)		
Capital Leases				(181,793)		
SPLOST Debt Service Fund						
Total Expenditures				440,655		
				$ 1,124,871		

BERRIEN COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2016

The amounts reported as prior years expenditures have been restated to reflect the following adjustments:

	Prior Years Expenditures Previously Reported	Adjustments: Project Reclassification	Adjustments: Amounts Financed By Capital Leases	Adjustments: Amounts Financed By Equipment Dispositions	Prior Years Expenditures Restated
Sales Tax Referendum 1/1/2012 - 12/31/2017					
Courthouse Annex Debt	$ 1,523,716	$ --	$ --	$ --	$ 1,523,716
County		--	--	--	--
Roads & Bridges	2,159,230	(1,002,909)	--	--	1,156,321
Fire Equipment	--	--	--	--	--
E-911 Equipment	79,310	--	--	--	79,310
Road Department Equipment	--	1,002,909	(267,690)	(109,000)	626,219
Economic Development Capital Outlay	103,824	--	--	--	103,824
Enigma	229,088	--	--	--	229,088
Nashville	882,815	--	--	--	882,815
Alapaha	119,743	--	--	--	119,743
Ray City	197,919	--	--	--	197,919
	$ 5,295,645	$ --	$ (267,690)	$ (109,000)	$ 4,918,955

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING 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, 2016, 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 13, 2017. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2016-1.

Berrien County, Georgia's Response to Findings

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

Purpose of this Report

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

MEEKS CPA, LLP

Ocilla, Georgia
February 13, 2017

BERRIEN COUNTY, GEORGIA
Schedule of Findings and Responses
For the Year Ended June 30, 2016

2016-1

Condition

An annual budget for the EIP Loan Special Revenue Fund was not balanced as required by the Official Code of Georgia Annotated section 36-81-3.

Recommendation

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

Views Of Responsible Officials And Planned Corrective Action

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