BERRIEN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2020

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements	
Balance Sheet - Governmental Funds	8
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	10
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Statement of Net Position - Proprietary Funds	13
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	14
Statement of Cash Flows - Proprietary Funds	15
Statement of Fiduciary Assets and Liabilities - Fiduciary Funds	16
Notes to the Financial Statements	17
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	33
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Fire Special Revenue Fund	35
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - TSPLOST Discretionary Special Revenue Fund	36
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - EIP Loan Special Revenue Fund	37
Notes to the Required Supplementary Information	38
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES	
Major Governmental Funds	
General Fund	
Balance Sheet	42
Statement of Revenues, Expenditures and Changes in Fund Balances	43
Fire Special Revenue Fund	
Balance Sheet	44
Statement of Revenues, Expenditures and Changes in Fund Balances	45
TSPLOST Discretionary Special Revenue Fund	
Balance Sheet	46
Statement of Revenues, Expenditures and Changes in Fund Balances	47
EIP Loan Special Revenue Fund	
Balance Sheet	48
Statement of Revenues, Expenditures and Changes in Fund Balances	49
SPLOST #5 Capital Projects Fund	
Balance Sheet	50
Statement of Revenues, Expenditures and Changes in Fund Balances	51

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS

	Page
TSPLOST Capital Projects Fund	
Balance Sheet	52
Statement of Revenues, Expenditures and Changes in Fund Balances	53
Nonmajor Governmental Funds	
Combining Balance Sheet	56
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	58
E-911 Special Revenue Fund	
Balance Sheet	60
Statement of Revenues, Expenditures and Changes in Fund Balances	61
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	62
Solid Waste Special Revenue Fund	
Balance Sheet	63
Statement of Revenues, Expenditures and Changes in Fund Balances	64
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	65
Jail Special Revenue Fund	
Balance Sheet	66
Statement of Revenues, Expenditures and Changes in Fund Balances	67
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	68
Recreation Special Revenue Fund	
Balance Sheet	69
Statement of Revenues, Expenditures and Changes in Fund Balances	70
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	71
Sheriff's Drug Special Revenue Fund	
Balance Sheet	72
Statement of Revenues, Expenditures and Changes in Fund Balances	73
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	74
Drug Abuse Treatment & Education Special Revenue Fund	
Balance Sheet	75
Statement of Revenues, Expenditures and Changes in Fund Balances	76
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	77
Mental Health Special Revenue Fund	
Balance Sheet	78
Statement of Revenues, Expenditures and Changes in Fund Balances	79
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	80
SPLOST #4 Capital Projects Fund	
Balance Sheet	81
Statement of Revenues, Expenditures and Changes in Fund Balances	82
CDBG - RDF Capital Projects Fund	
Balance Sheet	83
CDBG - Roads Capital Projects Fund	
Balance Sheet	84
Statement of Revenues, Expenditures and Changes in Fund Balances	85

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS

	Page
SPLOST Debt Service Fund	
Balance Sheet	86
Statement of Revenues, Expenditures and Changes in Fund Balances	87
Major Proprietary Funds	
Airport Enterprise Fund	
Statement of Net Position	89
Statement of Revenues, Expenses and Changes in Net Position	90
Statement of Cash Flows	91
Fiduciary Funds	
Combining Statement of Fiduciary Assets and Liabilities	93
SUPPLEMENTAL SCHEDULES	
Schedule of Revenues - General Fund	95
Schedule of Expenditures - General Fund	96
Schedule of Nutrition Program for the Elderly	101
Schedule of Projects Constructed with Special Sales Tax Proceeds	102
Community Development Block Grant - #16p-y-010-1-5834 - Project Cost Schedule	103
Community Development Block Grant - #16p-y-010-1-5834 - Source & Application of Funds Schedule	104
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*	105
Summary Schedule of Prior Audit Findings	107

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Berrien County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Berrien County, Georgia as of and for the year ended June 30, 2020, 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 15.8 percent, -1.4 percent, and 85.9 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Berrien County, Georgia, as of June 30, 2020, 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 financial 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 financial 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 financial 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 March 5, 2021, 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
March 5, 2021

BASIC FINANCIAL STATEMENTS

BERRIEN COUNTY, GEORGIA
Statement of Net Position
June 30, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Development Authority
ASSETS					
Cash and Cash Equivalents	$ 5,564,992	$ 21,651	$ 5,586,643	$ 349,177	$ 344,129
Receivables (Net of Allowance for Uncollectibles)	2,599,170	5,400	2,604,570	--	--
Inventories	--	8,677	8,677	--	--
Property Held for Resale	--	--	--	--	1,335,014
Prepaid Items	64,336	686	65,022	--	--
Capital Assets not Being Depreciated	637,210	882,570	1,519,780	--	30,000
Capital Assets Net of Accumulated Depreciation	12,618,010	2,413,018	15,031,028	11,294	210,712
Total Assets	21,483,718	3,332,002	24,815,720	360,471	1,919,855
DEFERRED OUTFLOWS OF RESOURCES					
Pension	--	--	--	81,109	--
OPEB	--	--	--	60,238	--
Total Deferred Outflows of Resources	--	--	--	141,347	--
LIABILITIES					
Accounts Payable	655,801	1,957	657,758	--	--
Accrued Liabilities	221,153	--	221,153	--	--
Intergovernmental Payable	20,949	--	20,949	--	--
Noncurrent Liabilities					
Due Within One Year	535,655	--	535,655	19,832	--
Due in More Than One Year	4,097,442	--	4,097,442	387,353	--
Total Liabilities	5,531,000	1,957	5,532,957	407,185	--
DEFERRED INFLOWS OF RESOURCES					
Pension	--	--	--	9,197	--
OPEB	--	--	--	112,283	--
Total Deferred Inflows of Resources	--	--	--	121,480	--
NET POSITION					
Net Investment in Capital Assets	9,086,838	3,295,588	12,382,426	11,294	240,712
Restricted for					
Public Works	903,587	--	903,587	--	--
Debt Service	61,827	--	61,827	--	--
Capital Outlay	982,334	--	982,334	--	--
Revolving Loan Program	979,244	--	979,244	--	--
Prior Year Program Income	--	--	--	85,159	--
Unrestricted	3,938,888	34,457	3,973,345	(123,300)	1,679,143
Total Net Position	$ 15,952,718	$ 3,330,045	$ 19,282,763	$ (26,847)	$ 1,919,855

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, 2020

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	$ 2,227,604	$ 509,759	$ 4,246	$ --
Judicial	1,534,310	492,639	586,247	--
Public Safety	5,155,479	1,281,012	153,545	6,831
Public Works	7,320,707	19,841	817,236	97,084
Health and Welfare	425,130	--	131,190	45,856
Culture and Recreation	563,445	78,267	15,105	--
Housing and Development	425,468	--	--	--
Interest on Long-Term Debt	145,433	--	--	--
Total Governmental Activities	17,797,576	2,381,518	1,707,569	149,771
Business-Type Activities				
Airport	173,861	14,993	--	18,814
Total Business-Type Activities	173,861	14,993	--	18,814
Total Primary Government	$ 17,971,437	$ 2,396,511	$ 1,707,569	$ 168,585
Component Units				
Board of Health	$ 445,045	$ 118,022	$ 336,330	$ --
Development Authority	79,334	15,601	42,500	11,822
Total Component Units	$ 524,379	$ 133,623	$ 378,830	$ 11,822
		General Revenues		
		Taxes		
		General Property		
		General Sales and Use		
		Selective Sales and Use		
		Business		
		Penalties and Interest on Delinquent Taxes		
		Interest Revenue		
		Miscellaneous		
		Gain on Disposition of Capital Assets		
		Total General Revenues		
		Change in Net Position		
		Net Position - Beginning		
		Net Position - Ending		

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

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Board of Health	Development Authority
$ (1,713,599)	$ --	$ (1,713,599)		
(455,424)	--	(455,424)		
(3,714,091)	--	(3,714,091)		
(6,386,546)	--	(6,386,546)		
(248,084)	--	(248,084)		
(470,073)	--	(470,073)		
(425,468)	--	(425,468)		
(145,433)	--	(145,433)		
(13,558,718)	--	(13,558,718)		
--	(140,054)	(140,054)		
--	(140,054)	(140,054)		
(13,558,718)	(140,054)	(13,698,772)		
			$ 9,307	$ --
			--	(9,411)
			9,307	(9,411)
6,447,534	--	6,447,534	--	--
7,019,467	--	7,019,467	--	--
47,346	--	47,346	--	--
802,072	--	802,072	--	--
73,520	--	73,520	--	--
23,254	--	23,254	--	2,416
41,494	--	41,494	--	2,000
397,878	--	397,878	--	--
14,852,565	--	14,852,565	--	4,416
1,293,847	(140,054)	1,153,793	9,307	(4,995)
14,658,871	3,470,099	18,128,970	(36,154)	1,924,850
$ 15,952,718	$ 3,330,045	$ 19,282,763	$ (26,847)	$ 1,919,855

BERRIEN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2020

	General	Fire	TSPLOST Discretionary
ASSETS			
Cash and Cash Equivalents	$ 1,887,748	$ 964,447	$ 861,160
Receivables (Net of Allowance for Uncollectibles)	984,248	--	68,400
Due from Other Funds	--	--	--
Total Assets	$ 2,871,996	$ 964,447	$ 929,560
LIABILITIES			
Accounts Payable	191,806	1,668	25,973
Accrued Liabilities	197,425	--	--
Intergovernmental Payable	--	--	--
Due to Other Funds	--	--	--
Total Liabilities	389,231	1,668	25,973
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue			
Property Taxes	554,183	--	--
Ambulance Fees	96,801	--	--
Total Deferred Inflows of Resources	650,984	--	--
FUND BALANCES			
Nonspendable	--	--	--
Restricted	--	--	903,587
Assigned	--	962,779	--
Unassigned	1,831,781	--	--
Total Fund Balances	1,831,781	962,779	903,587
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 2,871,996	$ 964,447	$ 929,560

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.
- Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.
- Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.
- Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:
  - Capital Leases
  - Certificates of Participation
  - Compensated Absences
  - Closure and Post-Closure Care Costs
    - Total Long-term liabilities
- Net Position of Governmental Activities

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

EIP Loan	SPLOST #5	TSPLOST	Other Governmental Funds	Total Governmental Funds
$ 553,555	$ 319,748	$ 20	$ 978,314	$ 5,564,992
425,689	665,562	427,048	28,223	2,599,170
--	--	--	1,794	1,794
$ 979,244	$ 985,310	$ 427,068	$ 1,008,331	$ 8,165,956
--	--	427,048	9,306	655,801
--	--	--	23,728	221,153
--	20,949	--	--	20,949
--	--	--	1,794	1,794
--	20,949	427,048	34,828	899,697
--	--	--	--	554,183
--	--	--	--	96,801
--	--	--	--	650,984
298,441	--	--	--	298,441
680,803	964,361	20	79,780	2,628,551
--	--	--	893,723	1,856,502
--	--	--	--	1,831,781
979,244	964,361	20	973,503	6,615,275
$ 979,244	$ 985,310	$ 427,068	$ 1,008,331	
				13,255,220
				650,984
				64,336
			$ (417,796)	
			(3,750,586)	
			(303,414)	
			(161,301)	
				(4,633,097)
				$ 15,952,718

BERRIEN COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	General	Fire	TSPLOST Discretionary
REVENUES			
Taxes	$ 7,621,900	$ 548,458	$ 775,761
Licenses and Permits	59,483	--	--
Intergovernmental	1,527,456	4,168	--
Charges for Services	1,381,759	--	--
Fines and Forfeitures	455,273	--	--
Investment Income	3,727	782	1,748
Contributions and Donations	275	--	--
Miscellaneous	41,494	10	--
Total Revenues	11,091,367	553,418	777,509
EXPENDITURES			
Current			
General Government	1,996,535	14,090	--
Judicial	1,300,279	--	--
Public Safety	4,180,742	79,860	--
Public Works	2,374,769	--	--
Health and Welfare	413,176	--	--
Culture and Recreation	120,279	--	--
Housing and Development	372,661	19,893	--
Capital Outlay	--	102,947	59,148
Debt Service	100,881	--	--
Intergovernmental	--	--	--
Total Expenditures	10,859,322	216,790	59,148
Excess (Deficiency) of Revenues Over (Under) Expenditures	232,045	336,628	718,361
OTHER FINANCING SOURCES (USES)			
Transfers In	193,171	--	--
Transfers Out	(528,563)	--	(193,171)
Proceeds of Capital Asset Dispositions	751	--	--
Insurance Recoveries	19,075	--	--
Total Other Financing Sources (Uses)	(315,566)	--	(193,171)
Net Change in Fund Balances	(83,521)	336,628	525,190
Fund Balances - Beginning	1,915,302	626,151	378,397
Fund Balances - Ending	$ 1,831,781	$ 962,779	$ 903,587

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

EIP Loan	SPLOST #5	TSPLOST	Other Governmental Funds	Total Governmental Funds
$ --	$ 1,026,047	$ 3,837,117	$ 466,769	$ 14,276,052
--	--	--	--	59,483
--	--	--	310,295	1,841,919
--	--	--	408,995	1,790,754
--	--	--	47,319	502,592
16,224	--	--	814	23,295
--	--	--	15,105	15,380
--	--	20	16,491	58,015
16,224	1,026,047	3,837,137	1,265,788	18,567,490
--	--	--	--	2,010,625
--	--	--	205,657	1,505,936
--	--	--	627,276	4,887,878
--	--	--	66,328	2,441,097
--	--	--	--	413,176
--	--	--	321,318	441,597
--	--	--	--	392,554
--	136,414	3,837,117	173,702	4,309,328
--	816,771	--	458,230	1,375,882
--	414,498	--	1,533	416,031
--	1,367,683	3,837,117	1,854,044	18,194,104
16,224	(341,636)	20	(588,256)	373,386
--	--	--	528,563	721,734
--	--	--	--	(721,734)
--	657,000	--	--	657,751
--	--	--	--	19,075
--	657,000	--	528,563	676,826
16,224	315,364	20	(59,693)	1,050,212
963,020	648,997	--	1,033,196	5,565,063
$ 979,244	$ 964,361	$ 20	$ 973,503	$ 6,615,275

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, 2020

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

Net change in fund balances - total governmental funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds*	$ 1,050,212
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	441,577
Depreciation Expense	(1,257,350)
	(815,773)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net position.	
Cost of Capital Assets Sold/Disposed	(1,090,208)
Accumulated Depreciation	816,363
	(273,845)
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	113,887
Charges for Services	7,065
	120,952
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*.	
Principal Repayments	
Capital Leases	839,166
Notes Payable	88,036
Certificates of Participation	292,716
	1,219,918
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*.	
Compensated Absences	(12,966)
Landfill Closure and Post-Closure Care Costs	14,640
Prepaid Items	(9,291)
	(7,617)
Change in net position of governmental activities reported in the *Statement of Activities*	$ 1,293,847

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

BERRIEN COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2020

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 21,651	$ 21,651
Receivables (Net of Allowance for Uncollectibles)	5,400	5,400
Inventories	8,677	8,677
Prepaid Items	686	686
Total Current Assets	36,414	36,414
Noncurrent Assets		
Capital Assets not Being Depreciated	882,570	882,570
Capital Assets Net of Accumulated Depreciation	2,413,018	2,413,018
Total Noncurrent Assets	3,295,588	3,295,588
Total Assets	3,332,002	3,332,002
LIABILITIES		
Current Liabilities		
Accounts Payable	1,957	1,957
Total Current Liabilities	1,957	1,957
Total Liabilities	1,957	1,957
NET POSITION		
Investment In Capital Assets	3,295,588	3,295,588
Unrestricted	34,457	34,457
Total Net Position	$ 3,330,045	$ 3,330,045

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

BERRIEN COUNTY, GEORGIA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 14,993	$ 14,993
Total Operating Revenues	14,993	14,993
OPERATING EXPENSES		
Purchased/Contracted Services	17,807	17,807
Supplies	18,454	18,454
Depreciation	137,600	137,600
Total Operating Expenses	173,861	173,861
Operating Income (Loss)	(158,868)	(158,868)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	18,814	18,814
Miscellaneous	--	--
Total Nonoperating Revenues (Expenses)	18,814	18,814
Changes in Net Position	(140,054)	(140,054)
Net Position - Beginning	3,470,099	3,470,099
Net Position - Ending	$ 3,330,045	$ 3,330,045

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

BERRIEN COUNTY, GEORGIA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 16,096	$ 16,096
Payments to Suppliers	(36,629)	(36,629)
Net Cash Provided (Used) By Operating Activities	(20,533)	(20,533)
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Grants	22,963	22,963
Net Cash Provided (Used) By Capital and Related Financing Activities	22,963	22,963
Net Increase (Decrease) in Cash and Cash Equivalents	2,430	2,430
Cash and Cash Equivalents - Beginning of Year	19,221	19,221
Cash and Cash Equivalents - End of Year	$ 21,651	$ 21,651
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (158,868)	$ (158,868)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	137,600	137,600
(Increase) Decrease in Accounts Receivable	1,103	1,103
(Increase) Decrease in Inventories	(2,165)	(2,165)
Increase (Decrease) in Accounts Payable	1,797	1,797
Net Cash Provided (Used) By Operating Activities	$ (20,533)	$ (20,533)

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, 2020

	Agency Funds
ASSETS	
Cash	$ 435,723
Total Assets	$ 435,723
LIABILITIES	
Due to Others	$ 435,723
Total Liabilities	$ 435,723

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, while business-type activities incorporate data from the County's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. 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 — governmental, proprietary, and fiduciary — are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed

in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

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

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

The *SPLOST #5 Fund* accounts for the special purpose local option sales tax imposed for the six-year period January 1, 2018 - December 31, 2023.

The *CDBG - RDF Fund* accounts for improvements to the building facade of the former Miller Building on the courthouse square.

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 so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

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 so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

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.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes 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 both the government-wide and proprietary fund 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
Airport System	$ 25,000	15-40

5. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Premiums and discounts are deferred and amortized over the life of the debt using the effective interest method. Debt issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred.

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

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 one type of item which arises under the 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 and proprietary 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 – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

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

9. Fund Balance Policies

Fund balance of governmental funds is reported in various classifications based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The fund balance classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance includes amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority.

Assigned fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned fund balance is the residual classification for the General Fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Board of County Commissioners is the highest level of decision-making authority for the County that can, by board approval, commit fund balance. Once approved, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

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

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes were levied on August 29, 2019, payable December 20, 2019, and attached as an enforceable lien on property as of January 1, 2019. The billings are considered past due after December 20, 2019, 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 vacation benefits, which are eligible for payment upon separation from County service. The liability for such leave is reported as incurred in the government-wide and proprietary fund 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.

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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.

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			
Board of Commissioners	$ 138,077	$ 145,551	$ (7,474)
Tax Commissioner	293,704	297,837	(4,133)
Tax Assessor	215,484	217,361	(1,877)
Superior Court	113,205	121,389	(8,184)
VAP	310,493	354,847	(44,354)
Emergency Medical Service	985,550	1,015,867	(30,317)
Coroner/Medical Examiner	20,146	21,967	(1,821)
Animal Control	48,873	49,912	(1,039)
Emergency Management	50,632	62,224	(11,592)
Forest Resources	--	3,572	(3,572)
Planning and Zoning	109,234	110,054	(820)
Chamber of Commerce	91,319	94,059	(2,740)
Transfers Out	451,532	528,563	(77,031)
Jail Special Revenue Fund	27,300	59,527	(32,227)
Sheriff's Drug Special Revenue Fund	1,500	9,054	(7,554)
Mental Health Special Revenue Fund	34,986	35,934	(948)

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, 2020, 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	TSPLOST Discretionary	EIP Loan	SPLOST #5	TSPLOST	Nonmajor Governmental Funds	Airport	Total
Taxes	$ 694,569	$ --	$ --	$ --	$ --	$ --	$ --	$ 694,569
Accounts	290,205	--	--	581,925	--	28,223	--	900,353
Intergovernmental	213,326	68,400	--	83,637	427,048	--	5,400	797,811
Notes Receivable	--	--	425,689	--	--	--	--	425,689
Gross Receivables	1,198,100	68,400	425,689	665,562	427,048	28,223	5,400	2,818,422
Less: Allowance for Uncollectibles	(213,852)	--	--	--	--	--	--	(213,852)
	$ 984,248	$ 68,400	$ 425,689	$ 665,562	$ 427,048	$ 28,223	$ 5,400	$ 2,604,570

C. Capital Assets

Capital asset activity for the year ended June 30, 2020, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	$ 556,672	$ --	$ --	$ 556,672
Construction in Progress	131,513	201,136	(252,111)	80,538
Total Capital Assets Not Being Depreciated	688,185	201,136	(252,111)	637,210
Capital Assets Being Depreciated				
Buildings	14,817,471	8,546	--	14,826,017
Infrastructure	4,119,295	--	252,111	4,371,406
Improvements Other Than Buildings	1,147,496	--	--	1,147,496
Machinery and Equipment	6,997,211	231,895	(1,090,208)	6,138,898
Total Capital Assets Being Depreciated	27,081,473	240,441	(838,097)	26,483,817
Less Accumulated Depreciation For				
Buildings	(5,642,652)	(376,134)	--	(6,018,786)
Infrastructure	(2,304,302)	(216,077)	--	(2,520,379)
Improvements Other Than Buildings	(764,981)	(53,733)	--	(818,714)
Machinery and Equipment	(4,712,885)	(611,406)	816,363	(4,507,928)
Total Accumulated Depreciation	(13,424,820)	(1,257,350)	816,363	(13,865,807)
Total Capital Assets Being Depreciated, Net	13,656,653	(1,016,909)	(21,734)	12,618,010
Governmental Activities Capital Assets, Net	$ 14,344,838	$ (815,773)	$ (273,845)	$ 13,255,220

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets Not Being Depreciated				
Land	$ 882,570	$ --	$ --	$ 882,570
Total Capital Assets Not Being Depreciated	882,570	--	--	882,570
Capital Assets Being Depreciated				
Buildings and System	3,584,647	--	--	3,584,647
Total Capital Assets Being Depreciated	3,584,647	--	--	3,584,647
Less Accumulated Depreciation For				
Buildings and System	(1,034,029)	(137,600)	--	(1,171,629)
Total Accumulated Depreciation	(1,034,029)	(137,600)	--	(1,171,629)
Total Capital Assets Being Depreciated, Net	2,550,618	(137,600)	--	2,413,018
Business-Type Activities Capital Assets, Net	$ 3,433,188	$ (137,600)	$ --	$ 3,295,588

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

Governmental Activities	
General Government	$ 196,881
Judicial	26,447
Public Safety	323,487
Public Works	565,575
Health and Welfare	11,954
Culture and Recreation	121,428
Housing and Development	11,578
Total Depreciation Expense	$ 1,257,350
Business-Type Activities	
Airport	$ 137,600
Total Depreciation Expense	$ 137,600

Discretely Presented Component Unit

	Beginning Balance	Increases	Decreases	Ending Balance
Development Authority				
Capital Assets Not Being Depreciated				
Land	$ 30,000	$ --	$ --	$ 30,000
Total Capital Assets Not Being Depreciated	30,000	--	--	30,000
Capital Assets Being Depreciated				
Buildings	180,064	--	--	180,064
Improvements Other Than Buildings	8,000	48,200	--	56,200
Total Capital Assets Being Depreciated	188,064	48,200	--	236,264
Less Accumulated Depreciation For				
Buildings	(15,389)	(6,025)	--	(21,414)
Improvements Other Than Buildings	(2,133)	(2,005)	--	(4,138)
Total Accumulated Depreciation	(17,522)	(8,030)	--	(25,552)
Total Capital Assets Being Depreciated, Net	170,542	40,170	--	210,712
Development Authority Capital Assets, Net	$ 200,542	$ 40,170	$ --	$ 240,712

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of June 30, 2020 was as follows:

Due From / To Other funds

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental Funds	Nonmajor Governmental Funds	$ 1,794
		$ 1,794

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, 2020 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	TSPLOST Discretionary Special Revenue Fund	$ 193,171
Nonmajor Governmental Funds	General Fund	528,563
		$ 721,734

The General Fund transferred $238,097 to a Nonmajor Governmental Fund to finance E-911 expenditures. The General Fund transferred $290,466 to a Nonmajor Governmental Fund to finance recreation expenditures. The TSPLOST Discretionary Fund transferred $193,171 to the General Fund to finance transportation project activities.

E. Short-Term Debt

On July 17, 2019, the County established a $2,000,000 line of credit with Bank of Alapaha due December 21, 2019 at 3.75% interest for operations. Short-term liability activity for the year ended June 30, 2020 was as follows:

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

F. Lease Obligations

The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Amortization for the period is included in depreciation. Capital assets subject to lease obligations at June 30, 2020 were as follows:

	Governmental Activities
Machinery and Equipment	$ 789,460
Less: Accumulated Depreciation	(397,252)
Total	$ 392,208

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2020, were as follows:

Year Ending June 30	Governmental Activities
2021	$ 239,431
2022	63,492
2023	37,585
2024	132,510
Total Minimum Lease Payments	473,018
Less: Amounts Representing Interest	(55,222)
Present Value of Minimum Lease Payments	$ 417,796

G. Long-Term Debt

Certificates of Participation

On July 7, 2016, the County issued $4,916,625 in ACCG Series 2016 certificates of participation with interest at 2.634%. The proceeds were used to refund $4,770,000 of outstanding ACCG Series 2006 certificates of participation which had interest rates ranging from 4% to 4.35%. The 2006 Series certificates were used to finance the acquisition, construction, and equipping of the County courthouse annex building. The County refunded the 2006 Series certificates to reduce its total debt service payments over 15 years by $625,519 and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) of $426,024. Annual debt service requirements to maturity for the certificates of participation as of June 30, 2020 were as follows:

Year Ending	Governmental Activities		
June 30	Principal	Interest	Total
2021	$ 300,519	$ 95,180	$ 395,699
2022	308,531	87,168	395,699
2023	316,757	78,942	395,699
2024	325,201	70,497	395,698
2025	333,871	61,827	395,698
2026 - 2030	1,807,715	170,778	1,978,493
2031 - 2035	357,992	4,732	362,724
Total	$ 3,750,586	$ 569,124	$ 4,319,710

H. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 290,448	$ 306,325	$ (293,359)	$ 303,414	$ --
Capital Leases	1,256,962	--	(839,166)	417,796	218,636
Notes Payable	88,036	--	(88,036)	--	--
Certificates of Participation	4,043,302	--	(292,716)	3,750,586	300,519
Closure and Post-Closure Care Costs	175,941	--	(14,640)	161,301	16,500
	$ 5,854,689	$ 306,325	$ (1,527,917)	$ 4,633,097	$ 535,655

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

I. Pensions

Effective November 1, 2016, the County merged its existing 401a defined contribution plans into a new defined contribution plan, the 401a Defined Contribution Plan for Employees of Berrien County administered by the County with Reliance 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, 2020, no employee contributions were made and the County elected to contribute $103,224 to the plan.

J. 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, 2020 was $161,301. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

K. Fund Balances

The classifications of fund balances reported in the governmental funds as of June 30, 2020 were as follows:

	General	Fire	TSPLOST Discretionary	EIP Loan	SPLOST #5	TSPLOST	Other Governmental Funds	Total Governmental Funds
Nonspendable								
Notes Receivable	$ --	$ --	$ --	$ 298,441	$ --	$ --	$ --	$ 298,441
	--	--	--	298,441	--	--	--	298,441
Restricted								
Public Works	--	--	903,587	--	--	--	--	903,587
Housing and Development	--	--	--	680,803	--	--	--	680,803
Capital Outlay	--	--	--	--	964,361	20	17,953	982,334
Debt Service	--	--	--	--	--	--	61,827	61,827
	--	--	903,587	680,803	964,361	20	79,780	2,628,551
Assigned								
Judicial	--	--	--	--	--	--	616,038	616,038
Public Safety	--	962,779	--	--	--	--	74,614	1,037,393
Public Works	--	--	--	--	--	--	179,864	179,864
Culture and Recreation	--	--	--	--	--	--	23,187	23,187
Capital Outlay	--	--	--	--	--	--	20	20
	--	962,779	--	--	--	--	893,723	1,856,502
Unassigned, Reported In								
General Fund	1,831,781	--	--	--	--	--	--	1,831,781
	1,831,781	--	--	--	--	--	--	1,831,781
Total Fund Balances	$ 1,831,781	$ 962,779	$ 903,587	$ 979,244	$ 964,361	$ 20	$ 973,503	$ 6,615,275

L. 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 $21,425,279.

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.

M. 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.

N. 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, 2020, the County paid $14,169 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, 2020

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 8,132,578	$ 8,138,407	$ 7,621,900	$ (516,507)
Licenses and Permits	57,050	57,050	59,483	2,433
Intergovernmental	564,879	593,208	1,527,456	934,248
Charges for Services	1,703,450	1,703,450	1,381,759	(321,691)
Fines and Forfeitures	366,860	366,860	455,273	88,413
Interest Revenue	2,000	2,000	3,727	1,727
Contributions and Donations	--	--	275	275
Miscellaneous	770,282	770,282	41,494	(728,788)
Total Revenues	11,597,099	11,631,257	11,091,367	(539,890)
EXPENDITURES				
Board of Commissioners	138,077	138,077	145,551	(7,474)
Administration	931,382	932,317	828,016	104,301
Elections	99,180	103,151	99,767	3,384
Tax Commissioner	290,874	293,704	297,837	(4,133)
Tax Assessor	212,175	215,484	217,361	(1,877)
General Government Buildings and Plant	425,810	466,355	418,553	47,802
Superior Court	113,205	113,205	121,389	(8,184)
Clerk of Superior Court	299,330	299,330	290,425	8,905
District Attorney	40,660	40,660	40,588	72
Magistrate Court	287,406	287,406	278,157	9,249
Probate Court	125,601	125,601	125,582	19
Public Defender	103,561	103,561	89,291	14,270
VAP	310,493	310,493	354,847	(44,354)
Sheriff	1,743,647	1,866,990	1,752,060	114,930
Jail	1,404,121	1,404,121	1,369,043	35,078
Search and Rescue	2,020	2,020	--	2,020
Emergency Medical Service	978,992	985,550	1,015,867	(30,317)
Coroner/Medical Examiner	20,146	20,146	21,967	(1,821)
Animal Control	43,407	48,873	49,912	(1,039)
Emergency Management	32,632	50,632	62,224	(11,592)
Highways and Streets	2,324,324	2,220,056	2,200,425	19,631
Maintenance and Shop	178,086	178,086	174,344	3,742
DFACS	30,040	30,040	27,865	2,175
Transit Vans	135,280	135,280	132,148	3,132
Board of Education	242,000	242,000	176,663	65,337
Other Health and Welfare	76,500	76,500	76,500	--
Senior Citizens Center	37,745	37,745	35,115	2,630
Library	89,000	89,000	85,164	3,836
Extension Service	108,719	108,719	97,023	11,696
Forest Resources	--	--	3,572	(3,572)
Planning and Zoning	108,871	109,234	110,054	(820)
Chamber of Commerce	91,319	91,319	94,059	(2,740)
Economic Development	73,345	73,345	67,953	5,392
Total Expenditures	11,097,948	11,199,000	10,859,322	339,678
Excess (Deficiency) of Revenues Over (Under) Expenditures	499,151	432,257	232,045	(200,212)

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
OTHER FINANCING SOURCES (USES)				
Transfers In				
TSPLOST Discretionary Special Revenue Fund	--	--	193,171	193,171
Transfers Out				
E-911 Special Revenue Fund	(285,716)	(238,097)	(238,097)	--
Recreation Special Revenue Fund	(205,035)	(205,035)	(290,466)	(85,431)
Airport Enterprise Fund	(8,400)	(8,400)	--	8,400
Proceeds of Capital Asset Dispositions	--	--	751	751
Insurance Recoveries	--	19,275	19,075	(200)
Total Other Financing Sources (Uses)	(499,151)	(432,257)	(315,566)	116,691
Net Change in Fund Balances	--	--	(83,521)	(83,521)
Fund Balances - Beginning	1,915,302	1,915,302	1,915,302	--
Fund Balances - Ending	$ 1,915,302	$ 1,915,302	$ 1,831,781	$ (83,521)

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, 2020

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 502,652	$ 548,458	$ 548,458	$ 45,806
Intergovernmental	--	--	4,168	4,168
Interest Revenue	--	--	782	782
Miscellaneous	--	--	10	10
Total Revenues	502,652	548,458	553,418	50,766
EXPENDITURES				
Administration	342,736	322,431	14,088	328,648
Nashville	34,020	39,161	32,537	1,483
Alapaha	20,447	20,447	19,582	865
West Berrien	20,755	35,550	24,398	(3,643)
East Berrien	22,431	37,101	37,062	(14,631)
Ray City	8,870	15,768	15,767	(6,897)
Enigma	15,522	32,678	34,279	(18,757)
New Lois	14,059	21,510	19,184	(5,125)
Forestry	23,812	23,812	19,893	3,919
Total Expenditures	502,652	548,458	216,790	285,862
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	336,628	336,628
Net Change in Fund Balances	--	--	336,628	336,628
Fund Balances - Beginning	626,151	626,151	626,151	--
Fund Balances - Ending	$ 626,151	$ 626,151	$ 962,779	$ 336,628

BERRIEN COUNTY, GEORGIA
TSPLOST Discretionary Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ --	$ 719,000	$ 775,761	$ 775,761
Interest Revenue	--	--	1,748	1,748
Total Revenues	--	719,000	777,509	777,509
EXPENDITURES				
Capital Outlay	--	194,000	59,148	(59,148)
Total Expenditures	--	194,000	59,148	(59,148)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	525,000	718,361	718,361
OTHER FINANCING SOURCES (USES)				
Transfers In				
Transfers Out				
General Fund	--	(525,000)	(193,171)	(193,171)
Total Other Financing Sources (Uses)	--	(525,000)	(193,171)	(193,171)
Net Change in Fund Balances	--	--	525,190	525,190
Fund Balances - Beginning	378,397	378,397	378,397	--
Fund Balances - Ending	$ 378,397	$ 378,397	$ 903,587	$ 525,190

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Interest Revenue	$ --	$ 583	$ 16,224	$ 16,224
Miscellaneous	--	120,916	--	--
Total Revenues	--	121,499	16,224	16,224
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	121,499	16,224	16,224
Net Change in Fund Balances	--	121,499	16,224	16,224
Fund Balances - Beginning	963,020	963,020	963,020	--
Fund Balances - Ending	$ 963,020	$ 1,084,519	$ 979,244	$ 16,224

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	$ 145,551	$ --	$ 145,551
Administration	828,016	(10,550)	817,466
Elections	99,767	--	99,767
Tax Commissioner	297,837	--	297,837
Tax Assessor	217,361	--	217,361
General Government Buildings and Plant	418,553	--	418,553
	2,007,085	(10,550)	1,996,535
Judicial	1,300,279	--	1,300,279
Public Safety			
Sheriff	1,752,060	(88,531)	1,663,529
Jail	1,369,043	--	1,369,043
Emergency Medical Service	1,015,867	(1,800)	1,014,067
Coroner/Medical Examiner	21,967	--	21,967
Animal Control	49,912	--	49,912
Emergency Management	62,224	--	62,224
	4,271,073	(90,331)	4,180,742
Public Works			
Highways and Streets	2,200,425	--	2,200,425
Maintenance and Shop	174,344	--	174,344
	2,374,769	--	2,374,769
Health and Welfare	413,176	--	413,176
Culture and Recreation	120,279	--	120,279
Housing and Development	372,661	--	372,661
Debt Service	--	100,881	100,881
Total Expenditures	10,859,322	--	10,859,322
OTHER FINANCING SOURCES (USES)			
Transfers Out	528,563	--	528,563
Total	$ 11,387,885	$ --	$ 11,387,885

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.

BERRIEN COUNTY, GEORGIA
General Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 1,887,748	$ 1,899,314
Receivables (Net of Allowance for Uncollectibles)		
Taxes	617,281	533,091
Accounts	153,641	154,323
Intergovernmental	213,326	163,763
Due from Other Funds		
Drug Abuse Treatment & Education Special Revenue Fund	--	1,486
Total Assets	$ 2,871,996	$ 2,751,977
LIABILITIES		
Accounts Payable	191,806	149,706
Accrued Liabilities	197,425	156,937
Total Liabilities	389,231	306,643
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	554,183	440,296
Ambulance Fees	96,801	89,736
Total Deferred Inflows of Resources	650,984	530,032
FUND BALANCES		
Unassigned	1,831,781	1,915,302
Total Fund Balances	1,831,781	1,915,302
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 2,871,996	$ 2,751,977

BERRIEN COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 7,621,900	$ 7,604,827
Licenses and Permits	59,483	59,507
Intergovernmental	1,527,456	1,336,296
Charges for Services	1,381,759	1,619,104
Fines and Forfeitures	455,273	454,662
Interest Revenue	3,727	2,834
Contributions and Donations	275	228
Miscellaneous	41,494	66,828
Total Revenues	11,091,367	11,144,286
EXPENDITURES		
Current		
General Government	1,996,535	1,996,717
Judicial	1,300,279	1,159,551
Public Safety	4,180,742	4,093,177
Public Works	2,374,769	2,495,964
Health and Welfare	413,176	439,422
Culture and Recreation	120,279	120,802
Housing and Development	372,661	385,011
Debt Service	100,881	268,132
Total Expenditures	10,859,322	10,958,776
Excess (Deficiency) of Revenues Over (Under) Expenditures	232,045	185,510
OTHER FINANCING SOURCES (USES)		
Transfers In		
TSPLOST Discretionary Special Revenue Fund	193,171	176,529
CDBG Capital Projects Fund	--	10
Transfers Out		
E-911 Special Revenue Fund	(238,097)	(300,546)
Recreation Special Revenue Fund	(290,466)	(259,298)
CDBG - Roads Capital Projects Fund	--	(10)
Airport Enterprise Fund	--	(500)
Proceeds of Capital Asset Dispositions	751	117,818
Insurance Recoveries	19,075	111,825
Total Other Financing Sources (Uses)	(315,566)	(154,172)
Net Change in Fund Balances	(83,521)	31,338
Fund Balances - Beginning	1,915,302	1,883,964
Fund Balances - Ending	$ 1,831,781	$ 1,915,302

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 964,447	$ 640,413
Receivables		
Accounts	--	1,122
Total Assets	$ 964,447	$ 641,535
LIABILITIES		
Accounts Payable	$ 1,668	$ 15,384
Total Liabilities	1,668	15,384
FUND BALANCES		
Assigned	962,779	626,151
Total Liabilities and Fund Balances	$ 964,447	$ 641,535

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 548,458	$ 484,424
Intergovernmental	4,168	--
Interest Revenue	782	281
Miscellaneous	10	15
Total Revenues	553,418	484,720
EXPENDITURES		
Current		
General Government	14,090	165
Public Safety	79,860	127,433
Housing and Development	19,893	22,167
Capital Outlay	102,947	14,747
Total Expenditures	216,790	164,512
Excess (Deficiency) of Revenues Over (Under) Expenditures	336,628	320,208
Net Change in Fund Balances	336,628	320,208
Fund Balances - Beginning	626,151	305,943
Fund Balances - Ending	$ 962,779	$ 626,151

BERRIEN COUNTY, GEORGIA
TSPLOST Discretionary Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 861,160	$ 314,928
Receivables		
Intergovernmental	68,400	63,469
Total Assets	$ 929,560	$ 378,397
LIABILITIES		
Accounts Payable	$ 25,973	$ --
Total Liabilities	25,973	--
FUND BALANCES		
Restricted	903,587	378,397
Total Fund Balances	903,587	378,397
Total Liabilities and Fund Balances	$ 929,560	$ 378,397

BERRIEN COUNTY, GEORGIA
TSPLOST Discretionary Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 775,761	$ 554,926
Interest Revenue	1,748	--
Total Revenues	777,509	554,926
EXPENDITURES		
Capital Outlay	59,148	--
Total Expenditures	59,148	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	718,361	554,926
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(193,171)	(176,529)
Total Other Financing Sources (Uses)	(193,171)	(176,529)
Net Change in Fund Balances	525,190	378,397
Fund Balances - Beginning	378,397	--
Fund Balances - Ending	$ 903,587	$ 378,397

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 553,555	$ 424,140
Receivables		
Notes	425,689	538,880
Total Assets	$ 979,244	$ 963,020
FUND BALANCES		
Nonspendable	$ 298,441	$ 410,809
Restricted	680,803	552,211
Total Fund Balances	$ 979,244	$ 963,020

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Interest Revenue	$ 16,224	$ 21,367
Total Revenues	16,224	21,367
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,224	21,367
Net Change in Fund Balances	16,224	21,367
Fund Balances - Beginning	963,020	941,653
Fund Balances - Ending	$ 979,244	$ 963,020

BERRIEN COUNTY, GEORGIA
SPLOST #5 Capital Projects Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 319,748	$ 570,055
Receivables		
Accounts	581,925	--
Intergovernmental	83,637	114,824
Total Assets	$ 985,310	$ 684,879
LIABILITIES		
Intergovernmental Payable	$ 20,949	$ 35,882
Total Liabilities	20,949	35,882
FUND BALANCES		
Restricted	964,361	648,997
Total Fund Balances	964,361	648,997
Total Liabilities and Fund Balances	$ 985,310	$ 684,879

BERRIEN COUNTY, GEORGIA
SPLOST #5 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 1,026,047	$ 988,883
Total Revenues	1,026,047	988,883
EXPENDITURES		
Capital Outlay	136,414	442,976
Debt Service	816,771	61,050
Intergovernmental	414,498	397,664
Total Expenditures	1,367,683	901,690
Excess (Deficiency) of Revenues Over (Under) Expenditures	(341,636)	87,193
OTHER FINANCING SOURCES (USES)		
Proceeds of Capital Asset Dispositions	657,000	--
Capital Leases	--	255,795
Total Other Financing Sources (Uses)	657,000	255,795
Net Change in Fund Balances	315,364	342,988
Fund Balances - Beginning	648,997	306,009
Fund Balances - Ending	$ 964,361	$ 648,997

BERRIEN COUNTY, GEORGIA
TSPLOST Capital Projects Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 20	$ --
Receivables		
Intergovernmental	427,048	--
Total Assets	$ 427,068	$ --
LIABILITIES		
Accounts Payable	$ 427,048	$ --
Total Liabilities	427,048	--
FUND BALANCES		
Restricted	20	--
Total Fund Balances	20	--
Total Liabilities and Fund Balances	$ 427,068	$ --

BERRIEN COUNTY, GEORGIA
TSPLOST Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 3,837,117	$ --
Miscellaneous	20	--
Total Revenues	3,837,137	--
EXPENDITURES		
Capital Outlay	3,837,117	--
Total Expenditures	3,837,117	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	20	--
Net Change in Fund Balances	20	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 20	$ --

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, 2020

	Special Revenue Funds						
	E-911	Solid Waste	Jail	Recreation	Sheriff's Drug	Drug Abuse Treatment & Education	Mental Health
ASSETS							
Cash and Cash Equivalents	$ 19,257	$ 186,825	$ 44,317	$ 30,650	$ 1,147	$ 604,970	$ 11,348
Receivables	28,223	--	--	--	--	--	--
Due from Other Funds	--	--	--	--	--	1,794	--
Total Assets	$ 47,480	$ 186,825	$ 44,317	$ 30,650	$ 1,147	$ 606,764	$ 11,348
LIABILITIES							
Accounts Payable	$ 671	$ 6,961	$ --	$ 1,394	$ --	$ 280	$ --
Accrued Liabilities	17,659	--	--	6,069	--	--	--
Due to Other Funds	--	--	--	--	--	--	1,794
Total Liabilities	18,330	6,961	--	7,463	--	280	1,794
FUND BALANCES							
Restricted	--	--	--	--	--	--	--
Assigned	29,150	179,864	44,317	23,187	1,147	606,484	9,554
Total Fund Balances	29,150	179,864	44,317	23,187	1,147	606,484	9,554
Total Liabilities and Fund Balances	$ 47,480	$ 186,825	$ 44,317	$ 30,650	$ 1,147	$ 606,764	$ 11,348

	Capital Projects Funds					Debt Service Funds	Total Nonmajor Governmental Funds
	Total	SPLOST #4	CDBG - RDF	CDBG - Roads	Total	SPLOST	
	$ 898,514	$ 17,953	$ 10	$ 10	$ 17,973	$ 61,827	$ 978,314
	28,223	--	--	--	--	--	28,223
	1,794	--	--	--	--	--	1,794
	$ 928,531	$ 17,953	$ 10	$ 10	$ 17,973	$ 61,827	$ 1,008,331
	$ 9,306	$ --	$ --	$ --	$ --	$ --	$ 9,306
	23,728	--	--	--	--	--	23,728
	1,794	--	--	--	--	--	1,794
	34,828	--	--	--	--	--	34,828
	--	17,953	--	--	17,953	61,827	79,780
	893,703	--	10	10	20	--	893,723
	893,703	17,953	10	10	17,973	61,827	973,503
	$ 928,531	$ 17,953	$ 10	$ 10	$ 17,973	$ 61,827	$ 1,008,331

BERRIEN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2020

	Special Revenue Funds						
	E-911	Solid Waste	Jail	Recreation	Sheriff's Drug	Drug Abuse Treatment & Education	Mental Health
REVENUES							
Taxes	$ --	$ 71,070	$ --	$ --	$ --	$ --	$ --
Intergovernmental	--	--	--	--	--	177,435	35,817
Charges for Services	336,322	800	--	71,873	--	--	--
Fines and Forfeitures	--	--	29,140	--	9,952	8,227	--
Interest Revenue	38	213	499	23	--	--	--
Contributions and Donations	--	--	--	15,105	--	--	--
Miscellaneous	291	9,806	--	6,394	--	--	--
Total Revenues	336,651	81,889	29,639	93,395	9,952	185,662	35,817
EXPENDITURES							
Current							
Judicial	--	--	--	--	--	169,723	35,934
Public Safety	612,907	--	1,909	--	9,054	3,406	--
Public Works	--	66,328	--	--	--	--	--
Culture and Recreation	--	--	--	321,318	--	--	--
Capital Outlay	8,546	--	57,618	10,495	--	--	--
Debt Service	--	--	--	21,000	--	--	--
Intergovernmental	--	--	--	--	--	--	--
Total Expenditures	621,453	66,328	59,527	352,813	9,054	173,129	35,934
Excess (Deficiency) of Revenues Over (Under) Expenditures	(284,802)	15,561	(29,888)	(259,418)	898	12,533	(117)
OTHER FINANCING SOURCES (USES)							
Transfers In	238,097	--	--	290,466	--	--	--
Total Other Financing Sources (Uses)	238,097	--	--	290,466	--	--	--
Net Change in Fund Balances	(46,705)	15,561	(29,888)	31,048	898	12,533	(117)
Fund Balances - Beginning	75,855	164,303	74,205	(7,861)	249	593,951	9,671
Fund Balances - Ending	$ 29,150	$ 179,864	$ 44,317	$ 23,187	$ 1,147	$ 606,484	$ 9,554

	Capital Projects Funds				Debt Service Funds	Total Nonmajor Governmental Funds
Total	SPLOST #4	CDBG - RDF	CDBG - Roads	Total	SPLOST	
$ 71,070	$ --	$ --	$ --	$ --	$ 395,699	$ 466,769
213,252	--	--	97,043	97,043	--	310,295
408,995	--	--	--	--	--	408,995
47,319	--	--	--	--	--	47,319
773	--	--	--	--	41	814
15,105	--	--	--	--	--	15,105
16,491	--	--	--	--	--	16,491
773,005	--	--	97,043	97,043	395,740	1,265,788
205,657	--	--	--	--	--	205,657
627,276	--	--	--	--	--	627,276
66,328	--	--	--	--	--	66,328
321,318	--	--	--	--	--	321,318
76,659	--	--	97,043	97,043	--	173,702
21,000	41,531	--	--	41,531	395,699	458,230
--	1,533	--	--	1,533	--	1,533
1,318,238	43,064	--	97,043	140,107	395,699	1,854,044
(545,233)	(43,064)	--	--	(43,064)	41	(588,256)
528,563	--	--	--	--	--	528,563
528,563	--	--	--	--	--	528,563
(16,670)	(43,064)	--	--	(43,064)	41	(59,693)
910,373	61,017	10	10	61,037	61,786	1,033,196
$ 893,703	$ 17,953	$ 10	$ 10	$ 17,973	$ 61,827	$ 973,503

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 19,257	$ 61,567
Receivables		
Accounts	28,223	28,021
Total Assets	$ 47,480	$ 89,588
LIABILITIES		
Accounts Payable	$ 671	$ 836
Accrued Liabilities	17,659	12,897
Total Liabilities	18,330	13,733
FUND BALANCES		
Assigned	29,150	75,855
Total Fund Balances	29,150	75,855
Total Liabilities and Fund Balances	$ 47,480	$ 89,588

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Charges for Services	$ 336,322	$ 332,499
Interest Revenue	38	32
Miscellaneous	291	205
Total Revenues	336,651	332,736
EXPENDITURES		
Current		
Public Safety	612,907	612,020
Capital Outlay	8,546	--
Total Expenditures	621,453	612,020
Excess (Deficiency) of Revenues Over (Under) Expenditures	(284,802)	(279,284)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	238,097	300,546
Total Other Financing Sources (Uses)	238,097	300,546
Net Change in Fund Balances	(46,705)	21,262
Fund Balances - Beginning	75,855	54,593
Fund Balances - Ending	$ 29,150	$ 75,855

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, 2020

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 364,934	$ 336,322	$ (28,612)
Interest Revenue	25	38	13
Miscellaneous	--	291	291
Total Revenues	364,959	336,651	(28,308)
EXPENDITURES			
Current			
Public Safety	650,675	612,907	37,768
Capital Outlay	--	8,546	(8,546)
Total Expenditures	650,675	621,453	29,222
Excess (Deficiency) of Revenues Over (Under) Expenditures	(285,716)	(284,802)	914
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	238,097	238,097	--
Total Other Financing Sources (Uses)	238,097	238,097	--
Net Change in Fund Balances	(47,619)	(46,705)	914
Fund Balances - Beginning	75,855	75,855	--
Fund Balances - Ending	$ 28,236	$ 29,150	$ 914

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 186,825	$ 165,022
Total Assets	$ 186,825	$ 165,022
LIABILITIES		
Accounts Payable	$ 6,961	$ 719
Total Liabilities	6,961	719
FUND BALANCES		
Assigned	179,864	164,303
Total Fund Balances	179,864	164,303
Total Liabilities and Fund Balances	$ 186,825	$ 165,022

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 71,070	$ 68,100
Intergovernmental	--	6,352
Charges for Services	800	4,522
Interest Revenue	213	170
Miscellaneous	9,806	11,166
Total Revenues	81,889	90,310
EXPENDITURES		
Current		
Public Works	66,328	83,082
Capital Outlay	--	24,013
Total Expenditures	66,328	107,095
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,561	(16,785)
Net Change in Fund Balances	15,561	(16,785)
Fund Balances - Beginning	164,303	181,088
Fund Balances - Ending	$ 179,864	$ 164,303

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, 2020

	Budget	Actual	Variance
REVENUES			
Taxes	$ 71,070	$ 71,070	$ --
Charges for Services	5,800	800	(5,000)
Interest Revenue	130	213	83
Miscellaneous	5,500	9,806	4,306
Total Revenues	82,500	81,889	(611)
EXPENDITURES			
Current			
Public Works	82,500	66,328	16,172
Total Expenditures	82,500	66,328	16,172
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	15,561	15,561
Net Change in Fund Balances	--	15,561	15,561
Fund Balances - Beginning	164,303	164,303	--
Fund Balances - Ending	$ 164,303	$ 179,864	$ 15,561

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 44,317	$ 74,205
Total Assets	$ 44,317	$ 74,205
FUND BALANCES		
Assigned	$ 44,317	$ 74,205
Total Fund Balances	$ 44,317	$ 74,205

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Fines and Forfeitures	$ 29,140	$ 29,555
Interest Revenue	499	822
Total Revenues	29,639	30,377
EXPENDITURES		
Current		
Public Safety	1,909	14,341
Capital Outlay	57,618	--
Total Expenditures	59,527	14,341
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,888)	16,036
Net Change in Fund Balances	(29,888)	16,036
Fund Balances - Beginning	74,205	58,169
Fund Balances - Ending	$ 44,317	$ 74,205

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, 2020

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 27,000	$ 29,140	$ 2,140
Interest Revenue	300	499	199
Total Revenues	27,300	29,639	2,339
EXPENDITURES			
Current			
Public Safety	27,300	1,909	25,391
Capital Outlay	--	57,618	(57,618)
Total Expenditures	27,300	59,527	(32,227)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(29,888)	(29,888)
Net Change in Fund Balances	--	(29,888)	(29,888)
Fund Balances - Beginning	74,205	74,205	--
Fund Balances - Ending	$ 74,205	$ 44,317	$ (29,888)

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 30,650	$ 1,793
Total Assets	$ 30,650	$ 1,793
LIABILITIES		
Accounts Payable	$ 1,394	$ 2,999
Accrued Liabilities	6,069	6,655
Total Liabilities	7,463	9,654
FUND BALANCES		
Assigned	23,187	--
Unassigned	--	(7,861)
Total Fund Balances	23,187	(7,861)
Total Liabilities and Fund Balances	$ 30,650	$ 1,793

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Charges for Services	$ 71,873	$ 148,058
Interest Revenue	23	15
Contributions and Donations	15,105	24,555
Miscellaneous	6,394	2,190
Total Revenues	93,395	174,818
EXPENDITURES		
Current		
Culture and Recreation	321,318	349,914
Capital Outlay	10,495	24,050
Debt Service	21,000	50,400
Total Expenditures	352,813	424,364
Excess (Deficiency) of Revenues Over (Under) Expenditures	(259,418)	(249,546)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	290,466	259,298
Total Other Financing Sources (Uses)	290,466	259,298
Net Change in Fund Balances	31,048	9,752
Fund Balances - Beginning	(7,861)	(17,613)
Fund Balances - Ending	$ 23,187	$ (7,861)

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, 2020

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 156,000	$ 71,873	$ (84,127)
Interest Revenue	15	23	8
Contributions and Donations	23,000	15,105	(7,895)
Miscellaneous	3,000	6,394	3,394
Total Revenues	182,015	93,395	(88,620)
EXPENDITURES			
Current			
Culture and Recreation	361,850	321,318	40,532
Capital Outlay	--	10,495	(10,495)
Debt Service	25,200	21,000	4,200
Total Expenditures	387,050	352,813	34,237
Excess (Deficiency) of Revenues Over (Under) Expenditures	(205,035)	(259,418)	(54,383)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	205,035	290,466	85,431
Total Other Financing Sources (Uses)	205,035	290,466	85,431
Net Change in Fund Balances	--	31,048	31,048
Fund Balances - Beginning	(7,861)	(7,861)	--
Fund Balances - Ending	$ (7,861)	$ 23,187	$ 31,048

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 1,147	$ 249
Total Assets	$ 1,147	$ 249
FUND BALANCES		
Assigned	$ 1,147	$ 249
Total Fund Balances	$ 1,147	$ 249

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Fines and Forfeitures	$ 9,952	$ 5,935
Total Revenues	9,952	5,935
EXPENDITURES		
Current		
Public Safety	9,054	10,230
Total Expenditures	9,054	10,230
Excess (Deficiency) of Revenues Over (Under) Expenditures	898	(4,295)
Net Change in Fund Balances	898	(4,295)
Fund Balances - Beginning	249	4,544
Fund Balances - Ending	$ 1,147	$ 249

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, 2020

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 1,500	$ 9,952	$ 8,452
Total Revenues	1,500	9,952	8,452
EXPENDITURES			
Current			
Public Safety	1,500	9,054	(7,554)
Total Expenditures	1,500	9,054	(7,554)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	898	898
Net Change in Fund Balances	--	898	898
Fund Balances - Beginning	249	249	--
Fund Balances - Ending	$ 249	$ 1,147	$ 898

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 604,970	$ 512,977
Receivables		
Intergovernmental	--	81,302
Due from Other Funds		
Mental Health Special Revenue Fund	1,794	1,794
Total Assets	$ 606,764	$ 596,073
LIABILITIES		
Accounts Payable	$ 280	$ 636
Due to Other Funds		
General Fund	--	1,486
Total Liabilities	280	2,122
FUND BALANCES		
Assigned	606,484	593,951
Total Fund Balances	606,484	593,951
Total Liabilities and Fund Balances	$ 606,764	$ 596,073

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, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	$ 177,435	$ 285,213
Fines and Forfeitures	8,227	16,658
Miscellaneous	--	664
Total Revenues	185,662	302,535
EXPENDITURES		
Current		
Judicial	169,723	199,571
Public Safety	3,406	2,861
Total Expenditures	173,129	202,432
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,533	100,103
Net Change in Fund Balances	12,533	100,103
Fund Balances - Beginning	593,951	493,848
Fund Balances - Ending	$ 606,484	$ 593,951

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, 2020

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 335,034	$ 177,435	$ (157,599)
Fines and Forfeitures	13,500	8,227	(5,273)
Total Revenues	348,534	185,662	(162,872)
EXPENDITURES			
Current			
Judicial	345,534	169,723	175,811
Public Safety	3,000	3,406	(406)
Total Expenditures	348,534	173,129	175,405
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	12,533	12,533
Net Change in Fund Balances	--	12,533	12,533
Fund Balances - Beginning	593,951	593,951	--
Fund Balances - Ending	$ 593,951	$ 606,484	$ 12,533

BERRIEN COUNTY, GEORGIA
Mental Health Special Revenue Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 11,348	$ 11,465
Total Assets	$ 11,348	$ 11,465
LIABILITIES		
Due to Other Funds		
Drug Abuse Treatment & Education Special Revenue Fund	$ 1,794	$ 1,794
Total Liabilities	1,794	1,794
FUND BALANCES		
Assigned	9,554	9,671
Total Fund Balances	9,554	9,671
Total Liabilities and Fund Balances	$ 11,348	$ 11,465

BERRIEN COUNTY, GEORGIA
Mental Health Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	$ 35,817	$ 33,184
Total Revenues	35,817	33,184
EXPENDITURES		
Current		
Judicial	35,934	33,184
Total Expenditures	35,934	33,184
Excess (Deficiency) of Revenues Over (Under) Expenditures	(117)	--
Net Change in Fund Balances	(117)	--
Fund Balances - Beginning	9,671	9,671
Fund Balances - Ending	$ 9,554	$ 9,671

BERRIEN COUNTY, GEORGIA
Mental Health Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 34,986	$ 35,817	$ 831
Total Revenues	34,986	35,817	831
EXPENDITURES			
Current			
Judicial	34,986	35,934	(948)
Total Expenditures	34,986	35,934	(948)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(117)	(117)
Net Change in Fund Balances	--	(117)	(117)
Fund Balances - Beginning	9,671	9,671	--
Fund Balances - Ending	$ 9,671	$ 9,554	$ (117)

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 17,953	$ 59,484
Receivables		
Intergovernmental	--	1,533
Total Assets	$ 17,953	$ 61,017
FUND BALANCES		
Restricted	$ 17,953	$ 61,017
Total Fund Balances	$ 17,953	$ 61,017

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
EXPENDITURES		
Capital Outlay	$ --	$ 11,442
Debt Service	41,531	170,776
Intergovernmental	1,533	10,309
Total Expenditures	43,064	192,527
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,064)	(192,527)
Net Change in Fund Balances	(43,064)	(192,527)
Fund Balances - Beginning	61,017	253,544
Fund Balances - Ending	$ 17,953	$ 61,017

BERRIEN COUNTY, GEORGIA
CDBG - RDF Capital Projects Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 10	$ 10
Receivables		
Intergovernmental	--	147,273
Total Assets	$ 10	$ 147,283
LIABILITIES		
Accounts Payable	$ --	$ 147,273
Total Liabilities	--	147,273
FUND BALANCES		
Assigned	10	10
Total Fund Balances	10	10
Total Liabilities and Fund Balances	$ 10	$ 147,283

BERRIEN COUNTY, GEORGIA
CDBG - Roads Capital Projects Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 10	$ 10
Receivables		
Intergovernmental	--	91,558
Total Assets	$ 10	$ 91,568
LIABILITIES		
Accounts Payable	$ --	$ 91,558
Total Liabilities	--	91,558
FUND BALANCES		
Assigned	10	10
Total Liabilities and Fund Balances	$ 10	$ 91,568

BERRIEN COUNTY, GEORGIA
CDBG - Roads Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Intergovernmental	$ 97,043	$ 97,558
Total Revenues	97,043	97,558
EXPENDITURES		
Capital Outlay	97,043	97,558
Total Expenditures	97,043	97,558
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	10
Total Other Financing Sources (Uses)	--	10
Net Change in Fund Balances	--	10
Fund Balances - Beginning	10	--
Fund Balances - Ending	$ 10	$ 10

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Balance Sheet
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 61,827	$ 61,786
Total Assets	$ 61,827	$ 61,786
FUND BALANCES		
Restricted	$ 61,827	$ 61,786
Total Fund Balances	$ 61,827	$ 61,786

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes	$ 395,699	$ 395,699
Interest Revenue	41	37
Total Revenues	395,740	395,736
EXPENDITURES		
Debt Service	395,699	395,699
Total Expenditures	395,699	395,699
Excess (Deficiency) of Revenues Over (Under) Expenditures	41	37
Net Change in Fund Balances	41	37
Fund Balances - Beginning	61,786	61,749
Fund Balances - Ending	$ 61,827	$ 61,786

Major Proprietary Funds

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the County Commission is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County Commission has decided that periodic determination of net income is appropriate for accountability purposes.

BERRIEN COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Net Position
June 30, 2020 and 2019

	2020	2019
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 21,651	$ 19,221
Receivables		
Accounts	--	1,103
Intergovernmental	5,400	9,549
Inventories	8,677	6,512
Prepaid Items	686	686
Total Current Assets	36,414	37,071
Noncurrent Assets		
Capital Assets not Being Depreciated		
Land	882,570	882,570
Capital Assets Net of Accumulated Depreciation		
Buildings and System	3,584,647	3,584,647
Accumulated Depreciation	(1,171,629)	(1,034,029)
Total Capital Assets Net of Accumulated Depreciation	3,295,588	3,433,188
Total Noncurrent Assets	3,295,588	3,433,188
Total Assets	3,332,002	3,470,259
LIABILITIES		
Current Liabilities		
Accounts Payable	1,957	160
Total Current Liabilities	1,957	160
Total Liabilities	1,957	160
NET POSITION		
Investment In Capital Assets	3,295,588	3,433,188
Unrestricted	34,457	36,911
Total Net Position	$ 3,330,045	$ 3,470,099

BERRIEN COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2020 and 2019

	2020	2019
OPERATING REVENUES		
Charges for Services	$ 14,993	$ 42,405
Total Operating Revenues	14,993	42,405
OPERATING EXPENSES		
Purchased/Contracted Services	17,807	4,190
Supplies	18,454	39,629
Depreciation	137,600	144,324
Total Operating Expenses	173,861	188,143
Operating Income (Loss)	(158,868)	(145,738)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	18,814	9,549
Total Nonoperating Revenues (Expenses)	18,814	9,549
Income (Loss) Before Contributions and Transfers	(140,054)	(136,189)
Transfers In		
General Fund	--	500
Changes in Net Position	(140,054)	(135,689)
Net Position - Beginning	3,470,099	3,605,788
Net Position - Ending	$ 3,330,045	$ 3,470,099

BERRIEN COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Cash Flows
For the Years Ended June 30, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 16,096	$ 41,302
Payments to Suppliers	(36,629)	(33,013)
Net Cash Provided (Used) By Operating Activities	(20,533)	8,289
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from Other Funds		
General Fund	--	500
Net Cash Provided (Used) By Noncapital Financing Activities	--	500
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Grants	22,963	--
Net Cash Provided (Used) By Capital and Related Financing Activities	22,963	--
Net Increase (Decrease) in Cash and Cash Equivalents	2,430	8,789
Cash and Cash Equivalents - Beginning of Year	19,221	10,432
Cash and Cash Equivalents - End of Year	$ 21,651	$ 19,221
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (158,868)	$ (145,738)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	137,600	144,324
(Increase) Decrease in Accounts Receivable	1,103	(1,103)
(Increase) Decrease in Inventories	(2,165)	10,938
(Increase) Decrease in Prepaid Items	--	(103)
Increase (Decrease) in Accounts Payable	1,797	(29)
Net Cash Provided (Used) By Operating Activities	$ (20,533)	$ 8,289

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, 2020

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 317,892	$ 8,780	$ 21,298	$ 84,079	$ 3,674	$ 435,723
Total Assets	$ 317,892	$ 8,780	$ 21,298	$ 84,079	$ 3,674	$ 435,723
LIABILITIES						
Due to Others	$ 317,892	$ 8,780	$ 21,298	$ 84,079	$ 3,674	$ 435,723
Total Liabilities	$ 317,892	$ 8,780	$ 21,298	$ 84,079	$ 3,674	$ 435,723

SUPPLEMENTAL SCHEDULES

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2020 and 2019

	2020	2019
REVENUES		
Taxes		
Real Property	$ 5,215,467	$ 5,188,066
Personal Property	987,006	1,011,761
Real Estate Transfer (Intangible)	120,017	97,337
Franchise	11,157	3,187
General Sales and Use	984,843	955,396
Selective Sales and Use	47,346	45,176
Business		
Insurance Premium	158,507	173,508
Financial Institution	24,037	31,725
Penalties and Interest on Delinquent Taxes	73,520	98,671
	7,621,900	7,604,827
Licenses and Permits		
Business	6,500	7,050
Non-Business	52,983	52,457
	59,483	59,507
Intergovernmental	1,527,456	1,336,296
Charges for Services		
General Government	444,828	533,031
Public Safety		
Detention and Correction Services	204,107	296,522
Ambulance Fees	689,499	736,390
Other Public Safety Fees	28,662	36,587
Street and Public Improvements	9,215	15,407
Other Charges for Services	5,448	1,167
	1,381,759	1,619,104
Fines and Forfeitures		
Superior Court	377,736	365,336
Magistrate Court	50,197	56,109
Victims Assistance Program	1,621	1,808
Other	25,719	31,409
	455,273	454,662
Interest Revenue	3,727	2,834
Contributions and Donations	275	228
Miscellaneous	41,494	66,828
Total Revenues	$ 11,091,367	$ 11,144,286

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2020 and 2019

	2020	2019
EXPENDITURES		
Current		
General Government		
Board of Commissioners		
Personal Services and Employee Benefits	$ 134,085	$ 117,175
Purchased/Contracted Services	2,708	10,415
Supplies	8,758	8,690
Total Board of Commissioners	145,551	136,280
Administration		
Personal Services and Employee Benefits	368,178	438,634
Purchased/Contracted Services	428,789	387,693
Supplies	12,798	8,768
Capital Outlay	7,701	1,721
Other Costs	--	2,875
Total Administration	817,466	839,691
Elections		
Personal Services and Employee Benefits	74,545	68,688
Purchased/Contracted Services	7,463	4,936
Supplies	12,874	3,321
Capital Outlay	4,885	--
Total Elections	99,767	76,945
Tax Commissioner		
Personal Services and Employee Benefits	261,302	250,912
Purchased/Contracted Services	33,567	35,355
Supplies	2,968	2,972
Capital Outlay	--	10,370
Total Tax Commissioner	297,837	299,609
Tax Assessor		
Personal Services and Employee Benefits	191,909	187,312
Purchased/Contracted Services	20,565	13,793
Supplies	4,887	9,522
Total Tax Assessor	217,361	210,627
General Government Buildings and Plant		
Personal Services and Employee Benefits	133,582	126,249
Purchased/Contracted Services	91,827	85,369
Supplies	193,144	194,732
Capital Outlay	--	27,215
Total General Government Buildings and Plant	418,553	433,565
Total General Government	1,996,535	1,996,717

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2020 and 2019

	2020	2019
Judicial		
Superior Court		
Personal Services and Employee Benefits	50,246	35,951
Purchased/Contracted Services	58,150	46,803
Supplies	12,993	10,617
Total Superior Court	121,389	93,371
Clerk of Superior Court		
Personal Services and Employee Benefits	254,728	240,320
Purchased/Contracted Services	18,825	20,057
Supplies	16,872	14,624
Total Clerk of Superior Court	290,425	275,001
District Attorney		
Purchased/Contracted Services	39,195	37,548
Supplies	1,393	2,888
Total District Attorney	40,588	40,436
Magistrate Court		
Personal Services and Employee Benefits	261,728	258,501
Purchased/Contracted Services	11,006	9,597
Supplies	5,423	4,250
Capital Outlay	--	12,000
Total Magistrate Court	278,157	284,348
Probate Court		
Personal Services and Employee Benefits	107,245	101,772
Purchased/Contracted Services	15,075	13,912
Supplies	3,262	3,338
Total Probate Court	125,582	119,022
Public Defender		
Purchased/Contracted Services	74,670	10,002
Supplies	14,621	17,633
Total Public Defender	89,291	27,635
VAP		
Purchased/Contracted Services	1,852	1,808
Other Costs	352,995	317,930
Total VAP	354,847	319,738
Total Judicial	1,300,279	1,159,551

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2020 and 2019

	2020	2019
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,384,466	1,268,844
Purchased/Contracted Services	98,782	87,822
Supplies	106,965	117,247
Capital Outlay	73,316	101,895
Total Sheriff	1,663,529	1,575,808
Jail		
Personal Services and Employee Benefits	884,872	804,184
Purchased/Contracted Services	157,483	154,963
Supplies	283,547	304,190
Capital Outlay	43,141	--
Total Jail	1,369,043	1,263,337
Emergency Medical Service		
Personal Services and Employee Benefits	859,954	832,734
Purchased/Contracted Services	68,077	91,703
Supplies	77,161	82,468
Capital Outlay	8,875	114,521
Total Emergency Medical Service	1,014,067	1,121,426
Coroner/Medical Examiner		
Personal Services and Employee Benefits	3,590	3,554
Purchased/Contracted Services	17,365	15,117
Supplies	1,012	434
Total Coroner/Medical Examiner	21,967	19,105
Animal Control		
Personal Services and Employee Benefits	37,957	32,428
Purchased/Contracted Services	6,180	6,192
Supplies	5,775	6,046
Capital Outlay	--	21,375
Total Animal Control	49,912	66,041
Emergency Management		
Personal Services and Employee Benefits	16,618	16,618
Purchased/Contracted Services	10,948	28,474
Supplies	1,758	2,368
Capital Outlay	32,900	--
Total Emergency Management	62,224	47,460
Total Public Safety	4,180,742	4,093,177

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2020 and 2019

	2020	2019
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	915,794	907,786
Purchased/Contracted Services	122,003	107,757
Supplies	400,527	574,530
Capital Outlay	762,101	738,107
Total Highways and Streets	2,200,425	2,328,180
Maintenance and Shop		
Personal Services and Employee Benefits	159,718	155,962
Purchased/Contracted Services	5,017	1,693
Supplies	9,609	10,129
Total Maintenance and Shop	174,344	167,784
Total Public Works	2,374,769	2,495,964
Health and Welfare		
DFACS		
Purchased/Contracted Services	12,156	14,546
Supplies	3,459	5,209
Other Costs	12,250	12,501
Total DFACS	27,865	32,256
Transit Vans		
Capital Outlay	51,952	--
Other Costs	80,196	73,199
Total Transit Vans	132,148	73,199
Board of Education		
Supplies	176,663	257,467
Total Board of Education	176,663	257,467
Other Health and Welfare		
Other Costs	76,500	76,500
Total Other Health and Welfare	76,500	76,500
Total Health and Welfare	413,176	439,422
Culture and Recreation		
Senior Citizens Center		
Personal Services and Employee Benefits	34,795	27,600
Purchased/Contracted Services	(1,053)	8,745
Supplies	383	59
Capital Outlay	990	--
Total Senior Citizens Center	35,115	36,404
Library		
Purchased/Contracted Services	1,845	1,378
Supplies	15,819	15,520
Other Costs	67,500	67,500
Total Library	85,164	84,398
Total Culture and Recreation	120,279	120,802

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2020 and 2019

	2020	2019
Housing and Development		
Extension Service		
Personal Services and Employee Benefits	79,893	73,713
Purchased/Contracted Services	11,410	10,190
Supplies	2,392	4,277
Capital Outlay	3,328	27,827
Total Extension Service	97,023	116,007
Forest Resources		
Supplies	3,572	--
Total Forest Resources	3,572	--
Planning and Zoning		
Personal Services and Employee Benefits	102,141	101,649
Purchased/Contracted Services	3,433	3,917
Supplies	1,235	1,672
Capital Outlay	3,245	--
Total Planning and Zoning	110,054	107,238
Chamber of Commerce		
Personal Services and Employee Benefits	64,059	57,865
Other Costs	30,000	30,000
Total Chamber of Commerce	94,059	87,865
Economic Development		
Personal Services and Employee Benefits	25,453	24,501
Other Costs	42,500	49,400
Total Economic Development	67,953	73,901
Total Housing and Development	372,661	385,011
Debt Service	100,881	268,132
Total Expenditures	$ 10,859,322	$ 10,958,776

BERRIEN COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended June 30, 2020

Contract AAA-2020-18	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	CBS Home Delivered Meals	Total
July - 2019	$ 2,174	$ 1,903	$ --	$ 4,077
August - 2019	2,182	1,899	--	4,081
September - 2019	1,929	1,965	--	3,894
October - 2019	2,195	1,964	--	4,159
November - 2019	1,927	1,567	--	3,494
December - 2019	1,687	997	--	2,684
January - 2020	1,582	--	--	1,582
February - 2020	1,471	--	--	1,471
March - 2020	884	--	--	884
April - 2020	--	--	--	--
May - 2020	--	--	1,938	1,938
June - 2020	1,445	--	2,370	3,815
	$ 17,476	$ 10,295	$ 4,308	$ 32,079

BERRIEN COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2020

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion	Non-Splost Funding Sources
			Prior Years	Current Year	Total		
Sales Tax Referendum 1/1/2012 - 12/31/2017							
Courthouse Annex Debt	$ 2,376,000	$ 2,686,290	$ 2,686,290	$ --	$ 2,686,290	100%	$ --
County	3,770,381	3,900,907				86%	
Roads & Bridges			1,816,285	--	1,816,285		--
Fire Equipment			--	--	--		--
E-911 Equipment			94,733	--	94,733		--
Road Department Equipment			1,173,111	41,531	1,214,642		--
Economic Development Capital Outlay			218,371	--	218,371		--
Enigma	355,046	438,944	387,180	--	387,180	88%	--
Nashville	1,915,661	1,680,344	1,455,518	--	1,455,518	87%	--
Alapaha	278,208	229,432	199,488	1,533	201,021	88%	--
Ray City	304,704	374,373	328,040	--	328,040	88%	--
	$ 9,000,000	$ 9,310,290	$ 8,359,016	$ 43,064	$ 8,402,080		$ --
SPLOST #4 Capital Projects Fund							
Total Expenditures				$ 43,064			
				$ 43,064			
Sales Tax Referendum 1/1/2018 - 12/31/2023							
Courthouse Annex Debt	$ 2,609,935	$ 2,374,192	$ 498,839	$ 395,699	$ 894,538	38%	$ --
County	3,744,578	3,808,631				15%	--
Roads & Bridges			152,068	117,851	269,919		--
Fire Equipment			--	--	--		--
E-911 Equipment			61,051	30,525	91,576		--
Road Department Equipment			--	129,246	129,246		657,000
Animal Control Facility			--	--	--		--
Economic Development Capital Outlay			52,669	18,564	71,233		--
Enigma	421,744	421,744	97,614	67,991	165,605	39%	--
Nashville	1,635,856	1,571,803	361,226	252,977	614,203	39%	--
Alapaha	223,653	223,653	51,022	35,539	86,561	39%	--
Ray City	364,234	364,234	83,254	57,990	141,244	39%	--
	$ 9,000,000	$ 8,764,257	$ 1,357,743	$ 1,106,382	$ 2,464,125		$ 657,000
SPLOST #5 Capital Projects Fund							
Total Expenditures				$ 1,367,683			
Proceeds of Capital Asset Dispositions				(657,000)			$ 657,000
SPLOST Debt Service Fund							
Total Expenditures				395,699			
				$ 1,106,382			$ 657,000

BERRIEN COUNTY, GEORGIA
Community Development Block Grant
Project Cost Schedule
Grant Award Number 16p-y-010-1-5834
From Inception and for the Year Ended June 30, 2020

Program Activity	CDBG Activity Number	Project Authorization	Revised Project Authorization	Prior Years	Current Year	Total To Date	Questioned Costs (If Applicable)
Street Improvements	P-03K-01	$ 150,566	$ 150,566	$ 91,558	$ 59,008	$ 150,566	$ --
Flood & Drainage Facilities	P-03K-02	50,161	30,305	--	30,305	30,305	--
Contingencies	C-022-00	14,400	--	--	--	--	--
Administration	A-21A-00	13,731	13,730	6,000	7,730	13,730	--
		$ 228,858	$ 194,601	$ 97,558	$ 97,043	$ 194,601	$ --

BERRIEN COUNTY, GEORGIA
Community Development Block Grant
Source & Application of Funds Schedule
Grant Award Number 16p-y-010-1-5834
From Inception and for the Year Ended June 30, 2020

I.	Total Fiscal Year 2016 CDBG Funds Awarded to Recipient:	$ 194,601
II.	Total Amount Drawdown by Recipient from DCA:	$ 194,601
III.	Less: CDBG Funds Expended by Recipient:	$ 194,601
IV.	Amount of Fiscal Year 2016 CDBG Funds held by Recipient:	$ --

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

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

To the Board of County Commissioners
Berrien County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Berrien County, Georgia, as of and for the year ended June 30, 2020, 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 March 5, 2021. Our report includes a reference to other auditors who audited the financial statements of the Berrien County Board of Health, as described in our report on Berrien County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Berrien County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could

have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

MEEKS CPA, LLP

Ocilla, Georgia
March 5, 2021

BERRIEN COUNTY, GEORGIA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2020

Finding 2018-002: Cash Management

Condition: This finding was that the County did not have written procedures to implement the requirements of 2 CFR 200 concerning payment.

Recommendation: The auditors recommend that the County develop written procedures where required.

Current Status: The County has developed written procedures.

Finding 2018-003: Allowable Costs and Costs Principles

Condition: This finding was that the County did not have written procedures for determining allowability of costs and the terms and conditions of the Federal award.

Recommendation: The auditors recommended that the County develop written procedures where required.

Current Status: The County has developed written procedures.

Finding 2018-004: Procurement

Condition: This finding was that the County did not have written standards of conduct covering conflicts of interest and governing the actions of employees engaged in the selection, award, and administration of contracts.

Recommendation: The auditors recommend that the County develop written procedures where required.

Current Status: The County has developed written standards of conduct.

Finding 2018-005: Procurement

Condition: This finding was that the County did not have written procedures required by the Uniform Guidance for procurement standards.

Recommendation: The auditors recommend that the County develop written procedures where required.

Current Status: The County has developed written procedures.