BERRIEN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2021

ECKLER CPA, LLC
Certified Public Accountants
& Advisors

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2021

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ECKLER CPA, LLC
Certified Public Accountants & Advisors

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Berrien County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the 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, 2021, 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 18 percent, 2.2 percent, and 77 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, 2021, 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 July 13, 2022, 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.

ECKLER CPA, LLC

Fitzgerald, Georgia
July 13, 2022

BASIC FINANCIAL STATEMENTS

BERRIEN COUNTY, GEORGIA
Statement of Net Position
June 30, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Development Authority
ASSETS					
Cash and Cash Equivalents	$ 8,182,953	$ 24,346	$ 8,207,299	$ 434,947	$ 684,260
Receivables (Net of Allowance for Uncollectibles)	1,933,992	7,148	1,941,140	--	--
Inventories	--	9,692	9,692	--	--
Property Held for Resale	--	--	--	--	1,335,014
Prepaid Items	69,397	686	70,083	--	--
Capital Assets not Being Depreciated	1,242,456	882,570	2,125,026	--	--
Capital Assets Net of Accumulated Depreciation	11,724,860	2,286,920	14,011,780	8,081	--
Total Assets	23,153,658	3,211,362	26,365,020	443,028	2,019,274
DEFERRED OUTFLOWS OF RESOURCES					
Pension	--	--	--	98,962	--
OPEB	--	--	--	63,789	--
Total Deferred Outflows of Resources	--	--	--	162,751	--
LIABILITIES					
Accounts Payable	218,486	1,847	220,333	--	--
Accrued Liabilities	215,833	--	215,833	--	--
Intergovernmental Payable	51,525	--	51,525	--	--
Noncurrent Liabilities					
Due Within One Year	389,250	--	389,250	25,475	--
Due in More Than One Year	3,753,203	--	3,753,203	445,006	--
Total Liabilities	4,628,297	1,847	4,630,144	470,481	--
DEFERRED INFLOWS OF RESOURCES					
OPEB	--	--	--	89,559	--
Total Deferred Inflows of Resources	--	--	--	89,559	--
NET POSITION					
Net Investment in Capital Assets	9,248,520	3,169,490	12,418,010	8,081	--
Restricted for					
Judicial	16,657	--	16,657	--	--
Public Safety	2,050,268	--	2,050,268	--	--
Public Works	1,299,548	--	1,299,548	--	--
Housing and Development	1,004,482	--	1,004,482	--	--
Capital Outlay	1,323,017	--	1,323,017	--	--
Debt Service	61,856	--	61,856	--	--
Prior Year Program Income	--	--	--	97,634	--
Unrestricted	3,521,013	40,025	3,561,038	(59,976)	2,019,274
Total Net Position	$ 18,525,361	$ 3,209,515	$ 21,734,876	$ 45,739	$ 2,019,274

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, 2021

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	$ 2,231,464	$ 463,541	$ 141,223	$ --
Judicial	1,487,337	591,081	589,070	--
Public Safety	5,330,935	1,258,056	725,471	105,000
Public Works	3,563,548	23,860	798,674	1,046
Health and Welfare	524,639	--	236,751	--
Culture and Recreation	576,687	119,539	19,969	--
Housing and Development	408,900	--	--	--
Interest on Long-Term Debt	113,572	--	--	--
Total Governmental Activities	14,237,082	2,456,077	2,511,158	106,046
Business-Type Activities				
Airport	201,744	9,918	--	64,696
Total Business-Type Activities	201,744	9,918	--	64,696
Total Primary Government	$ 14,438,826	$ 2,465,995	$ 2,511,158	$ 170,742
Component Units				
Board of Health	$ 459,012	$ 197,397	$ 334,201	$ --
Development Authority	59,670	29,099	67,572	10,676
Total Component Units	$ 518,682	$ 226,496	$ 401,773	$ 10,676
		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		
		Transfers		
		Total General Revenues and Transfers		
		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
$ (1,626,700)	$ --	$ (1,626,700)			
(307,186)	--	(307,186)			
(3,242,408)	--	(3,242,408)			
(2,739,968)	--	(2,739,968)			
(287,888)	--	(287,888)			
(437,179)	--	(437,179)			
(408,900)	--	(408,900)			
(113,572)	--	(113,572)			
(9,163,801)	--	(9,163,801)			
--	(127,130)	(127,130)			
--	(127,130)	(127,130)			
(9,163,801)	(127,130)	(9,290,931)			
				$ 72,586	$ --
				--	47,677
				72,586	47,677
6,684,236	--	6,684,236		--	--
3,791,477	--	3,791,477		--	--
51,388	--	51,388		--	--
853,611	--	853,611		--	--
92,249	--	92,249		--	--
39,302	--	39,302		--	1,200
105,326	--	105,326		--	--
125,455	--	125,455		--	50,542
(6,600)	6,600	--		--	--
11,736,444	6,600	11,743,044		--	51,742
2,572,643	(120,530)	2,452,113		72,586	99,419
15,952,718	3,330,045	19,282,763		(26,847)	1,919,855
$ 18,525,361	$ 3,209,515	$ 21,734,876		$ 45,739	$ 2,019,274

BERRIEN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2021

	General	TSPLOST Discretionary	Fire
ASSETS			
Cash and Cash Equivalents	$ 3,107,401	$ 1,028,609	$ 1,369,538
Receivables (Net of Allowance for Uncollectibles)	977,330	78,210	--
Due from Other Funds	17,244	--	--
Total Assets	$ 4,101,975	$ 1,106,819	$ 1,369,538
LIABILITIES			
Accounts Payable	168,392	--	2,174
Accrued Liabilities	196,001	--	--
Intergovernmental Payable	--	--	--
Due to Other Funds	--	--	105
Total Liabilities	364,393	--	2,279
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue			
Property Taxes	326,421	--	--
Ambulance Fees	35,946	--	--
Intergovernmental	61,643	--	--
Total Deferred Inflows of Resources	424,010	--	--
FUND BALANCES			
Nonspendable	--	--	--
Restricted	--	1,106,819	1,367,259
Assigned	--	--	--
Unassigned	3,313,572	--	--
Total Fund Balances	3,313,572	1,106,819	1,367,259
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 4,101,975	$ 1,106,819	$ 1,369,538

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
  - Notes Payable
  - 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.

SPLOST #5	Other Governmental Funds	Total Governmental Funds
$ 1,231,951	$ 1,445,454	$ 8,182,953
124,603	753,849	1,933,992
--	9,463	26,707
$ 1,356,554	$ 2,208,766	$ 10,143,652
--	47,920	218,486
--	19,832	215,833
51,525	--	51,525
--	26,602	26,707
51,525	94,354	512,551
--	--	326,421
--	--	35,946
--	--	61,643
--	--	424,010
--	300,272	300,272
1,305,029	1,676,449	5,455,556
--	141,996	141,996
--	(4,305)	3,309,267
1,305,029	2,114,412	9,207,091
$ 1,356,554	$ 2,208,766	
		12,967,316
		424,010
		69,397
	$ (199,159)	
	(69,570)	
	(3,450,067)	
	(277,714)	
	(145,943)	
		(4,142,453)
		$ 18,525,361

BERRIEN COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	General	TSPLOST Discretionary	Fire
REVENUES			
Taxes	$ 8,392,609	$ 855,058	$ 588,362
Licenses and Permits	77,117	--	--
Intergovernmental	1,646,496	--	5,000
Charges for Services	1,328,874	--	--
Fines and Forfeitures	540,834	--	--
Investment Income	7,112	3,588	2,523
Contributions and Donations	20,884	--	--
Miscellaneous	90,931	--	19
Total Revenues	12,104,857	858,646	595,904
EXPENDITURES			
Current			
General Government	2,048,417	--	5,301
Judicial	1,239,304	--	--
Public Safety	4,192,279	--	105,977
Public Works	2,312,136	--	--
Health and Welfare	512,685	--	--
Culture and Recreation	129,891	--	--
Housing and Development	361,193	--	22,266
Capital Outlay	--	655,414	57,880
Debt Service	14,168	--	--
Intergovernmental	--	--	--
Total Expenditures	10,810,073	655,414	191,424
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,294,784	203,232	404,480
OTHER FINANCING SOURCES (USES)			
Transfers In	598,543	--	--
Transfers Out	(508,231)	--	--
Proceeds of Capital Asset Dispositions	5,500	--	--
Notes Payable	76,800	--	--
Insurance Recoveries	14,395	--	--
Total Other Financing Sources (Uses)	187,007	--	--
Net Change in Fund Balances	1,481,791	203,232	404,480
Fund Balances - Beginning	1,831,781	903,587	962,779
Fund Balances - Ending	$ 3,313,572	$ 1,106,819	$ 1,367,259

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

SPLOST #5	Other Governmental Funds	Total Governmental Funds
$ 1,233,799	$ 630,895	$ 11,700,723
--	--	77,117
--	861,814	2,513,310
--	453,745	1,782,619
--	97,567	638,401
1,004	26,123	40,350
--	20,319	41,203
--	18,776	109,726
1,234,803	2,109,239	16,903,449
--	--	2,053,718
--	222,403	1,461,707
--	609,046	4,907,302
72,205	75,752	2,460,093
--	--	512,685
--	329,809	459,700
--	--	383,459
200,618	217,972	1,131,884
107,431	395,700	517,299
513,881	--	513,881
894,135	1,850,682	14,401,728
340,668	258,557	2,501,721
--	501,631	1,100,174
--	(598,543)	(1,106,774)
--	--	5,500
--	--	76,800
--	--	14,395
--	(96,912)	90,095
340,668	161,645	2,591,816
964,361	1,952,767	6,615,275
$ 1,305,029	$ 2,114,412	$ 9,207,091

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, 2021

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*	$ 2,591,816
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	852,761
Depreciation Expense	(1,131,899)
	(279,138)
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	(490,102)
Accumulated Depreciation	461,336
Trade-Ins	20,000
	(8,766)
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	(227,762)
Charges for Services	(60,855)
Intergovernmental	61,643
	(226,974)
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Debt Issued or Incurred	
Issuance of Notes Payable	(76,800)
Principal Repayments	
Capital Leases	218,637
Notes Payable	7,230
Certificates of Participation	300,519
	449,586
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	25,700
Landfill Closure and Post-Closure Care Costs	15,358
Prepaid Items	5,061
	46,119
Change in net position of governmental activities reported in the *Statement of Activities*	$ 2,572,643

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

BERRIEN COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2021

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 24,346	$ 24,346
Receivables (Net of Allowance for Uncollectibles)	7,148	7,148
Inventories	9,692	9,692
Prepaid Items	686	686
Total Current Assets	41,872	41,872
Noncurrent Assets		
Capital Assets not Being Depreciated	882,570	882,570
Capital Assets Net of Accumulated Depreciation	2,286,920	2,286,920
Total Noncurrent Assets	3,169,490	3,169,490
Total Assets	3,211,362	3,211,362
LIABILITIES		
Current Liabilities		
Accounts Payable	1,847	1,847
Total Current Liabilities	1,847	1,847
Total Liabilities	1,847	1,847
NET POSITION		
Investment In Capital Assets	3,169,490	3,169,490
Unrestricted	40,025	40,025
Total Net Position	$ 3,209,515	$ 3,209,515

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, 2021

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 9,918	$ 9,918
Total Operating Revenues	9,918	9,918
OPERATING EXPENSES		
Purchased/Contracted Services	53,536	53,536
Supplies	8,479	8,479
Depreciation	139,729	139,729
Total Operating Expenses	201,744	201,744
Operating Income (Loss)	(191,826)	(191,826)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	64,696	64,696
Total Nonoperating Revenues (Expenses)	64,696	64,696
Income (Loss) Before Contributions and Transfers	(127,130)	(127,130)
Transfers In	6,600	6,600
Changes in Net Position	(120,530)	(120,530)
Net Position - Beginning	3,330,045	3,330,045
Net Position - Ending	$ 3,209,515	$ 3,209,515

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, 2021

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 6,335	$ 6,335
Payments to Suppliers	(63,140)	(63,140)
Net Cash Provided (Used) By Operating Activities	(56,805)	(56,805)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	20,000	20,000
Transfers from Other Funds	6,600	6,600
Net Cash Provided (Used) By Noncapital Financing Activities	26,600	26,600
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(13,631)	(13,631)
Grants	46,531	46,531
Net Cash Provided (Used) By Capital and Related Financing Activities	32,900	32,900
Net Increase (Decrease) in Cash and Cash Equivalents	2,695	2,695
Cash and Cash Equivalents - Beginning of Year	21,651	21,651
Cash and Cash Equivalents - End of Year	$ 24,346	$ 24,346
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (191,826)	$ (191,826)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	139,729	139,729
(Increase) Decrease in Accounts Receivable	(3,583)	(3,583)
(Increase) Decrease in Inventories	(1,015)	(1,015)
Increase (Decrease) in Accounts Payable	(110)	(110)
Net Cash Provided (Used) By Operating Activities	$ (56,805)	$ (56,805)

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, 2021

	Custodial Funds
ASSETS	
Cash	$ 631,545
Total Assets	$ 631,545
LIABILITIES	
Due to Others	$ 631,545
Total Liabilities	$ 631,545

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

BERRIEN COUNTY, GEORGIA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
June 30, 2021

	Custodial Funds
ADDITIONS	
Taxes for Other Governments	$ 8,305,569
Fines and Fees	938,038
Total Additions	9,243,607
DEDUCTIONS	
Taxes for Other Governments	8,305,569
Fines and Fees	938,038
Total Deductions	9,243,607
Changes In Net Position	--
Net Position - Beginning	--
Net Position - Ending	$ --

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 *TSPLOST Discretionary Fund* accounts for the discretionary portion of the transportation special district local option sales and use tax proceeds and expenditures for transportation projects that are not capital projects.

The *Fire Fund* accounts for the insurance premium tax used to finance fire protection in the unincorporated area of the County.

The *SPLOST #5 Fund* accounts for the special purpose local option sales and use tax proceeds used to finance capital projects.

The County reports the following major proprietary fund:

The *Airport Fund* accounts for the county airport.

Additionally, the County reports the following fund types:

Custodial 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 September 18, 2020, payable December 20, 2020, and attached as an enforceable lien on property as of January 1, 2020. The billings are considered past due after December 20, 2020, 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	$ 145,824	$ 151,331	$ (5,507)
Elections	105,325	106,034	(709)
Tax Assessor	212,501	215,624	(3,123)
General Government Buildings and P	430,094	430,629	(535)
Magistrate Court	286,813	289,938	(3,125)
Sheriff	1,748,383	1,764,884	(16,501)
Coroner/Medical Examiner	19,650	24,193	(4,543)
Transit Vans	126,418	199,726	(73,308)
Planning and Zoning	108,143	108,563	(420)
Economic Development	155,088	156,023	(935)
Transfers Out	482,276	508,231	(25,955)
Jail Special Revenue Fund	23,300	53,210	(29,910)
Fire Special Revenue Fund			
Nashville	43,846	52,553	(8,707)
Sheriff's Drug Special Revenue Fund	1,500	15,005	(13,505)

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, 2021, 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	SPLOST #5	Nonmajor Governmental Funds	Airport	Total
Taxes	$ 701,451	$ --	$ --	$ --	$ --	$ 701,451
Accounts	562,828	--	--	28,114	3,583	594,525
Intergovernmental	434,844	78,210	124,603	139,825	3,565	781,047
Notes Receivable	--	--	--	585,910	--	585,910
Gross Receivables	1,699,123	78,210	124,603	753,849	7,148	2,662,933
Less: Allowance for Uncollectibles	(721,793)	--	--	--	--	(721,793)
	$ 977,330	$ 78,210	$ 124,603	$ 753,849	$ 7,148	$ 1,941,140

C. Capital Assets

Capital asset activity for the year ended June 30, 2021, 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	80,538	605,246	--	685,784
Total Capital Assets Not Being Depreciated	637,210	605,246	--	1,242,456
Capital Assets Being Depreciated				
Buildings	14,826,017	--	(5,000)	14,821,017
Infrastructure	4,371,406	--	--	4,371,406
Improvements Other Than Buildings	1,147,496	--	--	1,147,496
Machinery and Equipment	6,138,898	267,515	(485,102)	5,921,311
Total Capital Assets Being Depreciated	26,483,817	267,515	(490,102)	26,261,230
Less Accumulated Depreciation For				
Buildings	(6,018,786)	(376,040)	1,861	(6,392,965)
Infrastructure	(2,520,379)	(257,751)	--	(2,778,130)
Improvements Other Than Buildings	(818,714)	(53,734)	--	(872,448)
Machinery and Equipment	(4,507,928)	(444,374)	459,475	(4,492,827)
Total Accumulated Depreciation	(13,865,807)	(1,131,899)	461,336	(14,536,370)
Total Capital Assets Being Depreciated, Net	12,618,010	(864,384)	(28,766)	11,724,860
Governmental Activities Capital Assets, Net	$ 13,255,220	$ (259,138)	$ (28,766)	$ 12,967,316

	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	13,631	--	3,598,278
Total Capital Assets Being Depreciated	3,584,647	13,631	--	3,598,278
Less Accumulated Depreciation For				
Buildings and System	(1,171,629)	(139,729)	--	(1,311,358)
Total Accumulated Depreciation	(1,171,629)	(139,729)	--	(1,311,358)
Total Capital Assets Being Depreciated, Net	2,413,018	(126,098)	--	2,286,920
Business-Type Activities Capital Assets, Net	$ 3,295,588	$ (126,098)	$ --	$ 3,169,490

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

Governmental Activities	
General Government	$ 196,945
Judicial	26,447
Public Safety	327,918
Public Works	437,325
Health and Welfare	11,954
Culture and Recreation	121,062
Housing and Development	10,248
Total Depreciation Expense	$ 1,131,899
Business-Type Activities	
Airport	$ 139,729
Total Depreciation Expense	$ 139,729

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of June 30, 2021 was as follows:

Due From / To Other funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 17,139
General Fund	Fire Special Revenue Fund	105
Nonmajor Governmental Funds	Nonmajor Governmental Funds	9,463
		$ 26,707

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, 2021 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	Nonmajor Governmental Funds	$ 598,543
Nonmajor Governmental Funds	General Fund	501,631
Airport Enterprise Fund	General Fund	6,600
		$ 1,106,774

A Nonmajor Governmental Fund transferred $598,543 in proceeds from the CARES Act Coronavirus Relief Fund to the General Fund to finance costs associated with the public health emergency. The General Fund transferred $337,413 to a Nonmajor Governmental Fund to finance E-911 expenditures. The General Fund transferred $164,218 to a Nonmajor Governmental Fund to finance recreation expenditures. Transfers between other funds were to support the ongoing operations of the receiving fund.

E. Short-Term Debt

On July 28, 2020, the County established a $2,000,000 line of credit with Farmers and Merchants Bank due December 21, 2020 at 2.99% interest for operations. Short-term liability activity for the year ended June 30, 2021 was as follows:

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

F. Lease Obligations

The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Amortization for the period is included in depreciation. Capital assets subject to lease obligations at June 30, 2021 were as follows:

	Governmental Activities
Machinery and Equipment	$ 452,795
Less: Accumulated Depreciation	(171,790)
Total	$ 281,005

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021, were as follows:

Year Ending June 30	Governmental Activities
2022	$ 63,491
2023	37,585
2024	132,510
Total Minimum Lease Payments	233,586
Less: Amounts Representing Interest	(34,427)
Present Value of Minimum Lease Payments	$ 199,159

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, 2021 were as follows:

Year Ending	Governmental Activities		
June 30	Principal	Interest	Total
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	342,772	52,926	395,698
2027 - 2031	1,822,935	122,584	1,945,519
Total	$ 3,450,067	$ 473,944	$ 3,924,011

H. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 303,414	$ --	$ (25,700)	$ 277,714	$ --
Capital Leases	417,796	--	(218,637)	199,159	49,500
Notes Payable	--	76,800	(7,230)	69,570	14,719
Certificates of Participation	3,750,586	--	(300,519)	3,450,067	308,531
Closure and Post-Closure Care Costs	161,301	--	(15,358)	145,943	16,500
	$ 4,633,097	$ 76,800	$ (567,444)	$ 4,142,453	$ 389,250

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. Employee contributions are not required or permitted. The County determines, in its sole discretion, how much, if any, it makes as an employer contribution. For the year ended June 30, 2021, the County elected to contribute $131,550 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, 2021 was $145,943. 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, 2021 were as follows:

	General	TSPLOST Discretionary	Fire	SPLOST #5	Other Governmental Funds	Total Governmental Funds
Nonspendable						
Notes Receivable	$ --	$ --	$ --	$ --	$ 300,272	$ 300,272
	--	--	--	--	300,272	300,272
Restricted						
Judicial	--	--	--	--	16,657	16,657
Public Safety	--	--	1,367,259	--	683,009	2,050,268
Public Works	--	1,106,819	--	--	192,729	1,299,548
Housing and Development	--	--	--	--	704,210	704,210
Capital Outlay	--	--	--	1,305,029	17,988	1,323,017
Debt Service	--	--	--	--	61,856	61,856
	--	1,106,819	1,367,259	1,305,029	1,676,449	5,455,556
Assigned						
Public Safety	--	--	--	--	141,996	141,996
	--	--	--	--	141,996	141,996
Unassigned, Reported In						
General Fund	3,313,572	--	--	--	--	3,313,572
Special Revenue Funds	--	--	--	--	(4,305)	(4,305)
	3,313,572	--	--	--	(4,305)	3,309,267
Total Fund Balances	$ 3,313,572	$ 1,106,819	$ 1,367,259	$ 1,305,029	$ 2,114,412	$ 9,207,091

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 $19,112,755.

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

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, 2021, the County paid $14,284 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, 2021

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 7,875,297	$ 8,041,236	$ 8,392,609	$ 351,373
Licenses and Permits	56,500	56,500	77,117	20,617
Intergovernmental	547,760	607,147	1,646,496	1,039,349
Charges for Services	1,668,542	1,668,542	1,328,874	(339,668)
Fines and Forfeitures	458,068	458,068	540,834	82,766
Interest Revenue	2,000	2,001	7,112	5,111
Contributions and Donations	--	21,960	20,884	(1,076)
Miscellaneous	846,378	869,246	90,931	(778,315)
Total Revenues	11,454,545	11,724,700	12,104,857	380,157
EXPENDITURES				
Board of Commissioners	139,897	145,824	151,331	(5,507)
Administration	822,573	1,443,984	838,756	605,228
Elections	97,658	105,325	106,034	(709)
Tax Commissioner	294,664	312,284	312,104	180
Tax Assessor	212,501	212,501	215,624	(3,123)
General Government Buildings and Plant	430,094	430,094	430,629	(535)
Superior Court	134,790	134,790	87,362	47,428
Clerk of Superior Court	300,721	300,721	282,642	18,079
District Attorney	40,884	40,884	40,151	733
Magistrate Court	286,813	286,813	289,938	(3,125)
Probate Court	135,085	141,025	139,963	1,062
Public Defender	104,428	104,428	93,578	10,850
VAP	301,868	307,381	305,670	1,711
Sheriff	1,546,361	1,748,383	1,764,884	(16,501)
Jail	1,413,414	1,413,414	1,354,687	58,727
Search and Rescue	2,020	2,020	--	2,020
Emergency Medical Service	1,030,506	1,033,530	972,294	61,236
Coroner/Medical Examiner	19,650	19,650	24,193	(4,543)
Animal Control	49,711	56,570	56,041	529
Emergency Management	33,932	33,932	28,287	5,645
Highways and Streets	2,403,962	2,411,589	2,163,405	248,184
Maintenance and Shop	189,099	189,099	148,731	40,368
DFACS	30,040	30,040	28,498	1,542
Transit Vans	126,418	126,418	199,726	(73,308)
Board of Education	240,000	240,000	207,961	32,039
Other Health and Welfare	76,500	76,500	76,500	--
Senior Citizens Center	48,798	48,798	47,039	1,759
Library	89,000	89,000	82,852	6,148
Extension Service	107,361	107,361	96,607	10,754
Planning and Zoning	108,433	108,143	108,563	(420)
Economic Development	155,088	155,088	156,023	(935)
Total Expenditures	10,972,269	11,855,589	10,810,073	1,045,516
Excess (Deficiency) of Revenues Over (Under) Expenditures	482,276	(130,889)	1,294,784	1,425,673

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
OTHER FINANCING SOURCES (USES)				
Transfers In				
CARES Special Revenue Fund	--	598,543	598,543	--
Transfers Out				
E-911 Special Revenue Fund	(311,458)	(311,458)	(337,413)	(25,955)
Recreation Special Revenue Fund	(164,218)	(164,218)	(164,218)	--
Airport Enterprise Fund	(6,600)	(6,600)	(6,600)	--
Proceeds of Capital Asset Dispositions	--	--	5,500	5,500
Notes Payable	--	--	76,800	76,800
Insurance Recoveries	--	14,622	14,395	(227)
Total Other Financing Sources (Uses)	(482,276)	130,889	187,007	56,118
Net Change in Fund Balances	--	--	1,481,791	1,481,791
Fund Balances - Beginning	1,831,781	1,831,781	1,831,781	--
Fund Balances - Ending	$ 1,831,781	$ 1,831,781	$ 3,313,572	$ 1,481,791

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, 2021

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 900,000	$ 900,000	$ 855,058	$ (44,942)
Interest Revenue	450	450	3,588	3,138
Total Revenues	900,450	900,450	858,646	(41,804)
EXPENDITURES				
Capital Outlay	686,147	686,147	655,414	30,733
Total Expenditures	686,147	686,147	655,414	30,733
Excess (Deficiency) of Revenues Over (Under) Expenditures	214,303	214,303	203,232	(11,071)
OTHER FINANCING SOURCES (USES)				
Transfers Out				
General Fund	(214,303)	(214,303)	--	214,303
Total Other Financing Sources (Uses)	(214,303)	(214,303)	--	214,303
Net Change in Fund Balances	--	--	203,232	203,232
Fund Balances - Beginning	903,587	903,587	903,587	--
Fund Balances - Ending	$ 903,587	$ 903,587	$ 1,106,819	$ 203,232

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, 2021

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 546,683	$ 588,362	$ 588,362	$ 41,679
Intergovernmental	--	--	5,000	5,000
Interest Revenue	--	--	2,523	2,523
Miscellaneous	--	--	19	19
Total Revenues	546,683	588,362	595,904	49,221
EXPENDITURES				
Current				
General Government	5,168	5,168	5,301	(133)
Public Safety	130,942	130,942	105,977	24,965
Housing and Development	22,478	22,478	22,266	212
Capital Outlay	388,095	429,774	57,880	330,215
Total Expenditures	546,683	588,362	191,424	355,259
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	404,480	404,480
Net Change in Fund Balances	--	--	404,480	404,480
Fund Balances - Beginning	962,779	962,779	962,779	--
Fund Balances - Ending	$ 962,779	$ 962,779	$ 1,367,259	$ 404,480

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	$ 151,331	$ --	$ 151,331
Administration	838,756	(6,061)	832,695
Elections	106,034	--	106,034
Tax Commissioner	312,104	--	312,104
Tax Assessor	215,624	--	215,624
General Government Buildings and Plant	430,629	--	430,629
	2,054,478	(6,061)	2,048,417
Judicial	1,239,304	--	1,239,304
Public Safety			
Sheriff	1,764,884	(8,107)	1,756,777
Jail	1,354,687	--	1,354,687
Emergency Medical Service	972,294	--	972,294
Coroner/Medical Examiner	24,193	--	24,193
Animal Control	56,041	--	56,041
Emergency Management	28,287	--	28,287
	4,200,386	(8,107)	4,192,279
Public Works			
Highways and Streets	2,163,405	--	2,163,405
Maintenance and Shop	148,731	--	148,731
	2,312,136	--	2,312,136
Health and Welfare	512,685	--	512,685
Culture and Recreation	129,891	--	129,891
Housing and Development	361,193	--	361,193
Debt Service	--	14,168	14,168
Total Expenditures	10,810,073	--	10,810,073
OTHER FINANCING SOURCES (USES)			
Transfers Out	508,231	--	508,231
Total	$ 11,318,304	$ --	$ 11,318,304

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Major Governmental Funds

General Fund

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

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

BERRIEN COUNTY, GEORGIA
General Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 3,107,401	$ 1,887,748
Receivables (Net of Allowance for Uncollectibles)		
Taxes	423,236	617,281
Accounts	119,250	153,641
Intergovernmental	434,844	213,326
Due from Other Funds		
Jail Special Revenue Fund	496	--
Fire Special Revenue Fund	105	--
Recreation Special Revenue Fund	565	--
Drug Abuse Treatment & Education Special Revenue Fund	16,078	--
Total Assets	$ 4,101,975	$ 2,871,996
LIABILITIES		
Accounts Payable	168,392	191,806
Accrued Liabilities	196,001	197,425
Total Liabilities	364,393	389,231
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	326,421	554,183
Ambulance Fees	35,946	96,801
Intergovernmental	61,643	--
Total Deferred Inflows of Resources	424,010	650,984
FUND BALANCES		
Unassigned	3,313,572	1,831,781
Total Fund Balances	3,313,572	1,831,781
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 4,101,975	$ 2,871,996

BERRIEN COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 8,392,609	$ 7,621,900
Licenses and Permits	77,117	59,483
Intergovernmental	1,646,496	1,527,456
Charges for Services	1,328,874	1,381,759
Fines and Forfeitures	540,834	455,273
Interest Revenue	7,112	3,726
Contributions and Donations	20,884	275
Miscellaneous	90,931	41,494
Total Revenues	12,104,857	11,091,366
EXPENDITURES		
Current		
General Government	2,048,417	1,996,535
Judicial	1,239,304	1,300,279
Public Safety	4,192,279	4,180,742
Public Works	2,312,136	2,374,769
Health and Welfare	512,685	413,176
Culture and Recreation	129,891	120,279
Housing and Development	361,193	372,660
Debt Service	14,168	100,881
Total Expenditures	10,810,073	10,859,321
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,294,784	232,045
OTHER FINANCING SOURCES (USES)		
Transfers In		
CARES Special Revenue Fund	598,543	--
TSPLOST Discretionary Special Revenue Fund	--	193,171
Transfers Out		
E-911 Special Revenue Fund	(337,413)	(238,097)
Recreation Special Revenue Fund	(164,218)	(290,466)
Airport Enterprise Fund	(6,600)	--
Proceeds of Capital Asset Dispositions	5,500	751
Notes Payable	76,800	--
Insurance Recoveries	14,395	19,075
Total Other Financing Sources (Uses)	187,007	(315,566)
Net Change in Fund Balances	1,481,791	(83,521)
Fund Balances - Beginning	1,831,781	1,915,302
Fund Balances - Ending	$ 3,313,572	$ 1,831,781

BERRIEN COUNTY, GEORGIA
TSPLOST Discretionary Special Revenue Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 1,028,609	$ 861,160
Receivables		
Intergovernmental	78,210	68,400
Total Assets	$ 1,106,819	$ 929,560
LIABILITIES		
Accounts Payable	$ --	$ 25,973
Total Liabilities	--	25,973
FUND BALANCES		
Restricted	1,106,819	903,587
Total Fund Balances	1,106,819	903,587
Total Liabilities and Fund Balances	$ 1,106,819	$ 929,560

BERRIEN COUNTY, GEORGIA
TSPLOST Discretionary Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 855,058	$ 775,761
Interest Revenue	3,588	1,748
Total Revenues	858,646	777,509
EXPENDITURES		
Capital Outlay	655,414	59,148
Total Expenditures	655,414	59,148
Excess (Deficiency) of Revenues Over (Under) Expenditures	203,232	718,361
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(193,171)
Total Other Financing Sources (Uses)	--	(193,171)
Net Change in Fund Balances	203,232	525,190
Fund Balances - Beginning	903,587	378,397
Fund Balances - Ending	$ 1,106,819	$ 903,587

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 1,369,538	$ 964,447
Total Assets	$ 1,369,538	$ 964,447
LIABILITIES		
Accounts Payable	$ 2,174	$ 1,668
Due to Other Funds		
General Fund	105	--
Total Liabilities	2,279	1,668
FUND BALANCES		
Restricted	1,367,259	962,779
Total Fund Balances	1,367,259	962,779
Total Liabilities and Fund Balances	$ 1,369,538	$ 964,447

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 588,362	$ 548,458
Intergovernmental	5,000	4,168
Interest Revenue	2,523	780
Miscellaneous	19	10
Total Revenues	595,904	553,416
EXPENDITURES		
Current		
General Government	5,301	14,090
Public Safety	105,977	79,858
Housing and Development	22,266	19,893
Capital Outlay	57,880	102,947
Total Expenditures	191,424	216,788
Excess (Deficiency) of Revenues Over (Under) Expenditures	404,480	336,628
Net Change in Fund Balances	404,480	336,628
Fund Balances - Beginning	962,779	626,151
Fund Balances - Ending	$ 1,367,259	$ 962,779

BERRIEN COUNTY, GEORGIA
SPLOST #5 Capital Projects Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 1,231,951	$ 319,748
Receivables		
Accounts	--	581,925
Intergovernmental	124,603	83,637
Total Assets	$ 1,356,554	$ 985,310
LIABILITIES		
Intergovernmental Payable	$ 51,525	$ 20,949
Total Liabilities	51,525	20,949
FUND BALANCES		
Restricted	1,305,029	964,361
Total Fund Balances	1,305,029	964,361
Total Liabilities and Fund Balances	$ 1,356,554	$ 985,310

BERRIEN COUNTY, GEORGIA
SPLOST #5 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 1,233,799	$ 1,026,047
Interest Revenue	1,004	--
Total Revenues	1,234,803	1,026,047
EXPENDITURES		
Current		
Public Works	72,205	--
Capital Outlay	200,618	136,414
Debt Service	107,431	816,771
Intergovernmental	513,881	414,498
Total Expenditures	894,135	1,367,683
Excess (Deficiency) of Revenues Over (Under) Expenditures	340,668	(341,636)
OTHER FINANCING SOURCES (USES)		
Proceeds of Capital Asset Dispositions	--	657,000
Total Other Financing Sources (Uses)	--	657,000
Net Change in Fund Balances	340,668	315,364
Fund Balances - Beginning	964,361	648,997
Fund Balances - Ending	$ 1,305,029	$ 964,361

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Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

BERRIEN COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds						
	E-911	CARES	Solid Waste	Jail	Recreation	Sheriff's Drug	Drug Abuse Treatment & Education
ASSETS							
Cash and Cash Equivalents	$ 101,327	$ --	$ 203,607	$ 29,068	$ 3,813	$ 33,462	$ 601,542
Receivables	28,114	--	--	--	--	--	75,673
Due from Other Funds	--	--	--	--	--	--	--
Total Assets	$ 129,441	$ --	$ 203,607	$ 29,068	$ 3,813	$ 33,462	$ 677,215
LIABILITIES							
Accounts Payable	$ 641	$ --	$ 10,878	$ 424	$ 2,673	$ --	$ 2,127
Accrued Liabilities	14,952	--	--	--	4,880	--	--
Due to Other Funds	--	--	--	496	565	--	25,541
Total Liabilities	15,593	--	10,878	920	8,118	--	27,668
FUND BALANCES							
Nonspendable	--	--	--	--	--	--	--
Restricted	--	--	192,729	--	--	33,462	649,547
Assigned	113,848	--	--	28,148	--	--	--
Unassigned	--	--	--	--	(4,305)	--	--
Total Fund Balances	113,848	--	192,729	28,148	(4,305)	33,462	649,547
Total Liabilities and Fund Balances	$ 129,441	$ --	$ 203,607	$ 29,068	$ 3,813	$ 33,462	$ 677,215

			Capital Projects Funds					Debt Service Funds	
Mental Health	EIP Loan	Total	SPLOST #4	CDBG - RDF	CDBG - Roads	TSPLOST	Total	SPLOST	Total Nonmajor Governmental Funds
$ 7,194	$ 418,572	$ 1,398,585	$ 17,968	$ --	$ --	$ 20	$ 17,988	$ 28,881	$ 1,445,454
--	585,910	689,697	--	--	--	31,177	31,177	32,975	753,849
9,463	--	9,463	--	--	--	--	--	--	9,463
$ 16,657	$ 1,004,482	$ 2,097,745	$ 17,968	$ --	$ --	$ 31,197	$ 49,165	$ 61,856	$ 2,208,766
$ --	$ --	$ 16,743	$ --	$ --	$ --	$ 31,177	$ 31,177	$ --	$ 47,920
--	--	19,832	--	--	--	--	--	--	19,832
--	--	26,602	--	--	--	--	--	--	26,602
--	--	63,177	--	--	--	31,177	31,177	--	94,354
--	300,272	300,272	--	--	--	--	--	--	300,272
16,657	704,210	1,596,605	17,968	--	--	20	17,988	61,856	1,676,449
--	--	141,996	--	--	--	--	--	--	141,996
--	--	(4,305)	--	--	--	--	--	--	(4,305)
16,657	1,004,482	2,034,568	17,968	--	--	20	17,988	61,856	2,114,412
$ 16,657	$ 1,004,482	$ 2,097,745	$ 17,968	$ --	$ --	$ 31,197	$ 49,165	$ 61,856	$ 2,208,766

BERRIEN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds						
	E-911	CARES	Solid Waste	Jail	Recreation	Sheriff's Drug	Drug Abuse Treatment & Education
REVENUES							
Taxes	$ 163	$ --	$ 73,207	$ --	$ --	$ --	$ --
Intergovernmental	--	598,543	--	--	--	--	223,427
Charges for Services	337,915	--	600	--	115,230	--	--
Fines and Forfeitures	--	--	--	36,790	--	47,320	13,457
Interest Revenue	69	--	485	251	35	--	--
Contributions and Donations	--	--	--	--	18,525	--	--
Miscellaneous	162	--	14,305	--	4,309	--	--
Total Revenues	338,309	598,543	88,597	37,041	138,099	47,320	236,884
EXPENDITURES							
Current							
Judicial	--	--	--	--	--	--	187,868
Public Safety	591,024	--	--	424	--	15,005	2,593
Public Works	--	--	75,732	--	--	--	--
Culture and Recreation	--	--	--	--	329,809	--	--
Capital Outlay	--	--	--	52,786	--	--	3,360
Debt Service	--	--	--	--	--	--	--
Total Expenditures	591,024	--	75,732	53,210	329,809	15,005	193,821
Excess (Deficiency) of Revenues Over (Under) Expenditures	(252,715)	598,543	12,865	(16,169)	(191,710)	32,315	43,063
OTHER FINANCING SOURCES (USES)							
Transfers In	337,413	--	--	--	164,218	--	--
Transfers Out	--	(598,543)	--	--	--	--	--
Total Other Financing Sources (Uses)	337,413	(598,543)	--	--	164,218	--	--
Net Change in Fund Balances	84,698	--	12,865	(16,169)	(27,492)	32,315	43,063
Fund Balances - Beginning	29,150	--	179,864	44,317	23,187	1,147	606,484
Fund Balances - Ending	$ 113,848	$ --	$ 192,729	$ 28,148	$ (4,305)	$ 33,462	$ 649,547

			Capital Projects Funds					Debt Service Funds	
Mental Health	EIP Loan	Total	SPLOST #4	CDBG - RDF	CDBG - Roads	TSPLOST	Total	SPLOST	Total Nonmajor Governmental Funds
$ --	$ --	$ 73,370	$ --	$ --	$ --	$ 161,826	$ 161,826	$ 395,699	$ 630,895
39,844	--	861,814	--	--	--	--	--	--	861,814
--	--	453,745	--	--	--	--	--	--	453,745
--	--	97,567	--	--	--	--	--	--	97,567
--	25,238	26,078	15	--	--	--	15	30	26,123
1,794	--	20,319	--	--	--	--	--	--	20,319
--	--	18,776	--	--	--	--	--	--	18,776
41,638	25,238	1,551,669	15	--	--	161,826	161,841	395,729	2,109,239
34,535	--	222,403	--	--	--	--	--	--	222,403
--	--	609,046	--	--	--	--	--	--	609,046
--	--	75,732	--	10	10	--	20	--	75,752
--	--	329,809	--	--	--	--	--	--	329,809
--	--	56,146	--	--	--	161,826	161,826	--	217,972
--	--	--	--	--	--	--	--	395,700	395,700
34,535	--	1,293,136	--	10	10	161,826	161,846	395,700	1,850,682
7,103	25,238	258,533	15	(10)	(10)	--	(5)	29	258,557
--	--	501,631	--	--	--	--	--	--	501,631
--	--	(598,543)	--	--	--	--	--	--	(598,543)
--	--	(96,912)	--	--	--	--	--	--	(96,912)
7,103	25,238	161,621	15	(10)	(10)	--	(5)	29	161,645
9,554	979,244	1,872,947	17,953	10	10	20	17,993	61,827	1,952,767
$ 16,657	$ 1,004,482	$ 2,034,568	$ 17,968	$ --	$ --	$ 20	$ 17,988	$ 61,856	$ 2,114,412

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 101,327	$ 19,257
Receivables		
Accounts	28,114	28,223
Total Assets	$ 129,441	$ 47,480
LIABILITIES		
Accounts Payable	$ 641	$ 671
Accrued Liabilities	14,952	17,659
Total Liabilities	15,593	18,330
FUND BALANCES		
Assigned	113,848	29,150
Total Fund Balances	113,848	29,150
Total Liabilities and Fund Balances	$ 129,441	$ 47,480

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 163	$ --
Charges for Services	337,915	336,322
Interest Revenue	69	38
Miscellaneous	162	291
Total Revenues	338,309	336,651
EXPENDITURES		
Current		
Public Safety	591,024	612,907
Capital Outlay	--	8,546
Total Expenditures	591,024	621,453
Excess (Deficiency) of Revenues Over (Under) Expenditures	(252,715)	(284,802)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	337,413	238,097
Total Other Financing Sources (Uses)	337,413	238,097
Net Change in Fund Balances	84,698	(46,705)
Fund Balances - Beginning	29,150	75,855
Fund Balances - Ending	$ 113,848	$ 29,150

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, 2021

	Budget	Actual	Variance
REVENUES			
Taxes	$ --	$ 163	$ 163
Charges for Services	336,810	337,915	1,105
Interest Revenue	25	69	44
Miscellaneous	--	162	162
Total Revenues	336,835	338,309	1,474
EXPENDITURES			
Current			
Public Safety	648,293	591,024	57,269
Total Expenditures	648,293	591,024	57,269
Excess (Deficiency) of Revenues Over (Under) Expenditures	(311,458)	(252,715)	58,743
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	311,458	337,413	25,955
Total Other Financing Sources (Uses)	311,458	337,413	25,955
Net Change in Fund Balances	--	84,698	84,698
Fund Balances - Beginning	29,150	29,150	--
Fund Balances - Ending	$ 29,150	$ 113,848	$ 84,698

BERRIEN COUNTY, GEORGIA
CARES Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Intergovernmental	$ 598,543	$ --
Total Revenues	598,543	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	598,543	--
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(598,543)	--
Total Other Financing Sources (Uses)	(598,543)	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

BERRIEN COUNTY, GEORGIA
CARES Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2021

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 1,197,087	$ 598,543	$ (598,544)
Total Revenues	1,197,087	598,543	(598,544)
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,197,087	598,543	(598,544)
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(1,197,087)	(598,543)	598,544
Total Other Financing Sources (Uses)	(1,197,087)	(598,543)	598,544
Fund Balances - Beginning	--	--	--
Fund Balances - Ending	$ --	$ --	$ --

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 203,607	$ 186,825
Total Assets	$ 203,607	$ 186,825
LIABILITIES		
Accounts Payable	$ 10,878	$ 6,961
Total Liabilities	10,878	6,961
FUND BALANCES		
Restricted	192,729	179,864
Total Fund Balances	192,729	179,864
Total Liabilities and Fund Balances	$ 203,607	$ 186,825

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 73,207	$ 71,070
Charges for Services	600	800
Interest Revenue	485	213
Miscellaneous	14,305	9,806
Total Revenues	88,597	81,889
EXPENDITURES		
Current		
Public Works	75,732	66,328
Total Expenditures	75,732	66,328
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,865	15,561
Net Change in Fund Balances	12,865	15,561
Fund Balances - Beginning	179,864	164,303
Fund Balances - Ending	$ 192,729	$ 179,864

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, 2021

	Budget	Actual	Variance
REVENUES			
Taxes	$ 73,207	$ 73,207	$ --
Charges for Services	800	600	(200)
Interest Revenue	130	485	355
Miscellaneous	8,363	14,305	5,942
Total Revenues	82,500	88,597	6,097
EXPENDITURES			
Current			
Public Works	82,500	75,732	6,768
Total Expenditures	82,500	75,732	6,768
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	12,865	12,865
Net Change in Fund Balances	--	12,865	12,865
Fund Balances - Beginning	179,864	179,864	--
Fund Balances - Ending	$ 179,864	$ 192,729	$ 12,865

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 29,068	$ 44,317
Total Assets	$ 29,068	$ 44,317
LIABILITIES		
Accounts Payable	$ 424	$ --
Due to Other Funds		
General Fund	496	--
Total Liabilities	920	--
FUND BALANCES		
Assigned	28,148	44,317
Total Fund Balances	28,148	44,317
Total Liabilities and Fund Balances	$ 29,068	$ 44,317

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Fines and Forfeitures	$ 36,790	$ 29,140
Interest Revenue	251	499
Total Revenues	37,041	29,639
EXPENDITURES		
Current		
Public Safety	424	1,909
Capital Outlay	52,786	57,618
Total Expenditures	53,210	59,527
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,169)	(29,888)
Net Change in Fund Balances	(16,169)	(29,888)
Fund Balances - Beginning	44,317	74,205
Fund Balances - Ending	$ 28,148	$ 44,317

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, 2021

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 23,000	$ 36,790	$ 13,790
Interest Revenue	300	251	(49)
Total Revenues	23,300	37,041	13,741
EXPENDITURES			
Current			
Public Safety	--	424	(424)
Capital Outlay	23,300	52,786	(29,486)
Total Expenditures	23,300	53,210	(29,910)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(16,169)	(16,169)
Net Change in Fund Balances	--	(16,169)	(16,169)
Fund Balances - Beginning	44,317	44,317	--
Fund Balances - Ending	$ 44,317	$ 28,148	$ (16,169)

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 3,813	$ 30,650
Total Assets	$ 3,813	$ 30,650
LIABILITIES		
Accounts Payable	$ 2,673	$ 1,394
Accrued Liabilities	4,880	6,069
Due to Other Funds		
General Fund	565	--
Total Liabilities	8,118	7,463
FUND BALANCES		
Assigned	--	23,187
Unassigned	(4,305)	--
Total Fund Balances	(4,305)	23,187
Total Liabilities and Fund Balances	$ 3,813	$ 30,650

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Charges for Services	$ 115,230	$ 71,872
Interest Revenue	35	24
Contributions and Donations	18,525	15,105
Miscellaneous	4,309	6,394
Total Revenues	138,099	93,395
EXPENDITURES		
Current		
Culture and Recreation	329,809	321,318
Capital Outlay	--	10,495
Debt Service	--	21,000
Total Expenditures	329,809	352,813
Excess (Deficiency) of Revenues Over (Under) Expenditures	(191,710)	(259,418)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	164,218	290,466
Total Other Financing Sources (Uses)	164,218	290,466
Net Change in Fund Balances	(27,492)	31,048
Fund Balances - Beginning	23,187	(7,861)
Fund Balances - Ending	$ (4,305)	$ 23,187

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, 2021

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 162,000	$ 115,230	$ (46,770)
Interest Revenue	15	35	20
Contributions and Donations	23,000	18,525	(4,475)
Miscellaneous	3,000	4,309	1,309
Total Revenues	188,015	138,099	(49,916)
EXPENDITURES			
Current			
Culture and Recreation	352,233	329,809	22,424
Total Expenditures	352,233	329,809	22,424
Excess (Deficiency) of Revenues Over (Under) Expenditures	(164,218)	(191,710)	(27,492)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	164,218	164,218	--
Total Other Financing Sources (Uses)	164,218	164,218	--
Net Change in Fund Balances	--	(27,492)	(27,492)
Fund Balances - Beginning	23,187	23,187	--
Fund Balances - Ending	$ 23,187	$ (4,305)	$ (27,492)

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 33,462	$ 1,147
Total Assets	$ 33,462	$ 1,147
FUND BALANCES		
Restricted	$ 33,462	$ 1,147
Total Fund Balances	$ 33,462	$ 1,147

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Fines and Forfeitures	$ 47,320	$ 9,952
Total Revenues	47,320	9,952
EXPENDITURES		
Current		
Public Safety	15,005	9,054
Total Expenditures	15,005	9,054
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,315	898
Net Change in Fund Balances	32,315	898
Fund Balances - Beginning	1,147	249
Fund Balances - Ending	$ 33,462	$ 1,147

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, 2021

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 1,500	$ 47,320	$ 45,820
Total Revenues	1,500	47,320	45,820
EXPENDITURES			
Current			
Public Safety	1,500	15,005	(13,505)
Total Expenditures	1,500	15,005	(13,505)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	32,315	32,315
Net Change in Fund Balances	--	32,315	32,315
Fund Balances - Beginning	1,147	1,147	--
Fund Balances - Ending	$ 1,147	$ 33,462	$ 32,315

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 601,542	$ 604,970
Receivables		
Intergovernmental	75,673	--
Due from Other Funds		
Mental Health Special Revenue Fund	--	1,794
Total Assets	$ 677,215	$ 606,764
LIABILITIES		
Accounts Payable	$ 2,127	$ 280
Due to Other Funds		
General Fund	16,078	--
Mental Health Special Revenue Fund	9,463	--
Total Liabilities	27,668	280
FUND BALANCES		
Restricted	649,547	606,484
Total Fund Balances	649,547	606,484
Total Liabilities and Fund Balances	$ 677,215	$ 606,764

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, 2021 and 2020

	2021	2020
REVENUES		
Intergovernmental	$ 223,427	$ 177,435
Fines and Forfeitures	13,457	8,227
Total Revenues	236,884	185,662
EXPENDITURES		
Current		
Judicial	187,868	169,723
Public Safety	2,593	3,406
Capital Outlay	3,360	--
Total Expenditures	193,821	173,129
Excess (Deficiency) of Revenues Over (Under) Expenditures	43,063	12,533
Net Change in Fund Balances	43,063	12,533
Fund Balances - Beginning	606,484	593,951
Fund Balances - Ending	$ 649,547	$ 606,484

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, 2021

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 344,734	$ 223,427	$ (121,307)
Fines and Forfeitures	7,800	13,457	5,657
Total Revenues	352,534	236,884	(115,650)
EXPENDITURES			
Current			
Judicial	349,534	187,868	161,666
Public Safety	3,000	2,593	407
Capital Outlay	--	3,360	(3,360)
Total Expenditures	352,534	193,821	158,713
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	43,063	43,063
Net Change in Fund Balances	--	43,063	43,063
Fund Balances - Beginning	606,484	606,484	--
Fund Balances - Ending	$ 606,484	$ 649,547	$ 43,063

BERRIEN COUNTY, GEORGIA
Mental Health Special Revenue Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 7,194	$ 11,348
Due from Other Funds		
Drug Abuse Treatment & Education Special Revenue Fund	9,463	--
Total Assets	$ 16,657	$ 11,348
LIABILITIES		
Due to Other Funds		
Drug Abuse Treatment & Education Special Revenue Fund	$ --	$ 1,794
Total Liabilities	--	1,794
FUND BALANCES		
Restricted	16,657	9,554
Total Fund Balances	16,657	9,554
Total Liabilities and Fund Balances	$ 16,657	$ 11,348

BERRIEN COUNTY, GEORGIA
Mental Health Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Intergovernmental	$ 39,844	$ 35,817
Contributions and Donations	1,794	--
Total Revenues	41,638	35,817
EXPENDITURES		
Current		
Judicial	34,535	35,934
Total Expenditures	34,535	35,934
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,103	(117)
Net Change in Fund Balances	7,103	(117)
Fund Balances - Beginning	9,554	9,671
Fund Balances - Ending	$ 16,657	$ 9,554

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, 2021

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 34,986	$ 39,844	$ 4,858
Contributions and Donations	--	1,794	1,794
Total Revenues	34,986	41,638	6,652
EXPENDITURES			
Current			
Judicial	34,986	34,535	451
Total Expenditures	34,986	34,535	451
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	7,103	7,103
Net Change in Fund Balances	--	7,103	7,103
Fund Balances - Beginning	9,554	9,554	--
Fund Balances - Ending	$ 9,554	$ 16,657	$ 7,103

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 418,572	$ 553,555
Receivables		
Notes	585,910	425,689
Total Assets	$ 1,004,482	$ 979,244
FUND BALANCES		
Nonspendable	$ 300,272	$ 298,441
Restricted	704,210	680,803
Total Fund Balances	$ 1,004,482	$ 979,244

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Interest Revenue	$ 25,238	$ 16,224
Total Revenues	25,238	16,224
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,238	16,224
Net Change in Fund Balances	25,238	16,224
Fund Balances - Beginning	979,244	963,020
Fund Balances - Ending	$ 1,004,482	$ 979,244

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, 2021

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ 1,525	$ 25,238	$ 23,713
Total Revenues	1,525	25,238	23,713
EXPENDITURES			
Current			
Housing and Development	1,525	--	1,525
Total Expenditures	1,525	--	1,525
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	25,238	25,238
Net Change in Fund Balances	--	25,238	25,238
Fund Balances - Beginning	979,244	979,244	--
Fund Balances - Ending	$ 979,244	$ 1,004,482	$ 25,238

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 17,968	$ 17,953
Total Assets	$ 17,968	$ 17,953
FUND BALANCES		
Restricted	$ 17,968	$ 17,953
Total Fund Balances	$ 17,968	$ 17,953

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Interest Revenue	$ 15	$ --
Total Revenues	15	--
EXPENDITURES		
Debt Service	--	41,531
Intergovernmental	--	1,533
Total Expenditures	--	43,064
Excess (Deficiency) of Revenues Over (Under) Expenditures	15	(43,064)
Net Change in Fund Balances	15	(43,064)
Fund Balances - Beginning	17,953	61,017
Fund Balances - Ending	$ 17,968	$ 17,953

BERRIEN COUNTY, GEORGIA
TSPLOST Capital Projects Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 20	$ 20
Receivables		
Intergovernmental	31,177	427,048
Total Assets	$ 31,197	$ 427,068
LIABILITIES		
Accounts Payable	$ 31,177	$ 427,048
Total Liabilities	31,177	427,048
FUND BALANCES		
Restricted	20	20
Total Fund Balances	20	20
Total Liabilities and Fund Balances	$ 31,197	$ 427,068

BERRIEN COUNTY, GEORGIA
TSPLOST Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 161,826	$ 3,837,117
Miscellaneous	--	20
Total Revenues	161,826	3,837,137
EXPENDITURES		
Capital Outlay	161,826	3,837,117
Total Expenditures	161,826	3,837,117
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	20
Net Change in Fund Balances	--	20
Fund Balances - Beginning	20	--
Fund Balances - Ending	$ 20	$ 20

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Balance Sheet
June 30, 2021 and 2020

	2021	2020
ASSETS		
Cash and Cash Equivalents	$ 28,881	$ 61,827
Receivables		
Intergovernmental	32,975	--
Total Assets	$ 61,856	$ 61,827
FUND BALANCES		
Restricted	$ 61,856	$ 61,827
Total Fund Balances	$ 61,856	$ 61,827

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Taxes	$ 395,699	$ 395,699
Interest Revenue	30	41
Total Revenues	395,729	395,740
EXPENDITURES		
Debt Service	395,700	395,699
Total Expenditures	395,700	395,699
Excess (Deficiency) of Revenues Over (Under) Expenditures	29	41
Net Change in Fund Balances	29	41
Fund Balances - Beginning	61,827	61,786
Fund Balances - Ending	$ 61,856	$ 61,827

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, 2021 and 2020

	2021	2020
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 24,346	$ 21,651
Receivables		
Accounts	3,583	--
Intergovernmental	3,565	5,400
Inventories	9,692	8,677
Prepaid Items	686	686
Total Current Assets	41,872	36,414
Noncurrent Assets		
Capital Assets not Being Depreciated		
Land	882,570	882,570
Capital Assets Net of Accumulated Depreciation		
Buildings and System	3,598,278	3,584,647
Accumulated Depreciation	(1,311,358)	(1,171,629)
Total Capital Assets Net of Accumulated Depreciation	3,169,490	3,295,588
Total Noncurrent Assets	3,169,490	3,295,588
Total Assets	3,211,362	3,332,002
LIABILITIES		
Current Liabilities		
Accounts Payable	1,847	1,957
Total Current Liabilities	1,847	1,957
Total Liabilities	1,847	1,957
NET POSITION		
Investment In Capital Assets	3,169,490	3,295,588
Unrestricted	40,025	34,457
Total Net Position	$ 3,209,515	$ 3,330,045

BERRIEN COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2021 and 2020

	2021	2020
OPERATING REVENUES		
Charges for Services	$ 9,918	$ 14,993
Total Operating Revenues	9,918	14,993
OPERATING EXPENSES		
Purchased/Contracted Services	53,536	17,807
Supplies	8,479	18,454
Depreciation	139,729	137,600
Total Operating Expenses	201,744	173,861
Operating Income (Loss)	(191,826)	(158,868)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	64,696	18,814
Total Nonoperating Revenues (Expenses)	64,696	18,814
Income (Loss) Before Contributions and Transfers	(127,130)	(140,054)
Transfers In		
General Fund	6,600	--
Changes in Net Position	(120,530)	(140,054)
Net Position - Beginning	3,330,045	3,470,099
Net Position - Ending	$ 3,209,515	$ 3,330,045

BERRIEN COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Cash Flows
For the Years Ended June 30, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 6,335	$ 16,096
Payments to Suppliers	(63,140)	(36,629)
Net Cash Provided (Used) By Operating Activities	(56,805)	(20,533)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	20,000	--
Transfers from Other Funds		
General Fund	6,600	--
Net Cash Provided (Used) By Noncapital Financing Activities	26,600	--
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(13,631)	--
Grants	46,531	22,963
Net Cash Provided (Used) By Capital and Related Financing Activities	32,900	22,963
Net Increase (Decrease) in Cash and Cash Equivalents	2,695	2,430
Cash and Cash Equivalents - Beginning of Year	21,651	19,221
Cash and Cash Equivalents - End of Year	$ 24,346	$ 21,651
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (191,826)	$ (158,868)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	139,729	137,600
(Increase) Decrease in Accounts Receivable	(3,583)	1,103
(Increase) Decrease in Inventories	(1,015)	(2,165)
Increase (Decrease) in Accounts Payable	(110)	1,797
Net Cash Provided (Used) By Operating Activities	$ (56,805)	$ (20,533)

Fiduciary Funds

Custodial 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, 2021

	Custodial Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 336,741	$ 5,935	$ 30,167	$ 255,848	$ 2,854	$ 631,545
Total Assets	$ 336,741	$ 5,935	$ 30,167	$ 255,848	$ 2,854	$ 631,545
LIABILITIES						
Due to Others	$ 336,741	$ 5,935	$ 30,167	$ 255,848	$ 2,854	$ 631,545
Total Liabilities	$ 336,741	$ 5,935	$ 30,167	$ 255,848	$ 2,854	$ 631,545

SUPPLEMENTAL SCHEDULES

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES		
Taxes		
Real Property	$ 5,533,678	$ 5,215,467
Personal Property	1,189,566	987,006
Real Estate Transfer (Intangible)	155,259	120,017
Franchise	33,495	11,157
General Sales and Use	1,145,095	984,843
Selective Sales and Use	51,225	47,346
Business		
Insurance Premium	164,712	158,507
Financial Institution	27,330	24,037
Penalties and Interest on Delinquent Taxes	92,249	73,520
	8,392,609	7,621,900
Licenses and Permits		
Business	6,500	6,500
Non-Business	70,617	52,983
	77,117	59,483
Intergovernmental	1,646,496	1,527,456
Charges for Services		
General Government	384,973	444,828
Public Safety		
Detention and Correction Services	212,649	204,107
Ambulance Fees	688,142	689,499
Other Public Safety Fees	32,704	28,662
Street and Public Improvements	8,955	9,215
Other Charges for Services	1,451	5,448
	1,328,874	1,381,759
Fines and Forfeitures		
Superior Court	489,738	377,736
Magistrate Court	44,234	50,197
Victims Assistance Program	2,078	1,621
Other	4,784	25,719
	540,834	455,273
Interest Revenue	7,112	3,726
Contributions and Donations	20,884	275
Miscellaneous	90,931	41,494
Total Revenues	$ 12,104,857	$ 11,091,366

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2021 and 2020

	2021	2020
EXPENDITURES		
Current		
General Government		
Board of Commissioners		
Personal Services and Employee Benefits	$ 139,751	$ 134,085
Purchased/Contracted Services	--	2,708
Supplies	11,580	8,758
Total Board of Commissioners	151,331	145,551
Administration		
Personal Services and Employee Benefits	392,582	368,178
Purchased/Contracted Services	431,761	428,789
Supplies	6,709	12,798
Capital Outlay	143	7,701
Other Costs	1,500	--
Total Administration	832,695	817,466
Elections		
Personal Services and Employee Benefits	93,913	74,545
Purchased/Contracted Services	3,696	7,463
Supplies	8,425	12,874
Capital Outlay	--	4,885
Total Elections	106,034	99,767
Tax Commissioner		
Personal Services and Employee Benefits	263,291	261,302
Purchased/Contracted Services	44,044	33,567
Supplies	2,394	2,968
Capital Outlay	2,375	--
Total Tax Commissioner	312,104	297,837
Tax Assessor		
Personal Services and Employee Benefits	190,547	191,909
Purchased/Contracted Services	17,406	20,565
Supplies	6,096	4,887
Capital Outlay	1,575	--
Total Tax Assessor	215,624	217,361
General Government Buildings and Plant		
Personal Services and Employee Benefits	121,692	133,582
Purchased/Contracted Services	102,834	91,827
Supplies	188,126	193,144
Capital Outlay	17,977	--
Total General Government Buildings and Plant	430,629	418,553
Total General Government	2,048,417	1,996,535

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2021 and 2020

	2021	2020
Judicial		
Superior Court		
Personal Services and Employee Benefits	41,511	50,246
Purchased/Contracted Services	43,681	58,150
Supplies	2,170	12,993
Total Superior Court	87,362	121,389
Clerk of Superior Court		
Personal Services and Employee Benefits	248,107	254,728
Purchased/Contracted Services	20,576	18,825
Supplies	13,959	16,872
Total Clerk of Superior Court	282,642	290,425
District Attorney		
Purchased/Contracted Services	38,664	39,195
Supplies	1,487	1,393
Total District Attorney	40,151	40,588
Magistrate Court		
Personal Services and Employee Benefits	274,864	261,728
Purchased/Contracted Services	10,758	11,006
Supplies	4,316	5,423
Total Magistrate Court	289,938	278,157
Probate Court		
Personal Services and Employee Benefits	123,399	107,245
Purchased/Contracted Services	12,594	15,075
Supplies	3,970	3,262
Total Probate Court	139,963	125,582
Public Defender		
Purchased/Contracted Services	74,670	74,670
Supplies	18,908	14,621
Total Public Defender	93,578	89,291
VAP		
Purchased/Contracted Services	1,665	1,852
Other Costs	304,005	352,995
Total VAP	305,670	354,847
Total Judicial	1,239,304	1,300,279

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2021 and 2020

	2021	2020
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,454,567	1,384,466
Purchased/Contracted Services	104,017	98,782
Supplies	121,585	106,965
Capital Outlay	76,608	73,316
Total Sheriff	1,756,777	1,663,529
Jail		
Personal Services and Employee Benefits	832,987	884,872
Purchased/Contracted Services	176,848	157,483
Supplies	286,098	283,547
Capital Outlay	58,754	43,141
Total Jail	1,354,687	1,369,043
Emergency Medical Service		
Personal Services and Employee Benefits	821,083	859,954
Purchased/Contracted Services	70,977	68,077
Supplies	76,384	77,161
Capital Outlay	3,850	8,875
Total Emergency Medical Service	972,294	1,014,067
Coroner/Medical Examiner		
Personal Services and Employee Benefits	3,708	3,590
Purchased/Contracted Services	19,856	17,365
Supplies	629	1,012
Total Coroner/Medical Examiner	24,193	21,967
Animal Control		
Personal Services and Employee Benefits	39,157	37,957
Purchased/Contracted Services	10,021	6,180
Supplies	6,863	5,775
Total Animal Control	56,041	49,912
Emergency Management		
Personal Services and Employee Benefits	16,618	16,618
Purchased/Contracted Services	9,681	10,948
Supplies	1,988	1,758
Capital Outlay	--	32,900
Total Emergency Management	28,287	62,224
Total Public Safety	4,192,279	4,180,742

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2021 and 2020

	2021	2020
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	838,743	915,794
Purchased/Contracted Services	100,893	122,003
Supplies	404,381	400,527
Capital Outlay	819,388	762,101
Total Highways and Streets	2,163,405	2,200,425
Maintenance and Shop		
Personal Services and Employee Benefits	133,326	159,718
Purchased/Contracted Services	3,309	5,017
Supplies	12,096	9,609
Total Maintenance and Shop	148,731	174,344
Total Public Works	2,312,136	2,374,769
Health and Welfare		
DFACS		
Purchased/Contracted Services	13,600	12,156
Supplies	2,757	3,459
Other Costs	12,141	12,250
Total DFACS	28,498	27,865
Transit Vans		
Capital Outlay	--	51,952
Other Costs	199,726	80,196
Total Transit Vans	199,726	132,148
Board of Education		
Supplies	207,961	176,663
Total Board of Education	207,961	176,663
Other Health and Welfare		
Other Costs	76,500	76,500
Total Other Health and Welfare	76,500	76,500
Total Health and Welfare	512,685	413,176
Culture and Recreation		
Senior Citizens Center		
Personal Services and Employee Benefits	34,647	34,795
Purchased/Contracted Services	11,899	(1,053)
Supplies	493	383
Capital Outlay	--	990
Total Senior Citizens Center	47,039	35,115
Library		
Purchased/Contracted Services	1,308	1,845
Supplies	14,044	15,819
Other Costs	67,500	67,500
Total Library	82,852	85,164
Total Culture and Recreation	129,891	120,279

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2021 and 2020

	2021	2020
Housing and Development		
Extension Service		
Personal Services and Employee Benefits	76,976	79,893
Purchased/Contracted Services	13,946	11,410
Supplies	4,485	2,392
Capital Outlay	1,200	3,328
Total Extension Service	96,607	97,023
Forest Resources		
Supplies	--	3,572
Total Forest Resources	--	3,572
Planning and Zoning		
Personal Services and Employee Benefits	102,158	101,923
Purchased/Contracted Services	3,651	3,433
Supplies	2,754	1,452
Capital Outlay	--	3,245
Total Planning and Zoning	108,563	110,053
Chamber of Commerce		
Personal Services and Employee Benefits	--	64,059
Other Costs	--	30,000
Total Chamber of Commerce	--	94,059
Economic Development		
Personal Services and Employee Benefits	88,451	25,453
Other Costs	67,572	42,500
Total Economic Development	156,023	67,953
Total Housing and Development	361,193	372,660
Debt Service	14,168	100,881
Total Expenditures	$ 10,810,073	$ 10,859,321

BERRIEN COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2021

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 1/1/12 - 12/31/17						
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			1,214,642	--	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	201,021	--	201,021	88%
Ray City	304,704	374,373	328,040	--	328,040	88%
	$ 9,000,000	$ 9,310,290	$ 8,402,080	$ --	$ 8,402,080	
SPLOST #4 Capital Projects Fund						
Total Expenditures				$ --		
				$ --		
Sales Tax Referendum 1/1/18 - 12/31/23						
Courthouse Annex Debt	$ 2,609,935	$ 2,374,192	$ 894,538	$ 395,700	$ 1,290,238	54%
County	3,744,578	3,808,631				25%
Roads & Bridges			269,919	187,590	457,509	
Fire Equipment			--	--	--	
E-911 Equipment			91,576	30,525	122,101	
Road Department Equipment			129,246	149,111	278,357	
Animal Control Facility			--	--	--	
Economic Development Capital Outlay			71,233	13,028	84,261	
Enigma	421,744	421,744	165,605	83,918	249,523	59%
Nashville	1,635,856	1,571,803	614,203	314,527	928,730	59%
Alapaha	223,653	223,653	86,561	43,863	130,424	58%
Ray City	364,234	364,234	141,244	71,573	212,817	58%
	$ 9,000,000	$ 8,764,257	$ 2,464,125	$ 1,289,835	$ 3,753,960	
SPLOST #5 Capital Projects Fund						
Total Expenditures				$ 894,135		
SPLOST Debt Service Fund						
Total Expenditures				395,700		
				$ 1,289,835		

BERRIEN COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Community Facilities Loans and Grants	10.766	10-010-586000785	$ 176,800
Total U.S. Department of Agriculture			176,800
U.S. Department of Justice			
Criminal Justice Georgia Coordinating Council			
Crime Victim Assistance	16.575	C18-8-263	$ 12,258
Crime Victim Assistance	16.575	C18-8-264	45,054
Crime Victim Assistance	16.575	C19-8-102	24,508
Crime Victim Assistance	16.575	C19-8-103	97,892
			179,712
Violence Against Women Formula Grants	16.588	W19-8-007	34,145
Violence Against Women Formula Grants	16.588	W-20-9-012	28,505
			62,650
Total U.S. Department of Justice			242,362
U.S. Department of Transportation			
Georgia Department of Transportation			
Airport Improvement Program	20.106	T007414 AP020-90CA-22(019)	20,000
Airport Improvement Program	20.106	AP020-9033-21(019)	42,343
			62,343
Formula Grants For Rural Areas (Section 5311)	20.509	T006320	173,995
Formula Grants For Rural Areas (Section 5311)	20.509	T006320-CARES	24,983
			198,978
Total U.S. Department of Transportation			261,321
U.S. Department of Treasury			
Georgia Office of Planning & Budget			
Coronavirus Relief Fund	21.019	14563-CRF	598,543
Total U.S. Department of Treasury			598,543
Delta Regional Authority, Denali Commission, Election Asistance Commission or Japan - U.S. Friendship Commssion			
State of Georgia			
Help America Vote Act Requirements Payments (Cares)	90.401	V138831	851
Total Delta Regional Authority, Denali Commission, Election Asistance Commission or Japan - U.S. Friendship Commssion			851

BERRIEN COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Health & Human Services			
Southern Georgia Regional Commission			
Nutrition Services and CARES Act for Nutrition Services under T	93.045	AAA-2021-8	17,477
Nutrition Services and CARES Act for Nutrition Services under T	93.045	AAA-2021-8 FFCRA	5,000
Nutrition Services and CARES Act for Nutrition Services under T	93.045	AAA-2021-8 CARES	5,000
Total U.S. Department of Health & Human Services			27,477
U.S. Department of Homeland Security			
Georgia Emergency Management Agency			
Emergency Management Performance Grants	97.042	OEM-20-010	8,309
Total U.S. Department of Homeland Security			8,309
Total Expenditures of Federal Awards			$ 1,315,663

Notes to Schedule

This schedule of expenditures of federal awards includes the federal grant activity of Berrien County, Georgia and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operation of Berrien County, Georgia, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Berrien County, Georgia. Berrien County, Georgia has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

ECKLER CPA, LLC
Certified Public Accountants & Advisors

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Fitzgerald, GA 31750
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of County Commissioners
Berrien County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the 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, 2021, 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 July 13, 2022. 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.

ECKLER CPA, LLC

Fitzgerald, Georgia
July 13, 2022

ECKLER CPA, LLC
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of County Commissioners
Berrien County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Berrien County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Berrien County, Georgia's major federal programs for the year ended June 30, 2021. Berrien County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Berrien County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Berrien County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Berrien County, Georgia's compliance.

Opinion on Each Major Federal Program

In our opinion, Berrien County, Georgia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

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

circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Berrien County, Georgia's internal control over compliance.

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

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

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

ECKLER CPA, LLC

Fitzgerald, Georgia
July 13, 2022

BERRIEN COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	____ yes	__x__ no
Significant deficiency(ies) identified?	____ yes	__x__ none reported
Type of auditor's report issued on compliance for major programs:	unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	____ yes	__x__ no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs:	$ 750,000
Auditee qualified as low-risk auditee?	____ yes __x__ no

Section II - Financial Statement Findings

None Reported

Section III - Federal Award Findings and Questioned Costs

None Reported