BERRIEN COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended
June 30, 2022

ECKLER CPA, LLC
Certified Public Accountants
& Advisors

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2022

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ECKLER CPA, LLC
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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Berrien County, Georgia

Report on the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, 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 the Berrien County, Georgia, as of June 30, 2022, 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.

We did not audit the financial statements of the Berrien County Board of Health which represent 28.7 percent, 5.6 percent, and 75.4 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Berrien County, Georgia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Berrien County, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Berrien County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Berrien County, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 is the responsibility of management and, 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.

Supplementary 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 and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 and schedule of expenditures of federal awards* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2023 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 solely 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 the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

ECKLER CPA, LLC

Fitzgerald, Georgia
March 23, 2023

BASIC FINANCIAL STATEMENTS

BERRIEN COUNTY, GEORGIA
Statement of Net Position
June 30, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Development Authority
ASSETS					
Cash and Cash Equivalents	$ 11,895,616	$ 2,718	$ 11,898,334	$ 427,367	$ 785,307
Receivables (Net of Allowance for Uncollectibles)	2,014,831	52,833	2,067,664	2,281	--
Inventories	--	29,778	29,778	--	--
Property Held for Resale	--	--	--	--	292,479
Prepaid Items	62,373	900	63,273	--	--
Restricted Assets					
Cash and Cash Equivalents	2,448	--	2,448	--	--
Capital Assets not Being Depreciated	624,925	1,243,134	1,868,059	--	--
Capital Assets Net of Accumulated Depreciation	12,703,712	2,148,200	14,851,912	4,868	--
Total Assets	27,303,905	3,477,563	30,781,468	434,516	1,077,786
DEFERRED OUTFLOWS OF RESOURCES					
Pension	--	--	--	181,653	--
OPEB	--	--	--	71,055	--
Total Deferred Outflows of Resources	--	--	--	252,708	--
LIABILITIES					
Accounts Payable	253,214	30,873	284,087	--	--
Accrued Liabilities	235,024	--	235,024	--	--
Intergovernmental Payable	57,211	--	57,211	--	--
Unearned Revenue	1,386,039	--	1,386,039	--	--
Noncurrent Liabilities					
Due Within One Year	568,296	--	568,296	34,499	--
Due in More Than One Year	3,668,106	--	3,668,106	259,461	--
Total Liabilities	6,167,890	30,873	6,198,763	293,960	--
DEFERRED INFLOWS OF RESOURCES					
Leases	253,524	--	253,524	--	--
Pension	--	--	--	212,863	--
OPEB	--	--	--	116,551	--
Total Deferred Inflows of Resources	253,524	--	253,524	329,414	--
NET POSITION					
Net Investment in Capital Assets	9,544,070	3,391,334	12,935,404	4,868	--
Restricted for					
Judicial	10,997	--	10,997	--	--
Public Safety	2,205,456	--	2,205,456	--	--
Public Works	2,917,988	--	2,917,988	--	--
Housing and Development	1,023,095	--	1,023,095	--	--
Capital Outlay	1,677,281	--	1,677,281	--	--
Debt Service	94,883	--	94,883	--	--
Prior Year Program Income	--	--	--	139,631	--
Unrestricted	3,408,721	55,356	3,464,077	(80,649)	1,077,786
Total Net Position	$ 20,882,491	$ 3,446,690	$ 24,329,181	$ 63,850	$ 1,077,786

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, 2022

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	$ 2,119,692	$ 643,369	$ 71,284	$ --
Judicial	1,613,109	728,033	613,851	--
Public Safety	5,669,360	1,374,248	736,418	--
Public Works	6,025,108	41,645	782,922	24,717
Health and Welfare	504,634	--	32,272	--
Culture and Recreation	590,397	114,028	15,406	--
Housing and Development	438,671	15,058	--	--
Interest on Long-Term Debt	130,916	--	--	--
Total Governmental Activities	17,091,887	2,916,381	2,252,153	24,717
Business-Type Activities				
Airport	196,759	10,672	--	391,189
Total Business-Type Activities	196,759	10,672	--	391,189
Total Primary Government	$ 17,288,646	$ 2,927,053	$ 2,252,153	$ 415,906
Component Units				
Board of Health	$ 492,215	$ 183,987	$ 326,339	$ --
Development Authority	1,107,997	--	67,572	9,786
Total Component Units	$ 1,600,212	$ 183,987	$ 393,911	$ 9,786
		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, As Restated		
		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
$ (1,405,039)	$ --	$ (1,405,039)		
(271,225)	--	(271,225)		
(3,558,694)	--	(3,558,694)		
(5,175,824)	--	(5,175,824)		
(472,362)	--	(472,362)		
(460,963)	--	(460,963)		
(423,613)	--	(423,613)		
(130,916)	--	(130,916)		
(11,898,636)	--	(11,898,636)		
--	205,102	205,102		
--	205,102	205,102		
(11,898,636)	205,102	(11,693,534)		
			$ 18,111	$ --
			--	(1,030,639)
			18,111	(1,030,639)
6,890,783	--	6,890,783	--	--
6,085,572	--	6,085,572	--	--
55,678	--	55,678	--	--
881,199	--	881,199	--	--
122,504	--	122,504	--	--
46,522	--	46,522	--	821
90,701	--	90,701	--	--
25,204	--	25,204	--	88,330
(32,073)	32,073	--	--	--
14,166,090	32,073	14,198,163	--	89,151
2,267,454	237,175	2,504,629	18,111	(941,488)
18,615,037	3,209,515	21,824,552	45,739	2,019,274
$ 20,882,491	$ 3,446,690	$ 24,329,181	$ 63,850	$ 1,077,786

BERRIEN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2022

	General	ARPA	TSPLOST Discretionary
ASSETS			
Cash and Cash Equivalents	$ 4,116,586	$ 1,387,942	$ 1,811,078
Restricted Assets			
Cash and Cash Equivalents	2,448	--	--
Receivables (Net of Allowance for Uncollectibles)	1,007,837	--	85,162
Due from Other Funds	68,166	--	--
Total Assets	$ 5,195,037	$ 1,387,942	$ 1,896,240
LIABILITIES			
Accounts Payable	234,136	--	--
Accrued Liabilities	214,378	--	--
Intergovernmental Payable	--	--	--
Due to Other Funds	103,695	--	--
Unearned Revenue	--	1,386,039	--
Total Liabilities	552,209	1,386,039	--
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue			
Property Taxes	335,532	--	--
Ambulance Fees	44,972	--	--
Intergovernmental	68,477	--	--
Other Deferred Inflows			
Leases	253,524	--	--
Total Deferred Inflows of Resources	702,505	--	--
FUND BALANCES			
Nonspendable	--	--	--
Restricted	804,273	1,903	1,896,240
Assigned	--	--	--
Unassigned	3,136,050	--	--
Total Fund Balances	3,940,323	1,903	1,896,240
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,195,037	$ 1,387,942	$ 1,896,240

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:
  - 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.

Fire	SPLOST #5	TSPLOST	Other Governmental Funds	Total Governmental Funds
$ 1,605,331	$ 1,593,964	$ 20	$ 1,380,695	$ 11,895,616
--	--	--	--	2,448
10,000	140,506	--	771,326	2,014,831
--	--	--	106,957	175,123
$ 1,615,331	$ 1,734,470	$ 20	$ 2,258,978	$ 14,088,018
8,105	--	--	10,973	253,214
--	--	--	20,646	235,024
--	57,211	--	--	57,211
58,031	--	--	13,397	175,123
--	--	--	--	1,386,039
66,136	57,211	--	45,016	2,106,611
--	--	--	--	335,532
--	--	--	--	44,972
10,000	--	--	10,839	89,316
--	--	--	--	253,524
10,000	--	--	10,839	723,344
--	--	--	598,125	598,125
1,539,195	1,677,259	20	1,412,685	7,331,575
--	--	--	192,313	192,313
--	--	--	--	3,136,050
1,539,195	1,677,259	20	2,203,123	11,258,063
$ 1,615,331	$ 1,734,470	$ 20	$ 2,258,978	
				13,328,637
				469,820
				62,373
			$ (588,180)	
			(54,851)	
			(3,141,536)	
			(314,289)	
			(137,546)	
				(4,236,402)
				$ 20,882,491

BERRIEN COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General	ARPA	TSPLOST Discretionary
REVENUES			
Taxes	$ 8,549,736	$ --	$ 939,353
Licenses and Permits	61,454	--	--
Intergovernmental	1,463,263	497,781	--
Charges for Services	1,622,393	--	--
Fines and Forfeitures	667,217	--	--
Investment Income	17,475	1,903	3,421
Contributions and Donations	641	--	--
Miscellaneous	74,595	--	--
Total Revenues	12,456,774	499,684	942,774
EXPENDITURES			
Current			
General Government	1,851,580	--	--
Judicial	1,342,959	--	--
Public Safety	4,849,466	--	--
Public Works	2,712,939	--	--
Health and Welfare	492,680	--	--
Culture and Recreation	154,535	--	--
Housing and Development	396,644	--	--
Capital Outlay	--	--	153,353
Debt Service	18,512	--	--
Intergovernmental	--	--	--
Total Expenditures	11,819,315	--	153,353
Excess (Deficiency) of Revenues Over (Under) Expenditures	637,459	499,684	789,421
OTHER FINANCING SOURCES (USES)			
Transfers In	497,781	--	--
Transfers Out	(524,595)	(497,781)	--
Proceeds of Capital Asset Dispositions	--	--	--
Leases	--	--	--
Insurance Recoveries	16,106	--	--
Total Other Financing Sources (Uses)	(10,708)	(497,781)	--
Net Change in Fund Balances	626,751	1,903	789,421
Fund Balances - Beginning	3,313,572	--	1,106,819
Fund Balances - Ending	$ 3,940,323	$ 1,903	$ 1,896,240

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

Fire	SPLOST #5	TSPLOST	Other Governmental Funds	Total Governmental Funds
$ 610,924	$ 1,475,447	$ 1,951,119	$ 500,046	$ 14,026,625
--	--	--	--	61,454
--	--	--	270,530	2,231,574
--	--	--	471,613	2,094,006
--	--	--	62,567	729,784
2,199	2,157	--	21,584	48,739
--	--	--	14,765	15,406
20	--	--	22,091	96,706
613,143	1,477,604	1,951,119	1,363,196	19,304,294
35,193	--	--	--	1,886,773
--	--	--	243,440	1,586,399
154,485	--	--	629,149	5,633,100
--	--	--	66,226	2,779,165
--	--	--	--	492,680
--	--	--	331,304	485,839
21,330	--	--	2,450	420,424
238,199	369,595	1,951,119	80,745	2,793,011
--	239,257	--	413,673	671,442
--	599,389	--	--	599,389
449,207	1,208,241	1,951,119	1,766,987	17,348,222
163,936	269,363	--	(403,791)	1,956,072
--	--	--	492,522	990,303
--	--	--	--	(1,022,376)
8,000	--	--	--	8,000
--	102,867	--	--	102,867
--	--	--	--	16,106
8,000	102,867	--	492,522	94,900
171,936	372,230	--	88,731	2,050,972
1,367,259	1,305,029	20	2,114,392	9,207,091
$ 1,539,195	$ 1,677,259	$ 20	$ 2,203,123	$ 11,258,063

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, 2022

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*	$ 2,050,972
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	956,678
Depreciation Expense	(1,203,366)
	(246,688)
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	(197,506)
Accumulated Depreciation	188,710
Trade-Ins	26,000
	17,204
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	9,111
Charges for Services	9,026
Intergovernmental	27,673
	45,810
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Debt Issued or Incurred	
Capital Lease Financing	(102,867)
Principal Repayments	
Leases	214,975
Notes Payable	14,719
Certificates of Participation	308,531
	435,358
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	(36,575)
Landfill Closure and Post-Closure Care Costs	8,397
Prepaid Items	(7,024)
	(35,202)
Change in net position of governmental activities reported in the *Statement of Activities*	$ 2,267,454

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

BERRIEN COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2022

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 2,718	$ 2,718
Receivables (Net of Allowance for Uncollectibles)	52,833	52,833
Inventories	29,778	29,778
Prepaid Items	900	900
Total Current Assets	86,229	86,229
Noncurrent Assets		
Capital Assets not Being Depreciated	1,243,134	1,243,134
Capital Assets Net of Accumulated Depreciation	2,148,200	2,148,200
Total Noncurrent Assets	3,391,334	3,391,334
Total Assets	3,477,563	3,477,563
LIABILITIES		
Current Liabilities		
Accounts Payable	30,873	30,873
Total Current Liabilities	30,873	30,873
Total Liabilities	30,873	30,873
NET POSITION		
Investment In Capital Assets	3,391,334	3,391,334
Unrestricted	55,356	55,356
Total Net Position	$ 3,446,690	$ 3,446,690

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, 2022

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 10,672	$ 10,672
Total Operating Revenues	10,672	10,672
OPERATING EXPENSES		
Purchased/Contracted Services	41,543	41,543
Supplies	16,496	16,496
Depreciation	138,720	138,720
Total Operating Expenses	196,759	196,759
Operating Income (Loss)	(186,087)	(186,087)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	391,189	391,189
Total Nonoperating Revenues (Expenses)	391,189	391,189
Income (Loss) Before Contributions and Transfers	205,102	205,102
Transfers In	32,073	32,073
Changes in Net Position	237,175	237,175
Net Position - Beginning	3,209,515	3,209,515
Net Position - Ending	$ 3,446,690	$ 3,446,690

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, 2022

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 14,255	$ 14,255
Payments to Suppliers	(80,146)	(80,146)
Net Cash Provided (Used) By Operating Activities	(65,891)	(65,891)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	9,000	9,000
Transfers from Other Funds	32,073	32,073
Net Cash Provided (Used) By Noncapital Financing Activities	41,073	41,073
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(329,731)	(329,731)
Grants	332,921	332,921
Net Cash Provided (Used) By Capital and Related Financing Activities	3,190	3,190
Net Increase (Decrease) in Cash and Cash Equivalents	(21,628)	(21,628)
Cash and Cash Equivalents - Beginning of Year	24,346	24,346
Cash and Cash Equivalents - End of Year	$ 2,718	$ 2,718
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (186,087)	$ (186,087)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	138,720	138,720
(Increase) Decrease in Accounts Receivable	3,583	3,583
(Increase) Decrease in Inventories	(20,086)	(20,086)
(Increase) Decrease in Prepaid Items	(214)	(214)
Increase (Decrease) in Accounts Payable	(1,807)	(1,807)
Net Cash Provided (Used) By Operating Activities	$ (65,891)	$ (65,891)
NONCASH INVESTING, CAPITAL, & FINANCING ACTIVITIES		
Purchase of Capital Assets on Account	$ 30,833	$ 30,833

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, 2022

	Custodial Funds
ASSETS	
Cash	$ 748,144
Total Assets	$ 748,144
LIABILITIES	
Due to Others	$ 748,144
Total Liabilities	$ 748,144

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, 2022

	Custodial Funds
ADDITIONS	
Taxes for Other Governments	$ 8,648,739
Fines and Fees	962,468
Total Additions	9,611,207
DEDUCTIONS	
Taxes for Other Governments	8,648,739
Fines and Fees	962,468
Total Deductions	9,611,207
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 *ARPA Fund* accounts for the Local Fiscal Recovery Funds received by the County through the American Rescue Plan Act of 2021.

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 *TSPLOST Fund* accounts for capital transportation projects financed from the transportation special district local option sales and use tax.

The County reports the following major proprietary fund:

The *Airport Fund* accounts for the county airport.

Additionally, the County reports the following fund type:

Custodial Funds account for resources held by the County in a purely custodial capacity. Custodial funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

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 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. The County also reports deferred inflows from leases which is recorded in an amount equal to the corresponding lease receivable plus certain additional amounts received from the lessee at or before the commencement of the lease term that relate to future periods. The inflow of resources is recognized in a systematic and rational manner over the term of the lease.

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 29, 2021, payable December 30, 2021, and attached as an enforceable lien on property as of January 1, 2021. The billings are considered past due after December 30, 2021, 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	$ 181,451	$ 189,592	$ (8,141)
Tax Commissioner	323,995	328,788	(4,793)
VAP	302,904	338,010	(35,106)
Coroner/Medical Examiner	24,433	26,912	(2,479)
Animal Control	66,306	66,668	(362)
DFACS	30,040	30,363	(323)
Board of Education	240,000	385,817	(145,817)
Senior Citizens Center	51,230	57,751	(6,521)
Library	89,000	96,784	(7,784)
Extension Service	110,969	114,069	(3,100)
Forest Resources	--	55	(55)
Planning and Zoning	118,202	119,603	(1,401)
Economic Development	157,834	161,924	(4,090)
Transfers Out	461,546	524,595	(63,049)
E-911 Special Revenue Fund	604,849	607,171	(2,322)
Fire Special Revenue Fund			
Nashville	109,545	110,012	(467)
Ray City	89,907	92,769	(2,862)
Sheriff's Drug Special Revenue Fund	1,500	39,492	(37,992)
EIP Loan Special Revenue Fund	1,525	2,450	(925)

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, 2022, 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	Fire	SPLOST #5	Nonmajor Governmental Funds	Airport	Total
Taxes	$ 631,254	$ --	$ --	$ --	$ --	$ --	$ 631,254
Accounts	419,840	--	--	--	34,788	--	454,628
Intergovernmental	283,668	85,162	10,000	140,506	90,114	52,833	662,283
Notes Receivable	--	--	--	--	646,424	--	646,424
Leases	253,524	--	--	--	--	--	253,524
Gross Receivables	1,588,286	85,162	10,000	140,506	771,326	52,833	2,648,113
Less: Allowance for Uncollectibles	(580,449)	--	--	--	--	--	(580,449)
	$ 1,007,837	$ 85,162	$ 10,000	$ 140,506	$ 771,326	$ 52,833	$ 2,067,664

C. Capital Assets

Capital asset activity for the year ended June 30, 2022, 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	685,785	92,719	(710,251)	68,253
Total Capital Assets Not Being Depreciated	1,242,457	92,719	(710,251)	624,925
Capital Assets Being Depreciated				
Buildings	14,821,017	25,273	(2,425)	14,843,865
Infrastructure	4,371,406	710,251	--	5,081,657
Improvements Other Than Buildings	1,147,496	--	--	1,147,496
Machinery and Equipment	5,468,516	958,819	(195,081)	6,232,254
Total Capital Assets Being Depreciated	25,808,435	1,694,343	(197,506)	27,305,272
Less Accumulated Depreciation For				
Buildings	(6,392,965)	(377,418)	1,622	(6,768,761)
Infrastructure	(2,778,130)	(191,028)	--	(2,969,158)
Improvements Other Than Buildings	(872,448)	(53,734)	--	(926,182)
Machinery and Equipment	(4,321,038)	(430,518)	187,088	(4,564,468)
Total Accumulated Depreciation	(14,364,581)	(1,052,698)	188,710	(15,228,569)
Total Capital Assets Being Depreciated, Net	11,443,854	641,645	(8,796)	12,076,703
Lease Assets Being Amortized				
Machinery and Equipment	1,165,405	102,867	(197,000)	1,071,272
Total Lease Assets Being Amortized	1,165,405	102,867	(197,000)	1,071,272
Less Accumulated Amortization For				
Machinery and Equipment	(293,595)	(198,824)	48,156	(444,263)
Total Accumulated Amortization	(293,595)	(198,824)	48,156	(444,263)
Total Lease Assets Being Amortized, Net	871,810	(95,957)	(148,844)	627,009
Governmental Activities Capital Assets, Net	$ 13,558,121	$ 638,407	$ (867,891)	$ 13,328,637

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets Not Being Depreciated				
Land	$ 882,570	$ --	$ --	$ 882,570
Construction in Progress	--	360,564	--	360,564
Total Capital Assets Not Being Depreciated	882,570	360,564	--	1,243,134
Capital Assets Being Depreciated				
Buildings and System	3,598,278	--	--	3,598,278
Total Capital Assets Being Depreciated	3,598,278	--	--	3,598,278
Less Accumulated Depreciation For				
Buildings and System	(1,311,358)	(138,720)	--	(1,450,078)
Total Accumulated Depreciation	(1,311,358)	(138,720)	--	(1,450,078)
Total Capital Assets Being Depreciated, Net	2,286,920	(138,720)	--	2,148,200
Business-Type Activities Capital Assets, Net	$ 3,169,490	$ 221,844	$ --	$ 3,391,334

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

Governmental Activities	
General Government	$ 197,551
Judicial	23,678
Public Safety	350,784
Public Works	488,161
Health and Welfare	11,954
Culture and Recreation	120,990
Housing and Development	10,248
Total Depreciation Expense	$ 1,203,366
Business-Type Activities	
Airport	$ 138,720
Total Depreciation Expense	$ 138,720

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of June 30, 2022 was as follows:

Due From / To Other funds

Receivable Fund	Payable Fund	Amount
General Fund	Fire Special Revenue Fund	$ 58,031
General Fund	Nonmajor Governmental Funds	10,135
Fire Capital Projects Fund	General Fund	--
Nonmajor Governmental Funds	General Fund	103,695
Nonmajor Governmental Funds	Nonmajor Governmental Funds	3,262
		$ 175,123

The General Fund owes the E-911 Fund $102,026 for the annual transfer to finance expenditures. Other 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, 2022 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	ARPA Special Revenue Fund	$ 497,781
Nonmajor Governmental Funds	General Fund	492,522
Airport Enterprise Fund	General Fund	32,073
		$ 1,022,376

The ARPA Fund transferred $497,781 in proceeds from the American Rescue Plan Act Fiscal Recovery Funds to the General Fund to finance expenditures. The General Fund transferred $265,642 to a Nonmajor Governmental Fund to finance E-911 expenditures. The General Fund transferred $226,880 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 October 1, 2021, the County established a $2,000,000 line of credit with Bank of Alapaha due December 31, 2021 at 2.45% interest for operations. Short-term liability activity for the year ended June 30, 2022 was as follows:

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

F. Leases

The County, as lessee, entered into lease agreements for machinery and equipment. Amortization for the period is included in depreciation. Lease assets at June 30, 2022 were as follows:

	Governmental Activities
Machinery and Equipment	$ 1,071,272
Less: Accumulated Amortization	(444,263)
Total	$ 627,009

The future lease payments under the lease agreements as of June 30, 2022 were as follows:

Year Ending	Governmental Activities		
June 30	Principal	Interest	Total
2023	$ 219,966	$ 28,959	$ 248,925
2024	193,916	17,424	211,340
2025	131,548	7,587	139,135
2026	21,099	1,120	22,219
2027	21,651	568	22,219
Total	$ 588,180	$ 55,658	$ 643,838

The County, as Lessor, entered into a lease agreement involving land. The total amount of inflows of resources, including lease revenue and interest revenue, recognized during the fiscal year was $15,000.

G. Long-Term Debt

Notes Payable

The County has entered into an agreement with the United States Department of Agriculture for a loan of $76,800 for the acquisition of three vehicles and equipment for the County's Sheriff Department. The note is payable in monthly installments over 5 years an interest rate of 2.375%. The balance on the note at June 30, 2022 was $54,851.

Debt service requirements to maturity for the notes payable as of June 30, 2022 were as follows:

Year Ending	Governmental Activities		
June 30	Principal	Interest	Total
2023	$ 15,073	$ 1,139	$ 16,212
2024	15,435	777	16,212
2025	15,805	407	16,212
2026	8,538	63	8,601
Total	$ 54,851	$ 2,386	$ 57,237

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, 2022 were as follows:

Year Ending June 30	Governmental Activities		
	Principal	Interest	Total
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	351,911	43,786	395,697
2028 - 2032	1,471,024	78,796	1,549,820
Total	$ 3,141,536	$ 386,774	$ 3,528,310

H. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2022, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 277,714	$ 36,575	$ --	$ 314,289	$ --
Leases	700,288	102,867	(214,975)	588,180	219,966
Notes Payable	69,570	--	(14,719)	54,851	15,073
Certificates of Participation	3,450,067	--	(308,531)	3,141,536	316,757
Closure and Post-Closure Care Costs	145,943	--	(8,397)	137,546	16,500
	$ 4,643,582	$ 139,442	$ (546,622)	$ 4,236,402	$ 568,296

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, 2022, the County elected to contribute $121,661 to the plan.

J. Restricted Assets

The balances of the restricted asset accounts were as follows:

	Governmental Activities
USDA Note Reserve	$ 2,448

K. Landfill Post-Closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfills when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The landfill has been closed and EPD has required monitoring to continue beyond the original five-year period. The County's

estimated liability for post-closure care costs at June 30, 2022 was $137,546. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

L. Fund Balances

The classifications of fund balances reported in the governmental funds as of June 30, 2022 were as follows:

	General	ARPA	TSPLOST Discretionary	Fire	SPLOST #5	TSPLOST	Other Governmental Funds
Nonspendable							
Notes Receivable	$ --	$ --	$ --	$ --	$ --	$ --	$ 598,125
	--	--	--	--	--	--	598,125
Restricted							
Judicial	--	--	--	--	--	--	10,997
Public Safety	--	1,903	--	1,539,195	--	--	664,358
Public Works	804,273	--	1,896,240	--	--	--	217,475
Housing and Development	--	--	--	--	--	--	424,970
Capital Outlay	--	--	--	--	1,677,259	20	2
Debt Service	--	--	--	--	--	--	94,883
	804,273	1,903	1,896,240	1,539,195	1,677,259	20	1,412,685
Assigned							
Public Safety	--	--	--	--	--	--	187,076
Culture and Recreation	--	--	--	--	--	--	5,237
	--	--	--	--	--	--	192,313
Unassigned, Reported In							
General Fund	3,136,050	--	--	--	--	--	--
	3,136,050	--	--	--	--	--	--
Total Fund Balances	$ 3,940,323	$ 1,903	$ 1,896,240	$ 1,539,195	$ 1,677,259	$ 20	$ 2,203,123

M. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance purchased either directly or indirectly from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. The County's deductibles for commercial insurance coverage range from $1,000 to $50,000 with various limits of liability ranging from $1,000 to $18,737,755.

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.

N. 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.

O. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the South Georgia area, is a member of the Southern Georgia Regional Commission and is required to pay annual dues thereto. During its year ended June 30, 2022, 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

P. Restatement of Net Position

In conformity with generally accepted accounting principles, as set forth in the Governmental Accounting Standards Board (GASB) Statement of Governmental Accounting Standards No. 87, *Leases*, net position has been restated to record the effects of implementing the standard. This restatement affected the beginning net position of the County as follows:

	Governmental Activities
June 30, 2021 Net Position, as previously reported	$ 18,525,361
Change in accounting principle due to implementation of GASB Statement No. 87	89,676
June 30, 2021 Net Position, as restated	$ 18,615,037

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, 2022

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 8,483,769	$ 8,841,602	$ 8,549,736	$ (291,866)
Licenses and Permits	81,500	81,500	61,454	(20,046)
Intergovernmental	596,792	596,792	1,463,263	866,471
Charges for Services	1,581,575	1,581,575	1,622,393	40,818
Fines and Forfeitures	605,292	605,292	667,217	61,925
Interest Revenue	4,500	4,500	17,475	12,975
Contributions and Donations	--	--	641	641
Miscellaneous	30,000	30,000	74,595	44,595
Total Revenues	11,383,428	11,741,261	12,456,774	715,513
EXPENDITURES				
Board of Commissioners	150,095	181,451	189,592	(8,141)
Administration	1,131,598	725,880	471,979	253,901
Elections	168,209	170,441	159,839	10,602
Tax Commissioner	306,962	323,995	328,788	(4,793)
Tax Assessor	214,341	219,090	192,702	26,388
General Government Buildings and Plant	430,822	525,809	510,980	14,829
Superior Court	158,140	166,965	156,394	10,571
Clerk of Superior Court	316,185	325,743	322,936	2,807
District Attorney	40,884	43,989	42,035	1,954
Magistrate Court	221,749	248,089	225,040	23,049
Probate Court	151,036	159,653	159,543	110
Public Defender	105,476	105,476	99,001	6,475
VAP	301,868	302,904	338,010	(35,106)
Sheriff	1,933,195	2,468,986	2,272,284	196,702
Jail	1,437,491	1,309,218	1,240,823	68,395
Emergency Medical Service	1,041,749	1,290,579	1,232,225	58,354
Coroner/Medical Examiner	22,416	24,433	26,912	(2,479)
Animal Control	55,341	66,306	66,668	(362)
Emergency Management	32,195	33,231	26,766	6,465
Highways and Streets	2,347,796	2,553,896	2,546,682	7,214
Maintenance and Shop	211,307	168,030	166,257	1,773
DFACS	30,040	30,040	30,363	(323)
Transit Vans	117,905	117,905	--	117,905
Board of Education	240,000	240,000	385,817	(145,817)
Other Health and Welfare	76,500	76,500	76,500	--
Senior Citizens Center	50,337	51,230	57,751	(6,521)
Library	89,000	89,000	96,784	(7,784)
Extension Service	107,864	110,969	114,069	(3,100)
Forest Resources	--	--	55	(55)
Planning and Zoning	110,810	118,202	119,603	(1,401)
Chamber of Commerce	--	3,893	993	2,900
Economic Development	160,834	157,834	161,924	(4,090)
Total Expenditures	11,762,145	12,409,737	11,819,315	590,422
Excess (Deficiency) of Revenues Over (Under) Expenditures	(378,717)	(668,476)	637,459	1,305,935

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
OTHER FINANCING SOURCES (USES)				
Transfers In				
ARPA Special Revenue Fund	--	205,245	497,781	292,536
Transfers Out				
E-911 Special Revenue Fund	(334,052)	(265,642)	(265,642)	--
Recreation Special Revenue Fund	(181,504)	(181,504)	(226,880)	(45,376)
Airport Enterprise Fund	(14,400)	(14,400)	(32,073)	(17,673)
Insurance Recoveries	--	16,104	16,106	2
Total Other Financing Sources (Uses)	(529,956)	(240,197)	(10,708)	229,489
Net Change in Fund Balances	(908,673)	(908,673)	626,751	1,535,424
Fund Balances - Beginning	3,313,572	3,313,572	3,313,572	--
Fund Balances - Ending	$ 2,404,899	$ 2,404,899	$ 3,940,323	$ 1,535,424

Notes to Schedule

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	$ 189,592	$ --	$ 189,592
Administration	471,979	(2,300)	469,679
Elections	159,839	--	159,839
Tax Commissioner	328,788	--	328,788
Tax Assessor	192,702	--	192,702
General Government Buildings and Plant	510,980	--	510,980
	1,853,880	(2,300)	1,851,580
Judicial	1,342,959	--	1,342,959
Public Safety			
Sheriff	2,272,284	(16,212)	2,256,072
Jail	1,240,823	--	1,240,823
Emergency Medical Service	1,232,225	--	1,232,225
Coroner/Medical Examiner	26,912	--	26,912
Animal Control	66,668	--	66,668
Emergency Management	26,766	--	26,766
	4,865,678	(16,212)	4,849,466
Public Works			
Highways and Streets	2,546,682	--	2,546,682
Maintenance and Shop	166,257	--	166,257
	2,712,939	--	2,712,939
Health and Welfare	492,680	--	492,680
Culture and Recreation	154,535	--	154,535
Housing and Development	396,644	--	396,644
Debt Service	--	18,512	18,512
Total Expenditures	11,819,315	--	11,819,315
OTHER FINANCING SOURCES (USES)			
Transfers Out	524,595	--	524,595
Total	$ 12,343,910	$ --	$ 12,343,910

BERRIEN COUNTY, GEORGIA
ARPA Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Intergovernmental	$ 1,883,820	$ 1,883,820	$ 497,781	$ (1,386,039)
Interest Revenue	--	--	1,903	1,903
Total Revenues	1,883,820	1,883,820	499,684	(1,384,136)
EXPENDITURES				
Current				
General Government	1,883,820	1,883,820	--	1,883,820
Total Expenditures	1,883,820	1,883,820	--	1,883,820
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	499,684	499,684
OTHER FINANCING SOURCES (USES)				
Transfers Out				
General Fund	--	--	(497,781)	(497,781)
Total Other Financing Sources (Uses)	--	--	(497,781)	(497,781)
Net Change in Fund Balances	--	--	1,903	1,903
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	$ --	$ --	$ 1,903	$ 1,903

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, 2022

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 813,346	$ 813,346	$ 939,353	$ 126,007
Interest Revenue	2,500	2,500	3,421	921
Total Revenues	815,846	815,846	942,774	126,928
EXPENDITURES				
Capital Outlay	290,846	290,846	153,353	137,493
Total Expenditures	290,846	290,846	153,353	137,493
Excess (Deficiency) of Revenues Over (Under) Expenditures	525,000	525,000	789,421	264,421
OTHER FINANCING SOURCES (USES)				
Transfers Out				
General Fund	(525,000)	(525,000)	--	525,000
Total Other Financing Sources (Uses)	(525,000)	(525,000)	--	525,000
Net Change in Fund Balances	--	--	789,421	789,421
Fund Balances - Beginning	1,106,819	1,106,819	1,106,819	--
Fund Balances - Ending	$ 1,106,819	$ 1,106,819	$ 1,896,240	$ 789,421

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, 2022

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 589,029	$ 610,924	$ 610,924	$ 21,895
Interest Revenue	--	--	2,199	2,199
Miscellaneous	--	--	20	20
Total Revenues	589,029	610,924	613,143	24,114
EXPENDITURES				
Current				
General Government	5,168	5,168	35,193	(30,025)
Public Safety	139,655	175,764	154,485	(14,830)
Housing and Development	22,478	22,478	21,330	1,148
Capital Outlay	421,728	407,514	238,199	183,529
Total Expenditures	589,029	610,924	449,207	139,822
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	163,936	163,936
OTHER FINANCING SOURCES (USES)				
Proceeds of Capital Asset Dispositions	--	--	8,000	8,000
Total Other Financing Sources (Uses)	--	--	8,000	8,000
Net Change in Fund Balances	--	--	171,936	171,936
Fund Balances - Beginning	1,367,259	1,367,259	1,367,259	--
Fund Balances - Ending	$ 1,367,259	$ 1,367,259	$ 1,539,195	$ 171,936

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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, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 4,116,586	$ 3,107,401
Restricted Assets		
Cash and Cash Equivalents	2,448	--
Receivables (Net of Allowance for Uncollectibles)		
Taxes	376,086	423,236
Accounts	94,559	119,250
Intergovernmental	283,668	434,844
Leases	253,524	258,196
Due from Other Funds		
Jail Special Revenue Fund	--	496
Fire Special Revenue Fund	58,031	105
Recreation Special Revenue Fund	--	565
Drug Abuse Treatment & Education Special Revenue Fund	10,135	16,078
Total Assets	$ 5,195,037	$ 4,360,171
LIABILITIES		
Accounts Payable	234,136	168,392
Accrued Liabilities	214,378	196,001
Due to Other Funds		
E-911 Special Revenue Fund	102,026	--
Recreation Special Revenue Fund	1,669	--
Total Liabilities	552,209	364,393
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	335,532	326,421
Ambulance Fees	44,972	35,946
Intergovernmental	68,477	61,643
Other Deferred Inflows		
Leases	253,524	258,196
Total Deferred Inflows of Resources	702,505	682,206
FUND BALANCES		
Restricted	804,273	798,674
Unassigned	3,136,050	2,514,898
Total Fund Balances	3,940,323	3,313,572
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,195,037	$ 4,360,171

BERRIEN COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Taxes	$ 8,549,736	$ 8,392,609
Licenses and Permits	61,454	77,117
Intergovernmental	1,463,263	1,646,496
Charges for Services	1,622,393	1,328,874
Fines and Forfeitures	667,217	540,834
Interest Revenue	17,475	7,112
Contributions and Donations	641	20,884
Miscellaneous	74,595	90,931
Total Revenues	12,456,774	12,104,857
EXPENDITURES		
Current		
General Government	1,851,580	2,048,417
Judicial	1,342,959	1,239,304
Public Safety	4,849,466	4,192,279
Public Works	2,712,939	2,312,136
Health and Welfare	492,680	512,685
Culture and Recreation	154,535	129,891
Housing and Development	396,644	361,193
Debt Service	18,512	14,168
Total Expenditures	11,819,315	10,810,073
Excess (Deficiency) of Revenues Over (Under) Expenditures	637,459	1,294,784
OTHER FINANCING SOURCES (USES)		
Transfers In		
CARES Special Revenue Fund	--	598,543
ARPA Special Revenue Fund	497,781	--
Transfers Out		
E-911 Special Revenue Fund	(265,642)	(337,413)
Recreation Special Revenue Fund	(226,880)	(164,218)
Airport Enterprise Fund	(32,073)	(6,600)
Proceeds of Capital Asset Dispositions	--	5,500
Notes Payable	--	76,800
Insurance Recoveries	16,106	14,395
Total Other Financing Sources (Uses)	(10,708)	187,007
Net Change in Fund Balances	626,751	1,481,791
Fund Balances - Beginning	3,313,572	1,831,781
Fund Balances - Ending	$ 3,940,323	$ 3,313,572

BERRIEN COUNTY, GEORGIA
ARPA Special Revenue Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 1,387,942	$ --
Total Assets	$ 1,387,942	$ --
LIABILITIES		
Unearned Revenue	$ 1,386,039	$ --
Total Liabilities	1,386,039	--
FUND BALANCES		
Restricted	1,903	--
Total Fund Balances	1,903	--
Total Liabilities and Fund Balances	$ 1,387,942	$ --

BERRIEN COUNTY, GEORGIA
ARPA Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Intergovernmental	$ 497,781	$ --
Interest Revenue	1,903	--
Total Revenues	499,684	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	499,684	--
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(497,781)	--
Total Other Financing Sources (Uses)	(497,781)	--
Net Change in Fund Balances	1,903	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 1,903	$ --

BERRIEN COUNTY, GEORGIA
TSPLOST Discretionary Special Revenue Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 1,811,078	$ 1,028,609
Receivables		
Intergovernmental	85,162	78,210
Total Assets	$ 1,896,240	$ 1,106,819
FUND BALANCES		
Restricted	$ 1,896,240	$ 1,106,819
Total Fund Balances	$ 1,896,240	$ 1,106,819

BERRIEN COUNTY, GEORGIA
TSPLOST Discretionary Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Taxes	$ 939,353	$ 855,058
Interest Revenue	3,421	3,588
Total Revenues	942,774	858,646
EXPENDITURES		
Capital Outlay	153,353	655,414
Total Expenditures	153,353	655,414
Excess (Deficiency) of Revenues Over (Under) Expenditures	789,421	203,232
Net Change in Fund Balances	789,421	203,232
Fund Balances - Beginning	1,106,819	903,587
Fund Balances - Ending	$ 1,896,240	$ 1,106,819

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 1,605,331	$ 1,369,538
Receivables		
Intergovernmental	10,000	--
Due from Other Funds		
General Fund	--	--
Total Assets	$ 1,615,331	$ 1,369,538
LIABILITIES		
Accounts Payable	$ 8,105	$ 2,174
Due to Other Funds		
General Fund	58,031	105
Total Liabilities	66,136	2,279
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	10,000	--
Total Deferred Inflows of Resources	10,000	--
FUND BALANCES		
Restricted	1,539,195	1,367,259
Total Fund Balances	1,539,195	1,367,259
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,615,331	$ 1,369,538

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Taxes	$ 610,924	$ 588,362
Intergovernmental	--	5,000
Interest Revenue	2,199	2,523
Miscellaneous	20	19
Total Revenues	613,143	595,904
EXPENDITURES		
Current		
General Government	35,193	5,301
Public Safety	154,485	105,977
Housing and Development	21,330	22,266
Capital Outlay	238,199	57,880
Total Expenditures	449,207	191,424
Excess (Deficiency) of Revenues Over (Under) Expenditures	163,936	404,480
OTHER FINANCING SOURCES (USES)		
Proceeds of Capital Asset Dispositions	8,000	--
Total Other Financing Sources (Uses)	8,000	--
Net Change in Fund Balances	171,936	404,480
Fund Balances - Beginning	1,367,259	962,779
Fund Balances - Ending	$ 1,539,195	$ 1,367,259

BERRIEN COUNTY, GEORGIA
SPLOST #5 Capital Projects Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 1,593,964	$ 1,231,951
Receivables		
Intergovernmental	140,506	124,603
Total Assets	$ 1,734,470	$ 1,356,554
LIABILITIES		
Intergovernmental Payable	$ 57,211	$ 51,525
Total Liabilities	57,211	51,525
FUND BALANCES		
Restricted	1,677,259	1,305,029
Total Fund Balances	1,677,259	1,305,029
Total Liabilities and Fund Balances	$ 1,734,470	$ 1,356,554

BERRIEN COUNTY, GEORGIA
SPLOST #5 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Taxes	$ 1,475,447	$ 1,233,799
Interest Revenue	2,157	1,004
Total Revenues	1,477,604	1,234,803
EXPENDITURES		
Current		
Public Works	--	72,205
Capital Outlay	369,595	200,618
Debt Service	239,257	107,431
Intergovernmental	599,389	513,881
Total Expenditures	1,208,241	894,135
Excess (Deficiency) of Revenues Over (Under) Expenditures	269,363	340,668
OTHER FINANCING SOURCES (USES)		
Leases	102,867	--
Total Other Financing Sources (Uses)	102,867	--
Net Change in Fund Balances	372,230	340,668
Fund Balances - Beginning	1,305,029	964,361
Fund Balances - Ending	$ 1,677,259	$ 1,305,029

BERRIEN COUNTY, GEORGIA
TSPLOST Capital Projects Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 20	$ 20
Receivables		
Intergovernmental	--	31,177
Total Assets	$ 20	$ 31,197
LIABILITIES		
Accounts Payable	$ --	$ 31,177
Total Liabilities	--	31,177
FUND BALANCES		
Restricted	20	20
Total Fund Balances	20	20
Total Liabilities and Fund Balances	$ 20	$ 31,197

BERRIEN COUNTY, GEORGIA
TSPLOST Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Taxes	$ 1,951,119	$ 161,826
Total Revenues	1,951,119	161,826
EXPENDITURES		
Capital Outlay	1,951,119	161,826
Total Expenditures	1,951,119	161,826
Fund Balances - Beginning	20	20
Fund Balances - Ending	$ 20	$ 20

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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, 2022

	Special Revenue Funds					
	E-911	Solid Waste	Jail	Recreation	Sheriff's Drug	Drug Abuse Treatment & Education
ASSETS						
Cash and Cash Equivalents	$ 407	$ 212,847	$ 67,292	$ 11,035	$ 2,915	$ 636,909
Receivables	30,010	4,778	1,619	--	--	48,020
Due from Other Funds	102,026	--	--	1,669	--	--
Total Assets	$ 132,443	$ 217,625	$ 68,911	$ 12,704	$ 2,915	$ 684,929
LIABILITIES						
Accounts Payable	$ 88	$ 150	$ --	$ 1,011	$ --	$ 2,224
Accrued Liabilities	14,190	--	--	6,456	--	--
Due to Other Funds	--	--	--	--	--	13,397
Total Liabilities	14,278	150	--	7,467	--	15,621
DEFERRED INFLOWS OF RESOURCES						
Intergovernmental	--	--	--	--	--	7,865
Total Deferred Inflows Of Resources	--	--	--	--	--	7,865
FUND BALANCES						
Nonspendable	--	--	--	--	--	--
Restricted	--	217,475	--	--	2,915	661,443
Assigned	118,165	--	68,911	5,237	--	--
Total Fund Balances	118,165	217,475	68,911	5,237	2,915	661,443
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 132,443	$ 217,625	$ 68,911	$ 12,704	$ 2,915	$ 684,929

Mental Health	EIP Loan	Total	Capital Projects Funds: SPLOST #4	Capital Projects Funds: CDBG - BPJ Road	Capital Projects Funds: Total	Debt Service Funds: SPLOST	Total Nonmajor Governmental Funds
$ 10,709	$ 376,671	$ 1,318,785	$ 2	$ --	$ 2	$ 61,908	$ 1,380,695
--	646,424	730,851	--	7,500	7,500	32,975	771,326
3,262	--	106,957	--	--	--	--	106,957
$ 13,971	$ 1,023,095	$ 2,156,593	$ 2	$ 7,500	$ 7,502	$ 94,883	$ 2,258,978
$ --	$ --	$ 3,473	$ --	$ 7,500	$ 7,500	$ --	$ 10,973
--	--	20,646	--	--	--	--	20,646
--	--	13,397	--	--	--	--	13,397
--	--	37,516	--	7,500	7,500	--	45,016
2,974	--	10,839	--	--	--	--	10,839
2,974	--	10,839	--	--	--	--	10,839
--	598,125	598,125	--	--	--	--	598,125
10,997	424,970	1,317,800	2	--	2	94,883	1,412,685
--	--	192,313	--	--	--	--	192,313
10,997	1,023,095	2,108,238	2	--	2	94,883	2,203,123
$ 13,971	$ 1,023,095	$ 2,156,593	$ 2	$ 7,500	$ 7,502	$ 94,883	$ 2,258,978

BERRIEN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2022

	Special Revenue Funds					
	E-911	Solid Waste	Jail	Recreation	Sheriff's Drug	Drug Abuse Treatment & Education
REVENUES						
Taxes	$ 272	$ 71,100	$ --	$ --	$ --	$ --
Intergovernmental	--	--	--	--	--	222,175
Charges for Services	345,364	800	13,112	112,337	--	--
Fines and Forfeitures	--	--	45,960	--	7,445	9,162
Interest Revenue	68	314	55	24	--	--
Contributions and Donations	--	--	--	14,765	--	--
Miscellaneous	142	18,758	--	1,691	1,500	--
Total Revenues	345,846	90,972	59,127	128,817	8,945	231,337
EXPENDITURES						
Current						
Judicial	--	--	--	--	--	211,925
Public Safety	602,825	--	8,364	--	10,444	7,516
Public Works	--	66,226	--	--	--	--
Culture and Recreation	--	--	--	331,304	--	--
Housing and Development	--	--	--	--	--	--
Capital Outlay	4,346	--	10,000	14,851	29,048	--
Debt Service	--	--	--	--	--	--
Total Expenditures	607,171	66,226	18,364	346,155	39,492	219,441
Excess (Deficiency) of Revenues Over (Under) Expenditures	(261,325)	24,746	40,763	(217,338)	(30,547)	11,896
OTHER FINANCING SOURCES (USES)						
Transfers In	265,642	--	--	226,880	--	--
Total Other Financing Sources (Uses)	265,642	--	--	226,880	--	--
Net Change in Fund Balances	4,317	24,746	40,763	9,542	(30,547)	11,896
Fund Balances - Beginning	113,848	192,729	28,148	(4,305)	33,462	649,547
Fund Balances - Ending	$ 118,165	$ 217,475	$ 68,911	$ 5,237	$ 2,915	$ 661,443

Mental Health	EIP Loan	Total	Capital Projects Funds: SPLOST #4	Capital Projects Funds: CDBG - BPJ Road	Capital Projects Funds: Total	Debt Service Funds: SPLOST	Total Nonmajor Governmental Funds
$ --	$ --	$ 71,372	$ --	$ --	$ --	$ 428,674	$ 500,046
25,855	--	248,030	--	22,500	22,500	--	270,530
--	--	471,613	--	--	--	--	471,613
--	--	62,567	--	--	--	--	62,567
--	21,063	21,524	8	--	8	52	21,584
--	--	14,765	--	--	--	--	14,765
--	--	22,091	--	--	--	--	22,091
25,855	21,063	911,962	8	22,500	22,508	428,726	1,363,196
31,515	--	243,440	--	--	--	--	243,440
--	--	629,149	--	--	--	--	629,149
--	--	66,226	--	--	--	--	66,226
--	--	331,304	--	--	--	--	331,304
--	2,450	2,450	--	--	--	--	2,450
--	--	58,245	--	22,500	22,500	--	80,745
--	--	--	17,974	--	17,974	395,699	413,673
31,515	2,450	1,330,814	17,974	22,500	40,474	395,699	1,766,987
(5,660)	18,613	(418,852)	(17,966)	--	(17,966)	33,027	(403,791)
--	--	492,522	--	--	--	--	492,522
--	--	492,522	--	--	--	--	492,522
(5,660)	18,613	73,670	(17,966)	--	(17,966)	33,027	88,731
16,657	1,004,482	2,034,568	17,968	--	17,968	61,856	2,114,392
$ 10,997	$ 1,023,095	$ 2,108,238	$ 2	$ --	$ 2	$ 94,883	$ 2,203,123

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 407	$ 101,327
Receivables		
Accounts	30,010	28,114
Due from Other Funds		
General Fund	102,026	--
Total Assets	$ 132,443	$ 129,441
LIABILITIES		
Accounts Payable	$ 88	$ 641
Accrued Liabilities	14,190	14,952
Total Liabilities	14,278	15,593
FUND BALANCES		
Assigned	118,165	113,848
Total Fund Balances	118,165	113,848
Total Liabilities and Fund Balances	$ 132,443	$ 129,441

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Taxes	$ 272	$ 163
Charges for Services	345,364	337,915
Interest Revenue	68	69
Miscellaneous	142	162
Total Revenues	345,846	338,309
EXPENDITURES		
Current		
Public Safety	602,825	591,024
Capital Outlay	4,346	--
Total Expenditures	607,171	591,024
Excess (Deficiency) of Revenues Over (Under) Expenditures	(261,325)	(252,715)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	265,642	337,413
Total Other Financing Sources (Uses)	265,642	337,413
Net Change in Fund Balances	4,317	84,698
Fund Balances - Beginning	113,848	29,150
Fund Balances - Ending	$ 118,165	$ 113,848

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, 2022

	Budget	Actual	Variance
REVENUES			
Taxes	$ --	$ 272	$ 272
Charges for Services	339,157	345,364	6,207
Interest Revenue	50	68	18
Miscellaneous	--	142	142
Total Revenues	339,207	345,846	6,639
EXPENDITURES			
Current			
Public Safety	604,849	602,825	2,024
Capital Outlay	--	4,346	(4,346)
Total Expenditures	604,849	607,171	(2,322)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(265,642)	(261,325)	4,317
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	265,642	265,642	--
Total Other Financing Sources (Uses)	265,642	265,642	--
Net Change in Fund Balances	--	4,317	4,317
Fund Balances - Beginning	113,848	113,848	--
Fund Balances - Ending	$ 113,848	$ 118,165	$ 4,317

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 212,847	$ 203,607
Receivables		
Accounts	4,778	--
Total Assets	$ 217,625	$ 203,607
LIABILITIES		
Accounts Payable	$ 150	$ 10,878
Total Liabilities	150	10,878
FUND BALANCES		
Restricted	217,475	192,729
Total Fund Balances	217,475	192,729
Total Liabilities and Fund Balances	$ 217,625	$ 203,607

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Taxes	$ 71,100	$ 73,207
Charges for Services	800	600
Interest Revenue	314	485
Miscellaneous	18,758	14,305
Total Revenues	90,972	88,597
EXPENDITURES		
Current		
Public Works	66,226	75,732
Total Expenditures	66,226	75,732
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,746	12,865
Net Change in Fund Balances	24,746	12,865
Fund Balances - Beginning	192,729	179,864
Fund Balances - Ending	$ 217,475	$ 192,729

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, 2022

	Budget	Actual	Variance
REVENUES			
Taxes	$ 71,100	$ 71,100	$ --
Charges for Services	600	800	200
Interest Revenue	300	314	14
Miscellaneous	10,500	18,758	8,258
Total Revenues	82,500	90,972	8,472
EXPENDITURES			
Current			
Public Works	82,500	66,226	16,274
Total Expenditures	82,500	66,226	16,274
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	24,746	24,746
Net Change in Fund Balances	--	24,746	24,746
Fund Balances - Beginning	192,729	192,729	--
Fund Balances - Ending	$ 192,729	$ 217,475	$ 24,746

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 67,292	$ 29,068
Receivables		
Intergovernmental	1,619	--
Total Assets	$ 68,911	$ 29,068
LIABILITIES		
Accounts Payable	$ --	$ 424
Due to Other Funds		
General Fund	--	496
Total Liabilities	--	920
FUND BALANCES		
Assigned	68,911	28,148
Total Fund Balances	68,911	28,148
Total Liabilities and Fund Balances	$ 68,911	$ 29,068

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Charges for Services	$ 13,112	$ --
Fines and Forfeitures	45,960	36,790
Interest Revenue	55	251
Total Revenues	59,127	37,041
EXPENDITURES		
Current		
Public Safety	8,364	424
Capital Outlay	10,000	52,786
Total Expenditures	18,364	53,210
Excess (Deficiency) of Revenues Over (Under) Expenditures	40,763	(16,169)
Net Change in Fund Balances	40,763	(16,169)
Fund Balances - Beginning	28,148	44,317
Fund Balances - Ending	$ 68,911	$ 28,148

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, 2022

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 100	$ 13,112	$ 13,012
Fines and Forfeitures	25,609	45,960	20,351
Interest Revenue	--	55	55
Total Revenues	25,709	59,127	33,418
EXPENDITURES			
Current			
Public Safety	--	8,364	(8,364)
Capital Outlay	25,709	10,000	15,709
Total Expenditures	25,709	18,364	7,345
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	40,763	40,763
Net Change in Fund Balances	--	40,763	40,763
Fund Balances - Beginning	28,148	28,148	--
Fund Balances - Ending	$ 28,148	$ 68,911	$ 40,763

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 11,035	$ 3,813
Due from Other Funds		
General Fund	1,669	--
Total Assets	$ 12,704	$ 3,813
LIABILITIES		
Accounts Payable	$ 1,011	$ 2,673
Accrued Liabilities	6,456	4,880
Due to Other Funds		
General Fund	--	565
Total Liabilities	7,467	8,118
FUND BALANCES		
Assigned	5,237	--
Unassigned	--	(4,305)
Total Fund Balances	5,237	(4,305)
Total Liabilities and Fund Balances	$ 12,704	$ 3,813

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Charges for Services	$ 112,337	$ 115,230
Interest Revenue	24	35
Contributions and Donations	14,765	18,525
Miscellaneous	1,691	4,309
Total Revenues	128,817	138,099
EXPENDITURES		
Current		
Culture and Recreation	331,304	329,809
Capital Outlay	14,851	--
Total Expenditures	346,155	329,809
Excess (Deficiency) of Revenues Over (Under) Expenditures	(217,338)	(191,710)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	226,880	164,218
Total Other Financing Sources (Uses)	226,880	164,218
Net Change in Fund Balances	9,542	(27,492)
Fund Balances - Beginning	(4,305)	23,187
Fund Balances - Ending	$ 5,237	$ (4,305)

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, 2022

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 162,000	$ 112,337	$ (49,663)
Interest Revenue	--	24	24
Contributions and Donations	25,000	14,765	(10,235)
Miscellaneous	4,000	1,691	(2,309)
Total Revenues	191,000	128,817	(62,183)
EXPENDITURES			
Current			
Culture and Recreation	372,504	331,304	41,200
Capital Outlay	--	14,851	(14,851)
Total Expenditures	372,504	346,155	26,349
Excess (Deficiency) of Revenues Over (Under) Expenditures	(181,504)	(217,338)	(35,834)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	181,504	226,880	45,376
Total Other Financing Sources (Uses)	181,504	226,880	45,376
Net Change in Fund Balances	--	9,542	9,542
Fund Balances - Beginning	(4,305)	(4,305)	--
Fund Balances - Ending	$ (4,305)	$ 5,237	$ 9,542

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 2,915	$ 33,462
Total Assets	$ 2,915	$ 33,462
FUND BALANCES		
Restricted	$ 2,915	$ 33,462
Total Fund Balances	$ 2,915	$ 33,462

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Fines and Forfeitures	$ 7,445	$ 47,320
Miscellaneous	1,500	--
Total Revenues	8,945	47,320
EXPENDITURES		
Current		
Public Safety	10,444	15,005
Capital Outlay	29,048	--
Total Expenditures	39,492	15,005
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,547)	32,315
Net Change in Fund Balances	(30,547)	32,315
Fund Balances - Beginning	33,462	1,147
Fund Balances - Ending	$ 2,915	$ 33,462

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, 2022

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 1,500	$ 7,445	$ 5,945
Miscellaneous	--	1,500	1,500
Total Revenues	1,500	8,945	7,445
EXPENDITURES			
Current			
Public Safety	--	10,444	(10,444)
Capital Outlay	1,500	29,048	(27,548)
Total Expenditures	1,500	39,492	(37,992)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(30,547)	(30,547)
Net Change in Fund Balances	--	(30,547)	(30,547)
Fund Balances - Beginning	33,462	33,462	--
Fund Balances - Ending	$ 33,462	$ 2,915	$ (30,547)

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 636,909	$ 601,542
Receivables		
Intergovernmental	48,020	75,673
Total Assets	$ 684,929	$ 677,215
LIABILITIES		
Accounts Payable	$ 2,224	$ 2,127
Due to Other Funds		
General Fund	10,135	16,078
Mental Health Special Revenue Fund	3,262	9,463
Total Liabilities	15,621	27,668
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	7,865	--
Total Deferred Inflows of Resources	7,865	--
FUND BALANCES		
Restricted	661,443	649,547
Total Fund Balances	661,443	649,547
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 684,929	$ 677,215

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, 2022 and 2021

	2022	2021
REVENUES		
Intergovernmental	$ 222,175	$ 223,427
Fines and Forfeitures	9,162	13,457
Total Revenues	231,337	236,884
EXPENDITURES		
Current		
Judicial	211,925	187,868
Public Safety	7,516	2,593
Capital Outlay	--	3,360
Total Expenditures	219,441	193,821
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,896	43,063
Net Change in Fund Balances	11,896	43,063
Fund Balances - Beginning	649,547	606,484
Fund Balances - Ending	$ 661,443	$ 649,547

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, 2022

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 277,110	$ 222,175	$ (54,935)
Fines and Forfeitures	11,860	9,162	(2,698)
Total Revenues	288,970	231,337	(57,633)
EXPENDITURES			
Current			
Judicial	285,970	211,925	74,045
Public Safety	3,000	7,516	(4,516)
Total Expenditures	288,970	219,441	69,529
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	11,896	11,896
Net Change in Fund Balances	--	11,896	11,896
Fund Balances - Beginning	649,547	649,547	--
Fund Balances - Ending	$ 649,547	$ 661,443	$ 11,896

BERRIEN COUNTY, GEORGIA
Mental Health Special Revenue Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 10,709	$ 7,194
Due from Other Funds		
Drug Abuse Treatment & Education Special Revenue Fund	3,262	9,463
Total Assets	$ 13,971	$ 16,657
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	$ 2,974	$ --
Total Deferred Inflows of Resources	2,974	--
FUND BALANCES		
Restricted	10,997	16,657
Total Deferred Inflows of Resources and Fund Balances	$ 13,971	$ 16,657

BERRIEN COUNTY, GEORGIA
Mental Health Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Intergovernmental	$ 25,855	$ 39,844
Contributions and Donations	--	1,794
Total Revenues	25,855	41,638
EXPENDITURES		
Current		
Judicial	31,515	34,535
Total Expenditures	31,515	34,535
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,660)	7,103
Net Change in Fund Balances	(5,660)	7,103
Fund Balances - Beginning	16,657	9,554
Fund Balances - Ending	$ 10,997	$ 16,657

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, 2022

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 35,693	$ 25,855	$ (9,838)
Total Revenues	35,693	25,855	(9,838)
EXPENDITURES			
Current			
Judicial	35,693	31,515	4,178
Total Expenditures	35,693	31,515	4,178
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(5,660)	(5,660)
Net Change in Fund Balances	--	(5,660)	(5,660)
Fund Balances - Beginning	16,657	16,657	--
Fund Balances - Ending	$ 16,657	$ 10,997	$ (5,660)

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 376,671	$ 418,572
Receivables		
Notes	646,424	585,910
Total Assets	$ 1,023,095	$ 1,004,482
FUND BALANCES		
Nonspendable	$ 598,125	$ 300,272
Restricted	424,970	704,210
Total Fund Balances	$ 1,023,095	$ 1,004,482

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Interest Revenue	$ 21,063	$ 25,238
Total Revenues	21,063	25,238
EXPENDITURES		
Current		
Housing and Development	2,450	--
Total Expenditures	2,450	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,613	25,238
Net Change in Fund Balances	18,613	25,238
Fund Balances - Beginning	1,004,482	979,244
Fund Balances - Ending	$ 1,023,095	$ 1,004,482

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, 2022

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ 1,525	$ 21,063	$ 19,538
Total Revenues	1,525	21,063	19,538
EXPENDITURES			
Current			
Housing and Development	1,525	2,450	(925)
Total Expenditures	1,525	2,450	(925)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	18,613	18,613
Net Change in Fund Balances	--	18,613	18,613
Fund Balances - Beginning	1,004,482	1,004,482	--
Fund Balances - Ending	$ 1,004,482	$ 1,023,095	$ 18,613

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 2	$ 17,968
Total Assets	$ 2	$ 17,968
FUND BALANCES		
Restricted	$ 2	$ 17,968
Total Fund Balances	$ 2	$ 17,968

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Interest Revenue	$ 8	$ 15
Total Revenues	8	15
EXPENDITURES		
Debt Service	17,974	--
Total Expenditures	17,974	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,966)	15
Net Change in Fund Balances	(17,966)	15
Fund Balances - Beginning	17,968	17,953
Fund Balances - Ending	$ 2	$ 17,968

BERRIEN COUNTY, GEORGIA
CDBG - BPJ Road Capital Projects Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Receivables		
Intergovernmental	$ 7,500	$ --
Total Assets	$ 7,500	$ --
LIABILITIES		
Accounts Payable	$ 7,500	$ --
Total Liabilities	7,500	--
FUND BALANCES		
Total Fund Balances	$ 7,500	$ --

BERRIEN COUNTY, GEORGIA
CDBG - BPJ Road Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Intergovernmental	$ 22,500	$ --
Total Revenues	22,500	--
EXPENDITURES		
Capital Outlay	22,500	--
Total Expenditures	22,500	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ --	$ --

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Balance Sheet
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and Cash Equivalents	$ 61,908	$ 28,881
Receivables		
Intergovernmental	32,975	32,975
Total Assets	$ 94,883	$ 61,856
FUND BALANCES		
Restricted	$ 94,883	$ 61,856
Total Fund Balances	$ 94,883	$ 61,856

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Taxes	$ 428,674	$ 395,699
Interest Revenue	52	30
Total Revenues	428,726	395,729
EXPENDITURES		
Debt Service	395,699	395,700
Total Expenditures	395,699	395,700
Excess (Deficiency) of Revenues Over (Under) Expenditures	33,027	29
Net Change in Fund Balances	33,027	29
Fund Balances - Beginning	61,856	61,827
Fund Balances - Ending	$ 94,883	$ 61,856

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, 2022 and 2021

	2022	2021
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 2,718	$ 24,346
Receivables		
Accounts	--	3,583
Intergovernmental	52,833	3,565
Inventories	29,778	9,692
Prepaid Items	900	686
Total Current Assets	86,229	41,872
Noncurrent Assets		
Capital Assets not Being Depreciated		
Land	882,570	882,570
Construction in Progress	360,564	--
Capital Assets Net of Accumulated Depreciation		
Buildings and System	3,598,278	3,598,278
Accumulated Depreciation	(1,450,078)	(1,311,358)
Total Capital Assets Net of Accumulated Depreciation	3,391,334	3,169,490
Total Noncurrent Assets	3,391,334	3,169,490
Total Assets	3,477,563	3,211,362
LIABILITIES		
Current Liabilities		
Accounts Payable	30,873	1,847
Total Current Liabilities	30,873	1,847
Total Liabilities	30,873	1,847
NET POSITION		
Investment In Capital Assets	3,391,334	3,169,490
Unrestricted	55,356	40,025
Total Net Position	$ 3,446,690	$ 3,209,515

BERRIEN COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2022 and 2021

	2022	2021
OPERATING REVENUES		
Charges for Services	$ 10,672	$ 9,918
Total Operating Revenues	10,672	9,918
OPERATING EXPENSES		
Purchased/Contracted Services	41,543	53,536
Supplies	16,496	8,479
Depreciation	138,720	139,729
Total Operating Expenses	196,759	201,744
Operating Income (Loss)	(186,087)	(191,826)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	391,189	64,696
Total Nonoperating Revenues (Expenses)	391,189	64,696
Income (Loss) Before Contributions and Transfers	205,102	(127,130)
Transfers In		
General Fund	32,073	6,600
Changes in Net Position	237,175	(120,530)
Net Position - Beginning	3,209,515	3,330,045
Net Position - Ending	$ 3,446,690	$ 3,209,515

BERRIEN COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Cash Flows
For the Years Ended June 30, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 14,255	$ 6,335
Payments to Suppliers	(80,146)	(63,140)
Net Cash Provided (Used) By Operating Activities	(65,891)	(56,805)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	9,000	20,000
Transfers from Other Funds		
General Fund	32,073	6,600
Net Cash Provided (Used) By Noncapital Financing Activities	41,073	26,600
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(329,731)	(13,631)
Grants	332,921	46,531
Net Cash Provided (Used) By Capital and Related Financing Activities	3,190	32,900
Net Increase (Decrease) in Cash and Cash Equivalents	(21,628)	2,695
Cash and Cash Equivalents - Beginning of Year	24,346	21,651
Cash and Cash Equivalents - End of Year	$ 2,718	$ 24,346
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (186,087)	$ (191,826)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	138,720	139,729
(Increase) Decrease in Accounts Receivable	3,583	(3,583)
(Increase) Decrease in Inventories	(20,086)	(1,015)
(Increase) Decrease in Prepaid Items	(214)	--
Increase (Decrease) in Accounts Payable	(1,807)	(110)
Net Cash Provided (Used) By Operating Activities	$ (65,891)	$ (56,805)
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Purchase of Capital Assets on Account	$ 30,833	$ --

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, 2022

	Custodial Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 421,556	$ 7,893	$ 49,520	$ 257,221	$ 11,954	$ 748,144
Total Assets	$ 421,556	$ 7,893	$ 49,520	$ 257,221	$ 11,954	$ 748,144
LIABILITIES						
Due to Others	$ 421,556	$ 7,893	$ 49,520	$ 257,221	$ 11,954	$ 748,144
Total Liabilities	$ 421,556	$ 7,893	$ 49,520	$ 257,221	$ 11,954	$ 748,144

SUPPLEMENTAL SCHEDULES

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES		
Taxes		
Real Property	$ 5,510,712	$ 5,533,678
Personal Property	1,151,815	1,189,566
Real Estate Transfer (Intangible)	193,196	155,259
Franchise	25,949	33,495
General Sales and Use	1,290,979	1,145,095
Selective Sales and Use	55,406	51,225
Business		
Insurance Premium	176,957	164,712
Financial Institution	22,218	27,330
Penalties and Interest on Delinquent Taxes	122,504	92,249
	8,549,736	8,392,609
Licenses and Permits		
Business	8,550	6,500
Non-Business	52,904	70,617
	61,454	77,117
Intergovernmental	1,463,263	1,646,496
Charges for Services		
General Government	568,811	384,973
Public Safety		
Detention and Correction Services	230,061	212,649
Ambulance Fees	748,678	688,142
Other Public Safety Fees	24,594	32,704
Street and Public Improvements	22,087	8,955
Housing and Development	15,058	--
Other Charges for Services	13,104	1,451
	1,622,393	1,328,874
Fines and Forfeitures		
Superior Court	606,504	489,738
Magistrate Court	57,549	44,234
Victims Assistance Program	2,172	2,078
Other	992	4,784
	667,217	540,834
Interest Revenue	17,475	7,112
Contributions and Donations	641	20,884
Miscellaneous	74,595	90,931
Total Revenues	$ 12,456,774	$ 12,104,857

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2022 and 2021

	2022	2021
EXPENDITURES		
Current		
General Government		
Board of Commissioners		
Personal Services and Employee Benefits	$ 143,850	$ 139,751
Purchased/Contracted Services	26,330	--
Supplies	19,412	11,580
Total Board of Commissioners	189,592	151,331
Administration		
Personal Services and Employee Benefits	254,543	392,582
Purchased/Contracted Services	206,043	431,761
Supplies	7,593	6,709
Capital Outlay	--	143
Other Costs	1,500	1,500
Total Administration	469,679	832,695
Elections		
Personal Services and Employee Benefits	125,406	93,913
Purchased/Contracted Services	21,898	3,696
Supplies	12,535	8,425
Total Elections	159,839	106,034
Tax Commissioner		
Personal Services and Employee Benefits	279,828	263,291
Purchased/Contracted Services	38,399	44,044
Supplies	2,293	2,394
Capital Outlay	8,268	2,375
Total Tax Commissioner	328,788	312,104
Tax Assessor		
Personal Services and Employee Benefits	167,882	190,547
Purchased/Contracted Services	18,932	17,406
Supplies	5,888	6,096
Capital Outlay	--	1,575
Total Tax Assessor	192,702	215,624
General Government Buildings and Plant		
Personal Services and Employee Benefits	143,462	121,692
Purchased/Contracted Services	156,844	102,834
Supplies	182,294	188,126
Capital Outlay	28,380	17,977
Total General Government Buildings and Plant	510,980	430,629
Total General Government	1,851,580	2,048,417

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2022 and 2021

	2022	2021
Judicial		
Superior Court		
Personal Services and Employee Benefits	81,358	41,511
Purchased/Contracted Services	53,479	43,681
Supplies	21,557	2,170
Total Superior Court	156,394	87,362
Clerk of Superior Court		
Personal Services and Employee Benefits	276,343	248,107
Purchased/Contracted Services	27,300	20,576
Supplies	17,541	13,959
Capital Outlay	1,752	--
Total Clerk of Superior Court	322,936	282,642
District Attorney		
Purchased/Contracted Services	40,780	38,664
Supplies	1,255	1,487
Total District Attorney	42,035	40,151
Magistrate Court		
Personal Services and Employee Benefits	206,812	274,864
Purchased/Contracted Services	12,833	10,758
Supplies	5,395	4,316
Total Magistrate Court	225,040	289,938
Probate Court		
Personal Services and Employee Benefits	138,838	123,399
Purchased/Contracted Services	17,337	12,594
Supplies	3,368	3,970
Total Probate Court	159,543	139,963
Public Defender		
Purchased/Contracted Services	74,670	74,670
Supplies	24,331	18,908
Total Public Defender	99,001	93,578
VAP		
Purchased/Contracted Services	3,028	1,665
Other Costs	334,982	304,005
Total VAP	338,010	305,670
Total Judicial	1,342,959	1,239,304

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2022 and 2021

	2022	2021
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,642,499	1,454,567
Purchased/Contracted Services	201,689	104,017
Supplies	190,088	121,585
Capital Outlay	221,796	76,608
Total Sheriff	2,256,072	1,756,777
Jail		
Personal Services and Employee Benefits	769,715	832,987
Purchased/Contracted Services	173,834	176,848
Supplies	271,777	286,098
Capital Outlay	25,497	58,754
Total Jail	1,240,823	1,354,687
Emergency Medical Service		
Personal Services and Employee Benefits	835,863	821,083
Purchased/Contracted Services	78,440	70,977
Supplies	107,802	76,384
Capital Outlay	210,120	3,850
Total Emergency Medical Service	1,232,225	972,294
Coroner/Medical Examiner		
Personal Services and Employee Benefits	4,081	3,708
Purchased/Contracted Services	21,616	19,856
Supplies	1,215	629
Total Coroner/Medical Examiner	26,912	24,193
Animal Control		
Personal Services and Employee Benefits	49,610	39,157
Purchased/Contracted Services	9,023	10,021
Supplies	8,035	6,863
Total Animal Control	66,668	56,041
Emergency Management		
Personal Services and Employee Benefits	16,618	16,618
Purchased/Contracted Services	8,757	9,681
Supplies	1,391	1,988
Total Emergency Management	26,766	28,287
Total Public Safety	4,849,466	4,192,279

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2022 and 2021

	2022	2021
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	887,049	838,743
Purchased/Contracted Services	230,747	100,893
Supplies	652,842	404,381
Capital Outlay	776,044	819,388
Total Highways and Streets	2,546,682	2,163,405
Maintenance and Shop		
Personal Services and Employee Benefits	152,825	133,326
Purchased/Contracted Services	1,884	3,309
Supplies	11,548	12,096
Total Maintenance and Shop	166,257	148,731
Total Public Works	2,712,939	2,312,136
Health and Welfare		
DFACS		
Purchased/Contracted Services	13,545	13,600
Supplies	3,014	2,757
Other Costs	13,804	12,141
Total DFACS	30,363	28,498
Transit Vans		
Other Costs	--	199,726
Total Transit Vans	--	199,726
Board of Education		
Supplies	385,817	207,961
Total Board of Education	385,817	207,961
Other Health and Welfare		
Other Costs	76,500	76,500
Total Other Health and Welfare	76,500	76,500
Total Health and Welfare	492,680	512,685
Culture and Recreation		
Senior Citizens Center		
Personal Services and Employee Benefits	37,966	34,647
Purchased/Contracted Services	19,656	11,899
Supplies	129	493
Total Senior Citizens Center	57,751	47,039
Library		
Purchased/Contracted Services	(11,587)	1,308
Supplies	14,050	14,044
Capital Outlay	26,821	--
Other Costs	67,500	67,500
Total Library	96,784	82,852
Total Culture and Recreation	154,535	129,891

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2022 and 2021

	2022	2021
Housing and Development		
Extension Service		
Personal Services and Employee Benefits	85,773	76,976
Purchased/Contracted Services	21,306	13,946
Supplies	5,740	4,485
Capital Outlay	1,250	1,200
Total Extension Service	114,069	96,607
Forest Resources		
Personal Services and Employee Benefits	55	--
Total Forest Resources	55	--
Planning and Zoning		
Personal Services and Employee Benefits	108,383	102,158
Purchased/Contracted Services	5,482	3,651
Supplies	5,738	2,754
Total Planning and Zoning	119,603	108,563
Chamber of Commerce		
Personal Services and Employee Benefits	993	--
Total Chamber of Commerce	993	--
Economic Development		
Personal Services and Employee Benefits	94,352	88,451
Other Costs	67,572	67,572
Total Economic Development	161,924	156,023
Total Housing and Development	396,644	361,193
Debt Service	18,512	14,168
Total Expenditures	$ 11,819,315	$ 10,810,073

BERRIEN COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2022

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	17,974	1,232,616	
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	$ 17,974	$ 8,420,054	
SPLOST #4 Capital Projects Fund						
Total Expenditures				$ 17,974		
				$ 17,974		
Sales Tax Referendum 1/1/18 - 12/31/23						
Courthouse Annex Debt	$ 2,609,935	$ 2,374,192	$ 1,290,238	$ 395,698	$ 1,685,936	71%
County	3,744,578	3,808,631				38%
Roads & Bridges			457,509	216,008	673,517	
Fire Equipment			--	--	--	
E-911 Equipment			122,101	71,460	193,561	
Road Department Equipment			278,357	208,732	487,089	
Animal Control Facility			--	--	--	
Economic Development Capital Outlay			84,261	9,786	94,047	
Enigma	421,744	421,744	249,523	97,763	347,286	82%
Nashville	1,635,856	1,571,803	928,730	367,144	1,295,874	82%
Alapaha	223,653	223,653	130,424	51,100	181,524	81%
Ray City	364,234	364,234	212,817	83,382	296,199	81%
	$ 9,000,000	$ 8,764,257	$ 3,753,960	$ 1,501,073	$ 5,255,033	
SPLOST #5 Capital Projects Fund						
Total Expenditures				$ 1,208,241		
Leases				(102,867)		
SPLOST Debt Service Fund						
Total Expenditures				395,699		
				$ 1,501,073		

BERRIEN COUNTY, GEORGIA
Community Development Block Grant
Project Cost Schedule
Grant Award Number 16p-y-010-6112
From Inception and for the Year Ended June 30, 2022

Program Activity	CDBG Activity Number	Project Authorization	Revised Project Authorization	Prior Years	Current Year	Total To Date	Questioned Costs (If Applicable)
Engineering	T03K-00	$ 40,889	$ 40,889	$ --	$ --	$ --	$ --
Street Improvements	P-03K-01	336,567	336,567	--	--	--	--
Flood & Drainage Facilities	P-03K-02	77,544	77,544	--	--	--	--
Administration	A-21A-00	45,000	45,000	--	15,000	15,000	--
		$ 500,000	$ 500,000	$ --	$ 15,000	$ 15,000	$ --

BERRIEN COUNTY, GEORGIA
Community Development Block Grant
Source & Application of Funds Schedule
Grant Award Number 16p-y-010-6112
From Inception and for the Year Ended June 30, 2022

I.	Total Fiscal Year 2016 CDBG Funds Awarded to Recipient:	$ 500,000
II.	Total Amount Drawdown by Recipient from DCA:	$ 15,000
III.	Less: CDBG Funds Expended by Recipient:	$ 15,000
IV.	Amount of Fiscal Year 2016 CDBG Funds held by Recipient:	$ --

BERRIEN COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Community Facilities Loans and Grants	10.766		$ 69,570
Total U.S. Department of Agriculture			69,570
U.S. Department of Housing & Urban Development			
Georgia Department of Community Affairs			
Community Development Block Grants/State's Program	14.228	16p-y-010-6112	22,500
Total U.S. Department of Housing & Urban Development			22,500
U.S. Department of Justice			
GA Criminal Justice Coordinating Council			
Crime Victim Assistance	16.575	C19-8-102	12,682
Crime Victim Assistance	16.575	C21-8-001	166,683
Crime Victim Assistance	16.575	B50-8-128	38,017
Crime Victim Assistance	16.575	C19-9-103	55,379
			272,761
Drug Court Discretionary Grant Program	16.585	J22-8-001	193,251
Drug Court Discretionary Grant Program	16.585	Q19-8-017	7,308
			200,559
Violence Against Women Formula Grants	16.588	W20-8-012	21,495
Violence Against Women Formula Grants	16.588	W21-8-032	40,726
			62,221
Total U.S. Department of Justice			535,541
U.S. Department of Transportation			
Georgia Department of Transportation			
Airport Improvement Program	20.106	AP021-9046-23(019) T007573	128,525
Airport Improvement Program	20.106	AP022-9052-26(019) T007764	214,332
Airport Improvement Program	20.106	AP022-90AR-25(019) T007850	22,000
Airport Improvement Program	20.106	AP022-90CR-24(019) T007686	9,000
			373,857
High Safety Cluster			
Governor's Office of Highway Safety of GA			
State and Community Highway Safety	20.600	GA-2022-402 PT-163	9,180
			9,180
Total U.S. Department of Transportation			383,037
U.S. Department of the Treasury			
Coronavirus State and Local Fiscal Recovery Funds	21.027		497,781
Total U.S. Department of the Treasury			497,781
U.S. Department of Homeland Security			
Georgia Emergency Management & Homeland Security Agency			
Emergency Management Performance Grants	97.042	OEM21-010	8,309
Total U.S. Department of Homeland Security			8,309
Total Expenditures of Federal Awards			$ 1,516,738

BERRIEN COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Notes to Schedule

Basis of Presentation
This schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Berrien County, Georgia under programs of the federal government for the year ended June 30, 2022. 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 operations 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.

Significant Accounting Policies
Expenditures reported on the Schedule are presented on the modified accrual basis of accounting. Total Federal Expenditures includes $69,570 in expenditures for 10.766 Community Facilities Loans and Grants that were incurred in the prior year.

Indirect Cost Rate
Berrien County, Georgia has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Loan Balances
The balances of loans outstanding as of June 30, 2022 consists of $54,851 under 10.766 Community Facilities Loans and Grants.

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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, 2022, and the related notes to the financial statements, which collectively comprise Berrien County, Georgia's basic financial statements, and have issued our report thereon dated March 23, 2023. 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
March 23, 2023

ECKLER CPA, LLC
Certified Public Accountants & Advisors

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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, 2022. 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, 2022.

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
March 23, 2023

BERRIEN COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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
20.106	Airport Improvement Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

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