BERRIEN COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended
June 30, 2023

ECKLER CPA, LLC
Certified Public Accountants
& Advisors

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2023

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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, 2023, 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, 2023, 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 26.9 percent, -3.4 percent, and 73.7 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 February 6, 2024 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
February 6, 2024

BASIC FINANCIAL STATEMENTS

BERRIEN COUNTY, GEORGIA
Statement of Net Position
June 30, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Development Authority
ASSETS					
Cash and Cash Equivalents	$ 14,800,480	$ 24,670	$ 14,825,150	$ 412,007	$ 914,132
Receivables (Net of Allowance for Uncollectibles)	2,348,708	1,551	2,350,259	--	1,388
Inventories	--	26,962	26,962	--	--
Property Held for Resale	--	--	--	--	210,631
Prepaid Items	172,185	900	173,085	--	--
Capital Assets not Being Depreciated	1,035,231	1,300,884	2,336,115	--	--
Capital Assets Net of Accumulated Depreciation	12,499,431	2,009,479	14,508,910	1,655	--
Total Assets	30,856,035	3,364,446	34,220,481	413,662	1,126,151
DEFERRED OUTFLOWS OF RESOURCES					
Pension	--	--	--	310,018	--
OPEB	--	--	--	72,081	--
Total Deferred Outflows of Resources	--	--	--	382,099	--
LIABILITIES					
Accounts Payable	247,520	1,551	249,071	--	--
Accrued Liabilities	60,638	--	60,638	--	--
Intergovernmental Payable	58,724	--	58,724	--	--
Unearned Revenue	2,772,173	--	2,772,173	9,358	--
Noncurrent Liabilities					
Due Within One Year	536,975	--	536,975	24,656	--
Due in More Than One Year	3,075,178	--	3,075,178	740,724	--
Total Liabilities	6,751,208	1,551	6,752,759	774,738	--
DEFERRED INFLOWS OF RESOURCES					
Leases	248,665	--	248,665	--	--
Pension	--	--	--	6,300	--
OPEB	--	--	--	51,761	--
Total Deferred Inflows of Resources	248,665	--	248,665	58,061	--
NET POSITION					
Net Investment in Capital Assets	10,341,668	3,310,363	13,652,031	1,655	--
Restricted	9,489,250	--	9,489,250	135,469	--
Unrestricted	4,025,244	52,532	4,077,776	(174,162)	1,126,151
Total Net Position	$ 23,856,162	$ 3,362,895	$ 27,219,057	$ (37,038)	$ 1,126,151

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

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BERRIEN COUNTY, GEORGIA
Statement of Activities
For the Year Ended June 30, 2023

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	$ 2,355,958	$ 671,838	$ 79,010	$ 116,157
Judicial	1,474,814	862,314	546,360	--
Public Safety	6,067,156	1,668,295	66,838	541,604
Public Works	4,188,922	43,084	832,917	243,233
Health and Welfare	423,714	--	32,272	--
Culture and Recreation	600,113	108,020	15,027	--
Housing and Development	395,143	--	--	--
Interest on Long-Term Debt	110,112	--	--	--
Total Governmental Activities	15,615,932	3,353,551	1,572,424	900,994
Business-Type Activities				
Airport	154,940	13,395	--	33,293
Total Business-Type Activities	154,940	13,395	--	33,293
Total Primary Government	$ 15,770,872	$ 3,366,946	$ 1,572,424	$ 934,287
Component Units				
Board of Health	$ 670,495	$ 135,469	$ 434,138	$ --
Development Authority	154,572	500	67,572	10,676
Total Component Units	$ 825,067	$ 135,969	$ 501,710	$ 10,676
		General Revenues		
		Taxes		
		General Property		
		General Sales and Use		
		Selective Sales and Use		
		Business		
		Penalties and Interest on Delinquent Taxes		
		Interest Revenue		
		Miscellaneous		
		Gain on Disposition of Capital Assets		
		Transfers		
		Total General Revenues and Transfers		
		Change in Net Position		
		Net Position - Beginning		
		Net Position - Ending		

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

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION					
Primary Government				Component Units	
Governmental Activities	Business-type Activities	Total		Board of Health	Development Authority
$ (1,488,953)	$ --	$ (1,488,953)			
(66,140)	--	(66,140)			
(3,790,419)	--	(3,790,419)			
(3,069,688)	--	(3,069,688)			
(391,442)	--	(391,442)			
(477,066)	--	(477,066)			
(395,143)	--	(395,143)			
(110,112)	--	(110,112)			
(9,788,963)	--	(9,788,963)			
--	(108,252)	(108,252)			
--	(108,252)	(108,252)			
(9,788,963)	(108,252)	(9,897,215)			
				$ (100,888)	$ --
				--	(75,824)
				(100,888)	(75,824)
7,132,245	--	7,132,245		--	--
4,451,602	--	4,451,602		--	--
58,370	--	58,370		--	--
834,585	--	834,585		--	--
114,571	--	114,571		--	--
63,510	--	63,510		--	2,643
14,834	--	14,834		--	31
117,374	--	117,374		--	121,515
(24,457)	24,457	--		--	--
12,762,634	24,457	12,787,091		--	124,189
2,973,671	(83,795)	2,889,876		(100,888)	48,365
20,882,491	3,446,690	24,329,181		63,850	1,077,786
$ 23,856,162	$ 3,362,895	$ 27,219,057		$ (37,038)	$ 1,126,151

BERRIEN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2023

	General	ARPA	TSPLOST Discretionary
ASSETS			
Cash and Cash Equivalents	$ 4,098,683	$ 2,877,984	$ 2,450,038
Receivables (Net of Allowance for Uncollectibles)	1,079,710	--	87,550
Due from Other Funds	21,944	--	--
Total Assets	$ 5,200,337	$ 2,877,984	$ 2,537,588
LIABILITIES			
Accounts Payable	125,482	95,449	--
Accrued Liabilities	54,988	--	--
Intergovernmental Payable	--	--	--
Due to Other Funds	--	--	--
Unearned Revenue	--	2,769,653	--
Total Liabilities	180,470	2,865,102	--
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	521,915	--	--
Other Deferred Inflows			
Leases	248,665	--	--
Total Deferred Inflows of Resources	770,580	--	--
FUND BALANCES			
Nonspendable	--	--	--
Restricted	797,852	12,882	2,537,588
Assigned	--	--	--
Unassigned	3,451,435	--	--
Total Fund Balances	4,249,287	12,882	2,537,588
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,200,337	$ 2,877,984	$ 2,537,588

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
  - 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	Other Governmental Funds	Total Governmental Funds
$ 1,818,777	$ 2,202,134	$ 1,352,864	$ 14,800,480
--	142,014	1,039,434	2,348,708
--	--	9,370	31,314
$ 1,818,777	$ 2,344,148	$ 2,401,668	$ 17,180,502
2,771	--	23,818	247,520
444	--	5,206	60,638
--	58,724	--	58,724
--	--	31,314	31,314
--	--	2,520	2,772,173
3,215	58,724	62,858	3,170,369
--	--	47,210	569,125
--	--	--	248,665
--	--	47,210	817,790
--	--	793,873	793,873
1,815,562	2,285,424	1,246,069	8,695,377
--	--	273,257	273,257
--	--	(21,599)	3,429,836
1,815,562	2,285,424	2,291,600	13,192,343
$ 1,818,777	$ 2,344,148	$ 2,401,668	
			13,534,662
			569,125
			172,185
		$ (368,214)	
		(2,824,780)	
		(300,908)	
		(118,251)	
			(3,612,153)
			$ 23,856,162

BERRIEN COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	General	ARPA	TSPLOST Discretionary
REVENUES			
Taxes	$ 8,880,332	$ --	$ 1,010,383
Licenses and Permits	91,600	--	--
Intergovernmental	1,398,529	500,206	--
Charges for Services	1,880,806	--	--
Fines and Forfeitures	713,375	--	--
Investment Income	17,192	10,979	5,404
Contributions and Donations	122	--	--
Miscellaneous	14,834	--	--
Total Revenues	12,996,790	511,185	1,015,787
EXPENDITURES			
Current			
General Government	2,163,034	11,084	--
Judicial	1,190,357	--	--
Public Safety	5,352,859	--	--
Public Works	2,850,186	--	43,774
Health and Welfare	411,760	--	--
Culture and Recreation	129,255	--	--
Housing and Development	351,579	--	--
Capital Outlay	--	131,607	330,665
Debt Service	57,062	--	--
Intergovernmental	--	--	--
Total Expenditures	12,506,092	142,691	374,439
Excess (Deficiency) of Revenues Over (Under) Expenditures	490,698	368,494	641,348
OTHER FINANCING SOURCES (USES)			
Transfers In	357,515	--	--
Transfers Out	(633,634)	(357,515)	--
Proceeds of Capital Asset Dispositions	1,300	--	--
Leases	--	--	--
Insurance Recoveries	93,085	--	--
Total Other Financing Sources (Uses)	(181,734)	(357,515)	--
Net Change in Fund Balances	308,964	10,979	641,348
Fund Balances - Beginning	3,940,323	1,903	1,896,240
Fund Balances - Ending	$ 4,249,287	$ 12,882	$ 2,537,588

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

Fire	SPLOST #5	Other Governmental Funds	Total Governmental Funds
$ 591,381	$ 1,628,153	$ 475,764	$ 12,586,013
--	--	--	91,600
37,284	--	483,732	2,419,751
--	--	471,088	2,351,894
--	--	60,987	774,362
2,767	7,594	27,287	71,223
--	--	14,905	15,027
58	--	4,386	19,278
631,490	1,635,747	1,538,149	18,329,148
--	--	--	2,174,118
--	--	272,191	1,462,548
232,008	--	644,360	6,229,227
--	--	83,163	2,977,123
--	--	--	411,760
--	--	345,558	474,813
23,197	--	--	374,776
99,918	219,218	342,354	1,123,762
--	248,923	395,700	701,685
--	662,206	--	662,206
355,123	1,130,347	2,083,326	16,592,018
276,367	505,400	(545,177)	1,737,130
--	--	633,634	991,149
--	--	--	(991,149)
--	102,765	--	104,065
--	--	--	--
--	--	--	93,085
--	102,765	633,634	197,150
276,367	608,165	88,457	1,934,280
1,539,195	1,677,259	2,203,143	11,258,063
$ 1,815,562	$ 2,285,424	$ 2,291,600	$ 13,192,343

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, 2023

Amounts reported for governmental activities in the *Statement of Activities* are different because:	
Net change in fund balances - total governmental funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds*	$ 1,934,280
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	1,547,582
Depreciation Expense	(1,305,557)
	242,025
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	(657,844)
Accumulated Depreciation	646,301
Capital Assets Reassigned to Enterprise Funds	(24,457)
	(36,000)
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	5,360
Charges for Services	(29,468)
Intergovernmental	30,927
Fines & Forfeitures	91,486
Insurance Recoveries	1,000
	99,305
The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.	
Principal Repayments	
Leases	219,966
Notes Payable	54,851
Certificates of Participation	316,756
	591,573
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	13,381
Landfill Closure and Post-Closure Care Costs	19,295
Prepaid Items	109,812
	142,488
Change in net position of governmental activities reported in the *Statement of Activities*	$ 2,973,671

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

BERRIEN COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2023

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 24,670	$ 24,670
Receivables (Net of Allowance for Uncollectibles)	1,551	1,551
Inventories	26,962	26,962
Prepaid Items	900	900
Total Current Assets	54,083	54,083
Noncurrent Assets		
Capital Assets not Being Depreciated	1,300,884	1,300,884
Capital Assets Net of Accumulated Depreciation	2,009,479	2,009,479
Total Noncurrent Assets	3,310,363	3,310,363
Total Assets	3,364,446	3,364,446
LIABILITIES		
Current Liabilities		
Accounts Payable	1,551	1,551
Total Current Liabilities	1,551	1,551
Total Liabilities	1,551	1,551
NET POSITION		
Investment In Capital Assets	3,310,363	3,310,363
Unrestricted	52,532	52,532
Total Net Position	$ 3,362,895	$ 3,362,895

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, 2023

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 13,395	$ 13,395
Total Operating Revenues	13,395	13,395
OPERATING EXPENSES		
Purchased/Contracted Services	12,762	12,762
Supplies	3,457	3,457
Depreciation	138,721	138,721
Total Operating Expenses	154,940	154,940
Operating Income (Loss)	(141,545)	(141,545)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	33,293	33,293
Total Nonoperating Revenues (Expenses)	33,293	33,293
Income (Loss) Before Contributions and Transfers	(108,252)	(108,252)
Transfers In	--	--
Changes in Net Position	(83,795)	(83,795)
Net Position - Beginning	3,446,690	3,446,690
Net Position - Ending	$ 3,362,895	$ 3,362,895

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, 2023

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 13,395	$ 13,395
Payments to Suppliers	(13,443)	(13,443)
Net Cash Provided (Used) By Operating Activities	(48)	(48)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	22,000	22,000
Transfers from Other Funds	--	--
Net Cash Provided (Used) By Noncapital Financing Activities	22,000	22,000
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(62,575)	(62,575)
Grants	62,575	62,575
Net Cash Provided (Used) By Capital and Related Financing Activities	--	--
Net Increase (Decrease) in Cash and Cash Equivalents	21,952	21,952
Cash and Cash Equivalents - Beginning of Year	2,718	2,718
Cash and Cash Equivalents - End of Year	$ 24,670	$ 24,670
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (141,545)	$ (141,545)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	138,721	138,721
(Increase) Decrease in Intergovermental Receivable	--	--
(Increase) Decrease in Inventories	2,816	2,816
(Increase) Decrease in Prepaid Items	--	--
Increase (Decrease) in Accounts Payable	(40)	(40)
Net Cash Provided (Used) By Operating Activities	$ (48)	$ (48)
NONCASH INVESTING, CAPITAL, & FINANCING ACTIVITIES		
Purchase of Capital Assets on Account	$ 1,551	$ 1,551

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, 2023

	Custodial Funds
ASSETS	
Cash	$ 770,980
Total Assets	$ 770,980
LIABILITIES	
Due to Others	$ 770,980
Total Liabilities	$ 770,980

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, 2023

	Custodial Funds
ADDITIONS	
Taxes for Other Governments	$ 9,739,337
Fines and Fees	958,138
Total Additions	10,697,475
DEDUCTIONS	
Taxes for Other Governments	9,739,337
Fines and Fees	958,138
Total Deductions	10,697,475
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 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, ambulance fees, grants, and fines. 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, 2022, payable December 15, 2022, and attached as an enforceable lien on property as of January 1, 2022. The billings are considered past due after December 15, 2022, 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 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			
District Attorney	$ 40,884	$ 42,394	$ (1,510)
Public Defender	105,476	120,191	(14,715)
Sheriff	2,603,827	2,804,539	(200,712)
Coroner/Medical Examiner	30,484	31,755	(1,271)
Board of Education	250,000	326,822	(76,822)
Extension Service	111,891	111,940	(49)
Forest Resources	--	97	(97)
Solid Waste Special Revenue Fund	82,500	83,163	(663)
Jail Special Revenue Fund	40,100	81,693	(41,593)
Fire Special Revenue Fund			
Forestry	22,478	23,197	(719)
Sheriff's Drug Special Revenue Fund	1,500	4,607	(3,107)
Mental Health Special Revenue Fund	35,693	37,478	(1,785)
Probate Technology Special Revenue Fund	--	82	(82)

C. Deficit Fund Equity

The following funds had deficit fund equity at June 30, 2023:

CDBG - BPJ Road Capital Projects Fund	$ 21,599

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, 2023, 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	$ 643,259	$ --	$ --	$ --	$ --	$ --	$ 643,259
Accounts	425,453	--	--	--	30,673	--	456,126
Intergovernmental	251,629	87,550	--	142,014	148,306	1,551	631,050
Notes Receivable	--	--	--	--	860,455	--	860,455
Leases	248,665	--	--	--	--	--	248,665
Gross Receivables	1,569,006	87,550	--	142,014	1,039,434	1,551	2,839,555
Less: Allowance for Uncollectibles	(489,296)	--	--	--	--	--	(489,296)
	$ 1,079,710	$ 87,550	$ --	$ 142,014	$ 1,039,434	$ 1,551	$ 2,350,259

C. Capital Assets

Capital asset activity for the year ended June 30, 2023, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	$ 556,672	$ 24,457	$ (24,457)	$ 556,672
Construction in Progress	68,253	410,306	--	478,559
Total Capital Assets Not Being Depreciated	624,925	434,763	(24,457)	1,035,231
Capital Assets Being Depreciated				
Buildings	14,843,865	5,000	--	14,848,865
Infrastructure	5,081,657	--	--	5,081,657
Improvements Other Than Buildings	1,147,496	--	--	1,147,496
Machinery and Equipment	6,232,254	1,265,397	(657,843)	6,839,808
Total Capital Assets Being Depreciated	27,305,272	1,270,397	(657,843)	27,917,826
Less Accumulated Depreciation For				
Buildings	(6,768,761)	(377,680)	--	(7,146,441)
Infrastructure	(2,969,158)	(140,887)	--	(3,110,045)
Improvements Other Than Buildings	(926,182)	(52,666)	--	(978,848)
Machinery and Equipment	(4,564,468)	(659,265)	646,302	(4,577,431)
Total Accumulated Depreciation	(15,228,569)	(1,230,498)	646,302	(15,812,765)
Total Capital Assets Being Depreciated, Net	12,076,703	39,899	(11,541)	12,105,061
Lease Assets Being Amortized				
Machinery and Equipment	1,071,272	--	(157,580)	913,692
Total Lease Assets Being Amortized	1,071,272	--	(157,580)	913,692
Less Accumulated Amortization For				
Machinery and Equipment	(444,263)	(214,254)	139,195	(519,322)
Total Accumulated Amortization	(444,263)	(214,254)	139,195	(519,322)
Total Lease Assets Being Amortized, Net	627,009	(214,254)	(18,385)	394,370
Governmental Activities Capital Assets, Net	$ 13,328,637	$ 260,408	$ (54,383)	$ 13,534,662

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets Not Being Depreciated				
Land	$ 882,570	$ 24,457	$ --	$ 907,027
Construction in Progress	360,564	33,293	--	393,857
Total Capital Assets Not Being Depreciated	1,243,134	57,750	--	1,300,884
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	(1,450,078)	(138,721)	--	(1,588,799)
Total Accumulated Depreciation	(1,450,078)	(138,721)	--	(1,588,799)
Total Capital Assets Being Depreciated, Net	2,148,200	(138,721)	--	2,009,479
Business-Type Activities Capital Assets, Net	$ 3,391,334	$ (80,971)	$ --	$ 3,310,363

Governmental Funds transferred capital assets of $24,457 to the Airport Fund.

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

Governmental Activities	
General Government	$ 196,221
Judicial	19,257
Public Safety	486,850
Public Works	455,087
Health and Welfare	11,954
Culture and Recreation	125,940
Housing and Development	10,248
Total Depreciation Expense	$ 1,305,557
Business-Type Activities	
Airport	$ 138,721
Total Depreciation Expense	$ 138,721

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of June 30, 2023 was as follows:

Due From / To Other funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 21,944
Nonmajor Governmental Funds	Nonmajor Governmental Funds	9,370
		$ 31,314

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, 2023 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
General Fund	ARPA Special Revenue Fund	$ 357,515
Nonmajor Governmental Funds	General Fund	633,634
		$ 991,149

The ARPA Fund transferred $357,515 in proceeds from the American Rescue Plan Act Fiscal Recovery Funds to the General Fund to finance expenditures. The General Fund transferred $381,753 to a Nonmajor Governmental Fund to finance E-911 expenditures. The General Fund transferred $251,881 to a Nonmajor Governmental Fund to finance recreation expenditures.

E. 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, 2023 were as follows:

	Governmental Activities
Machinery and Equipment	$ 913,693
Less: Accumulated Amortization	(519,323)
Total	$ 394,370

The future lease payments under the lease agreements as of June 30, 2023 were as follows:

Year Ending June 30	Governmental Activities		
	Principal	Interest	Total
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	$ 368,214	$ 26,699	$ 394,913

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.

F. Long-Term Debt

Certificates of Participation

On July 7, 2016, the County issued $4,916,625 in ACCG Series 2016 certificates of participation with interest at 2.634%. The proceeds were used to refund $4,770,000 of outstanding ACCG Series 2006 certificates of participation which had interest rates ranging from 4% to 4.35%. The 2006 Series certificates were used to finance the acquisition, construction, and equipping of the County courthouse annex building. The County refunded the 2006 Series certificates to reduce its total debt service payments over 15 years by $625,519 and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) of $426,024. Annual debt service requirements to maturity for the certificates of participation as of June 30, 2023 were as follows:

Year Ending	Governmental Activities		
June 30	Principal	Interest	Total
2024	$ 325,201	$ 70,497	$ 395,698
2025	333,871	61,827	395,698
2026	342,772	52,926	395,698
2027	351,911	43,788	395,699
2028	361,293	34,406	395,699
2029 - 2033	1,109,732	44,390	1,154,122
Total	$ 2,824,780	$ 307,834	$ 3,132,614

G. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 314,289	$ --	$ (13,381)	$ 300,908	$ --
Leases	588,180	--	(219,966)	368,214	193,916
Notes Payable	54,851	--	(54,851)	--	--
Certificates of Participation	3,141,536	--	(316,756)	2,824,780	325,201
Closure and Post-Closure Care Costs	137,546	--	(19,295)	118,251	17,858
	$ 4,236,402	$ --	$ (624,249)	$ 3,612,153	$ 536,975

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

H. Unavailable Revenue

Unavailable revenue reported in the governmental funds balance sheet as of June 30, 2023 was as follows:

Property Taxes	$ 340,892
Ambulance Fees	10,954
Intergovernmental	120,243
Fines and Forfeitures	91,486
Charges For Services	4,550
Insurance Recoveries	1,000
	$ 569,125

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, 2023, the County elected to contribute $131,693 to the plan.

J. Landfill Post-Closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfills when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The landfill has been closed and EPD has required monitoring to continue beyond the original five-year period. The County's estimated liability for post-closure care costs at June 30, 2023 was $118,251. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

K. Net Position

The classifications of restricted net position reported in the statement of net position as of June 30, 2023 were as follows:

	Governmental Activities
Judicial	$ 13,863
Public Safety	2,471,750
Public Works	1,036,046
Transportation Projects	2,537,588
Housing and Development	1,049,557
Capital Outlay	2,285,424
Capital Transportation Projects	20
Debt Service	95,002
	$ 9,489,250

L. Fund Balances

The classifications of fund balances reported in the governmental funds as of June 30, 2023 were as follows:

	General	ARPA	TSPLOST Discretionary	Fire	SPLOST #5	Other Governmental Funds	Total Governmental Funds
Nonspendable							
Notes Receivable	$ --	$ --	$ --	$ --	$ --	$ 793,873	$ 793,873
	--	--	--	--	--	793,873	793,873
Restricted							
Judicial	--	--	--	--	--	13,863	13,863
Public Safety	--	12,882	--	1,815,562	--	643,306	2,471,750
Public Works	797,852	--	--	--	--	238,194	1,036,046
Transportation Projects	--	--	2,537,588	--	--	--	2,537,588
Housing and Development	--	--	--	--	--	255,684	255,684
Capital Outlay	--	--	--	--	2,285,424	--	2,285,424
Capital Transportation Pro	--	--	--	--	--	20	20
Debt Service	--	--	--	--	--	95,002	95,002
	797,852	12,882	2,537,588	1,815,562	2,285,424	1,246,069	8,695,377
Assigned							
Public Safety	--	--	--	--	--	264,487	264,487
Culture and Recreation	--	--	--	--	--	8,770	8,770
	--	--	--	--	--	273,257	273,257
Unassigned, Reported In							
General Fund	3,451,435	--	--	--	--	--	3,451,435
Capital Projects Funds	--	--	--	--	--	(21,599)	(21,599)
	3,451,435	--	--	--	--	(21,599)	3,429,836
Total Fund Balances	$ 4,249,287	$ 12,882	$ 2,537,588	$ 1,815,562	$ 2,285,424	$ 2,291,600	$ 13,192,343

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 $25,217,154.

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, 2023, 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
1937 Carlton Adams Drive
Valdosta, Georgia 31601

REQUIRED SUPPLEMENTARY INFORMATION

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 8,989,010	$ 8,996,808	$ 8,880,332	$ (116,476)
Licenses and Permits	81,500	81,500	91,600	10,100
Intergovernmental	328,308	441,028	1,398,529	957,501
Charges for Services	1,892,609	1,892,609	1,880,806	(11,803)
Fines and Forfeitures	556,868	556,868	713,375	156,507
Interest Revenue	5,000	5,000	17,192	12,192
Contributions and Donations	--	--	122	122
Miscellaneous	30,000	32,494	14,834	(17,660)
Total Revenues	11,883,295	12,006,307	12,996,790	990,483
EXPENDITURES				
Board of Commissioners	166,969	184,889	180,024	4,865
Administration	1,132,554	756,847	697,926	58,921
Elections	175,559	179,255	168,326	10,929
Tax Commissioner	323,522	347,729	338,641	9,088
Tax Assessor	220,437	230,688	229,208	1,480
General Government Buildings and Plant	463,180	550,827	548,909	1,918
Superior Court	155,156	154,161	130,672	23,489
Clerk of Superior Court	329,817	334,347	325,287	9,060
District Attorney	40,884	40,884	42,394	(1,510)
Magistrate Court	268,097	268,097	221,319	46,778
Probate Court	176,730	176,730	159,011	17,719
Public Defender	105,476	105,476	120,191	(14,715)
VAP	300,000	300,000	191,483	108,517
Sheriff	2,070,061	2,603,827	2,804,539	(200,712)
Jail	1,515,694	1,630,715	1,392,638	238,077
Emergency Medical Service	1,126,380	1,131,112	1,082,650	48,462
Coroner/Medical Examiner	23,891	30,484	31,755	(1,271)
Animal Control	65,186	73,462	71,973	1,489
Emergency Management	28,259	28,259	26,366	1,893
Highways and Streets	2,600,593	2,691,492	2,655,722	35,770
Maintenance and Shop	180,897	196,958	194,464	2,494
DFACS	3,040	18,500	8,438	10,062
Transit Vans	30,000	30,000	--	30,000
Board of Education	250,000	250,000	326,822	(76,822)
Other Health and Welfare	76,500	76,500	76,500	--
Senior Citizens Center	52,811	52,811	49,545	3,266
Library	89,000	89,000	79,710	9,290
Extension Service	107,253	111,891	111,940	(49)
Forest Resources	--	--	97	(97)
Planning and Zoning	101,255	83,785	77,534	6,251
Chamber of Commerce	--	3,000	--	3,000
Economic Development	176,150	173,150	162,008	11,142
Total Expenditures	12,355,351	12,904,876	12,506,092	398,784
Excess (Deficiency) of Revenues Over (Under) Expenditures	(472,056)	(898,569)	490,698	1,389,267

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
OTHER FINANCING SOURCES (USES)				
Transfers In				
ARPA Special Revenue Fund	325,191	692,111	357,515	(334,596)
Transfers Out				
E-911 Special Revenue Fund	(381,753)	(381,753)	(381,753)	--
Recreation Special Revenue Fund	(243,381)	(251,881)	(251,881)	--
Airport Enterprise Fund	(10,410)	(10,410)	--	10,410
Proceeds of Capital Asset Dispositions	--	--	1,300	1,300
Insurance Recoveries	--	68,093	93,085	24,992
Total Other Financing Sources (Uses)	(310,353)	116,160	(181,734)	(297,894)
Net Change in Fund Balances	(782,409)	(782,409)	308,964	1,091,373
Fund Balances - Beginning	3,940,323	3,940,323	3,940,323	--
Fund Balances - Ending	$ 3,157,914	$ 3,157,914	$ 4,249,287	$ 1,091,373

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2023

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	$ 180,024	$ --	$ 180,024
Administration	697,926	--	697,926
Elections	168,326	--	168,326
Tax Commissioner	338,641	--	338,641
Tax Assessor	229,208	--	229,208
General Government Buildings and Plant	548,909	--	548,909
	2,163,034	--	2,163,034
Judicial	1,190,357	--	1,190,357
Public Safety			
Sheriff	2,804,539	(57,062)	2,747,477
Jail	1,392,638	--	1,392,638
Emergency Medical Service	1,082,650	--	1,082,650
Coroner/Medical Examiner	31,755	--	31,755
Animal Control	71,973	--	71,973
Emergency Management	26,366	--	26,366
	5,409,921	(57,062)	5,352,859
Public Works			
Highways and Streets	2,655,722	--	2,655,722
Maintenance and Shop	194,464	--	194,464
	2,850,186	--	2,850,186
Health and Welfare	411,760	--	411,760
Culture and Recreation	129,255	--	129,255
Housing and Development	351,579	--	351,579
Debt Service	--	57,062	57,062
Total Expenditures	12,506,092	--	12,506,092
OTHER FINANCING SOURCES (USES)			
Transfers Out	633,634	--	633,634
Total	$ 13,139,726	$ --	$ 13,139,726

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, 2023

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Intergovernmental	$ 1,800,000	$ 1,800,000	$ 500,206	$ (1,299,794)
Interest Revenue	--	--	10,979	10,979
Total Revenues	1,800,000	1,800,000	511,185	(1,288,815)
EXPENDITURES				
Current				
General Government	1,474,809	1,107,889	11,084	1,463,725
Capital Outlay	--	--	131,607	(131,607)
Total Expenditures	1,474,809	1,107,889	142,691	1,332,118
Excess (Deficiency) of Revenues Over (Under) Expenditures	325,191	692,111	368,494	43,303
OTHER FINANCING SOURCES (USES)				
Transfers Out				
General Fund	(325,191)	(692,111)	(357,515)	(32,324)
Total Other Financing Sources (Uses)	(325,191)	(692,111)	(357,515)	(32,324)
Net Change in Fund Balances	--	--	10,979	10,979
Fund Balances - Beginning	1,903	1,903	1,903	--
Fund Balances - Ending	$ 1,903	$ 1,903	$ 12,882	$ 10,979

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, 2023

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 875,000	$ 875,000	$ 1,010,383	$ 135,383
Interest Revenue	2,500	2,500	5,404	2,904
Total Revenues	877,500	877,500	1,015,787	138,287
EXPENDITURES				
Current				
Public Works	--	--	43,774	(43,774)
Capital Outlay	877,500	877,500	330,665	546,835
Total Expenditures	877,500	877,500	374,439	503,061
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	641,348	641,348
Net Change in Fund Balances	--	--	641,348	641,348
Fund Balances - Beginning	1,896,240	1,896,240	1,896,240	--
Fund Balances - Ending	$ 1,896,240	$ 1,896,240	$ 2,537,588	$ 641,348

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, 2023

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 831,739	$ 591,381	$ 591,381	$ --
Intergovernmental	--	--	37,284	37,284
Interest Revenue	--	--	2,767	2,767
Miscellaneous	--	--	58	58
Total Revenues	831,739	591,381	631,490	40,109
EXPENDITURES				
Administration	685,207	242,702	70,069	172,633
Nashville	33,449	59,638	52,778	6,860
Alapaha	13,775	68,432	27,438	40,994
West Berrien	15,050	32,055	27,464	4,591
East Berrien	20,950	31,225	27,820	3,405
Ray City	9,060	34,111	32,990	1,121
Enigma	16,270	16,270	10,055	6,215
New Lois	15,500	84,470	83,312	1,158
Forestry	22,478	22,478	23,197	(719)
Total Expenditures	831,739	591,381	355,123	236,258
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	276,367	276,367
OTHER FINANCING SOURCES (USES)				
Net Change in Fund Balances	--	--	276,367	276,367
Fund Balances - Beginning	1,539,195	1,539,195	1,539,195	--
Fund Balances - Ending	$ 1,539,195	$ 1,539,195	$ 1,815,562	$ 276,367

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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.

Major Governmental Funds

BERRIEN COUNTY, GEORGIA
General Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 4,098,683	$ 4,116,586
Restricted Assets		
Cash and Cash Equivalents	--	2,448
Receivables (Net of Allowance for Uncollectibles)		
Taxes	391,213	376,086
Accounts	188,203	94,559
Intergovernmental	251,629	283,668
Leases	248,665	253,524
Due from Other Funds		
Solid Waste Special Revenue Fund	444	--
Fire Special Revenue Fund	--	58,031
Drug Abuse Treatment & Education Special Revenue Fund	21,500	10,135
Total Assets	$ 5,200,337	$ 5,195,037
LIABILITIES		
Accounts Payable	125,482	234,136
Accrued Liabilities	54,988	214,378
Due to Other Funds		
E-911 Special Revenue Fund	--	102,026
Recreation Special Revenue Fund	--	1,669
Total Liabilities	180,470	552,209
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	340,892	335,532
Ambulance Fees	10,954	44,972
Intergovernmental	73,033	68,477
Fines and Forfeitures	91,486	--
Other	5,550	--
Other Deferred Inflows		
Leases	248,665	253,524
Total Deferred Inflows of Resources	770,580	702,505
FUND BALANCES		
Restricted	797,852	804,273
Unassigned	3,451,435	3,136,050
Total Fund Balances	4,249,287	3,940,323
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,200,337	$ 5,195,037

BERRIEN COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 8,880,332	$ 8,549,736
Licenses and Permits	91,600	61,454
Intergovernmental	1,398,529	1,320,335
Charges for Services	1,880,806	1,765,321
Fines and Forfeitures	713,375	667,217
Interest Revenue	17,192	17,475
Contributions and Donations	122	641
Miscellaneous	14,834	74,595
Total Revenues	12,996,790	12,456,774
EXPENDITURES		
Current		
General Government	2,163,034	1,851,580
Judicial	1,190,357	1,342,959
Public Safety	5,352,859	4,849,466
Public Works	2,850,186	2,712,939
Health and Welfare	411,760	492,680
Culture and Recreation	129,255	154,535
Housing and Development	351,579	396,644
Debt Service	57,062	18,512
Total Expenditures	12,506,092	11,819,315
Excess (Deficiency) of Revenues Over (Under) Expenditures	490,698	637,459
OTHER FINANCING SOURCES (USES)		
Transfers In		
ARPA Special Revenue Fund	357,515	497,781
Transfers Out		
E-911 Special Revenue Fund	(381,753)	(265,642)
Recreation Special Revenue Fund	(251,881)	(226,880)
Airport Enterprise Fund	--	(32,073)
Proceeds of Capital Asset Dispositions	1,300	--
Insurance Recoveries	93,085	16,106
Total Other Financing Sources (Uses)	(181,734)	(10,708)
Net Change in Fund Balances	308,964	626,751
Fund Balances - Beginning	3,940,323	3,313,572
Fund Balances - Ending	$ 4,249,287	$ 3,940,323

BERRIEN COUNTY, GEORGIA
ARPA Special Revenue Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 2,877,984	$ 1,387,942
Total Assets	$ 2,877,984	$ 1,387,942
LIABILITIES		
Accounts Payable	$ 95,449	$ --
Unearned Revenue	2,769,653	1,386,039
Total Liabilities	2,865,102	1,386,039
FUND BALANCES		
Restricted	12,882	1,903
Total Fund Balances	12,882	1,903
Total Liabilities and Fund Balances	$ 2,877,984	$ 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, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	$ 500,206	$ 497,781
Interest Revenue	10,979	1,903
Total Revenues	511,185	499,684
EXPENDITURES		
Current		
General Government	11,084	--
Capital Outlay	131,607	--
Total Expenditures	142,691	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	368,494	499,684
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(357,515)	(497,781)
Total Other Financing Sources (Uses)	(357,515)	(497,781)
Net Change in Fund Balances	10,979	1,903
Fund Balances - Beginning	1,903	--
Fund Balances - Ending	$ 12,882	$ 1,903

BERRIEN COUNTY, GEORGIA
TSPLOST Discretionary Special Revenue Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 2,450,038	$ 1,811,078
Receivables		
Intergovernmental	87,550	85,162
Total Assets	$ 2,537,588	$ 1,896,240
FUND BALANCES		
Restricted	$ 2,537,588	$ 1,896,240
Total Fund Balances	$ 2,537,588	$ 1,896,240

BERRIEN COUNTY, GEORGIA
TSPLOST Discretionary Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 1,010,383	$ 939,353
Interest Revenue	5,404	3,421
Total Revenues	1,015,787	942,774
EXPENDITURES		
Current		
Public Works	43,774	--
Capital Outlay	330,665	153,353
Total Expenditures	374,439	153,353
Excess (Deficiency) of Revenues Over (Under) Expenditures	641,348	789,421
Net Change in Fund Balances	641,348	789,421
Fund Balances - Beginning	1,896,240	1,106,819
Fund Balances - Ending	$ 2,537,588	$ 1,896,240

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 1,818,777	$ 1,605,331
Receivables		
Intergovernmental	--	10,000
Total Assets	$ 1,818,777	$ 1,615,331
LIABILITIES		
Accounts Payable	$ 2,771	$ 8,105
Accrued Liabilities	444	--
Due to Other Funds		
General Fund	--	58,031
Total Liabilities	3,215	66,136
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	--	10,000
Total Deferred Inflows of Resources	--	10,000
FUND BALANCES		
Restricted	1,815,562	1,539,195
Total Fund Balances	1,815,562	1,539,195
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,818,777	$ 1,615,331

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 591,381	$ 610,924
Intergovernmental	37,284	--
Interest Revenue	2,767	2,199
Miscellaneous	58	20
Total Revenues	631,490	613,143
EXPENDITURES		
Current		
General Government	--	--
Public Safety	232,008	189,678
Housing and Development	23,197	21,330
Capital Outlay	99,918	238,199
Total Expenditures	355,123	449,207
Excess (Deficiency) of Revenues Over (Under) Expenditures	276,367	163,936
OTHER FINANCING SOURCES (USES)		
Proceeds of Capital Asset Dispositions	--	8,000
Total Other Financing Sources (Uses)	--	8,000
Net Change in Fund Balances	276,367	171,936
Fund Balances - Beginning	1,539,195	1,367,259
Fund Balances - Ending	$ 1,815,562	$ 1,539,195

BERRIEN COUNTY, GEORGIA
SPLOST #5 Capital Projects Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 2,202,134	$ 1,593,964
Receivables		
Intergovernmental	142,014	140,506
Total Assets	$ 2,344,148	$ 1,734,470
LIABILITIES		
Intergovernmental Payable	$ 58,724	$ 57,211
Total Liabilities	58,724	57,211
FUND BALANCES		
Restricted	2,285,424	1,677,259
Total Fund Balances	2,285,424	1,677,259
Total Liabilities and Fund Balances	$ 2,344,148	$ 1,734,470

BERRIEN COUNTY, GEORGIA
SPLOST #5 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 1,628,153	$ 1,475,447
Interest Revenue	7,594	2,157
Total Revenues	1,635,747	1,477,604
EXPENDITURES		
Capital Outlay	219,218	369,595
Debt Service	248,923	239,257
Intergovernmental	662,206	599,389
Total Expenditures	1,130,347	1,208,241
Excess (Deficiency) of Revenues Over (Under) Expenditures	505,400	269,363
OTHER FINANCING SOURCES (USES)		
Proceeds of Capital Asset Dispositions	102,765	--
Leases	--	102,867
Total Other Financing Sources (Uses)	102,765	102,867
Net Change in Fund Balances	608,165	372,230
Fund Balances - Beginning	1,677,259	1,305,029
Fund Balances - Ending	$ 2,285,424	$ 1,677,259

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Nonmajor Governmental Funds

BERRIEN COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds						
	E-911	Solid Waste	Jail	Recreation	Sheriff's Drug	Drug Abuse Treatment & Education	Mental Health
ASSETS							
Cash and Cash Equivalents	$ 179,721	$ 239,357	$ 57,295	$ 11,732	$ 1,842	$ 633,979	$ 10,261
Receivables	28,173	2,500	2,867	--	--	57,890	--
Due from Other Funds	--	--	--	--	--	--	9,370
Total Assets	$ 207,894	$ 241,857	$ 60,162	$ 11,732	$ 1,842	$ 691,869	$ 19,631
LIABILITIES							
Accounts Payable	$ --	$ 719	$ --	$ 1,305	$ --	$ 170	$ --
Accrued Liabilities	3,549	--	--	1,657	--	--	--
Due to Other Funds	--	444	--	--	--	30,870	--
Unearned Revenue	20	2,500	--	--	--	--	--
Total Liabilities	3,569	3,663	--	2,962	--	31,040	--
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue Intergovernmental	--	--	--	--	--	19,365	6,246
Total Deferred Inflows Of Resources	--	--	--	--	--	19,365	6,246
FUND BALANCES							
Nonspendable	--	--	--	--	--	--	--
Restricted	--	238,194	--	--	1,842	641,464	13,385
Assigned	204,325	--	60,162	8,770	--	--	--
Unassigned	--	--	--	--	--	--	--
Total Fund Balances	204,325	238,194	60,162	8,770	1,842	641,464	13,385
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 207,894	$ 241,857	$ 60,162	$ 11,732	$ 1,842	$ 691,869	$ 19,631

			Capital Projects Funds				Debt Service Funds	
Probate Technology	EIP Loan	Total	SPLOST #4	CDBG - BPJ Road	TSPLOST	Total	SPLOST	Total Nonmajor Governmental Funds
$ 478	$ 189,127	$ 1,323,792	$ --	$ --	$ 20	$ 20	$ 29,052	$ 1,352,864
--	860,455	951,885	--	21,599	--	21,599	65,950	1,039,434
--	--	9,370	--	--	--	--	--	9,370
$ 478	$ 1,049,582	$ 2,285,047	$ --	$ 21,599	$ 20	$ 21,619	$ 95,002	$ 2,401,668
$ --	$ 25	$ 2,219	$ --	$ 21,599	$ --	$ 21,599	$ --	$ 23,818
--	--	5,206	--	--	--	--	--	5,206
--	--	31,314	--	--	--	--	--	31,314
--	--	2,520	--	--	--	--	--	2,520
--	25	41,259	--	21,599	--	21,599	--	62,858
--	--	25,611	--	21,599	--	21,599	--	47,210
--	--	25,611	--	21,599	--	21,599	--	47,210
--	793,873	793,873	--	--	--	--	--	793,873
478	255,684	1,151,047	--	--	20	20	95,002	1,246,069
--	--	273,257	--	--	--	--	--	273,257
--	--	--	--	(21,599)	--	(21,599)	--	(21,599)
478	1,049,557	2,218,177	--	(21,599)	20	(21,579)	95,002	2,291,600
$ 478	$ 1,049,582	$ 2,285,047	$ --	$ 21,599	$ 20	$ 21,619	$ 95,002	$ 2,401,668

BERRIEN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds						
	E-911	Solid Waste	Jail	Recreation	Sheriff's Drug	Drug Abuse Treatment & Education	Mental Health
REVENUES							
Taxes	$ 313	$ 64,900	$ --	$ --	$ --	$ --	$ --
Intergovernmental	--	35,066	--	--	--	210,328	39,866
Charges for Services	339,483	1,200	23,685	106,160	--	--	--
Fines and Forfeitures	--	--	49,064	--	3,534	8,389	--
Interest Revenue	101	378	192	35	--	--	--
Contributions and Donations	--	--	--	14,905	--	--	--
Miscellaneous	185	2,338	3	1,860	--	--	--
Total Revenues	340,082	103,882	72,944	122,960	3,534	218,717	39,866
EXPENDITURES							
Current							
Judicial	--	--	--	--	--	234,631	37,478
Public Safety	635,675	--	13	--	4,607	4,065	--
Public Works	--	83,163	--	--	--	--	--
Culture and Recreation	--	--	--	345,558	--	--	--
Capital Outlay	--	--	81,680	25,750	--	--	--
Debt Service	--	--	--	--	--	--	--
Total Expenditures	635,675	83,163	81,693	371,308	4,607	238,696	37,478
Excess (Deficiency) of Revenues Over (Under) Expenditures	(295,593)	20,719	(8,749)	(248,348)	(1,073)	(19,979)	2,388
OTHER FINANCING SOURCES (USES)							
Transfers In	381,753	--	--	251,881	--	--	--
Total Other Financing Sources (Uses)	381,753	--	--	251,881	--	--	--
Net Change in Fund Balances	86,160	20,719	(8,749)	3,533	(1,073)	(19,979)	2,388
Fund Balances - Beginning	118,165	217,475	68,911	5,237	2,915	661,443	10,997
Fund Balances - Ending	$ 204,325	$ 238,194	$ 60,162	$ 8,770	$ 1,842	$ 641,464	$ 13,385

Probate Technology	EIP Loan	Total	Capital Projects Funds: SPLOST #4	Capital Projects Funds: CDBG - BPJ Road	Capital Projects Funds: TSPLOST	Capital Projects Funds: Total	Debt Service Funds: SPLOST	Total Nonmajor Governmental Funds
$ --	$ --	$ 65,213	$ --	$ --	$ 14,853	$ 14,853	$ 395,698	$ 475,764
--	--	285,260	--	198,472	--	198,472	--	483,732
560	--	471,088	--	--	--	--	--	471,088
--	--	60,987	--	--	--	--	--	60,987
--	26,462	27,168	--	--	--	--	119	27,287
--	--	14,905	--	--	--	--	--	14,905
--	--	4,386	--	--	--	--	--	4,386
560	26,462	929,007	--	198,472	14,853	213,325	395,817	1,538,149
82	--	272,191	--	--	--	--	--	272,191
--	--	644,360	--	--	--	--	--	644,360
--	--	83,163	--	--	--	--	--	83,163
--	--	345,558	--	--	--	--	--	345,558
--	--	107,430	--	220,071	14,853	234,924	--	342,354
--	--	--	2	--	--	2	395,698	395,700
82	--	1,452,702	2	220,071	14,853	234,926	395,698	2,083,326
478	26,462	(523,695)	(2)	(21,599)	--	(21,601)	119	(545,177)
--	--	633,634	--	--	--	--	--	633,634
--	--	633,634	--	--	--	--	--	633,634
478	26,462	109,939	(2)	(21,599)	--	(21,601)	119	88,457
--	1,023,095	2,108,238	2	--	20	22	94,883	2,203,143
$ 478	$ 1,049,557	$ 2,218,177	$ --	$ (21,599)	$ 20	$ (21,579)	$ 95,002	$ 2,291,600

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 179,721	$ 407
Receivables		
Accounts	28,173	30,010
Due from Other Funds		
General Fund	--	102,026
Total Assets	$ 207,894	$ 132,443
LIABILITIES		
Accounts Payable	$ --	$ 88
Accrued Liabilities	3,549	14,190
Unearned Revenue	20	--
Total Liabilities	3,569	14,278
FUND BALANCES		
Assigned	204,325	118,165
Total Fund Balances	204,325	118,165
Total Liabilities and Fund Balances	$ 207,894	$ 132,443

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 313	$ 272
Charges for Services	339,483	345,364
Interest Revenue	101	68
Miscellaneous	185	142
Total Revenues	340,082	345,846
EXPENDITURES		
Current		
Public Safety	635,675	602,825
Capital Outlay	--	4,346
Total Expenditures	635,675	607,171
Excess (Deficiency) of Revenues Over (Under) Expenditures	(295,593)	(261,325)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	381,753	265,642
Total Other Financing Sources (Uses)	381,753	265,642
Net Change in Fund Balances	86,160	4,317
Fund Balances - Beginning	118,165	113,848
Fund Balances - Ending	$ 204,325	$ 118,165

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, 2023

	Budget	Actual	Variance
REVENUES			
Taxes	$ --	$ 313	$ 313
Charges for Services	336,983	339,483	2,500
Interest Revenue	50	101	51
Miscellaneous	--	185	185
Total Revenues	337,033	340,082	3,049
EXPENDITURES			
Current			
Public Safety	718,786	635,675	83,111
Total Expenditures	718,786	635,675	83,111
Excess (Deficiency) of Revenues Over (Under) Expenditures	(381,753)	(295,593)	86,160
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	381,753	381,753	--
Total Other Financing Sources (Uses)	381,753	381,753	--
Net Change in Fund Balances	--	86,160	86,160
Fund Balances - Beginning	118,165	118,165	--
Fund Balances - Ending	$ 118,165	$ 204,325	$ 86,160

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 239,357	$ 212,847
Receivables		
Accounts	2,500	4,778
Total Assets	$ 241,857	$ 217,625
LIABILITIES		
Accounts Payable	$ 719	$ 150
Due to Other Funds		
General Fund	444	--
Unearned Revenue	2,500	--
Total Liabilities	3,663	150
FUND BALANCES		
Restricted	238,194	217,475
Total Liabilities and Fund Balances	$ 241,857	$ 217,625

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 64,900	$ 71,100
Intergovernmental	35,066	--
Charges for Services	1,200	800
Interest Revenue	378	314
Miscellaneous	2,338	18,758
Total Revenues	103,882	90,972
EXPENDITURES		
Current		
Public Works	83,163	66,226
Total Expenditures	83,163	66,226
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,719	24,746
Net Change in Fund Balances	20,719	24,746
Fund Balances - Beginning	217,475	192,729
Fund Balances - Ending	$ 238,194	$ 217,475

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, 2023

	Budget	Actual	Variance
REVENUES			
Taxes	$ 64,900	$ 64,900	$ --
Intergovernmental	--	35,066	35,066
Charges for Services	800	1,200	400
Interest Revenue	300	378	78
Miscellaneous	16,500	2,338	(14,162)
Total Revenues	82,500	103,882	21,382
EXPENDITURES			
Current			
Public Works	82,500	83,163	(663)
Total Expenditures	82,500	83,163	(663)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	20,719	20,719
Net Change in Fund Balances	--	20,719	20,719
Fund Balances - Beginning	217,475	217,475	--
Fund Balances - Ending	$ 217,475	$ 238,194	$ 20,719

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 57,295	$ 67,292
Receivables		
Intergovernmental	2,867	1,619
Total Assets	$ 60,162	$ 68,911
FUND BALANCES		
Assigned	$ 60,162	$ 68,911
Total Fund Balances	$ 60,162	$ 68,911

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Charges for Services	$ 23,685	$ 13,112
Fines and Forfeitures	49,064	45,960
Interest Revenue	192	55
Miscellaneous	3	--
Total Revenues	72,944	59,127
EXPENDITURES		
Current		
Public Safety	13	8,364
Capital Outlay	81,680	10,000
Total Expenditures	81,693	18,364
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,749)	40,763
Net Change in Fund Balances	(8,749)	40,763
Fund Balances - Beginning	68,911	28,148
Fund Balances - Ending	$ 60,162	$ 68,911

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, 2023

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 3,000	$ 23,685	$ 20,685
Fines and Forfeitures	37,000	49,064	12,064
Interest Revenue	100	192	92
Miscellaneous	--	3	3
Total Revenues	40,100	72,944	32,844
EXPENDITURES			
Current			
Public Safety	40,100	13	40,087
Capital Outlay	--	81,680	(81,680)
Total Expenditures	40,100	81,693	(41,593)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(8,749)	(8,749)
Net Change in Fund Balances	--	(8,749)	(8,749)
Fund Balances - Beginning	68,911	68,911	--
Fund Balances - Ending	$ 68,911	$ 60,162	$ (8,749)

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 11,732	$ 11,035
Due from Other Funds		
General Fund	--	1,669
Total Assets	$ 11,732	$ 12,704
LIABILITIES		
Accounts Payable	$ 1,305	$ 1,011
Accrued Liabilities	1,657	6,456
Total Liabilities	2,962	7,467
FUND BALANCES		
Assigned	8,770	5,237
Total Fund Balances	8,770	5,237
Total Liabilities and Fund Balances	$ 11,732	$ 12,704

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Charges for Services	$ 106,160	$ 112,337
Interest Revenue	35	24
Contributions and Donations	14,905	14,765
Miscellaneous	1,860	1,691
Total Revenues	122,960	128,817
EXPENDITURES		
Current		
Culture and Recreation	345,558	331,304
Capital Outlay	25,750	14,851
Total Expenditures	371,308	346,155
Excess (Deficiency) of Revenues Over (Under) Expenditures	(248,348)	(217,338)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	251,881	226,880
Total Other Financing Sources (Uses)	251,881	226,880
Net Change in Fund Balances	3,533	9,542
Fund Balances - Beginning	5,237	(4,305)
Fund Balances - Ending	$ 8,770	$ 5,237

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, 2023

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 123,000	$ 106,160	$ (16,840)
Interest Revenue	20	35	15
Contributions and Donations	12,550	14,905	2,355
Miscellaneous	1,500	1,860	360
Total Revenues	137,070	122,960	(14,110)
EXPENDITURES			
Current			
Culture and Recreation	380,451	345,558	34,893
Capital Outlay	8,500	25,750	(17,250)
Total Expenditures	388,951	371,308	17,643
Excess (Deficiency) of Revenues Over (Under) Expenditures	(251,881)	(248,348)	3,533
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	251,881	251,881	--
Total Other Financing Sources (Uses)	251,881	251,881	--
Net Change in Fund Balances	--	3,533	3,533
Fund Balances - Beginning	5,237	5,237	--
Fund Balances - Ending	$ 5,237	$ 8,770	$ 3,533

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 1,842	$ 2,915
Total Assets	$ 1,842	$ 2,915
FUND BALANCES		
Restricted	$ 1,842	$ 2,915
Total Fund Balances	$ 1,842	$ 2,915

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Fines and Forfeitures	$ 3,534	$ 7,445
Miscellaneous	--	1,500
Total Revenues	3,534	8,945
EXPENDITURES		
Current		
Public Safety	4,607	10,444
Capital Outlay	--	29,048
Total Expenditures	4,607	39,492
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,073)	(30,547)
Net Change in Fund Balances	(1,073)	(30,547)
Fund Balances - Beginning	2,915	33,462
Fund Balances - Ending	$ 1,842	$ 2,915

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, 2023

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 1,500	$ 3,534	$ 2,034
Total Revenues	1,500	3,534	2,034
EXPENDITURES			
Current			
Public Safety	--	4,607	(4,607)
Capital Outlay	1,500	--	1,500
Total Expenditures	1,500	4,607	(3,107)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(1,073)	(1,073)
Net Change in Fund Balances	--	(1,073)	(1,073)
Fund Balances - Beginning	2,915	2,915	--
Fund Balances - Ending	$ 2,915	$ 1,842	$ (1,073)

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 633,979	$ 636,909
Receivables		
Intergovernmental	57,890	48,020
Total Assets	$ 691,869	$ 684,929
LIABILITIES		
Accounts Payable	$ 170	$ 2,224
Due to Other Funds		
General Fund	21,500	10,135
Mental Health Special Revenue Fund	9,370	3,262
Total Liabilities	31,040	15,621
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	19,365	7,865
Total Deferred Inflows of Resources	19,365	7,865
FUND BALANCES		
Restricted	641,464	661,443
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 691,869	$ 684,929

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, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	$ 210,328	$ 222,175
Fines and Forfeitures	8,389	9,162
Total Revenues	218,717	231,337
EXPENDITURES		
Current		
Judicial	234,631	211,925
Public Safety	4,065	7,516
Total Expenditures	238,696	219,441
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,979)	11,896
Net Change in Fund Balances	(19,979)	11,896
Fund Balances - Beginning	661,443	649,547
Fund Balances - Ending	$ 641,464	$ 661,443

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, 2023

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 277,489	$ 210,328	$ (67,161)
Fines and Forfeitures	8,200	8,389	189
Total Revenues	285,689	218,717	(66,972)
EXPENDITURES			
Current			
Judicial	282,689	234,631	48,058
Public Safety	3,000	4,065	(1,065)
Total Expenditures	285,689	238,696	46,993
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(19,979)	(19,979)
Net Change in Fund Balances	--	(19,979)	(19,979)
Fund Balances - Beginning	661,443	661,443	--
Fund Balances - Ending	$ 661,443	$ 641,464	$ (19,979)

BERRIEN COUNTY, GEORGIA
Mental Health Special Revenue Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 10,261	$ 10,709
Due from Other Funds		
Drug Abuse Treatment & Education Special Revenue Fund	9,370	3,262
Total Assets	$ 19,631	$ 13,971
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	$ 6,246	$ 2,974
Total Deferred Inflows of Resources	6,246	2,974
FUND BALANCES		
Restricted	13,385	10,997
Total Deferred Inflows of Resources and Fund Balances	$ 19,631	$ 13,971

BERRIEN COUNTY, GEORGIA
Mental Health Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	$ 39,866	$ 25,855
Total Revenues	39,866	25,855
EXPENDITURES		
Current		
Judicial	37,478	31,515
Total Expenditures	37,478	31,515
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,388	(5,660)
Net Change in Fund Balances	2,388	(5,660)
Fund Balances - Beginning	10,997	16,657
Fund Balances - Ending	$ 13,385	$ 10,997

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, 2023

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 35,693	$ 39,866	$ 4,173
Total Revenues	35,693	39,866	4,173
EXPENDITURES			
Current			
Judicial	35,693	37,478	(1,785)
Total Expenditures	35,693	37,478	(1,785)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	2,388	2,388
Net Change in Fund Balances	--	2,388	2,388
Fund Balances - Beginning	10,997	10,997	--
Fund Balances - Ending	$ 10,997	$ 13,385	$ 2,388

BERRIEN COUNTY, GEORGIA
Probate Technology Special Revenue Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 478	$ --
Total Assets	$ 478	$ --
FUND BALANCES		
Restricted	$ 478	$ --
Total Fund Balances	$ 478	$ --

BERRIEN COUNTY, GEORGIA
Probate Technology Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Charges for Services	$ 560	$ --
Total Revenues	560	--
EXPENDITURES		
Current		
Judicial	82	--
Total Expenditures	82	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	478	--
Net Change in Fund Balances	478	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 478	$ --

BERRIEN COUNTY, GEORGIA
Probate Technology Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2023

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ --	$ 560	$ 560
Total Revenues	--	560	560
EXPENDITURES			
Current			
Judicial	--	82	(82)
Total Expenditures	--	82	(82)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	478	478
Net Change in Fund Balances	--	478	478
Fund Balances - Beginning	--	--	--
Fund Balances - Ending	$ --	$ 478	$ 478

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 189,127	$ 376,671
Receivables		
Notes	860,455	646,424
Total Assets	$ 1,049,582	$ 1,023,095
LIABILITIES		
Accounts Payable	$ 25	$ --
Total Liabilities	25	--
FUND BALANCES		
Nonspendable	793,873	598,125
Restricted	255,684	424,970
Total Liabilities and Fund Balances	$ 1,049,582	$ 1,023,095

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Interest Revenue	$ 26,462	$ 21,063
Total Revenues	26,462	21,063
EXPENDITURES		
Current		
Housing and Development	--	2,450
Total Expenditures	--	2,450
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,462	18,613
Net Change in Fund Balances	26,462	18,613
Fund Balances - Beginning	1,023,095	1,004,482
Fund Balances - Ending	$ 1,049,557	$ 1,023,095

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, 2023

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ 1,525	$ 26,462	$ 24,937
Total Revenues	1,525	26,462	24,937
EXPENDITURES			
Current			
Housing and Development	1,525	--	1,525
Total Expenditures	1,525	--	1,525
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	26,462	26,462
Net Change in Fund Balances	--	26,462	26,462
Fund Balances - Beginning	1,023,095	1,023,095	--
Fund Balances - Ending	$ 1,023,095	$ 1,049,557	$ 26,462

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ --	$ 2
Total Assets	$ --	$ 2
FUND BALANCES		
Restricted	$ --	$ 2
Total Fund Balances	$ --	$ 2

BERRIEN COUNTY, GEORGIA
SPLOST #4 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Interest Revenue	$ --	$ 8
Total Revenues	--	8
EXPENDITURES		
Debt Service	2	17,974
Total Expenditures	2	17,974
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2)	(17,966)
Net Change in Fund Balances	(2)	(17,966)
Fund Balances - Beginning	2	17,968
Fund Balances - Ending	$ --	$ 2

BERRIEN COUNTY, GEORGIA
CDBG - BPJ Road Capital Projects Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Receivables		
Intergovernmental	$ 21,599	$ 7,500
Total Assets	$ 21,599	$ 7,500
LIABILITIES		
Accounts Payable	$ 21,599	$ 7,500
Total Liabilities	21,599	7,500
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	21,599	--
Total Deferred Inflows of Resources	21,599	--
FUND BALANCES		
Unassigned	(21,599)	--
Total Fund Balances	(21,599)	--
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 21,599	$ 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, 2023 and 2022

	2023	2022
REVENUES		
Intergovernmental	$ 198,472	$ 22,500
Total Revenues	198,472	22,500
EXPENDITURES		
Capital Outlay	220,071	22,500
Total Expenditures	220,071	22,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,599)	--
Net Change in Fund Balances	(21,599)	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ (21,599)	$ --

BERRIEN COUNTY, GEORGIA
CDBG - BPJ Road Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2023

	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
Intergovernmental	$ 500,000	$ 22,500	$ 198,472	$ 220,972
Total Revenues	500,000	22,500	198,472	220,972
EXPENDITURES				
Capital Outlay	500,000	22,500	220,071	242,571
Total Expenditures	500,000	22,500	220,071	242,571
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	(21,599)	(21,599)
Net Change in Fund Balances	$ --	$ --	(21,599)	$ (21,599)
Fund Balances - Beginning			--	
Fund Balances - Ending			$ (21,599)	

BERRIEN COUNTY, GEORGIA
TSPLOST Capital Projects Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 20	$ 20
Total Assets	$ 20	$ 20
FUND BALANCES		
Restricted	$ 20	$ 20
Total Fund Balances	$ 20	$ 20

BERRIEN COUNTY, GEORGIA
TSPLOST Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 14,853	$ 1,951,119
Total Revenues	14,853	1,951,119
EXPENDITURES		
Capital Outlay	14,853	1,951,119
Total Expenditures	14,853	1,951,119
Fund Balances - Beginning	20	20
Fund Balances - Ending	$ 20	$ 20

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Balance Sheet
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	$ 29,052	$ 61,908
Receivables		
Intergovernmental	65,950	32,975
Total Assets	$ 95,002	$ 94,883
FUND BALANCES		
Restricted	$ 95,002	$ 94,883
Total Fund Balances	$ 95,002	$ 94,883

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes	$ 395,698	$ 428,674
Interest Revenue	119	52
Total Revenues	395,817	428,726
EXPENDITURES		
Debt Service	395,698	395,699
Total Expenditures	395,698	395,699
Excess (Deficiency) of Revenues Over (Under) Expenditures	119	33,027
Net Change in Fund Balances	119	33,027
Fund Balances - Beginning	94,883	61,856
Fund Balances - Ending	$ 95,002	$ 94,883

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, 2023 and 2022

	2023	2022
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 24,670	$ 2,718
Receivables		
Intergovernmental	1,551	52,833
Inventories	26,962	29,778
Prepaid Items	900	900
Total Current Assets	54,083	86,229
Noncurrent Assets		
Capital Assets not Being Depreciated		
Land	907,027	882,570
Construction in Progress	393,857	360,564
Capital Assets Net of Accumulated Depreciation		
Buildings and System	3,598,278	3,598,278
Accumulated Depreciation	(1,588,799)	(1,450,078)
Total Capital Assets Net of Accumulated Depreciation	3,310,363	3,391,334
Total Noncurrent Assets	3,310,363	3,391,334
Total Assets	3,364,446	3,477,563
LIABILITIES		
Current Liabilities		
Accounts Payable	1,551	30,873
Total Current Liabilities	1,551	30,873
Total Liabilities	1,551	30,873
NET POSITION		
Investment In Capital Assets	3,310,363	3,391,334
Unrestricted	52,532	55,356
Total Net Position	$ 3,362,895	$ 3,446,690

BERRIEN COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2023 and 2022

	2023	2022
OPERATING REVENUES		
Charges for Services	$ 13,395	$ 10,672
Total Operating Revenues	13,395	10,672
OPERATING EXPENSES		
Purchased/Contracted Services	12,762	41,543
Supplies	3,457	16,496
Depreciation	138,721	138,720
Total Operating Expenses	154,940	196,759
Operating Income (Loss)	(141,545)	(186,087)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	33,293	391,189
Total Nonoperating Revenues (Expenses)	33,293	391,189
Income (Loss) Before Contributions and Transfers	(108,252)	205,102
Capital Contributions	24,457	--
Transfers In		
General Fund	--	32,073
Changes in Net Position	(83,795)	237,175
Net Position - Beginning	3,446,690	3,209,515
Net Position - Ending	$ 3,362,895	$ 3,446,690

BERRIEN COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Cash Flows
For the Years Ended June 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 13,395	$ 14,255
Payments to Suppliers	(13,443)	(80,146)
Net Cash Provided (Used) By Operating Activities	(48)	(65,891)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	22,000	9,000
Transfers from Other Funds		
General Fund	--	32,073
Net Cash Provided (Used) By Noncapital Financing Activities	22,000	41,073
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(62,575)	(329,731)
Grants	62,575	332,921
Net Cash Provided (Used) By Capital and Related Financing Activities	--	3,190
Net Increase (Decrease) in Cash and Cash Equivalents	21,952	(21,628)
Cash and Cash Equivalents - Beginning of Year	2,718	24,346
Cash and Cash Equivalents - End of Year	$ 24,670	$ 2,718
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (141,545)	$ (186,087)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	138,721	138,720
(Increase) Decrease in Intergovermental Receivable	--	3,583
(Increase) Decrease in Inventories	2,816	(20,086)
(Increase) Decrease in Prepaid Items	--	(214)
Increase (Decrease) in Accounts Payable	(40)	(1,807)
Net Cash Provided (Used) By Operating Activities	$ (48)	$ (65,891)
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Purchase of Capital Assets on Account	$ 1,551	$ 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, 2023

	Custodial Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 378,137	$ 4,807	$ 37,769	$ 345,304	$ 4,963	$ 770,980
Total Assets	$ 378,137	$ 4,807	$ 37,769	$ 345,304	$ 4,963	$ 770,980
LIABILITIES						
Due to Others	$ 378,137	$ 4,807	$ 37,769	$ 345,304	$ 4,963	$ 770,980
Total Liabilities	$ 378,137	$ 4,807	$ 37,769	$ 345,304	$ 4,963	$ 770,980

SUPPLEMENTAL SCHEDULES

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES		
Taxes		
Real Property	$ 5,755,640	$ 5,510,712
Personal Property	1,228,468	1,151,815
Real Estate Transfer (Intangible)	142,777	193,196
Franchise	--	25,949
General Sales and Use	1,402,515	1,290,979
Selective Sales and Use	58,057	55,406
Business		
Insurance Premium	153,050	176,957
Financial Institution	25,254	22,218
Penalties and Interest on Delinquent Taxes	114,571	122,504
	8,880,332	8,549,736
Licenses and Permits		
Business	5,250	8,550
Non-Business	86,350	52,904
	91,600	61,454
Intergovernmental	1,398,529	1,320,335
Charges for Services		
General Government	579,678	568,811
Public Safety		
Special Police Services	143,561	142,928
Detention and Correction Services	168,149	230,061
Ambulance Fees	938,481	748,678
Other Public Safety Fees	27,865	24,594
Street and Public Improvements	23,072	22,087
Housing and Development	--	15,058
Other Charges for Services	--	13,104
	1,880,806	1,765,321
Fines and Forfeitures		
Superior Court	612,202	606,504
Magistrate Court	60,612	57,549
Victims Assistance Program	2,166	2,172
Other	38,395	992
	713,375	667,217
Interest Revenue	17,192	17,475
Contributions and Donations	122	641
Miscellaneous	14,834	74,595
Total Revenues	$ 12,996,790	$ 12,456,774

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2023 and 2022

	2023	2022
EXPENDITURES		
Current		
General Government		
Board of Commissioners		
Personal Services and Employee Benefits	$ 155,581	$ 143,850
Purchased/Contracted Services	20,896	26,330
Supplies	3,547	19,412
Total Board of Commissioners	180,024	189,592
Administration		
Personal Services and Employee Benefits	265,011	254,543
Purchased/Contracted Services	420,051	206,043
Supplies	9,606	7,593
Capital Outlay	1,758	--
Other Costs	1,500	1,500
Total Administration	697,926	469,679
Elections		
Personal Services and Employee Benefits	141,301	125,406
Purchased/Contracted Services	19,343	21,898
Supplies	7,682	12,535
Total Elections	168,326	159,839
Tax Commissioner		
Personal Services and Employee Benefits	283,664	279,828
Purchased/Contracted Services	35,123	38,399
Supplies	1,520	2,293
Capital Outlay	18,334	8,268
Total Tax Commissioner	338,641	328,788
Tax Assessor		
Personal Services and Employee Benefits	203,359	167,882
Purchased/Contracted Services	19,807	18,932
Supplies	3,947	5,888
Capital Outlay	2,095	--
Total Tax Assessor	229,208	192,702
General Government Buildings and Plant		
Personal Services and Employee Benefits	146,988	143,462
Purchased/Contracted Services	190,823	156,844
Supplies	211,098	182,294
Capital Outlay	--	28,380
Total General Government Buildings and Plant	548,909	510,980
Total General Government	2,163,034	1,851,580

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2023 and 2022

	2023	2022
Judicial		
Superior Court		
Personal Services and Employee Benefits	54,975	81,358
Purchased/Contracted Services	63,678	53,479
Supplies	12,019	21,557
Total Superior Court	130,672	156,394
Clerk of Superior Court		
Personal Services and Employee Benefits	285,395	276,343
Purchased/Contracted Services	25,695	27,300
Supplies	14,197	17,541
Capital Outlay	--	1,752
Total Clerk of Superior Court	325,287	322,936
District Attorney		
Purchased/Contracted Services	41,155	40,780
Supplies	1,239	1,255
Total District Attorney	42,394	42,035
Magistrate Court		
Personal Services and Employee Benefits	200,775	206,812
Purchased/Contracted Services	18,311	12,833
Supplies	2,233	5,395
Total Magistrate Court	221,319	225,040
Probate Court		
Personal Services and Employee Benefits	142,075	138,838
Purchased/Contracted Services	14,189	17,337
Supplies	2,747	3,368
Total Probate Court	159,011	159,543
Public Defender		
Purchased/Contracted Services	74,670	74,670
Supplies	45,521	24,331
Total Public Defender	120,191	99,001
VAP		
Purchased/Contracted Services	3,122	3,028
Other Costs	188,361	334,982
Total VAP	191,483	338,010
Total Judicial	1,190,357	1,342,959

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2023 and 2022

	2023	2022
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,721,725	1,642,499
Purchased/Contracted Services	259,059	201,689
Supplies	171,797	190,088
Capital Outlay	594,896	221,796
Total Sheriff	2,747,477	2,256,072
Jail		
Personal Services and Employee Benefits	751,117	769,715
Purchased/Contracted Services	176,790	173,834
Supplies	321,430	271,777
Capital Outlay	143,301	25,497
Total Jail	1,392,638	1,240,823
Emergency Medical Service		
Personal Services and Employee Benefits	861,305	835,863
Purchased/Contracted Services	107,786	78,440
Supplies	108,633	107,802
Capital Outlay	4,926	210,120
Total Emergency Medical Service	1,082,650	1,232,225
Coroner/Medical Examiner		
Personal Services and Employee Benefits	6,820	4,081
Purchased/Contracted Services	23,089	21,616
Supplies	590	1,215
Capital Outlay	1,256	--
Total Coroner/Medical Examiner	31,755	26,912
Animal Control		
Personal Services and Employee Benefits	55,672	49,610
Purchased/Contracted Services	6,899	9,023
Supplies	9,402	8,035
Total Animal Control	71,973	66,668
Emergency Management		
Personal Services and Employee Benefits	14,958	16,618
Purchased/Contracted Services	10,194	8,757
Supplies	1,214	1,391
Total Emergency Management	26,366	26,766
Total Public Safety	5,352,859	4,849,466

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2023 and 2022

	2023	2022
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	915,882	887,049
Purchased/Contracted Services	253,767	230,747
Supplies	642,777	652,842
Capital Outlay	843,296	776,044
Total Highways and Streets	2,655,722	2,546,682
Maintenance and Shop		
Personal Services and Employee Benefits	157,846	152,825
Purchased/Contracted Services	6,682	1,884
Supplies	15,886	11,548
Capital Outlay	14,050	--
Total Maintenance and Shop	194,464	166,257
Total Public Works	2,850,186	2,712,939
Health and Welfare		
DFACS		
Purchased/Contracted Services	4,394	13,545
Supplies	4,044	3,014
Other Costs	--	13,804
Total DFACS	8,438	30,363
Board of Education		
Supplies	326,822	385,817
Total Board of Education	326,822	385,817
Other Health and Welfare		
Other Costs	76,500	76,500
Total Other Health and Welfare	76,500	76,500
Total Health and Welfare	411,760	492,680
Culture and Recreation		
Senior Citizens Center		
Personal Services and Employee Benefits	31,270	37,966
Purchased/Contracted Services	18,054	19,656
Supplies	221	129
Total Senior Citizens Center	49,545	57,751
Library		
Purchased/Contracted Services	1,335	(11,587)
Supplies	10,875	14,050
Capital Outlay	--	26,821
Other Costs	67,500	67,500
Total Library	79,710	96,784
Total Culture and Recreation	129,255	154,535

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2023 and 2022

	2023	2022
Housing and Development		
Extension Service		
Personal Services and Employee Benefits	85,920	85,773
Purchased/Contracted Services	19,520	21,306
Supplies	5,332	5,740
Capital Outlay	1,168	1,250
Total Extension Service	111,940	114,069
Forest Resources		
Personal Services and Employee Benefits	97	55
Total Forest Resources	97	55
Planning and Zoning		
Personal Services and Employee Benefits	66,005	108,383
Purchased/Contracted Services	7,923	5,482
Supplies	3,606	5,738
Total Planning and Zoning	77,534	119,603
Chamber of Commerce		
Personal Services and Employee Benefits	--	993
Total Chamber of Commerce	--	993
Economic Development		
Personal Services and Employee Benefits	94,436	94,352
Other Costs	67,572	67,572
Total Economic Development	162,008	161,924
Total Housing and Development	351,579	396,644
Debt Service	57,062	18,512
Total Expenditures	$ 12,506,092	$ 11,819,315

BERRIEN COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2023

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			1,232,616	2	1,232,618	
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	$ 8,420,054	$ 2	$ 8,420,056	
SPLOST #4 Capital Projects Fund						
Total Expenditures				$ 2		
				$ 2		
Sales Tax Referendum 1/1/18 - 12/31/23						
Courthouse Annex Debt	$ 2,609,935	$ 2,374,192	$ 1,685,936	$ 395,699	$ 2,081,635	88%
County	3,744,578	3,808,631				50%
Roads & Bridges			673,517	183,195	856,712	
Fire Equipment			--	--	--	
E-911 Equipment			193,561	--	193,561	
Road Department Equipment			487,089	248,922	736,011	
Animal Control Facility			--	--	--	
Economic Development Capital Outlay			94,047	36,023	130,070	
Enigma	421,744	421,744	347,286	107,831	455,117	108%
Nashville	1,635,856	1,571,803	1,295,874	406,043	1,701,917	108%
Alapaha	223,653	223,653	181,524	56,363	237,887	106%
Ray City	364,234	364,234	296,199	91,969	388,168	107%
	$ 9,000,000	$ 8,764,257	$ 5,255,033	$ 1,526,045	$ 6,781,078	
SPLOST #5 Capital Projects Fund						
Total Expenditures				$ 1,130,347		
SPLOST Debt Service Fund						
Total Expenditures				395,698		
				$ 1,526,045		

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, 2023

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	$ --	$ 27,724	$ 27,724	$ --
Street Improvements	P-03K-01	336,567	336,567	--	107,416	107,416	--
Flood & Drainage Facilities	P-03K-02	77,544	77,544	--	47,332	47,332	--
Administration	A-21A-00	45,000	45,000	15,000	23,500	38,500	--
		$ 500,000	$ 500,000	$ 15,000	$ 205,972	$ 220,972	$ --

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, 2023

I.	Total Fiscal Year 2016 CDBG Funds Awarded to Recipient:	$ 500,000
II.	Total Amount Drawdown by Recipient from DCA:	$ 220,972
III.	Less: CDBG Funds Expended by Recipient:	$ 220,972
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, 2023

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 Cluster			
Community Facilities Loans and Grants	10.766		$ 50,000
Community Facilities Loans and Grants	10.766		43,200
Community Facilities Loans and Grants	10.766		50,000
Community Facilities Loans and Grants	10.766		54,851
Total U.S. Department of Agriculture			198,051
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	220,071
Total U.S. Department of Housing & Urban Development			220,071
U.S. Department of Justice			
GA Criminal Justice Coordinating Council			
Crime Victim Assistance	16.575	C21-8-001	36,885
Crime Victim Assistance	16.575	B50-8-128	24,520
Crime Victim Assistance	16.575	C22-8-076	153,244
Crime Victim Assistance	16.575	C18-8-566	26,822
			241,471
Treatment Court Discretionary Grant Program	16.585	J22-8-001	13,321
Treatment Court Discretionary Grant Program	16.585	Q19-8-017	1,310
Treatment Court Discretionary Grant Program	16.585	J23-8-001	203,108
			217,739
Violence Against Women Formula Grants	16.588	W21-8-032	9,274
Violence Against Women Formula Grants	16.588	W22-8-017	10,649
			19,923
Total U.S. Department of Justice			479,133
U.S. Department of Transportation			
Georgia Department of Transportation			
Airport Improvement Program	20.106	AP022-9052-26(019) T007764	25,460
Airport Improvement Program	20.106	AP023-9052-27(019) T007972	6,493
			31,953
High Safety Cluster			
Governor's Office of Highway Safety of GA			
State and Community Highway Safety (Highway Safety Cluster)	20.600	GA-2022-402 PT-163	9,233
State and Community Highway Safety (Highway Safety Cluster)	20.600	GA-2023-402 PT-116	7,017
State and Community Highway Safety (Highway Safety Cluster)	20.600	GA-2023-405c M3DA-044	25,686
			41,936
Total U.S. Department of Transportation			73,889
U.S. Department of the Treasury			
Coronavirus State and Local Fiscal Recovery Funds	21.027		500,206
Total U.S. Department of the Treasury			500,206

BERRIEN COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Department of Health and Human Services			
Southern GA Regional Commission			
Nutrition Services and CARES Act for Nutrition Services under Title III-C of the Older Americans Act, CARES Act for Nutrition Services Under Title III-C of the Older	93.045	AAA-2023-18	30,479
Total U.S. Department of Department of Health and Human Services			30,479
U.S. Department of Homeland Security			
Georgia Emergency Management & Homeland Security Agency			
Emergency Management Performance Grants	97.042	OEM22-010	7,479
Total U.S. Department of Homeland Security			7,479
Total Expenditures of Federal Awards			$ 1,509,308

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, 2023. 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 $54,851 in expenditures for 10.766 Community Facilities Loans and Grants that were incurred in prior years.

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

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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, 2023, and the related notes to the financial statements, which collectively comprise Berrien County, Georgia's basic financial statements, and have issued our report thereon dated February 6, 2024. 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
February 6, 2024

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

To the Board of County Commissioners
Berrien County, Georgia

Report on Compliance for Each Major Federal Program

We have audited Berrien County, Georgia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Berrien County, Georgia's major federal programs for the year ended June 30, 2023. 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, 2023.

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
February 6, 2024

BERRIEN COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

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
14.228	Community Development Block Grants/State's 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