BERRIEN COUNTY, GEORGIA

Annual Financial Report

For The Fiscal Year Ended
June 30, 2024

ECKLER CPA, LLC
Certified Public Accountants
& Advisors

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2024

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements	
Balance Sheet - Governmental Funds	8
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	9
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	10
Statement of Net Position - Proprietary Funds	11
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	12
Statement of Cash Flows - Proprietary Funds	13
Statement of Fiduciary Assets and Liabilities - Fiduciary Funds	14
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	15
Notes to the Financial Statements	16
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	32
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - ARPA Special Revenue Fund	34
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES	
Major Governmental Funds	
General Fund	
Balance Sheet	37
Statement of Revenues, Expenditures and Changes in Fund Balances	38
ARPA Special Revenue Fund	
Balance Sheet	39
Statement of Revenues, Expenditures and Changes in Fund Balances	40
Nonmajor Governmental Funds	
Combining Balance Sheet	42
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	44
Opioid Special Revenue Fund	
Balance Sheet	46
Statement of Revenues, Expenditures and Changes in Fund Balances	47
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	48
E-911 Special Revenue Fund	
Balance Sheet	49
Statement of Revenues, Expenditures and Changes in Fund Balances	50
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	51

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2024

TABLE OF CONTENTS

	Page
TSPLOST Discretionary Special Revenue Fund	
Balance Sheet	52
Statement of Revenues, Expenditures and Changes in Fund Balances	53
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	54
Solid Waste Special Revenue Fund	
Balance Sheet	55
Statement of Revenues, Expenditures and Changes in Fund Balances	56
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	57
Jail Special Revenue Fund	
Balance Sheet	58
Statement of Revenues, Expenditures and Changes in Fund Balances	59
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	60
Fire Special Revenue Fund	
Balance Sheet	61
Statement of Revenues, Expenditures and Changes in Fund Balances	62
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	63
Recreation Special Revenue Fund	
Balance Sheet	64
Statement of Revenues, Expenditures and Changes in Fund Balances	65
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	66
Sheriff's Drug Special Revenue Fund	
Balance Sheet	67
Statement of Revenues, Expenditures and Changes in Fund Balances	68
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	69
Drug Abuse Treatment & Education Special Revenue Fund	
Balance Sheet	70
Statement of Revenues, Expenditures and Changes in Fund Balances	71
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	72
Mental Health Special Revenue Fund	
Balance Sheet	73
Statement of Revenues, Expenditures and Changes in Fund Balances	74
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	75
Probate Technology Special Revenue Fund	
Balance Sheet	76
Statement of Revenues, Expenditures and Changes in Fund Balances	77
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	78
EIP Loan Special Revenue Fund	
Balance Sheet	79
Statement of Revenues, Expenditures and Changes in Fund Balances	80
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	81

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2024

TABLE OF CONTENTS

	Page
SPLOST #5 Capital Projects Fund	
Balance Sheet	82
Statement of Revenues, Expenditures and Changes in Fund Balances	83
SPLOST #6 Capital Projects Fund	
Balance Sheet	84
Statement of Revenues, Expenditures and Changes in Fund Balances	85
CDBG - BPJ Road Capital Projects Fund	
Balance Sheet	86
Statement of Revenues, Expenditures and Changes in Fund Balances	87
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	88
SPLOST Debt Service Fund	
Balance Sheet	89
Statement of Revenues, Expenditures and Changes in Fund Balances	90
Major Proprietary Funds	
Airport Enterprise Fund	
Statement of Net Position	92
Statement of Revenues, Expenses and Changes in Net Position	93
Statement of Cash Flows	94
Fiduciary Funds	
Combining Statement of Fiduciary Assets and Liabilities	96
SUPPLEMENTAL SCHEDULES	
Schedule of Revenues - General Fund	98
Schedule of Expenditures - General Fund	99
Schedule of Projects Constructed with Special Sales Tax Proceeds	104
Community Development Block Grant - #16p-y-010-6112 - Project Cost Schedule	105
Community Development Block Grant - #16p-y-010-6112 - Source & Application of Funds Schedule	106
Schedule of Expenditures of Federal Awards	107
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*	109
Independent Auditor's Report on Compliance for each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	111
Schedule of Findings and Questioned Costs	113

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, 2024, 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, 2024, 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 26.3 percent, -11.1 percent, and 88.2 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 April 11, 2025 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
April 11, 2025

BASIC FINANCIAL STATEMENTS

BERRIEN COUNTY, GEORGIA
Statement of Net Position
June 30, 2024

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Development Authority
ASSETS					
Cash and Cash Equivalents	$ 13,736,923	$ 20,642	$ 13,757,565	$ 373,411	$ 905,655
Receivables (Net of Allowance for Uncollectibles)	7,844,181	51,585	7,895,766	--	--
Internal Balances	7,644	(7,644)	--	--	--
Inventories	--	36,936	36,936	--	--
Property Held for Resale	--	--	--	--	210,631
Prepaid Items	231,805	888	232,693	--	--
Other Current Assets	168,000	--	168,000	--	--
Net OPEB Asset	--	--	--	18,421	--
Capital Assets not Being Depreciated	657,604	1,010,483	1,668,087	--	--
Capital Assets Net of Accumulated Depreciation	16,135,044	2,236,493	18,371,537	5,522	--
Total Assets	38,781,201	3,349,383	42,130,584	397,354	1,116,286
DEFERRED OUTFLOWS OF RESOURCES					
Pension	--	--	--	134,238	--
OPEB	--	--	--	76,355	--
Total Deferred Outflows of Resources	--	--	--	210,593	--
LIABILITIES					
Accounts Payable	5,780,124	37,947	5,818,071	--	--
Accrued Liabilities	62,004	--	62,004	--	--
Intergovernmental Payable	66,788	--	66,788	10,142	--
Unearned Revenue	1,802,629	--	1,802,629	--	--
Noncurrent Liabilities					
Due Within One Year	483,277	--	483,277	20,256	--
Due in More Than One Year	2,624,423	--	2,624,423	633,742	--
Total Liabilities	10,819,245	37,947	10,857,192	664,140	--
DEFERRED INFLOWS OF RESOURCES					
Leases	312,198	--	312,198	--	--
Pension	--	--	--	22,248	--
OPEB	--	--	--	33,522	--
Total Deferred Inflows of Resources	312,198	--	312,198	55,770	--
NET POSITION					
Net Investment in Capital Assets	14,118,771	3,246,976	17,365,747	--	--
Restricted	8,062,015	--	8,062,015	100,479	--
Unrestricted	5,468,972	64,460	5,533,432	(212,442)	1,116,286
Total Net Position	$ 27,649,758	$ 3,311,436	$ 30,961,194	$ (111,963)	$ 1,116,286

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

BERRIEN COUNTY, GEORGIA
Statement of Activities
For the Year Ended June 30, 2024

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	$ 2,263,741	$ 831,697	$ 859,590	$ 957,225
Judicial	1,698,314	817,378	541,150	139,066
Public Safety	6,583,293	1,807,171	87,331	3,634
Public Works	4,752,233	44,338	1,930,602	270,753
Health and Welfare	450,631	--	40,184	--
Culture and Recreation	604,015	125,603	17,933	--
Housing and Development	10,728,115	15,058	--	10,290,529
Interest on Long-Term Debt	87,921	--	--	--
Total Governmental Activities	27,168,263	3,641,245	3,476,790	11,661,207
Business-Type Activities				
Airport	183,736	19,271	--	96,006
Total Business-Type Activities	183,736	19,271	--	96,006
Total Primary Government	$ 27,351,999	$ 3,660,516	$ 3,476,790	$ 11,757,213
Component Units				
Board of Health	$ 665,219	$ 152,186	$ 438,108	$ --
Development Authority	88,977	--	67,554	8,007
Total Component Units	$ 754,196	$ 152,186	$ 505,662	$ 8,007
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
$ 384,771	$ --	$ 384,771			
(200,720)	--	(200,720)			
(4,685,157)	--	(4,685,157)			
(2,506,540)	--	(2,506,540)			
(410,447)	--	(410,447)			
(460,479)	--	(460,479)			
(422,528)	--	(422,528)			
(87,921)	--	(87,921)			
(8,389,021)	--	(8,389,021)			
--	(68,459)	(68,459)			
--	(68,459)	(68,459)			
(8,389,021)	(68,459)	(8,457,480)			
				$ (74,925)	$ --
				--	(13,416)
				(74,925)	(13,416)
6,430,469	--	6,430,469		--	--
4,587,702	--	4,587,702		--	--
47,795	--	47,795		--	--
905,922	--	905,922		--	--
115,185	--	115,185		--	--
65,893	--	65,893		--	3,424
--	--	--		--	127
46,651	--	46,651		--	--
(17,000)	17,000	--		--	--
12,182,617	17,000	12,199,617		--	3,551
3,793,596	(51,459)	3,742,137		(74,925)	(9,865)
23,856,162	3,362,895	27,219,057		(37,038)	1,126,151
$ 27,649,758	$ 3,311,436	$ 30,961,194		$ (111,963)	$ 1,116,286

BERRIEN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2024

	General	ARPA	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	$ 4,759,806	$ 1,760,211	$ 7,216,906	$ 13,736,923
Receivables (Net of Allowance for Uncollectibles)	939,746	5,372,739	1,531,696	7,844,181
Due from Other Funds	72,136	--	97,530	169,666
Other Current Assets	--	168,000	--	168,000
Total Assets	$ 5,771,688	$ 7,300,950	$ 8,846,132	$ 21,918,770
LIABILITIES				
Accounts Payable	212,494	5,306,150	261,480	5,780,124
Accrued Liabilities	56,432	--	5,572	62,004
Intergovernmental Payable	--	--	66,788	66,788
Due to Other Funds	56,911	--	105,111	162,022
Unearned Revenue	--	1,802,629	--	1,802,629
Total Liabilities	325,837	7,108,779	438,951	7,873,567
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	251,880	69,533	115,381	436,794
Other Deferred Inflows				
Leases	312,198	--	--	312,198
Total Deferred Inflows of Resources	564,078	69,533	115,381	748,992
FUND BALANCES				
Nonspendable	--	--	868,512	868,512
Restricted	--	122,638	7,070,865	7,193,503
Assigned	--	--	358,923	358,923
Unassigned	4,881,773	--	(6,500)	4,875,273
Total Fund Balances	4,881,773	122,638	8,291,800	13,296,211
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,771,688	$ 7,300,950	$ 8,846,132	
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.				16,792,648
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.				436,794
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.				231,805
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:				
Leases				(174,298)
Certificates of Participation				(2,499,579)
Compensated Absences				(334,867)
Closure and Post-Closure Care Costs				(98,956)
Total Long-term liabilities				(3,107,700)
Net Position of Governmental Activities				$ 27,649,758

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

BERRIEN COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

	General	ARPA	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 8,423,046	$ --	$ 3,822,524	$ 12,245,570
Licenses and Permits	186,112	--	--	186,112
Intergovernmental	3,139,460	11,327,087	591,494	15,058,041
Charges for Services	2,047,486	--	491,324	2,538,810
Fines and Forfeitures	638,380	--	125,456	763,836
Investment Income	19,540	11,288	47,451	78,279
Contributions and Donations	163	--	50,770	50,933
Miscellaneous	102,479	--	24,031	126,510
Total Revenues	14,556,666	11,338,375	5,153,050	31,048,091
EXPENDITURES				
Current				
General Government	2,139,055	--	--	2,139,055
Judicial	1,293,701	--	379,914	1,673,615
Public Safety	5,176,541	--	927,358	6,103,899
Public Works	3,783,410	--	98,279	3,881,689
Health and Welfare	438,677	--	--	438,677
Culture and Recreation	147,092	--	359,948	507,040
Housing and Development	387,280	10,290,529	24,508	10,702,317
Capital Outlay	--	938,090	3,279,135	4,217,225
Debt Service	--	--	607,038	607,038
Intergovernmental	--	--	695,450	695,450
Total Expenditures	13,365,756	11,228,619	6,371,630	30,966,005
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,190,910	109,756	(1,218,580)	82,086
OTHER FINANCING SOURCES (USES)				
Transfers In	--	--	580,206	580,206
Transfers Out	(597,206)	--	--	(597,206)
Proceeds of Capital Asset Dispositions	22,334	--	--	22,334
Insurance Recoveries	16,448	--	--	16,448
Total Other Financing Sources (Uses)	(558,424)	--	580,206	21,782
Net Change in Fund Balances	632,486	109,756	(638,374)	103,868
Fund Balances - Beginning	4,249,287	12,882	8,930,174	13,192,343
Fund Balances - Ending	$ 4,881,773	$ 122,638	$ 8,291,800	$ 13,296,211

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

BERRIEN COUNTY, GEORGIA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2024

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*	$	103,868
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		4,550,192
Depreciation Expense		(1,316,523)
		3,233,669
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		(643,114)
Accumulated Depreciation		632,931
Trade-Ins		34,500
		24,317
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		(158,497)
Charges for Services		21,823
Intergovernmental		16,637
Fines		(11,294)
Insurance Recoveries		(1,000)
		(132,331)
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		193,916
Certificates of Participation		325,201
		519,117
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		(33,959)
Landfill Closure and Post-Closure Care Costs		19,295
Prepaid Items		59,620
		44,956
Change in net position of governmental activities reported in the *Statement of Activities*	$	3,793,596

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

BERRIEN COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2024

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 20,642	$ 20,642
Receivables (Net of Allowance for Uncollectibles)	51,585	51,585
Inventories	36,936	36,936
Prepaid Items	888	888
Total Current Assets	110,051	110,051
Noncurrent Assets		
Capital Assets not Being Depreciated	1,010,483	1,010,483
Capital Assets Net of Accumulated Depreciation	2,236,493	2,236,493
Total Noncurrent Assets	3,246,976	3,246,976
Total Assets	3,357,027	3,357,027
LIABILITIES		
Current Liabilities		
Accounts Payable	37,947	37,947
Due to Other Funds	7,644	7,644
Total Current Liabilities	45,591	45,591
Total Liabilities	45,591	45,591
NET POSITION		
Investment In Capital Assets	3,246,976	3,246,976
Unrestricted	64,460	64,460
Total Net Position	$ 3,311,436	$ 3,311,436

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, 2024

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 19,271	$ 19,271
Total Operating Revenues	19,271	19,271
OPERATING EXPENSES		
Purchased/Contracted Services	12,634	12,634
Supplies	10,752	10,752
Depreciation	160,350	160,350
Total Operating Expenses	183,736	183,736
Operating Income (Loss)	(164,465)	(164,465)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	96,006	96,006
Total Nonoperating Revenues (Expenses)	96,006	96,006
Income (Loss) Before Contributions and Transfers	(68,459)	(68,459)
Transfers In	17,000	17,000
Changes in Net Position	(51,459)	(51,459)
Net Position - Beginning	3,362,895	3,362,895
Net Position - Ending	$ 3,311,436	$ 3,311,436

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, 2024

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 18,880	$ 18,880
Payments to Suppliers	(33,204)	(33,204)
Net Cash Provided (Used) By Operating Activities	(14,324)	(14,324)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	17,000	17,000
Due to Other Funds	7,644	7,644
Net Cash Provided (Used) By Noncapital Financing Activities	24,644	24,644
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(60,711)	(60,711)
Grants	46,363	46,363
Net Cash Provided (Used) By Capital and Related Financing Activities	(14,348)	(14,348)
Net Increase (Decrease) in Cash and Cash Equivalents	(4,028)	(4,028)
Cash and Cash Equivalents - Beginning of Year	24,670	24,670
Cash and Cash Equivalents - End of Year	$ 20,642	$ 20,642
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (164,465)	$ (164,465)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	160,350	160,350
(Increase) Decrease in Accounts Receivable	(391)	(391)
(Increase) Decrease in Inventories	(9,974)	(9,974)
(Increase) Decrease in Prepaid Items	12	12
Increase (Decrease) in Accounts Payable	144	144
Net Cash Provided (Used) By Operating Activities	$ (14,324)	$ (14,324)
NONCASH INVESTING, CAPITAL, & FINANCING ACTIVITIES		
Purchase of Capital Assets on Account	$ 37,803	$ 37,803

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, 2024

	Custodial Funds
ASSETS	
Cash	$ 1,269,304
Total Assets	$ 1,269,304
LIABILITIES	
Due to Others	$ 1,269,304
Total Liabilities	$ 1,269,304

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, 2024

	Custodial Funds
ADDITIONS	
Taxes for Other Governments	$ 10,134,715
Fines and Fees	852,916
Total Additions	10,987,631
DEDUCTIONS	
Taxes for Other Governments	10,134,715
Fines and Fees	852,916
Total Deductions	10,987,631
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 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 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). For the broadband infrastructure grant under the Coronavirus State and Local Fiscal Recovery Funds program, the availability period is 180 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

Inventories are valued at cost using the first in first out cost method in proprietary funds. Inventories of governmental funds are recorded as expenditures when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in 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	$ 10,000	5-15
Improvements	$ 15,000	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 October 12, 2023, payable December 20, 2023, and attached as an enforceable lien on property as of January 1, 2023. The billings are considered past due after December 20, 2023, 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:

General Fund			
General Government Buildings and Plant	$ 623,133	$ 623,312	$ (179)
District Attorney	41,493	44,934	(3,441)
Jail	1,450,043	1,468,232	(18,189)
Animal Control	99,476	101,573	(2,097)
Emergency Management	33,839	39,952	(6,113)
Board of Education	250,000	342,914	(92,914)
Other Health and Welfare	76,500	82,875	(6,375)
Extension Service	109,274	113,307	(4,033)
ARPA Special Revenue Fund	3,232,685	11,228,619	(7,995,934)
TSPLOST Discretionary Special Revenue Fun	1,423,134	1,737,038	(313,904)
Administration	57,712	66,273	(8,561)
Nashville	211,682	213,307	(1,625)
Alapaha	113,980	116,674	(2,694)
West Berrien	124,569	208,098	(83,529)
Ray City	40,769	47,949	(7,180)
Recreation Special Revenue Fund	373,717	386,222	(12,505)
Sheriff's Drug Special Revenue Fund	--	8,049	(8,049)
Drug Abuse Treatment & Education Special Re	328,617	380,422	(51,805)

C. Deficit Fund Equity

The following funds had deficit fund equity at June 30, 2024:

CDBG - BPJ Road Capital Projects Fund	$ 6,500

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, 2024, 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	ARPA	Nonmajor Governmental Funds	Airport	Total
Taxes	$ 502,597	$ --	$ --	$ --	$ 502,597
Accounts	519,003	--	116,931	391	636,325
Intergovernmental	302,102	5,372,739	465,556	51,194	6,191,591
Notes Receivable	--	--	949,209	--	949,209
Leases	312,198	--	--	--	312,198
Gross Receivables	1,635,900	5,372,739	1,531,696	51,585	8,591,920
Less: Allowance for Uncollectibles	(696,154)	--	--	--	(696,154)
	$ 939,746	$ 5,372,739	$ 1,531,696	$ 51,585	$ 7,895,766

C. Capital Assets

Capital asset activity for the year ended June 30, 2024, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	$ 556,672	$ --	$ --	$ 556,672
Construction in Progress	478,559	2,847,711	(3,225,338)	100,932
Total Capital Assets Not Being Depreciated	1,035,231	2,847,711	(3,225,338)	657,604
Capital Assets Being Depreciated				
Buildings	14,848,865	690,953	--	15,539,818
Infrastructure	5,081,657	2,836,834	--	7,918,491
Improvements Other Than Buildings	1,147,496	--	--	1,147,496
Machinery and Equipment	6,839,808	1,434,532	(643,114)	7,631,226
Total Capital Assets Being Depreciated	27,917,826	4,962,319	(643,114)	32,237,031
Less Accumulated Depreciation For				
Buildings	(7,146,441)	(378,194)	--	(7,524,635)
Infrastructure	(3,110,045)	(101,542)	--	(3,211,587)
Improvements Other Than Buildings	(978,848)	(16,393)	--	(995,241)
Machinery and Equipment	(4,577,431)	(637,655)	632,931	(4,582,155)
Total Accumulated Depreciation	(15,812,765)	(1,133,784)	632,931	(16,313,618)
Total Capital Assets Being Depreciated, Net	12,105,061	3,828,535	(10,183)	15,923,413
Lease Assets Being Amortized				
Machinery and Equipment	913,692	--	--	913,692
Total Lease Assets Being Amortized	913,692	--	--	913,692
Less Accumulated Amortization For				
Machinery and Equipment	(519,322)	(182,739)	--	(702,061)
Total Accumulated Amortization	(519,322)	(182,739)	--	(702,061)
Total Lease Assets Being Amortized, Net	394,370	(182,739)	--	211,631
Governmental Activities Capital Assets, Net	$ 13,534,662	$ 6,493,507	$ (3,235,521)	$ 16,792,648

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets Not Being Depreciated				
Land	$ 907,027	$ --	$ --	$ 907,027
Construction in Progress	393,857	96,963	(387,364)	103,456
Total Capital Assets Not Being Depreciated	1,300,884	96,963	(387,364)	1,010,483
Capital Assets Being Depreciated				
Buildings and System	3,598,278	387,364	--	3,985,642
Total Capital Assets Being Depreciated	3,598,278	387,364	--	3,985,642
Less Accumulated Depreciation For				
Buildings and System	(1,588,799)	(160,350)	--	(1,749,149)
Total Accumulated Depreciation	(1,588,799)	(160,350)	--	(1,749,149)
Total Capital Assets Being Depreciated, Net	2,009,479	227,014	--	2,236,493
Business-Type Activities Capital Assets, Net	$ 3,310,363	$ 323,977	$ (387,364)	$ 3,246,976

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

Governmental Activities	
General Government	$ 172,525
Judicial	17,778
Public Safety	571,805
Public Works	438,977
Health and Welfare	11,954
Culture and Recreation	95,148
Housing and Development	8,336
Total Depreciation Expense	$ 1,316,523
Business-Type Activities	
Airport	$ 160,350
Total Depreciation Expense	$ 160,350

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of June 30, 2024 was as follows:

Due From / To Other funds

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 72,136
Nonmajor Governmental Funds	General Fund	56,911
Nonmajor Governmental Funds	Nonmajor Governmental Funds	32,975
Nonmajor Governmental Funds	Airport Enterprise Fund	7,644
		$ 169,666

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 Airport Fund funds owes a Nonmajor Governmental Fund $7,644 for prior

project costs subsequantly funded by grant proceeds. The $32,975 balance between Nonmajor Governmental Funds is due to Special Purpose Local Option Sales Tax (SPLOST) proceeds for debts service.

The composition of interfund transfers for the year ended June 30, 2024 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
Nonmajor Governmental Funds	General Fund	$ 580,206
Airport Enterprise Fund	General Fund	17,000
		$ 597,206

The General Fund transferred $17,000 to the Airport Fund to finance operations. The General Fund transferred $319,169 to a Nonmajor Governmental Fund to finance E-911 expenditures. The General Fund transferred $258,707 to a Nonmajor Governmental Fund to finance recreation expenditures. The General Fund transferred $2,330

E. Leases

The County, as lessee, entered into lease agreements for machinery and equipment. Amortization for the period is included in depreciation. The future lease payments under the lease agreements as of June 30, 2024 were as follows:

Year Ending	Governmental Activities		
June 30	Principal	Interest	Total
2025	$ 131,547	$ 7,588	$ 139,135
2026	21,099	1,120	22,219
2027	21,652	567	22,219
Total	$ 174,298	$ 9,275	$ 183,573

The County, as Lessor, entered into a lease agreement involving land and buildings. The total amount of inflows of resources, including lease revenue and interest revenue, recognized during the fiscal year was $23,091.

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, 2024, were as follows:

Year Ending	Governmental Activities		
June 30	Principal	Interest	Total
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	370,925	24,774	395,699
2030 - 2034	738,807	19,616	758,423
Total	$ 2,499,579	$ 237,337	$ 2,736,916

G. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	$ 300,908	$ 33,959	$ --	$ 334,867	$ --
Leases	368,214	--	(193,916)	174,298	131,548
Certificates of Participation	2,824,780	--	(325,201)	2,499,579	333,871
Closure and Post-Closure Care Costs	118,251	--	(19,295)	98,956	17,858
	$ 3,612,153	$ 33,959	$ (538,412)	$ 3,107,700	$ 483,277

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, 2024 was as follows:

Property Taxes	$ 182,395
Ambulance Fees	37,327
Intergovernmental	136,880
Fines	80,192
	$ 436,794

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, 2024, the County elected to contribute $126,465 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, 2024 was $98,956. 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, 2024 were as follows:

	Governmental Activities
Government Services	$ 122,638
Judicial	21,209
Public Safety	2,177,409
Public Works	278,634
Transportation Projects	1,853,946
Health and Welfare	49,825
Housing and Development	1,074,650
Capital Outlay	2,388,545
Capital Transportation Projects	20
Debt Service	95,139
	$ 8,062,015

L. Fund Balances

The classifications of fund balances reported in the governmental funds as of June 30, 2024 were as follows:

	General	ARPA	Other Governmental Funds	Total Governmental Funds
Nonspendable				
Notes Receivable	$ --	$ --	$ 868,512	$ 868,512
	--	--	868,512	868,512
Restricted				
Government Services	--	122,638	--	122,638
Judicial	--	--	21,209	21,209
Public Safety	--	--	2,177,409	2,177,409
Public Works	--	--	278,634	278,634
Transportation Projects	--	--	1,853,946	1,853,946
Health and Welfare	--	--	49,825	49,825
Housing and Development	--	--	206,138	206,138
Capital Outlay	--	--	2,388,545	2,388,545
Capital Transportation Projects	--	--	20	20
Debt Service	--	--	95,139	95,139
	--	122,638	7,070,865	7,193,503
Assigned				
Public Safety	--	--	334,264	334,264
Culture and Recreation	--	--	24,659	24,659
	--	--	358,923	358,923
Unassigned, Reported In				
General Fund	4,881,773	--	--	4,881,773
Capital Projects Funds	--	--	(6,500)	(6,500)
	4,881,773	--	(6,500)	4,875,273
Total Fund Balances	$ 4,881,773	$ 122,638	$ 8,291,800	$ 13,296,211

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 $33,727,058.

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, 2024, the County paid $13,491 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, GA 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, 2024

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 9,296,238	$ 9,307,067	$ 8,423,046	$ (884,021)
Licenses and Permits	234,300	234,300	186,112	(48,188)
Intergovernmental	325,610	1,183,520	3,139,460	1,955,940
Charges for Services	1,910,118	1,910,118	2,047,486	137,368
Fines and Forfeitures	645,268	645,268	638,380	(6,888)
Interest Revenue	5,500	5,500	19,540	14,040
Contributions and Donations	--	--	163	163
Miscellaneous	30,000	30,000	102,479	72,479
Total Revenues	12,447,034	13,315,773	14,556,666	1,240,893
EXPENDITURES				
Board of Commissioners	213,854	203,784	192,014	11,770
Administration	725,717	603,901	573,926	29,975
Elections	185,125	184,786	174,755	10,031
Tax Commissioner	349,290	346,624	342,173	4,451
Tax Assessor	239,819	239,819	232,875	6,944
General Government Buildings and Plant	506,620	623,133	623,312	(179)
Superior Court	162,535	162,535	146,806	15,729
Clerk of Superior Court	349,638	347,626	318,862	28,764
District Attorney	41,493	41,493	44,934	(3,441)
Magistrate Court	242,891	242,891	221,463	21,428
Probate Court	187,365	185,353	175,460	9,893
Public Defender	105,476	89,438	89,438	--
VAP	300,000	300,000	296,738	3,262
Sheriff	2,176,666	2,352,321	2,311,069	41,252
Jail	1,550,043	1,450,043	1,468,232	(18,189)
Emergency Medical Service	1,223,967	1,236,839	1,229,030	7,809
Coroner/Medical Examiner	30,808	30,298	26,685	3,613
Animal Control	77,818	99,476	101,573	(2,097)
Emergency Management	33,839	33,839	39,952	(6,113)
Highways and Streets	2,772,744	3,617,782	3,595,081	22,701
Maintenance and Shop	188,671	188,671	188,329	342
DFACS	18,500	18,500	12,888	5,612
Transit Vans	30,000	30,000	--	30,000
Board of Education	250,000	250,000	342,914	(92,914)
Other Health and Welfare	76,500	76,500	82,875	(6,375)
Senior Citizens Center	60,845	60,845	59,005	1,840
Library	89,000	89,000	88,087	913
Extension Service	109,274	109,274	113,307	(4,033)
Planning and Zoning	114,480	103,651	101,922	1,729
Chamber of Commerce	--	3,000	2,772	228
Economic Development	175,712	172,712	169,279	3,433
Total Expenditures	12,588,690	13,494,134	13,365,756	128,378
Excess (Deficiency) of Revenues Over (Under) Expenditures	(141,656)	(178,361)	1,190,910	1,369,271

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
OTHER FINANCING SOURCES (USES)				
Transfers Out				
E-911 Special Revenue Fund	(411,253)	(411,253)	(319,169)	92,084
Recreation Special Revenue Fund	(238,342)	(238,342)	(258,707)	(20,365)
Airport Enterprise Fund	(6,600)	(6,600)	(17,000)	(10,400)
Opioid Special Revenue Fund	--	--	(2,330)	(2,330)
Proceeds of Capital Asset Dispositions	--	--	22,334	22,334
Insurance Recoveries	--	36,705	16,448	(20,257)
Total Other Financing Sources (Uses)	(656,195)	(619,490)	(558,424)	61,066
Net Change in Fund Balances	(797,851)	(797,851)	632,486	1,430,337
Fund Balances - Beginning	4,249,287	4,249,287	4,249,287	--
Fund Balances - Ending	$ 3,451,436	$ 3,451,436	$ 4,881,773	$ 1,430,337

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, 2024

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Intergovernmental	$ 3,232,685	$ 3,232,685	$ 11,327,087	$ 8,094,402
Interest Revenue	--	--	11,288	11,288
Total Revenues	3,232,685	3,232,685	11,338,375	8,105,690
EXPENDITURES				
Current				
General Government	2,602,685	2,602,685	--	2,602,685
Housing and Development	--	--	10,290,529	(10,290,529)
Capital Outlay	630,000	630,000	938,090	(308,090)
Total Expenditures	3,232,685	3,232,685	11,228,619	(7,995,934)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	109,756	109,756
Net Change in Fund Balances	--	--	109,756	109,756
Fund Balances - Beginning	12,882	12,882	12,882	--
Fund Balances - Ending	$ 12,882	$ 12,882	$ 122,638	$ 109,756

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, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 4,759,806	$ 4,098,683
Receivables (Net of Allowance for Uncollectibles)		
Taxes	209,241	391,213
Accounts	116,205	188,203
Intergovernmental	302,102	251,629
Leases	312,198	248,665
Due from Other Funds		
Solid Waste Special Revenue Fund	--	444
Drug Abuse Treatment & Education Special Revenue Fund	72,136	21,500
Total Assets	$ 5,771,688	$ 5,200,337
LIABILITIES		
Accounts Payable	212,494	125,482
Accrued Liabilities	56,432	54,988
Due to Other Funds		
Opioid Special Revenue Fund	41,657	--
E-911 Special Revenue Fund	1,717	--
Fire Special Revenue Fund	12,821	--
Recreation Special Revenue Fund	716	--
Total Liabilities	325,837	180,470
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	182,395	340,892
Ambulance Fees	37,327	10,954
Intergovernmental	32,158	73,033
Fines	--	91,486
Other	--	5,550
Other Deferred Inflows		
Leases	312,198	248,665
Total Deferred Inflows of Resources	564,078	770,580
FUND BALANCES		
Restricted	--	797,852
Unassigned	4,881,773	3,451,435
Total Fund Balances	4,881,773	4,249,287
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 5,771,688	$ 5,200,337

BERRIEN COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Taxes	$ 8,423,046	$ 8,880,332
Licenses and Permits	186,112	91,600
Intergovernmental	3,139,460	1,398,529
Charges for Services	2,047,486	1,880,806
Fines and Forfeitures	638,380	713,375
Interest Revenue	19,540	17,192
Contributions and Donations	163	122
Miscellaneous	102,479	14,834
Total Revenues	14,556,666	12,996,790
EXPENDITURES		
Current		
General Government	2,139,055	2,163,034
Judicial	1,293,701	1,190,357
Public Safety	5,176,541	5,352,859
Public Works	3,783,410	2,850,186
Health and Welfare	438,677	411,760
Culture and Recreation	147,092	129,255
Housing and Development	387,280	351,579
Debt Service	--	57,062
Total Expenditures	13,365,756	12,506,092
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,190,910	490,698
OTHER FINANCING SOURCES (USES)		
Transfers In		
ARPA Special Revenue Fund	--	357,515
Transfers Out		
E-911 Special Revenue Fund	(319,169)	(381,753)
Opioid Special Revenue Fund	(2,330)	--
Recreation Special Revenue Fund	(258,707)	(251,881)
Airport Enterprise Fund	(17,000)	--
Proceeds of Capital Asset Dispositions	22,334	1,300
Insurance Recoveries	16,448	93,085
Total Other Financing Sources (Uses)	(558,424)	(181,734)
Net Change in Fund Balances	632,486	308,964
Fund Balances - Beginning	4,249,287	3,940,323
Fund Balances - Ending	$ 4,881,773	$ 4,249,287

BERRIEN COUNTY, GEORGIA
ARPA Special Revenue Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 1,760,211	$ 2,877,984
Receivables		
Intergovernmental	5,372,739	--
Other Current Assets	168,000	--
Total Assets	$ 7,300,950	$ 2,877,984
LIABILITIES		
Accounts Payable	$ 5,306,150	$ 95,449
Unearned Revenue	1,802,629	2,769,653
Total Liabilities	7,108,779	2,865,102
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	69,533	--
Total Deferred Inflows of Resources	69,533	--
FUND BALANCES		
Restricted	122,638	12,882
Unassigned	--	--
Total Fund Balances	122,638	12,882
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 7,300,950	$ 2,877,984

BERRIEN COUNTY, GEORGIA
ARPA Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Intergovernmental	$ 11,327,087	$ 500,206
Interest Revenue	11,288	10,979
Total Revenues	11,338,375	511,185
EXPENDITURES		
Current		
General Government	--	11,084
Housing and Development	10,290,529	--
Capital Outlay	938,090	131,607
Total Expenditures	11,228,619	142,691
Excess (Deficiency) of Revenues Over (Under) Expenditures	109,756	368,494
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	--	(357,515)
Total Other Financing Sources (Uses)	--	(357,515)
Net Change in Fund Balances	109,756	10,979
Fund Balances - Beginning	12,882	1,903
Fund Balances - Ending	$ 122,638	$ 12,882

Nonmajor Governmental Funds

BERRIEN COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds									
	Opioid	E-911	TSPLOST Discretionary	Solid Waste	Jail	Fire	Recreation	Sheriff's Drug	Drug Abuse Treatment & Education	Mental Health
ASSETS										
Cash and Cash Equivalents	$ --	$ 177,384	$ 1,730,904	$ 279,353	$ 129,936	$ 1,587,029	$ 26,207	$ 15,083	$ 626,785	$ 19,631
Receivables	88,360	28,571	178,943	--	--	5,000	--	--	36,587	--
Due from Other Funds	41,657	1,717	--	--	--	12,821	716	--	--	--
Total Assets	$ 130,017	$ 207,672	$ 1,909,847	$ 279,353	$ 129,936	$ 1,604,850	$ 26,923	$ 15,083	$ 663,372	$ 19,631
LIABILITIES										
Accounts Payable	$ --	$ 62	$ 55,901	$ 719	$ --	$ 11,096	$ 418	$ --	$ 3,131	$ --
Accrued Liabilities	--	3,282	--	--	--	444	1,846	--	--	--
Intergovernmental Payable	--	--	--	--	--	--	--	--	--	--
Due to Other Funds	--	--	--	--	--	--	--	--	72,136	--
Total Liabilities	--	3,344	55,901	719	--	11,540	2,264	--	75,267	--
DEFERRED INFLOWS OF RESOURCES										
Unavailable Revenue										
Intergovernmental	--	--	--	--	--	--	--	--	19,089	--
Fines	80,192	--	--	--	--	--	--	--	--	--
Total Deferred Inflows Of Resources	80,192	--	--	--	--	--	--	--	19,089	--
FUND BALANCES										
Nonspendable	--	--	--	--	--	--	--	--	--	--
Restricted	49,825	--	1,853,946	278,634	--	1,593,310	--	15,083	569,016	19,631
Assigned	--	204,328	--	--	129,936	--	24,659	--	--	--
Unassigned	--	--	--	--	--	--	--	--	--	--
Total Fund Balances	49,825	204,328	1,853,946	278,634	129,936	1,593,310	24,659	15,083	569,016	19,631
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 130,017	$ 207,672	$ 1,909,847	$ 279,353	$ 129,936	$ 1,604,850	$ 26,923	$ 15,083	$ 663,372	$ 19,631

BERRIEN COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds (continued)			Capital Projects Funds					Debt Service Funds	Total Nonmajor Governmental Funds
	Probate Technology	EIP Loan	Total	SPLOST #5	SPLOST #6	CDBG - BPJ Road	TSPLOST	Total	SPLOST	
ASSETS										
Cash and Cash Equivalents	$ 1,578	$ 125,441	$ 4,719,331	$ 2,031,895	$ 436,471	$ --	$ 20	$ 2,468,386	$ 29,189	$ 7,216,906
Receivables	--	949,209	1,286,670	--	162,976	16,100	--	179,076	65,950	1,531,696
Due from Other Funds	--	--	56,911	40,619	--	--	--	40,619	--	97,530
Total Assets	$ 1,578	$ 1,074,650	$ 6,062,912	$ 2,072,514	$ 599,447	$ 16,100	$ 20	$ 2,688,081	$ 95,139	$ 8,846,132
LIABILITIES										
Accounts Payable	$ --	$ --	$ 71,327	$ 183,653	$ --	$ 6,500	$ --	$ 190,153	$ --	$ 261,480
Accrued Liabilities	--	--	5,572	--	--	--	--	--	--	5,572
Intergovernmental Payable	--	--	--	--	66,788	--	--	66,788	--	66,788
Due to Other Funds	--	--	72,136	--	32,975	--	--	32,975	--	105,111
Total Liabilities	--	--	149,035	183,653	99,763	6,500	--	289,916	--	438,951
DEFERRED INFLOWS OF RESOURCES										
Unavailable Revenue										
Intergovernmental	--	--	19,089	--	--	16,100	--	16,100	--	35,189
Fines	--	--	80,192	--	--	--	--	--	--	80,192
Total Deferred Inflows Of Resources	--	--	99,281	--	--	16,100	--	16,100	--	115,381
FUND BALANCES										
Nonspendable	--	868,512	868,512	--	--	--	--	--	--	868,512
Restricted	1,578	206,138	4,587,161	1,888,861	499,684	--	20	2,388,565	95,139	7,070,865
Assigned	--	--	358,923	--	--	--	--	--	--	358,923
Unassigned	--	--	--	--	--	(6,500)	--	(6,500)	--	(6,500)
Total Fund Balances	1,578	1,074,650	5,814,596	1,888,861	499,684	(6,500)	20	2,382,065	95,139	8,291,800
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,578	$ 1,074,650	$ 6,062,912	$ 2,072,514	$ 599,447	$ 16,100	$ 20	$ 2,688,081	$ 95,139	$ 8,846,132

BERRIEN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds									
	Opioid	E-911	TSPLOST Discretionary	Solid Waste	Jail	Fire	Recreation	Sheriff's Drug	Drug Abuse Treatment & Education	Mental Health
REVENUES										
Taxes	$ --	$ 257	$ 1,047,304	$ 67,150	$ --	$ 609,012	$ --	$ --	$ --	$ --
Intergovernmental	--	--	--	22,657	--	5,000	--	--	294,663	6,246
Charges for Services	--	337,909	--	2,400	25,154	--	124,761	--	--	--
Fines and Forfeitures	47,495	--	--	--	44,230	--	--	21,290	12,441	--
Interest Revenue	--	139	6,092	446	387	2,754	31	--	--	--
Contributions and Donations	--	--	--	--	--	33,000	17,770	--	--	--
Miscellaneous	--	225	--	22,036	3	45	842	--	870	--
Total Revenues	47,495	338,530	1,053,396	114,689	69,774	649,811	143,404	21,290	307,974	6,246
EXPENDITURES										
Current										
Judicial	--	--	--	--	--	--	--	--	379,914	--
Public Safety	--	650,946	--	--	--	267,855	--	8,049	508	--
Public Works	--	--	24,030	74,249	--	--	--	--	--	--
Culture and Recreation	--	--	--	--	--	--	359,948	--	--	--
Housing and Development	--	--	--	--	--	24,385	--	--	--	--
Capital Outlay	--	6,750	1,713,008	--	--	579,823	26,274	--	--	--
Debt Service	--	--	--	--	--	--	--	--	--	--
Intergovernmental	--	--	--	--	--	--	--	--	--	--
Total Expenditures	--	657,696	1,737,038	74,249	--	872,063	386,222	8,049	380,422	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	47,495	(319,166)	(683,642)	40,440	69,774	(222,252)	(242,818)	13,241	(72,448)	6,246
OTHER FINANCING SOURCES (USES)										
Transfers In	2,330	319,169	--	--	--	--	258,707	--	--	--
Total Other Financing Sources (Uses)	2,330	319,169	--	--	--	--	258,707	--	--	--
Net Change in Fund Balances	49,825	3	(683,642)	40,440	69,774	(222,252)	15,889	13,241	(72,448)	6,246
Fund Balances - Beginning	--	204,325	2,537,588	238,194	60,162	1,815,562	8,770	1,842	641,464	13,385
Fund Balances - Ending	$ 49,825	$ 204,328	$ 1,853,946	$ 278,634	$ 129,936	$ 1,593,310	$ 24,659	$ 15,083	$ 569,016	$ 19,631

BERRIEN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds (continued)			Capital Projects Funds					Debt Service Funds	Total Nonmajor Governmental Funds
	Probate Technology	EIP Loan	Total	SPLOST #5	SPLOST #6	CDBG - BPJ Road	TSPLOST	Total	SPLOST	
REVENUES										
Taxes	$ --	$ --	$ 1,723,723	$ 857,522	$ 845,582	$ --	$ --	$ 1,703,104	$ 395,697	$ 3,822,524
Intergovernmental	--	--	328,566	--	--	262,928	--	262,928	--	591,494
Charges for Services	1,100	--	491,324	--	--	--	--	--	--	491,324
Fines and Forfeitures	--	--	125,456	--	--	--	--	--	--	125,456
Interest Revenue	--	25,216	35,065	11,815	433	--	--	12,248	138	47,451
Contributions and Donations	--	--	50,770	--	--	--	--	--	--	50,770
Miscellaneous	--	--	24,021	--	10	--	--	10	--	24,031
Total Revenues	1,100	25,216	2,778,925	869,337	846,025	262,928	--	1,978,290	395,835	5,153,050
EXPENDITURES										
Current										
Judicial	--	--	379,914	--	--	--	--	--	--	379,914
Public Safety	--	--	927,358	--	--	--	--	--	--	927,358
Public Works	--	--	98,279	--	--	--	--	--	--	98,279
Culture and Recreation	--	--	359,948	--	--	--	--	--	--	359,948
Housing and Development	--	123	24,508	--	--	--	--	--	--	24,508
Capital Outlay	--	--	2,325,855	705,451	--	247,829	--	953,280	--	3,279,135
Debt Service	--	--	--	211,340	--	--	--	211,340	395,698	607,038
Intergovernmental	--	--	--	349,109	346,341	--	--	695,450	--	695,450
Total Expenditures	--	123	4,115,862	1,265,900	346,341	247,829	--	1,860,070	395,698	6,371,630
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,100	25,093	(1,336,937)	(396,563)	499,684	15,099	--	118,220	137	(1,218,580)
OTHER FINANCING SOURCES (USES)										
Transfers In	--	--	580,206	--	--	--	--	--	--	580,206
Total Other Financing Sources (Uses)	--	--	580,206	--	--	--	--	--	--	580,206
Net Change in Fund Balances	1,100	25,093	(756,731)	(396,563)	499,684	15,099	--	118,220	137	(638,374)
Fund Balances - Beginning	478	1,049,557	6,571,327	2,285,424	--	(21,599)	20	2,263,845	95,002	8,930,174
Fund Balances - Ending	$ 1,578	$ 1,074,650	$ 5,814,596	$ 1,888,861	$ 499,684	$ (6,500)	$ 20	$ 2,382,065	$ 95,139	$ 8,291,800

BERRIEN COUNTY, GEORGIA
Opioid Special Revenue Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Receivables		
Accounts	$ 88,360	$ --
Due from Other Funds		
General Fund	41,657	--
Total Assets	$ 130,017	$ --
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Fines	$ 80,192	$ --
Total Deferred Inflows of Resources	80,192	--
FUND BALANCES		
Restricted	49,825	--
Total Fund Balances	49,825	--
Total Deferred Inflows of Resources and Fund Balances	$ 130,017	$ --

BERRIEN COUNTY, GEORGIA
Opioid Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Fines and Forfeitures	$ 47,495	$ --
Total Revenues	47,495	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	47,495	--
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	2,330	--
Total Other Financing Sources (Uses)	2,330	--
Net Change in Fund Balances	49,825	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 49,825	$ --

BERRIEN COUNTY, GEORGIA
Opioid Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2024

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ --	$ 47,495	$ 47,495
Total Revenues	--	47,495	47,495
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	47,495	47,495
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	--	2,330	2,330
Total Other Financing Sources (Uses)	--	2,330	2,330
Net Change in Fund Balances	--	49,825	49,825
Fund Balances - Beginning	--	--	--
Fund Balances - Ending	$ --	$ 49,825	$ 49,825

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 177,384	$ 179,721
Receivables		
Accounts	28,571	28,173
Due from Other Funds		
General Fund	1,717	--
Total Assets	$ 207,672	$ 207,894
LIABILITIES		
Accounts Payable	$ 62	$ --
Accrued Liabilities	3,282	3,549
Unearned Revenue	--	20
Total Liabilities	3,344	3,569
FUND BALANCES		
Assigned	204,328	204,325
Total Fund Balances	204,328	204,325
Total Liabilities and Fund Balances	$ 207,672	$ 207,894

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Taxes	$ 257	$ 313
Charges for Services	337,909	339,483
Interest Revenue	139	101
Miscellaneous	225	185
Total Revenues	338,530	340,082
EXPENDITURES		
Current		
Public Safety	650,946	635,675
Capital Outlay	6,750	--
Total Expenditures	657,696	635,675
Excess (Deficiency) of Revenues Over (Under) Expenditures	(319,166)	(295,593)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	319,169	381,753
Total Other Financing Sources (Uses)	319,169	381,753
Net Change in Fund Balances	3	86,160
Fund Balances - Beginning	204,325	118,165
Fund Balances - Ending	$ 204,328	$ 204,325

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, 2024

	Budget	Actual	Variance
REVENUES			
Taxes	$ 313	$ 257	$ (56)
Charges for Services	344,845	337,909	(6,936)
Interest Revenue	75	139	64
Miscellaneous	--	225	225
Total Revenues	345,233	338,530	(6,703)
EXPENDITURES			
Current			
Public Safety	746,426	650,946	95,480
Capital Outlay	10,060	6,750	3,310
Total Expenditures	756,486	657,696	98,790
Excess (Deficiency) of Revenues Over (Under) Expenditures	(411,253)	(319,166)	92,087
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	411,253	319,169	(92,084)
Total Other Financing Sources (Uses)	411,253	319,169	(92,084)
Net Change in Fund Balances	--	3	3
Fund Balances - Beginning	204,325	204,325	--
Fund Balances - Ending	$ 204,325	$ 204,328	$ 3

BERRIEN COUNTY, GEORGIA
TSPLOST Discretionary Special Revenue Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 1,730,904	$ 2,450,038
Receivables		
Intergovernmental	178,943	87,550
Total Assets	$ 1,909,847	$ 2,537,588
LIABILITIES		
Accounts Payable	$ 55,901	$ --
Total Liabilities	55,901	--
FUND BALANCES		
Restricted	1,853,946	2,537,588
Total Liabilities and Fund Balances	$ 1,909,847	$ 2,537,588

BERRIEN COUNTY, GEORGIA
TSPLOST Discretionary Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Taxes	$ 1,047,304	$ 1,010,383
Interest Revenue	6,092	5,404
Total Revenues	1,053,396	1,015,787
EXPENDITURES		
Current		
Public Works	24,030	43,774
Capital Outlay	1,713,008	330,665
Total Expenditures	1,737,038	374,439
Excess (Deficiency) of Revenues Over (Under) Expenditures	(683,642)	641,348
Net Change in Fund Balances	(683,642)	641,348
Fund Balances - Beginning	2,537,588	1,896,240
Fund Balances - Ending	$ 1,853,946	$ 2,537,588

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, 2024

	Budget	Actual	Variance
REVENUES			
Taxes	$ 1,000,000	$ 1,047,304	$ 47,304
Interest Revenue	4,000	6,092	2,092
Total Revenues	1,004,000	1,053,396	49,396
EXPENDITURES			
Current			
Public Works	--	24,030	(24,030)
Capital Outlay	1,399,104	1,713,008	(313,904)
Debt Service	24,030	--	24,030
Total Expenditures	1,423,134	1,737,038	(313,904)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(419,134)	(683,642)	(264,508)
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(300,000)	--	300,000
Total Other Financing Sources (Uses)	(300,000)	--	300,000
Net Change in Fund Balances	(719,134)	(683,642)	35,492
Fund Balances - Beginning	2,537,588	2,537,588	--
Fund Balances - Ending	$ 1,818,454	$ 1,853,946	$ 35,492

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 279,353	$ 239,357
Receivables		
Accounts	--	2,500
Total Assets	$ 279,353	$ 241,857
LIABILITIES		
Accounts Payable	$ 719	$ 719
Due to Other Funds		
General Fund	--	444
Unearned Revenue	--	2,500
Total Liabilities	719	3,663
FUND BALANCES		
Restricted	278,634	238,194
Total Fund Balances	278,634	238,194
Total Liabilities and Fund Balances	$ 279,353	$ 241,857

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Taxes	$ 67,150	$ 64,900
Intergovernmental	22,657	35,066
Charges for Services	2,400	1,200
Interest Revenue	446	378
Miscellaneous	22,036	2,338
Total Revenues	114,689	103,882
EXPENDITURES		
Current		
Public Works	74,249	83,163
Total Expenditures	74,249	83,163
Excess (Deficiency) of Revenues Over (Under) Expenditures	40,440	20,719
Net Change in Fund Balances	40,440	20,719
Fund Balances - Beginning	238,194	217,475
Fund Balances - Ending	$ 278,634	$ 238,194

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, 2024

	Budget	Actual	Variance
REVENUES			
Taxes	$ 67,150	$ 67,150	$ --
Intergovernmental	--	22,657	22,657
Charges for Services	1,000	2,400	1,400
Interest Revenue	350	446	96
Miscellaneous	14,000	22,036	8,036
Total Revenues	82,500	114,689	32,189
EXPENDITURES			
Current			
Public Works	82,500	74,249	8,251
Total Expenditures	82,500	74,249	8,251
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	40,440	40,440
Net Change in Fund Balances	--	40,440	40,440
Fund Balances - Beginning	238,194	238,194	--
Fund Balances - Ending	$ 238,194	$ 278,634	$ 40,440

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 129,936	$ 57,295
Receivables		
Intergovernmental	--	2,867
Total Assets	$ 129,936	$ 60,162
FUND BALANCES		
Assigned	$ 129,936	$ 60,162
Total Fund Balances	$ 129,936	$ 60,162

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Charges for Services	$ 25,154	$ 23,685
Fines and Forfeitures	44,230	49,064
Interest Revenue	387	192
Miscellaneous	3	3
Total Revenues	69,774	72,944
EXPENDITURES		
Current		
Public Safety	--	13
Capital Outlay	--	81,680
Total Expenditures	--	81,693
Excess (Deficiency) of Revenues Over (Under) Expenditures	69,774	(8,749)
Net Change in Fund Balances	69,774	(8,749)
Fund Balances - Beginning	60,162	68,911
Fund Balances - Ending	$ 129,936	$ 60,162

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, 2024

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 14,000	$ 25,154	$ 11,154
Fines and Forfeitures	43,200	44,230	1,030
Interest Revenue	100	387	287
Miscellaneous	--	3	3
Total Revenues	57,300	69,774	12,474
EXPENDITURES			
Current			
Public Safety	57,300	--	57,300
Total Expenditures	57,300	--	57,300
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	69,774	69,774
Net Change in Fund Balances	--	69,774	69,774
Fund Balances - Beginning	60,162	60,162	--
Fund Balances - Ending	$ 60,162	$ 129,936	$ 69,774

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 1,587,029	$ 1,818,777
Receivables		
Intergovernmental	5,000	--
Due from Other Funds		
General Fund	12,821	--
Total Assets	$ 1,604,850	$ 1,818,777
LIABILITIES		
Accounts Payable	$ 11,096	$ 2,771
Accrued Liabilities	444	444
Total Liabilities	11,540	3,215
FUND BALANCES		
Restricted	1,593,310	1,815,562
Total Fund Balances	1,593,310	1,815,562
Total Liabilities and Fund Balances	$ 1,604,850	$ 1,818,777

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Taxes	$ 609,012	$ 591,381
Intergovernmental	5,000	37,284
Fines and Forfeitures	--	--
Interest Revenue	2,754	2,767
Contributions and Donations	33,000	--
Miscellaneous	45	58
Total Revenues	649,811	631,490
EXPENDITURES		
Current		
Public Safety	267,855	232,008
Housing and Development	24,385	23,197
Capital Outlay	579,823	99,918
Total Expenditures	872,063	355,123
Excess (Deficiency) of Revenues Over (Under) Expenditures	(222,252)	276,367
Net Change in Fund Balances	(222,252)	276,367
Fund Balances - Beginning	1,815,562	1,539,195
Fund Balances - Ending	$ 1,593,310	$ 1,815,562

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, 2024

	Final	Actual	Variance
REVENUES			
Taxes	$ 609,012	$ 609,012	$ --
Intergovernmental	22,500	5,000	(17,500)
Interest Revenue	--	2,754	2,754
Contributions and Donations	33,000	33,000	--
Miscellaneous	--	45	45
Total Revenues	664,512	649,811	(14,701)
EXPENDITURES			
Administration	57,712	66,273	(8,561)
Nashville	211,682	213,307	(1,625)
Alapaha	113,980	116,674	(2,694)
West Berrien	124,569	208,098	(83,529)
East Berrien	142,772	41,897	100,875
Ray City	40,769	47,949	(7,180)
Enigma	38,570	29,277	9,293
New Lois	126,458	124,203	2,255
Forestry	24,478	24,385	93
Total Expenditures	880,990	872,063	8,927
Excess (Deficiency) of Revenues Over (Under) Expenditures	(216,478)	(222,252)	(5,774)
Net Change in Fund Balances	(216,478)	(222,252)	(5,774)
Fund Balances - Beginning	1,815,562	1,815,562	--
Fund Balances - Ending	$ 1,599,084	$ 1,593,310	$ (5,774)

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 26,207	$ 11,732
Due from Other Funds		
General Fund	716	--
Total Assets	$ 26,923	$ 11,732
LIABILITIES		
Accounts Payable	$ 418	$ 1,305
Accrued Liabilities	1,846	1,657
Total Liabilities	2,264	2,962
FUND BALANCES		
Assigned	24,659	8,770
Total Liabilities and Fund Balances	$ 26,923	$ 11,732

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Charges for Services	$ 124,761	$ 106,160
Interest Revenue	31	34
Contributions and Donations	17,770	14,905
Miscellaneous	842	1,860
Total Revenues	143,404	122,959
EXPENDITURES		
Current		
Judicial	--	(1)
Culture and Recreation	359,948	345,558
Capital Outlay	26,274	25,750
Total Expenditures	386,222	371,307
Excess (Deficiency) of Revenues Over (Under) Expenditures	(242,818)	(248,348)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	258,707	251,881
Total Other Financing Sources (Uses)	258,707	251,881
Net Change in Fund Balances	15,889	3,533
Fund Balances - Beginning	8,770	5,237
Fund Balances - Ending	$ 24,659	$ 8,770

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, 2024

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 119,700	$ 124,761	$ 5,061
Interest Revenue	25	31	6
Contributions and Donations	14,050	17,770	3,720
Miscellaneous	1,600	842	(758)
Total Revenues	135,375	143,404	8,029
EXPENDITURES			
Current			
Culture and Recreation	373,717	359,948	13,769
Capital Outlay	--	26,274	(26,274)
Total Expenditures	373,717	386,222	(12,505)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(238,342)	(242,818)	(4,476)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	238,342	258,707	20,365
Total Other Financing Sources (Uses)	238,342	258,707	20,365
Net Change in Fund Balances	--	15,889	15,889
Fund Balances - Beginning	8,770	8,770	--
Fund Balances - Ending	$ 8,770	$ 24,659	$ 15,889

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 15,083	$ 1,842
Total Assets	$ 15,083	$ 1,842
FUND BALANCES		
Restricted	$ 15,083	$ 1,842
Total Fund Balances	$ 15,083	$ 1,842

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Fines and Forfeitures	$ 21,290	$ 3,534
Total Revenues	21,290	3,534
EXPENDITURES		
Current		
Public Safety	8,049	4,607
Total Expenditures	8,049	4,607
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,241	(1,073)
Net Change in Fund Balances	13,241	(1,073)
Fund Balances - Beginning	1,842	2,915
Fund Balances - Ending	$ 15,083	$ 1,842

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, 2024

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ --	$ 21,290	$ 21,290
Total Revenues	--	21,290	21,290
EXPENDITURES			
Current			
Public Safety	--	8,049	(8,049)
Total Expenditures	--	8,049	(8,049)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	13,241	13,241
Net Change in Fund Balances	--	13,241	13,241
Fund Balances - Beginning	1,842	1,842	--
Fund Balances - Ending	$ 1,842	$ 15,083	$ 13,241

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 626,785	$ 633,979
Receivables		
Intergovernmental	36,587	57,890
Total Assets	$ 663,372	$ 691,869
LIABILITIES		
Accounts Payable	$ 3,131	$ 170
Due to Other Funds		
General Fund	72,136	21,500
Mental Health Special Revenue Fund	--	9,370
Total Liabilities	75,267	31,040
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	19,089	19,365
Total Deferred Inflows of Resources	19,089	19,365
FUND BALANCES		
Restricted	569,016	641,464
Total Fund Balances	569,016	641,464
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 663,372	$ 691,869

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, 2024 and 2023

	2024	2023
REVENUES		
Intergovernmental	$ 294,663	$ 210,328
Fines and Forfeitures	12,441	8,389
Miscellaneous	870	--
Total Revenues	307,974	218,717
EXPENDITURES		
Current		
Judicial	379,914	234,631
Public Safety	508	4,065
Total Expenditures	380,422	238,696
Excess (Deficiency) of Revenues Over (Under) Expenditures	(72,448)	(19,979)
Net Change in Fund Balances	(72,448)	(19,979)
Fund Balances - Beginning	641,464	661,443
Fund Balances - Ending	$ 569,016	$ 641,464

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, 2024

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 364,633	$ 294,663	$ (69,970)
Fines and Forfeitures	6,000	12,441	6,441
Miscellaneous	--	870	870
Total Revenues	370,633	307,974	(62,659)
EXPENDITURES			
Current			
Judicial	326,617	379,914	(53,297)
Public Safety	2,000	508	1,492
Total Expenditures	328,617	380,422	(51,805)
Excess (Deficiency) of Revenues Over (Under) Expenditures	42,016	(72,448)	(114,464)
OTHER FINANCING SOURCES (USES)			
Transfers Out			
Mental Health Special Revenue Fund	(42,016)	--	42,016
Total Other Financing Sources (Uses)	(42,016)	--	42,016
Net Change in Fund Balances	--	(72,448)	(72,448)
Fund Balances - Beginning	641,464	641,464	--
Fund Balances - Ending	$ 641,464	$ 569,016	$ (72,448)

BERRIEN COUNTY, GEORGIA
Mental Health Special Revenue Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 19,631	$ 10,261
Due from Other Funds		
Drug Abuse Treatment & Education Special Revenue Fund	--	9,370
Total Assets	$ 19,631	$ 19,631
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	$ --	$ 6,246
Total Deferred Inflows of Resources	--	6,246
FUND BALANCES		
Restricted	19,631	13,385
Total Deferred Inflows of Resources and Fund Balances	$ 19,631	$ 19,631

BERRIEN COUNTY, GEORGIA
Mental Health Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Intergovernmental	$ 6,246	$ 39,866
Total Revenues	6,246	39,866
EXPENDITURES		
Current		
Judicial	--	37,478
Total Expenditures	--	37,478
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,246	2,388
Net Change in Fund Balances	6,246	2,388
Fund Balances - Beginning	13,385	10,997
Fund Balances - Ending	$ 19,631	$ 13,385

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, 2024

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 42,016	$ 6,246	$ (35,770)
Total Revenues	42,016	6,246	(35,770)
EXPENDITURES			
Current			
Judicial	42,016	--	42,016
Total Expenditures	42,016	--	42,016
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	6,246	6,246
Net Change in Fund Balances	--	6,246	6,246
Fund Balances - Beginning	13,385	13,385	--
Fund Balances - Ending	$ 13,385	$ 19,631	$ 6,246

BERRIEN COUNTY, GEORGIA
Probate Technology Special Revenue Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 1,578	$ 478
Total Assets	$ 1,578	$ 478
FUND BALANCES		
Restricted	$ 1,578	$ 478
Total Fund Balances	$ 1,578	$ 478

BERRIEN COUNTY, GEORGIA
Probate Technology Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Charges for Services	$ 1,100	$ 560
Total Revenues	1,100	560
EXPENDITURES		
Current		
Judicial	--	82
Total Expenditures	--	82
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,100	478
Net Change in Fund Balances	1,100	478
Fund Balances - Beginning	478	--
Fund Balances - Ending	$ 1,578	$ 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, 2024

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ --	$ 1,100	$ 1,100
Total Revenues	--	1,100	1,100
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	1,100	1,100
Net Change in Fund Balances	--	1,100	1,100
Fund Balances - Beginning	478	478	--
Fund Balances - Ending	$ 478	$ 1,578	$ 1,100

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 125,441	$ 189,127
Receivables		
Notes	949,209	860,455
Total Assets	$ 1,074,650	$ 1,049,582
LIABILITIES		
Accounts Payable	$ --	$ 25
Total Liabilities	--	25
FUND BALANCES		
Nonspendable	868,512	793,873
Restricted	206,138	255,684
Total Fund Balances	1,074,650	1,049,557
Total Liabilities and Fund Balances	$ 1,074,650	$ 1,049,582

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Interest Revenue	$ 25,216	$ 26,462
Total Revenues	25,216	26,462
EXPENDITURES		
Current		
Housing and Development	123	--
Total Expenditures	123	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,093	26,462
Net Change in Fund Balances	25,093	26,462
Fund Balances - Beginning	1,049,557	1,023,095
Fund Balances - Ending	$ 1,074,650	$ 1,049,557

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, 2024

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ 1,525	$ 25,216	$ 23,691
Total Revenues	1,525	25,216	23,691
EXPENDITURES			
Current			
Housing and Development	1,525	123	1,402
Total Expenditures	1,525	123	1,402
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	25,093	25,093
Net Change in Fund Balances	--	25,093	25,093
Fund Balances - Beginning	1,049,557	1,049,557	--
Fund Balances - Ending	$ 1,049,557	$ 1,074,650	$ 25,093

BERRIEN COUNTY, GEORGIA
SPLOST #5 Capital Projects Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 2,031,895	$ 2,202,134
Receivables		
Intergovernmental	--	142,014
Due from Other Funds		
SPLOST 6 Capital Projects Fund	32,975	--
Airport Enterprise Fund	7,644	--
Total Assets	$ 2,072,514	$ 2,344,148
LIABILITIES		
Accounts Payable	$ 183,653	$ --
Intergovernmental Payable	--	58,724
Total Liabilities	183,653	58,724
FUND BALANCES		
Restricted	1,888,861	2,285,424
Total Fund Balances	1,888,861	2,285,424
Total Liabilities and Fund Balances	$ 2,072,514	$ 2,344,148

BERRIEN COUNTY, GEORGIA
SPLOST #5 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Taxes	$ 857,522	$ 1,628,153
Interest Revenue	11,815	7,594
Total Revenues	869,337	1,635,747
EXPENDITURES		
Capital Outlay	705,451	219,218
Debt Service	211,340	248,923
Intergovernmental	349,109	662,206
Total Expenditures	1,265,900	1,130,347
Excess (Deficiency) of Revenues Over (Under) Expenditures	(396,563)	505,400
OTHER FINANCING SOURCES (USES)		
Proceeds of Capital Asset Dispositions	--	102,765
Total Other Financing Sources (Uses)	--	102,765
Net Change in Fund Balances	(396,563)	608,165
Fund Balances - Beginning	2,285,424	1,677,259
Fund Balances - Ending	$ 1,888,861	$ 2,285,424

BERRIEN COUNTY, GEORGIA
SPLOST #6 Capital Projects Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 436,471	$ --
Receivables		
Intergovernmental	162,976	--
Total Assets	$ 599,447	$ --
LIABILITIES		
Intergovernmental Payable	$ 66,788	$ --
Due to Other Funds		
SPLOST 5 Capital Projects Fund	32,975	--
Total Liabilities	99,763	--
FUND BALANCES		
Restricted	499,684	--
Total Fund Balances	499,684	--
Total Liabilities and Fund Balances	$ 599,447	$ --

BERRIEN COUNTY, GEORGIA
SPLOST #6 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Taxes	$ 845,582	$ --
Interest Revenue	433	--
Miscellaneous	10	--
Total Revenues	846,025	--
EXPENDITURES		
Intergovernmental	346,341	--
Total Expenditures	346,341	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	499,684	--
Net Change in Fund Balances	499,684	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ 499,684	$ --

BERRIEN COUNTY, GEORGIA
CDBG - BPJ Road Capital Projects Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Receivables		
Intergovernmental	$ 16,100	$ 21,599
Total Assets	$ 16,100	$ 21,599
LIABILITIES		
Accounts Payable	$ 6,500	$ 21,599
Total Liabilities	6,500	21,599
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	16,100	21,599
Total Deferred Inflows of Resources	16,100	21,599
FUND BALANCES		
Unassigned	(6,500)	(21,599)
Total Fund Balances	(6,500)	(21,599)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 16,100	$ 21,599

BERRIEN COUNTY, GEORGIA
CDBG - BPJ Road Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Intergovernmental	$ 262,928	$ 198,472
Total Revenues	262,928	198,472
EXPENDITURES		
Capital Outlay	247,829	220,071
Total Expenditures	247,829	220,071
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,099	(21,599)
Net Change in Fund Balances	15,099	(21,599)
Fund Balances - Beginning	(21,599)	--
Fund Balances - Ending	$ (6,500)	$ (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, 2024

	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
Intergovernmental	$ 500,000	$ 220,972	$ 262,928	$ 483,900
Total Revenues	500,000	220,972	262,928	483,900
EXPENDITURES				
Capital Outlay	500,000	242,571	247,829	490,400
Total Expenditures	500,000	242,571	247,829	490,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(21,599)	15,099	(6,500)
Net Change in Fund Balances	$ --	$ (21,599)	15,099	$ (6,500)
Fund Balances - Beginning			(21,599)	
Fund Balances - Ending			$ (6,500)	

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Balance Sheet
June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	$ 29,189	$ 29,052
Receivables		
Intergovernmental	65,950	65,950
Total Assets	$ 95,139	$ 95,002
FUND BALANCES		
Restricted	$ 95,139	$ 95,002
Total Fund Balances	$ 95,139	$ 95,002

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Taxes	$ 395,697	$ 395,698
Interest Revenue	138	119
Total Revenues	395,835	395,817
EXPENDITURES		
Debt Service	395,698	395,698
Total Expenditures	395,698	395,698
Excess (Deficiency) of Revenues Over (Under) Expenditures	137	119
Net Change in Fund Balances	137	119
Fund Balances - Beginning	95,002	94,883
Fund Balances - Ending	$ 95,139	$ 95,002

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, 2024 and 2023

	2024	2023
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 20,642	$ 24,670
Receivables		
Accounts	391	--
Intergovernmental	51,194	1,551
Inventories	36,936	26,962
Prepaid Items	888	900
Total Current Assets	110,051	54,083
Noncurrent Assets		
Capital Assets not Being Depreciated		
Land	907,027	907,027
Construction in Progress	103,456	393,857
Capital Assets Net of Accumulated Depreciation		
Buildings and System	3,985,642	3,598,278
Accumulated Depreciation	(1,749,149)	(1,588,799)
Total Capital Assets Net of Accumulated Depreciation	3,246,976	3,310,363
Total Noncurrent Assets	3,246,976	3,310,363
Total Assets	3,357,027	3,364,446
LIABILITIES		
Current Liabilities		
Accounts Payable	37,947	1,551
Due to Other Funds		
SPLOST 5 Capital Projects Fund	7,644	--
Total Current Liabilities	45,591	1,551
Total Liabilities	45,591	1,551
NET POSITION		
Investment In Capital Assets	3,246,976	3,310,363
Unrestricted	64,460	52,532
Total Net Position	$ 3,311,436	$ 3,362,895

BERRIEN COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2024 and 2023

	2024	2023
OPERATING REVENUES		
Charges for Services	$ 19,271	$ 13,395
Total Operating Revenues	19,271	13,395
OPERATING EXPENSES		
Purchased/Contracted Services	12,634	12,762
Supplies	10,752	3,457
Depreciation	160,350	138,721
Total Operating Expenses	183,736	154,940
Operating Income (Loss)	(164,465)	(141,545)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental	96,006	33,293
Total Nonoperating Revenues (Expenses)	96,006	33,293
Income (Loss) Before Contributions and Transfers	(68,459)	(108,252)
Capital Contributions	--	24,457
Transfers In		
General Fund	17,000	--
Changes in Net Position	(51,459)	(83,795)
Net Position - Beginning	3,362,895	3,446,690
Net Position - Ending	$ 3,311,436	$ 3,362,895

BERRIEN COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Cash Flows
For the Years Ended June 30, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 18,880	$ 13,395
Payments to Suppliers	(33,204)	(13,443)
Net Cash Provided (Used) By Operating Activities	(14,324)	(48)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Intergovernmental	--	22,000
Transfers to Other Funds		
General Fund	17,000	--
Due to Other Funds	7,644	--
Net Cash Provided (Used) By Noncapital Financing Activities	24,644	22,000
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(60,711)	(62,575)
Grants	46,363	62,575
Net Cash Provided (Used) By Capital and Related Financing Activities	(14,348)	--
Net Increase (Decrease) in Cash and Cash Equivalents	(4,028)	21,952
Cash and Cash Equivalents - Beginning of Year	24,670	2,718
Cash and Cash Equivalents - End of Year	$ 20,642	$ 24,670
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (164,465)	$ (141,545)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	160,350	138,721
(Increase) Decrease in Accounts Receivable	(391)	--
(Increase) Decrease in Inventories	(9,974)	2,816
(Increase) Decrease in Prepaid Items	12	--
Increase (Decrease) in Accounts Payable	144	(40)
Net Cash Provided (Used) By Operating Activities	$ (14,324)	$ (48)
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributions of Capital Assets from Governmental Funds	$ --	$ 24,457
Purchase of Capital Assets on Account	$ 37,803	$ 1,551

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, 2024

	Custodial Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 299,177	$ 5,360	$ 26,099	$ 933,860	$ 4,808	$ 1,269,304
Total Assets	$ 299,177	$ 5,360	$ 26,099	$ 933,860	$ 4,808	$ 1,269,304
LIABILITIES						
Due to Others	$ 299,177	$ 5,360	$ 26,099	$ 933,860	$ 4,808	$ 1,269,304
Total Liabilities	$ 299,177	$ 5,360	$ 26,099	$ 933,860	$ 4,808	$ 1,269,304

SUPPLEMENTAL SCHEDULES

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2024 and 2023

	2024	2023
REVENUES		
Taxes		
Real Property	$ 5,191,011	$ 5,755,640
Personal Property	1,279,241	1,228,468
Real Estate Transfer (Intangible)	118,714	142,777
General Sales and Use	1,441,597	1,402,515
Selective Sales and Use	47,538	58,057
Business		
Insurance Premium	203,127	153,050
Financial Institution	26,633	25,254
Penalties and Interest on Delinquent Taxes	115,185	114,571
	8,423,046	8,880,332
Licenses and Permits		
Business	8,600	5,250
Non-Business	177,512	86,350
	186,112	91,600
Intergovernmental	3,139,460	1,398,529
Charges for Services		
General Government	617,236	579,678
Public Safety		
Special Police Services	155,110	143,561
Detention and Correction Services	130,460	168,149
Ambulance Fees	1,069,028	938,481
Other Public Safety Fees	29,805	27,865
Street and Public Improvements	19,892	23,072
Housing and Development	15,058	--
Other Charges for Services	10,897	--
	2,047,486	1,880,806
Fines and Forfeitures		
Superior Court	570,818	612,202
Magistrate Court	63,229	60,612
Victims Assistance Program	2,066	2,166
Other	2,267	38,395
	638,380	713,375
Interest Revenue	19,540	17,192
Contributions and Donations	163	122
Miscellaneous	102,479	14,834
Total Revenues	$ 14,556,666	$ 12,996,790

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2024 and 2023

	2024	2023
EXPENDITURES		
Current		
General Government		
Board of Commissioners		
Personal Services and Employee Benefits	$ 168,255	$ 155,581
Purchased/Contracted Services	12,136	20,896
Supplies	11,623	3,547
Total Board of Commissioners	192,014	180,024
Administration		
Personal Services and Employee Benefits	277,098	265,011
Purchased/Contracted Services	286,040	420,051
Supplies	9,288	9,606
Capital Outlay	--	1,758
Other Costs	1,500	1,500
Total Administration	573,926	697,926
Elections		
Personal Services and Employee Benefits	145,835	141,301
Purchased/Contracted Services	20,501	19,343
Supplies	8,419	7,682
Total Elections	174,755	168,326
Tax Commissioner		
Personal Services and Employee Benefits	287,974	283,664
Purchased/Contracted Services	49,779	35,123
Supplies	4,420	1,520
Capital Outlay	--	18,334
Total Tax Commissioner	342,173	338,641
Tax Assessor		
Personal Services and Employee Benefits	196,896	203,359
Purchased/Contracted Services	28,047	19,807
Supplies	4,944	3,947
Capital Outlay	2,988	2,095
Total Tax Assessor	232,875	229,208
General Government Buildings and Plant		
Personal Services and Employee Benefits	164,450	146,988
Purchased/Contracted Services	222,679	190,823
Supplies	236,023	211,098
Capital Outlay	160	--
Total General Government Buildings and Plant	623,312	548,909
Total General Government	2,139,055	2,163,034

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2024 and 2023

	2024	2023
Judicial		
Superior Court		
Personal Services and Employee Benefits	79,343	54,975
Purchased/Contracted Services	52,886	63,678
Supplies	14,577	12,019
Total Superior Court	146,806	130,672
Clerk of Superior Court		
Personal Services and Employee Benefits	276,139	285,395
Purchased/Contracted Services	25,968	25,695
Supplies	16,755	14,197
Total Clerk of Superior Court	318,862	325,287
District Attorney		
Purchased/Contracted Services	42,034	41,155
Supplies	2,900	1,239
Total District Attorney	44,934	42,394
Magistrate Court		
Personal Services and Employee Benefits	202,471	200,775
Purchased/Contracted Services	16,087	18,311
Supplies	2,905	2,233
Total Magistrate Court	221,463	221,319
Probate Court		
Personal Services and Employee Benefits	156,954	142,075
Purchased/Contracted Services	15,804	14,189
Supplies	2,702	2,747
Total Probate Court	175,460	159,011
Public Defender		
Purchased/Contracted Services	74,670	74,670
Supplies	14,768	45,521
Total Public Defender	89,438	120,191
VAP		
Purchased/Contracted Services	2,941	3,122
Other Costs	293,797	188,361
Total VAP	296,738	191,483
Total Judicial	1,293,701	1,190,357

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2024 and 2023

	2024	2023
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,700,081	1,721,725
Purchased/Contracted Services	243,400	259,059
Supplies	173,540	171,797
Capital Outlay	194,048	594,896
Total Sheriff	2,311,069	2,747,477
Jail		
Personal Services and Employee Benefits	927,884	751,117
Purchased/Contracted Services	237,495	176,790
Supplies	302,853	321,430
Capital Outlay	--	143,301
Total Jail	1,468,232	1,392,638
Emergency Medical Service		
Personal Services and Employee Benefits	1,022,778	861,305
Purchased/Contracted Services	98,730	107,786
Supplies	102,903	108,633
Capital Outlay	4,619	4,926
Total Emergency Medical Service	1,229,030	1,082,650
Coroner/Medical Examiner		
Personal Services and Employee Benefits	10,450	6,820
Purchased/Contracted Services	16,235	23,089
Supplies	--	590
Capital Outlay	--	1,256
Total Coroner/Medical Examiner	26,685	31,755
Animal Control		
Personal Services and Employee Benefits	55,796	55,672
Purchased/Contracted Services	26,176	6,899
Supplies	9,342	9,402
Capital Outlay	10,259	--
Total Animal Control	101,573	71,973
Emergency Management		
Personal Services and Employee Benefits	16,618	14,958
Purchased/Contracted Services	21,816	10,194
Supplies	1,518	1,214
Total Emergency Management	39,952	26,366
Total Public Safety	5,176,541	5,352,859

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2024 and 2023

	2024	2023
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	993,181	915,882
Purchased/Contracted Services	223,388	253,767
Supplies	584,021	642,777
Capital Outlay	1,794,491	843,296
Total Highways and Streets	3,595,081	2,655,722
Maintenance and Shop		
Personal Services and Employee Benefits	167,497	157,846
Purchased/Contracted Services	2,245	6,682
Supplies	15,164	15,886
Capital Outlay	3,423	14,050
Total Maintenance and Shop	188,329	194,464
Total Public Works	3,783,410	2,850,186
Health and Welfare		
DFACS		
Purchased/Contracted Services	3,906	4,394
Supplies	8,982	4,044
Total DFACS	12,888	8,438
Board of Education		
Supplies	342,914	326,822
Total Board of Education	342,914	326,822
Other Health and Welfare		
Other Costs	82,875	76,500
Total Other Health and Welfare	82,875	76,500
Total Health and Welfare	438,677	411,760
Culture and Recreation		
Senior Citizens Center		
Personal Services and Employee Benefits	37,195	31,270
Purchased/Contracted Services	21,531	18,054
Supplies	279	221
Total Senior Citizens Center	59,005	49,545
Library		
Purchased/Contracted Services	3,571	1,335
Supplies	17,016	10,875
Other Costs	67,500	67,500
Total Library	88,087	79,710
Total Culture and Recreation	147,092	129,255

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2024 and 2023

	2024	2023
Housing and Development		
Extension Service		
Personal Services and Employee Benefits	91,137	85,920
Purchased/Contracted Services	15,846	19,520
Supplies	5,474	5,332
Capital Outlay	850	1,168
Total Extension Service	113,307	111,940
Forest Resources		
Personal Services and Employee Benefits	--	97
Total Forest Resources	--	97
Planning and Zoning		
Personal Services and Employee Benefits	78,455	66,005
Purchased/Contracted Services	20,004	7,923
Supplies	3,463	3,606
Total Planning and Zoning	101,922	77,534
Chamber of Commerce		
Personal Services and Employee Benefits	(228)	--
Total Chamber of Commerce	(228)	--
Economic Development		
Personal Services and Employee Benefits	107,356	94,436
Purchased/Contracted Services	3,000	--
Other Costs	61,923	67,572
Total Economic Development	172,279	162,008
Total Housing and Development	387,280	351,579
Debt Service	--	57,062
Total Expenditures	$ 13,365,756	$ 12,506,092

BERRIEN COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2024

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 1/1/18 - 12/31/23						
Courthouse Annex Debt	$ 2,609,935	$ 2,279,484	$ 2,081,635	$ 197,849	$ 2,279,484	100%
County	3,744,578	4,722,006		--		60%
Roads & Bridges			856,712	700,113	1,556,825	
Fire Equipment			--	--	--	
E-911 Equipment			193,561	--	193,561	
Road Department Equipment			736,011	211,340	947,351	
Animal Control Facility			--	--	--	
Economic Development Capital Outlay			130,070	5,338	135,408	
Enigma	421,744	549,213	455,117	94,096	549,213	100%
Nashville	1,635,856	1,878,796	1,701,917	176,879	1,878,796	100%
Alapaha	223,653	267,576	237,887	29,689	267,576	100%
Ray City	364,234	436,613	388,168	48,445	436,613	100%
	$ 9,000,000	$ 10,133,688	$ 6,781,078	$ 1,463,749	$ 8,244,827	
SPLOST #5 Capital Projects Fund						
Total Expenditures				$ 1,265,900		
SPLOST Debt Service Fund				197,849		
				$ 1,463,749		
Sales Tax Referendum 1/2024 - 12/31/2029						
County	5,311,800	5,311,800				4%
Courthouse Annex Debt			--	197,849	197,849	
Administration Building			--	--	--	
Fire Equipment			--	--	--	
Roads & Bridges			--	--	--	
E-911 Equipment			--	--	--	
Road Department Equipment			--	--	--	
Animal Control Facilities Improvements			--	--	--	
Law Enforcement Fleet Vehicles			--	--	--	
Public Works Fleet Vehicles			--	--	--	
Recreation Equipment			--	--	--	
EMS Vehicles & Capital Outlay			--	--	--	
Economic Development Capital Outlay			--	--	--	
Enigma	524,700	524,700	--	49,272	49,272	9%
Nashville	2,451,600	2,451,600	--	230,218	230,218	9%
Alapaha	238,500	238,500	--	22,396	22,396	9%
Ray City	473,400	473,400	--	44,455	44,455	9%
	$ 9,000,000	$ 9,000,000	$ --	$ 544,190	$ 544,190	
SPLOST #6 Capital Projects Fund						
Total Expenditures				$ 346,341		
SPLOST Debt Service Fund				197,849		

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, 2024

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	$ 3,565	$ 31,289	$ --
Street Improvements	P-03K-01	336,567	336,567	107,416	229,151	336,567	--
Flood & Drainage Facilities	P-03K-02	77,544	77,544	47,332	30,212	77,544	--
Administration	A-21A-00	45,000	45,000	38,500	--	38,500	--
		$ 500,000	$ 500,000	$ 220,972	$ 262,928	$ 483,900	$ --

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, 2024

I.	Total Fiscal Year 2016 CDBG Funds Awarded to Recipient:	$ 500,000
II.	Total Amount Drawdown by Recipient from DCA:	$ 483,900
III.	Less: CDBG Funds Expended by Recipient:	$ 483,900
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, 2024

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures
Department of Housing & Urban Development			
Georgia Department of Community Affairs			
Community Development Block Grants/State's Program	14.228	16p-y-010-6112	$ 257,429
Total Department of Housing & Urban Development			257,429
Department of Justice			
GA Criminal Justice Coordinating Council			
Crime Victim Assistance	16.575	C22-8-076	32,995
Crime Victim Assistance	16.575	C18-8-566	11,715
Crime Victim Assistance	16.575	C23-8-101	95,963
			140,673
Treatment Court Discretionary Grant Program	16.585	J24-8-001	242,003
			242,003
Violence Against Women Formula Grants	16.588	W22-8-017	38,458
Violence Against Women Formula Grants	16.588	W23-8-051	41,633
			80,091
Bulletproof Vest Partnership Program	16.607		1,393
			1,393
Total Department of Justice			464,160
Department of Transportation			
Georgia Department of Transportation			
Airport Improvement Program	20.106	AP023-9052-27(019) T007972	73,032
Airport Improvement Program	20.106	AP024-9081-28(019) T008729	22,973
			96,005
High Safety Cluster			
Governor's Office of Highway Safety of GA			
State and Community Highway Safety (Highway Safety Cluster)	20.600	GA-2023-402 PT-116	3,025
			3,025
Total Department of Transportation			99,030
Department of the Treasury			
Coronavirus State and Local Fiscal Recovery Funds	21.027		967,024
Georgia Governor's Office of Planning & Budget			
Coronavirus State and Local Fiscal Recovery Funds	21.027	GA-0010780	10,290,529
Judicial Council of GA Ad Hoc Committee on ARPA Funding			
Coronavirus State and Local Fiscal Recovery Funds	21.027	Alapaha Circuit	139,066
Total Department of the Treasury			11,396,619
Department of Department of Health and Human Services			
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-2024-18	37,592
Total Department of Department of Health and Human Services			37,592

BERRIEN COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures
Department of Homeland Security			
Georgia Emergency Management & Homeland Security Agency			
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4738-DR-GA	30,163
			30,163
Emergency Management Performance Grants	97.042	OEM22-010	831
Emergency Management Performance Grants	97.042	OEM23-010	8,309
			9,140
Total Department of Homeland Security			39,303
Total Expenditures of Federal Awards			$ 12,294,133

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, 2024. 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. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown in the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures 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.

ECKLER CPA, LLC
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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, 2024, 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 April 11, 2025. 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a material weakness.

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*.

Berrien County, Georgia's Response to Findings

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

Purpose of this Report

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

ECKLER CPA, LLC

Fitzgerald, Georgia
April 11, 2025

ECKLER CPA, LLC
Certified Public Accountants & Advisors

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

To the Board of County Commissioners
Berrien County, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Berrien County, Georgia's compliance with the types of compliance requirements identified as subject to audit 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, 2024. 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.

In our opinion Berrien County, Georgia complied, in all material respects, with the 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, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Berrien County, Georgia and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Berrien County, Georgia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Berrien County, Georgia's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Berrien County, Georgia's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the

report on compliance about Berrien County, Georgia's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Berrien County, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Berrien County, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Berrien County, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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
April 11, 2025

BERRIEN COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

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

CFDA Number(s)	Name of Federal Program or Cluster
21.027	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

2024-001

Criteria: The Tax Commissioner has processes in place to regularly reconcile bank statements and general ledger accounts.

Condition: Property tax payments, from a third-party servicer of tax liabilities for mortgage providers on behalf of individual taxpayers, were received by the Tax Commissioner but not properly recorded in the general ledger control accounts.

Cause: Tax Commissioner personnel did not properly reconcile the cash receipts to the general ledger control accounts used for maintaining balances to be remitted to the General Fund and other taxing authorities.

Effect: Amounts due to the General Fund and other taxing authorities from these cash receipts were not remitted.

Recommendation: The Tax Commissioner should implement an accounting system that simultaneously and completely records transactions to both the general ledger accounts for cash and the control accounts for liabilities. Personnel should regularly reconcile the balances in the cash accounts to the liability control accounts. The Tax Commissioner should periodically review the reconciliations for accuracy and any differences or discrepancies should be investigated and resolved.

Views of Responsible Officials and Planned Corrective Action: The Tax Commissioner and County officials agree with the finding. The Tax Commissioner intends to remit all balances due to the General Fund and other taxing authorities that remain unremitted. The Tax Commissioner plans to evaluate the capability of the accounting software system to record transactions as recommended and take steps to implement the recommendations. The County Administrator will follow up with the Tax Commissioner to ensure the amounts due to the General Fund are remitted.

Section III - Federal Award Findings and Questioned Costs

None Reported