BERRIEN COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
June 30, 2025

ECKLER CPA, LLC
Certified Public Accountants
& Advisors

BERRIEN COUNTY, GEORGIA
Annual Financial Report
For the Fiscal Year Ended June 30, 2025

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ECKLER CPA, LLC
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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Berrien County, Georgia

Report on the Audit of 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, 2025, 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, 2025, 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 29.50% percent, 1.73% percent, and 91.44% 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 July 9, 2026 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
July 9, 2026

BASIC FINANCIAL STATEMENTS

BERRIEN COUNTY, GEORGIA
Statement of Net Position
June 30, 2025

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Board of Health	Development Authority
ASSETS					
Cash and Cash Equivalents	$ 13,765,693	$ 37,978	$ 13,803,671	$ 394,611	$ 882,594
Receivables (Net of Allowance for Uncollectibles)	13,057,188	104,818	13,162,006	11,819	--
Internal Balances	7,644	(7,644)	--	--	--
Inventories	--	30,575	30,575	--	--
Property Held for Resale	--	--	--	--	210,631
Prepaid Items	141,828	1,014	142,842	--	--
Other Current Assets	236,406	--	236,406	--	--
Net OPEB Asset	--	--	--	47,116	--
Capital Assets not Being Depreciated	635,872	907,027	1,542,899	--	--
Capital Assets Net of Accumulated Depreciation	16,179,412	2,999,886	19,179,298	3,944	--
Total Assets	44,024,043	4,073,654	48,097,697	457,490	1,093,225
DEFERRED OUTFLOWS OF RESOURCES					
Pension	--	--	--	99,047	--
OPEB	--	--	--	36,255	--
Total Deferred Outflows of Resources	--	--	--	135,302	--
LIABILITIES					
Accounts Payable	3,115,197	129,132	3,244,329	--	--
Accrued Liabilities	108,545	--	108,545	--	--
Intergovernmental Payable	68,240	--	68,240	--	--
Accrued Interest Payable	45,261	--	45,261	--	--
Unearned Revenue	861,618	--	861,618	--	--
Short-Term Notes Payable	7,000,000	--	7,000,000	--	--
Noncurrent Liabilities					
Due Within One Year	381,871	--	381,871	27,182	--
Due in More Than One Year	2,248,619	--	2,248,619	444,815	--
Total Liabilities	13,829,351	129,132	13,958,483	471,997	--
DEFERRED INFLOWS OF RESOURCES					
Leases	292,468	--	292,468	--	--
Pension	--	--	--	67,337	--
OPEB	--	--	--	34,201	--
Total Deferred Inflows of Resources	292,468	--	292,468	101,538	--
NET POSITION					
Net Investment in Capital Assets	14,606,826	3,906,913	18,513,739	--	--
Restricted	9,821,007	--	9,821,007	91,327	--
Unrestricted	5,474,391	37,609	5,512,000	(72,070)	1,093,225
Total Net Position	$ 29,902,224	$ 3,944,522	$ 33,846,746	$ 19,257	$ 1,093,225

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, 2025

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions
Primary Government				
Governmental Activities				
General Government	$ 2,573,904	$ 688,571	$ 57,948	$ 16,920
Judicial	1,641,737	532,333	541,289	48,071
Public Safety	7,030,702	1,631,906	140,009	870,795
Public Works	4,602,691	19,393	1,986,745	13,746
Health and Welfare	457,880	--	31,254	--
Culture and Recreation	602,021	99,487	16,540	--
Housing and Development	3,735,762	15,058	--	3,312,941
Interest on Long-Term Debt	69,414	--	--	--
Total Governmental Activities	20,714,111	2,986,748	2,773,785	4,262,473
Business-Type Activities				
Airport	195,395	23,344	--	652,753
Total Business-Type Activities	195,395	23,344	--	652,753
Total Primary Government	$ 20,909,506	$ 3,010,092	$ 2,773,785	$ 4,915,226
Component Units				
Board of Health	$ 602,719	$ 149,006	$ 597,899	$ --
Development Authority	92,973	--	67,572	--
Total Component Units	$ 695,692	$ 149,006	$ 665,471	$ --
General Revenues				
Taxes				
General Property				
General Sales and Use				
Selective Sales and Use				
Business				
Penalties and Interest on Delinquent Taxes				
Interest Revenue				
Miscellaneous				
Extraordinary Item - Hurricane Damage				
Transfers				
Total General Revenues, Extraordinary Items, and Transfers				
Change in Net Position				
Net Position - Beginning, As Restated				
Net Position - Ending				

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

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Board of Health	Development Authority
$ (1,810,465)	$ --	$ (1,810,465)		
(520,044)	--	(520,044)		
(4,387,992)	--	(4,387,992)		
(2,582,807)	--	(2,582,807)		
(426,626)	--	(426,626)		
(485,994)	--	(485,994)		
(407,763)	--	(407,763)		
(69,414)	--	(69,414)		
(10,691,105)	--	(10,691,105)		
--	480,702	480,702		
--	480,702	480,702		
(10,691,105)	480,702	(10,210,403)		
			$ 144,186	$ --
			--	(25,401)
			144,186	(25,401)
7,492,818	--	7,492,818	--	--
4,848,269	--	4,848,269	--	--
47,122	--	47,122	--	--
962,500	--	962,500	--	--
72,997	--	72,997	--	--
72,368	--	72,368	--	2,002
8,062	--	8,062	--	338
(408,181)	--	(408,181)	--	--
(152,384)	152,384	--	--	--
12,943,571	152,384	13,095,955	--	2,340
2,252,466	633,086	2,885,552	144,186	(23,061)
27,649,758	3,311,436	30,961,194	(124,929)	1,116,286
$ 29,902,224	$ 3,944,522	$ 33,846,746	$ 19,257	$ 1,093,225

BERRIEN COUNTY, GEORGIA
Balance Sheet
Governmental Funds
June 30, 2025

	General	FEMA	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 4,367,675	$ --	$ 889,950	$ 8,508,068	$ 13,765,693
Receivables (Net of Allowance for Uncollectibles)	977,769	10,416,726	--	1,662,693	13,057,188
Due from Other Funds	10,382,715	--	--	33,397	10,416,112
Other Current Assets	--	--	40,796	195,610	236,406
Total Assets	$ 15,728,159	$ 10,416,726	$ 930,746	$ 10,399,768	$ 37,475,399
LIABILITIES					
Accounts Payable	2,971,255	129,487	--	14,455	3,115,197
Accrued Liabilities	98,277	--	--	10,268	108,545
Intergovernmental Payable	5,000	--	--	63,240	68,240
Due to Other Funds	23,458	10,287,239	--	97,771	10,408,468
Accrued Interest Payable	45,261	--	--	--	45,261
Unearned Revenue	--	--	861,618	--	861,618
Short-Term Notes Payable	7,000,000	--	--	--	7,000,000
Total Liabilities	10,143,251	10,416,726	861,618	185,734	21,607,329
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	451,674	9,044,698	--	84,830	9,581,202
Other Deferred Inflows					
Leases	292,468	--	--	--	292,468
Total Deferred Inflows of Resources	744,142	9,044,698	--	84,830	9,873,670
FUND BALANCES					
Nonspendable	--	--	--	786,362	786,362
Restricted	--	--	69,128	8,965,517	9,034,645
Assigned	--	--	--	379,832	379,832
Unassigned	4,840,766	(9,044,698)	--	(2,507)	(4,206,439)
Total Fund Balances	4,840,766	(9,044,698)	69,128	10,129,204	5,994,400
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 15,728,159	$ 10,416,726	$ 930,746	$ 10,399,768	
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.					16,815,284
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					9,581,202
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					141,828
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Leases					(42,750)
Certificates of Participation					(2,165,708)
Compensated Absences					(329,831)
Closure and Post-Closure Care Costs					(92,201)
Total Long-term liabilities					(2,630,490)
Net Position of Governmental Activities					$ 29,902,224

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, 2025

	General	FEMA	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 9,143,553	$ --	$ --	$ 4,103,975	$ 13,247,528
Licenses and Permits	126,193	--	--	--	126,193
Intergovernmental	2,348,240	--	4,323,485	402,714	7,074,439
Charges for Services	2,107,941	--	--	456,986	2,564,927
Fines and Forfeitures	478,456	--	--	77,978	556,434
Investment Income	23,572	--	4,161	52,255	79,988
Contributions and Donations	120	--	--	16,420	16,540
Miscellaneous	30,540	--	--	16,781	47,321
Total Revenues	14,258,615	--	4,327,646	5,127,109	23,713,370
EXPENDITURES					
Current					
General Government	2,281,810	--	--	--	2,281,810
Judicial	1,336,413	--	--	260,777	1,597,190
Public Safety	5,348,793	--	--	1,054,035	6,402,828
Public Works	3,183,202	--	--	187,026	3,370,228
Health and Welfare	445,926	--	--	--	445,926
Culture and Recreation	149,531	--	--	384,441	533,972
Housing and Development	387,710	--	3,312,941	22,435	3,723,086
Capital Outlay	--	--	1,068,215	914,051	1,982,266
Debt Service	63,631	--	--	534,833	598,464
Intergovernmental	--	--	--	738,117	738,117
Total Expenditures	13,197,016	--	4,381,156	4,095,715	21,673,887
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,061,599	--	(53,510)	1,031,394	2,039,483
OTHER FINANCING SOURCES (USES)					
Transfers In	--	--	--	637,981	637,981
Transfers Out	(637,981)	--	--	(11,350)	(649,331)
Insurance Recoveries	90,817	--	--	--	90,817
Total Other Financing Sources (Uses)	(547,164)	--	--	626,631	79,467
EXTRAORDINARY ITEMS					
Grant Revenues - Hurricane Damage	--	11,958,478	--	--	11,958,478
Insurance Recoveries - Hurricane Damage	--	--	--	179,379	179,379
Cleanup & Recovery Costs - Hurricane Damage	(555,442)	(21,003,176)	--	--	(21,558,618)
Total Extraordinary Items	(555,442)	(9,044,698)	--	179,379	(9,420,761)
Net Change in Fund Balances	(41,007)	(9,044,698)	(53,510)	1,837,404	(7,301,811)
Fund Balances - Beginning	4,881,773	--	122,638	8,291,800	13,296,211
Fund Balances - Ending	$ 4,840,766	$ (9,044,698)	$ 69,128	$ 10,129,204	$ 5,994,400

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, 2025

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*	$ (7,301,811)
Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay	1,739,747
Depreciation Expense	(1,543,505)
	196,242
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	(511,157)
Accumulated Depreciation	478,585
Capital Assets Reassigned to Enterprise Funds	(141,034)
	(173,606)
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	176,178
Charges for Services	(14,127)
Intergovernmental	8,982,357
	9,144,408
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	131,548
Certificates of Participation	333,871
	465,419
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	5,036
Landfill Closure and Post-Closure Care Costs	6,755
Prepaid Items	(89,977)
	(78,186)
Change in net position of governmental activities reported in the *Statement of Activities*	$ 2,252,466

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

BERRIEN COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
June 30, 2025

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 37,978	$ 37,978
Receivables (Net of Allowance for Uncollectibles)	104,818	104,818
Inventories	30,575	30,575
Prepaid Items	1,014	1,014
Total Current Assets	174,385	174,385
Noncurrent Assets		
Capital Assets not Being Depreciated	907,027	907,027
Capital Assets Net of Accumulated Depreciation	2,999,886	2,999,886
Total Noncurrent Assets	3,906,913	3,906,913
Total Assets	4,081,298	4,081,298
LIABILITIES		
Current Liabilities		
Accounts Payable	129,132	129,132
Due to Other Funds	7,644	7,644
Total Current Liabilities	136,776	136,776
Total Liabilities	136,776	136,776
NET POSITION		
Investment In Capital Assets	3,906,913	3,906,913
Unrestricted	37,609	37,609
Total Net Position	$ 3,944,522	$ 3,944,522

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, 2025

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	$ 23,344	$ 23,344
Total Operating Revenues	23,344	23,344
OPERATING EXPENSES		
Purchased/Contracted Services	17,387	17,387
Supplies	10,203	10,203
Depreciation	167,805	167,805
Total Operating Expenses	195,395	195,395
Operating Income (Loss)	(172,051)	(172,051)
Income (Loss) Before Contributions and Transfers	(172,051)	(172,051)
Capital Contributions	793,787	793,787
Transfers In	11,350	11,350
Changes in Net Position	633,086	633,086
Net Position - Beginning	3,311,436	3,311,436
Net Position - Ending	$ 3,944,522	$ 3,944,522

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, 2025

	Business-type Activities - Enterprise Funds	
	Airport	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 23,735	$ 23,735
Payments to Suppliers	(21,356)	(21,356)
Net Cash Provided (Used) By Operating Activities	2,379	2,379
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from Other Funds	11,350	11,350
Net Cash Provided (Used) By Noncapital Financing Activities	11,350	11,350
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(595,522)	(595,522)
Grants	599,129	599,129
Net Cash Provided (Used) By Capital and Related Financing Activities	3,607	3,607
Net Increase (Decrease) in Cash and Cash Equivalents	17,336	17,336
Cash and Cash Equivalents - Beginning of Year	20,642	20,642
Cash and Cash Equivalents - End of Year	$ 37,978	$ 37,978
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (172,051)	$ (172,051)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	167,805	167,805
(Increase) Decrease in Accounts Receivable	391	391
(Increase) Decrease in Inventories	6,361	6,361
(Increase) Decrease in Prepaid Items	(126)	(126)
Increase (Decrease) in Accounts Payable	(1)	(1)
Net Cash Provided (Used) By Operating Activities	$ 2,379	$ 2,379
NONCASH INVESTING, CAPITAL, & FINANCING ACTIVITIES		
Contributions of Capital Assets from Governmental Funds	$ 141,034	$ 141,034
Purchase of Capital Assets on Account	$ 128,989	$ 128,989

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, 2025

	Custodial Funds
ASSETS	
Cash	$ 722,100
Total Assets	$ 722,100
LIABILITIES	
Due to Others	$ 722,100
Total Liabilities	$ 722,100

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, 2025

	Custodial Funds
ADDITIONS	
Taxes for Other Governments	$ 10,254,155
Fines and Fees	837,061
Total Additions	11,091,216
DEDUCTIONS	
Taxes for Other Governments	10,254,155
Fines and Fees	837,061
Total Deductions	11,091,216
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 *FEMA Fund* accounts for the Federal Emergency Management Agency's Public Assistance grant program to provide assistance to assist the County to recover from damage caused by Hurricane Helene.

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 the 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 and disaster grants under Federal Emergency Management Agency's Public Assistance grant 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.

7. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

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

9. Fund Balance Policies

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

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

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

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

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

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

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

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of County Commissioners may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an

additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

G. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

Property taxes were levied on September 26, 2024, payable December 30, 2024, and attached as an enforceable lien on property as of January 1, 2024. The billings are considered past due after December 30, 2024, 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 leave benefits. 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.

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended June 30, 2025, the County did not adopt annual budgets for the FEMA and Probate Technology special revenue funds.

B. Excess of Expenditures Over Appropriations

Excess of expenditures over appropriations at the department level (the legal level of control) is presented below:

	Budget	Actual	Excess
General Fund			
Board of Commissioners	$ 215,215	$ 217,279	$ (2,064)
Elections	180,884	183,812	(2,928)
General Government Buildings and Plant	729,914	738,608	(8,694)
Superior Court	136,109	225,648	(89,539)
Jail	1,576,727	1,584,785	(8,058)
Fire Fighting	--	2,275	(2,275)
Emergency Management	35,530	40,326	(4,796)
Highways and Streets	2,943,821	3,003,701	(59,880)
Maintenance and Shop	178,558	179,501	(943)
Board of Education	250,000	371,145	(121,145)
Planning and Zoning	111,495	112,671	(1,176)
Chamber of Commerce	3,000	3,455	(455)
Extraordinary Item - Hurricane Damage	--	555,442	(555,442)
ARPA Special Revenue Fund	1,500,000	4,381,156	(2,881,156)
Solid Waste Special Revenue Fund	84,500	102,787	(18,287)
Fire Special Revenue Fund			
Alapaha	208,575	215,774	(7,199)
Ray City	55,531	59,144	(3,613)
Enigma	21,694	56,031	(34,337)
New Lois	31,234	36,543	(5,309)
Recreation Special Revenue Fund	392,286	395,912	(3,626)
Sheriff's Drug Special Revenue Fund	1,500	20,967	(19,467)

C. Deficit Fund Equity

The following funds had deficit fund equity at June 30, 2025:

FEMA Special Revenue Fund	$ 9,044,698
Recreation Special Revenue Fund	$ 2,507

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, 2025, $5,035,232 of the County's bank balance was uninsured and uncollateralized..

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	FEMA	Nonmajor Governmental Funds	Airport	Total
Taxes	$ 660,047	$ --	$ --	$ --	$ 660,047
Accounts	380,391	--	107,985	--	488,376
Intergovernmental	214,403	10,416,726	532,662	104,818	11,268,609
Notes Receivable	--	--	1,022,046	--	1,022,046
Leases	292,468	--	--	--	292,468
Gross Receivables	1,547,309	10,416,726	1,662,693	104,818	13,731,546
Less: Allowance for Uncollectibles	(569,540)	--	--	--	(569,540)
	$ 977,769	$ 10,416,726	$ 1,662,693	$ 104,818	$ 13,162,006

C. Capital Assets

Capital asset activity for the year ended June 30, 2025, 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	100,932	99,830	(121,562)	79,200
Total Capital Assets Not Being Depreciated	657,604	99,830	(121,562)	635,872
Capital Assets Being Depreciated				
Buildings	15,539,818	34,549	(69,391)	15,504,976
Infrastructure	7,918,491	--	(19,636)	7,898,855
Improvements Other Than Buildings	1,147,496	--	--	1,147,496
Machinery and Equipment	7,631,226	1,605,368	(132,400)	9,104,194
Total Capital Assets Being Depreciated	32,237,031	1,639,917	(221,427)	33,655,521
Less Accumulated Depreciation For				
Buildings	(7,524,635)	(420,373)	37,272	(7,907,736)
Infrastructure	(3,211,587)	(129,871)	164	(3,341,294)
Improvements Other Than Buildings	(995,241)	(16,394)	--	(1,011,635)
Machinery and Equipment	(4,582,155)	(809,597)	131,947	(5,259,805)
Total Accumulated Depreciation	(16,313,618)	(1,376,235)	169,383	(17,520,470)
Total Capital Assets Being Depreciated, Net	15,923,413	263,682	(52,044)	16,135,051
Lease Assets Being Amortized				
Machinery and Equipment	913,692	--	(309,366)	604,326
Total Lease Assets Being Amortized	913,692	--	(309,366)	604,326
Less Accumulated Amortization For				
Machinery and Equipment	(702,061)	(167,270)	309,366	(559,965)
Total Accumulated Amortization	(702,061)	(167,270)	309,366	(559,965)
Total Lease Assets Being Amortized, Net	211,631	(167,270)	--	44,361
Governmental Activities Capital Assets, Net	$ 16,792,648	$ 196,242	$ (173,606)	$ 16,815,284

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets Not Being Depreciated				
Land	$ 907,027	$ --	$ --	$ 907,027
Construction in Progress	103,456	686,709	(790,165)	--
Total Capital Assets Not Being Depreciated	1,010,483	686,709	(790,165)	907,027
Capital Assets Being Depreciated				
Buildings and System	3,985,642	931,362	--	4,917,004
Total Capital Assets Being Depreciated	3,985,642	931,362	--	4,917,004
Less Accumulated Depreciation For				
Buildings and System	(1,749,149)	(167,969)	--	(1,917,118)
Total Accumulated Depreciation	(1,749,149)	(167,969)	--	(1,917,118)
Total Capital Assets Being Depreciated, Net	2,236,493	763,393	--	2,999,886
Business-Type Activities Capital Assets, Net	$ 3,246,976	$ 1,450,102	$ (790,165)	$ 3,906,913

Governmental Funds transferred capital assets of $141,034 to the Airport Fund with a historical cost of $141,198 and accumulated depreciation of $164.

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

Governmental Activities	
General Government	$ 218,660
Judicial	39,173
Public Safety	704,388
Public Works	471,412
Health and Welfare	11,954
Culture and Recreation	95,611
Housing and Development	2,307
Total Depreciation Expense	$ 1,543,505
Business-Type Activities	
Airport	$ 167,805
Total Depreciation Expense	$ 167,805

D. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of June 30, 2025 was as follows:

Due From / To Other funds

Receivable Fund	Payable Fund	Amount
General Fund	FEMA Special Revenue Fund	$ 10,287,239
General Fund	Nonmajor Governmental Funds	$ 95,476
Nonmajor Governmental Funds	General Fund	23,458
Nonmajor Governmental Funds	Nonmajor Governmental Funds	2,295
Nonmajor Governmental Funds	Airport Enterprise Fund	7,644
		$ 10,416,112

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 FEMA Fund owes the General Fund $10,287,239 for debris removal costs because of damage caused by Hurricane Helene. The Airport Fund owes a Nonmajor Governmental Fund $7,644 for prior project costs subsequently funded by grant proceeds. A Nonmajor Governmental Fund owes $2,115 for reimbursements deposited in the fund in error.

The composition of interfund transfers for the year ended June 30, 2025 was as follows:

Interfund Transfers

Transfer In	Transfer Out	Amount
Nonmajor Governmental Funds	General Fund	$ 637,981
Airport Enterprise Fund	Nonmajor Governmental Funds	11,350
		$ 649,331

The General Fund transferred $385,170 to a Nonmajor Governmental Fund to finance E-911 expenditures. The General Fund transferred $252,811 to a Nonmajor Governmental Fund to finance recreation expenditures. A Nonmajor Governmental Fund transferred $11,350 in special purpose local option sales tax proceeds to the Airport Fund to finance project costs.

E. Short-Term Debt

The County borrowed $9,594,397 to finance operations and debris removal and other costs because of damage caused by Hurricane Helene. Short-term liability activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities				
Notes Payable - TAN - 11/4/2024	$ --	$ 594,407	$ (594,407)	$ --
Notes Payable - TAN - 5/16/2025	--	8,999,990	(1,999,990)	7,000,000
	$ --	$ 9,594,397	$ (2,594,397)	$ 7,000,000

F. 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, 2025 were as follows:

Year Ending June 30	Governmental Activities		
	Principal	Interest	Total
2026	$ 21,099	$ 1,120	$ 22,219
2027	21,651	567	22,218
Total	$ 42,750	$ 1,687	$ 44,437

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 $31,181.

G. Long-Term Debt

Certificates of Participation

On July 7, 2016, the County issued $4,916,625 in ACCG Series 2016 certificates of participation with interest at 2.634%. The proceeds were used to refund $4,770,000 of outstanding ACCG Series 2006 certificates of participation which had interest rates ranging from 4% to 4.35%. The 2006 Series certificates were used to finance the acquisition, construction, and equipping of the County courthouse annex building. The County refunded the 2006 Series certificates to reduce its total debt service payments over 15 years by $625,519 and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) of $426,024. Annual debt service requirements to maturity for the certificates of participation as of June 30, 2025, were as follows:

Year Ending	Governmental Activities		
June 30	Principal	Interest	Total
2026	$ 342,773	$ 52,926	$ 395,699
2027	351,911	43,788	395,699
2028	361,293	34,406	395,699
2029	370,925	24,774	395,699
2030	380,814	14,885	395,699
2031 - 2035	357,992	4,732	362,724
Total	$ 2,165,708	$ 175,511	$ 2,341,219

H. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences (Net)	$ 334,867	$ --	$ (5,036)	$ 329,831	$ --
Leases	174,298	--	(131,548)	42,750	21,099
Certificates of Participation	2,499,579	--	(333,871)	2,165,708	342,772
Closure and Post-Closure Care Costs	98,956	--	(6,755)	92,201	18,000
	$ 3,107,700	$ --	$ (477,210)	$ 2,630,490	$ 381,871

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

I. Unavailable Revenue

Unavailable revenue reported in the governmental funds balance sheet as of June 30, 2025 was as follows:

Property Taxes	$ 358,573
Ambulance Fees	23,200
Intergovernmental	9,119,237
Fines	80,192
	$ 9,581,202

J. 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, 2025, the County elected to contribute $130,618 to the plan.

K. Landfill Post-Closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfills when closed and perform certain maintenance and monitoring functions at the landfill site for five years after closure. The landfill has been closed and EPD has required monitoring to continue beyond the original five-year period. The County's estimated liability for post-closure care costs at June 30, 2025, was $92,201. Actual costs may be higher due to inflation or deflation, revisions to laws or regulations, or changes in technology.

L. Net Position

The classifications of restricted net position reported in the statement of net position as of June 30, 2025 were as follows:

	Governmental Activities
Government Services	$ 69,128
Judicial	671,521
Public Safety	1,769,388
Public Works	236,011
Transportation Projects	2,680,948
Health and Welfare	65,114
Housing and Development	1,110,666
Capital Outlay	3,123,008
Debt Service	95,223
	$ 9,821,007

M. Fund Balances

The classifications of fund balances reported in the governmental funds as of June 30, 2025 were as follows:

	General	FEMA	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable					
Notes Receivable	$ --	$ --	$ --	$ 786,362	$ 786,362
	--	--	--	786,362	786,362
Restricted					
Government Services	--	--	69,128	--	69,128
Judicial	--	--	--	671,521	671,521
Public Safety	--	--	--	1,769,388	1,769,388
Public Works	--	--	--	236,011	236,011
Transportation Projects	--	--	--	2,680,948	2,680,948
Health and Welfare	--	--	--	65,114	65,114
Housing and Development	--	--	--	324,304	324,304
Capital Outlay	--	--	--	3,123,008	3,123,008
Debt Service	--	--	--	95,223	95,223
	--	--	69,128	8,965,517	9,034,645
Assigned					
Public Safety	--	--	--	379,812	379,812
Capital Outlay	--	--	--	20	20
	--	--	--	379,832	379,832
Unassigned, Reported In					
General Fund	4,840,766	--	--	--	4,840,766
Special Revenue Funds	--	(9,044,698)	--	(2,507)	(9,047,205)
	4,840,766	(9,044,698)	--	(2,507)	(4,206,439)
Total Fund Balances	$ 4,840,766	$ (9,044,698)	$ 69,128	$ 10,129,204	$ 5,994,400

N. 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 $34,067,057.

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.

O. 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, could be significant to the County's financial statements.

P. 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, 2025, the County paid $13,771 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.

Q. Extraordinary Item

The County suffered significant damage due to the catastrophic, non-recurring impact of Hurricane Helene, which hit the region on September 24, 2024. The County incurred significant expenses for debris removal, emergency protective measures, and the restoration of disaster-damaged facilities in the amount of $21,558,616. The County received $21,003,176 in grants from the Federal Emergency Management Agency's (FEMA) Public Assistance (PA) grant program, recognized impairment losses of $32,118 on facilities, and received insurance recoveries of $179,379.

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, 2025

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Taxes	$ 9,450,681	$ 9,592,281	$ 9,143,553	$ (448,728)
Licenses and Permits	158,350	158,350	126,193	(32,157)
Intergovernmental	300,677	474,869	2,348,240	1,873,371
Charges for Services	2,041,913	2,041,913	2,107,941	66,028
Fines and Forfeitures	649,603	649,603	478,456	(171,147)
Interest Revenue	7,400	7,400	23,572	16,172
Contributions and Donations	--	--	120	120
Miscellaneous	44,300	46,800	30,540	(16,260)
Total Revenues	12,652,924	12,971,216	14,258,615	1,287,399
EXPENDITURES				
Board of Commissioners	215,215	215,215	217,279	(2,064)
Administration	796,133	717,333	623,421	93,912
Elections	180,884	180,884	183,812	(2,928)
Tax Commissioner	357,875	357,875	351,820	6,055
Tax Assessor	235,398	235,398	230,501	4,897
General Government Buildings and Plant	496,307	729,914	738,608	(8,694)
Superior Court	136,109	136,109	225,648	(89,539)
Clerk of Superior Court	347,633	347,633	341,650	5,983
District Attorney	39,993	39,993	39,114	879
Magistrate Court	260,960	260,960	239,916	21,044
Probate Court	196,442	196,442	181,016	15,426
Public Defender	107,165	107,165	97,506	9,659
VAP	223,374	223,374	211,563	11,811
Sheriff	2,251,582	2,405,678	2,338,328	67,350
Jail	1,625,727	1,576,727	1,584,785	(8,058)
Fire Fighting	--	--	2,275	(2,275)
Emergency Medical Service	1,369,760	2,213,556	1,298,484	915,072
Coroner/Medical Examiner	33,796	33,796	32,516	1,280
Animal Control	77,098	52,462	52,079	383
Emergency Management	35,530	35,530	40,326	(4,796)
Highways and Streets	2,730,844	2,943,821	3,003,701	(59,880)
Maintenance and Shop	195,902	178,558	179,501	(943)
DFACS	18,500	18,500	4,656	13,844
Transit Vans	30,000	30,000	--	30,000
Board of Education	250,000	250,000	371,145	(121,145)
Other Health and Welfare	76,500	76,500	70,125	6,375
Senior Citizens Center	65,289	65,289	61,154	4,135
Library	89,000	89,000	88,377	623
Extension Service	109,906	96,369	95,694	675
Planning and Zoning	126,655	111,495	112,671	(1,176)
Chamber of Commerce	--	3,000	3,455	(455)
Economic Development	179,366	176,366	175,890	476
Total Expenditures	12,858,943	14,104,942	13,197,016	907,926
Excess (Deficiency) of Revenues Over (Under) Expenditures	(206,019)	(1,133,726)	1,061,599	2,195,325

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
OTHER FINANCING SOURCES (USES)				
Transfers In				
ARPA Special Revenue Fund	--	836,297	--	(836,297)
Transfers Out				
E-911 Special Revenue Fund	(385,170)	(385,170)	(385,170)	--
Recreation Special Revenue Fund	(252,811)	(252,811)	(252,811)	--
Airport Enterprise Fund	(8,300)	(8,300)	--	8,300
Insurance Recoveries	--	91,410	90,817	(593)
Total Other Financing Sources (Uses)	(646,281)	281,426	(547,164)	(828,590)
EXTRAORDINARY ITEMS				
Extraordinary Item - Hurricane Damage	--	--	(555,442)	(555,442)
Total Extraordinary Items	--	--	(555,442)	(555,442)
Net Change in Fund Balances	(852,300)	(852,300)	(41,007)	811,293
Fund Balances - Beginning	4,881,773	4,881,773	4,881,773	--
Fund Balances - Ending	$ 4,029,473	$ 4,029,473	$ 4,840,766	$ 811,293

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2025

Notes to Schedule

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The presentation of expenditures reported in the General Fund *Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* differs from the *Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds* due to the functional classification of certain expenditures. The following schedule presents a reconciliation of those amounts.

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
Board of Commissioners	$ 217,279	$ --	$ 217,279
Administration	623,421	(63,631)	559,790
Elections	183,812	--	183,812
Tax Commissioner	351,820	--	351,820
Tax Assessor	230,501	--	230,501
General Government Buildings and Plant	738,608	--	738,608
	2,345,441	(63,631)	2,281,810
Judicial	1,336,413	--	1,336,413
Public Safety	5,348,793	--	5,348,793
Public Works	3,183,202	--	3,183,202
Health and Welfare	445,926	--	445,926
Culture and Recreation	149,531	--	149,531
Housing and Development	387,710	--	387,710
Debt Service	--	63,631	63,631
Total Expenditures	13,197,016	--	13,197,016
OTHER FINANCING SOURCES (USES)			
Transfers Out	637,981	--	637,981
Total	$ 13,834,997	$ --	$ 13,834,997

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, 2025

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
REVENUES				
Intergovernmental	1,500,000	1,500,000	4,323,485	2,823,485
Interest Revenue	--	--	4,161	4,161
Total Revenues	1,500,000	1,500,000	4,327,646	2,827,646
EXPENDITURES				
Current				
General Government	1,400,000	1,400,000	--	1,400,000
Housing and Development	--	--	3,312,941	(3,312,941)
Capital Outlay	100,000	100,000	1,068,215	(968,215)
Total Expenditures	1,500,000	1,500,000	4,381,156	(2,881,156)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	(53,510)	(53,510)
OTHER FINANCING SOURCES (USES)				
Transfers Out				
General Fund	--	(836,297)	--	--
Total Other Financing Sources (Uses)	--	(836,297)	--	--
Net Change in Fund Balances	--	(836,297)	(53,510)	(53,510)
Fund Balances - Beginning	122,638	122,638	122,638	--
Fund Balances - Ending	$ 122,638	$ (713,659)	$ 69,128	$ (53,510)

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, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 4,367,675	$ 4,759,806
Receivables (Net of Allowance for Uncollectibles)		
Taxes	394,782	209,241
Accounts	76,116	116,205
Intergovernmental	214,403	302,102
Leases	292,468	312,198
Due from Other Funds		
E-911 Special Revenue Fund	7,246	--
FEMA Special Revenue Fund	10,287,239	--
Fire Special Revenue Fund	70,362	--
Recreation Special Revenue Fund	17,868	--
Drug Abuse Treatment & Education Special Revenue Fund	--	72,136
Total Assets	$ 15,728,159	$ 5,771,688
LIABILITIES		
Accounts Payable	2,971,255	212,494
Accrued Liabilities	98,277	56,432
Intergovernmental Payable	5,000	--
Due to Other Funds		
Opioid Special Revenue Fund	23,458	41,657
E-911 Special Revenue Fund	--	1,717
Fire Special Revenue Fund	--	12,821
Recreation Special Revenue Fund	--	716
Accrued Interest Payable	45,261	--
Short-Term Notes Payable	7,000,000	--
Total Liabilities	10,143,251	325,837
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	358,573	182,395
Ambulance Fees	23,200	37,327
Intergovernmental	69,901	32,158
Other Deferred Inflows		
Leases	292,468	312,198
Total Deferred Inflows of Resources	744,142	564,078
FUND BALANCES		
Unassigned	4,840,766	4,881,773
Total Fund Balances	4,840,766	4,881,773
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 15,728,159	$ 5,771,688

BERRIEN COUNTY, GEORGIA
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Taxes	$ 9,143,553	$ 8,423,046
Licenses and Permits	126,193	186,112
Intergovernmental	2,348,240	3,139,460
Charges for Services	2,107,941	2,047,486
Fines and Forfeitures	478,456	638,380
Interest Revenue	23,572	19,540
Contributions and Donations	120	163
Miscellaneous	30,540	102,479
Total Revenues	14,258,615	14,556,666
EXPENDITURES		
Current		
General Government	2,281,810	2,139,055
Judicial	1,336,413	1,293,701
Public Safety	5,348,793	5,176,541
Public Works	3,183,202	3,783,410
Health and Welfare	445,926	438,677
Culture and Recreation	149,531	147,092
Housing and Development	387,710	387,280
Debt Service	63,631	--
Total Expenditures	13,197,016	13,365,756
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,061,599	1,190,910
OTHER FINANCING SOURCES (USES)		
Transfers Out		
E-911 Special Revenue Fund	(385,170)	(319,169)
Opioid Special Revenue Fund	--	(2,330)
Recreation Special Revenue Fund	(252,811)	(258,707)
Airport Enterprise Fund	--	(17,000)
Proceeds of Capital Asset Dispositions	--	22,334
Insurance Recoveries	90,817	16,448
Total Other Financing Sources (Uses)	(547,164)	(558,424)
EXTRAORDINARY ITEMS		
Cleanup & Recovery Costs - Hurricane Damage	(555,442)	--
Total Extraordinary Items	(555,442)	--
Net Change in Fund Balances	(41,007)	632,486
Fund Balances - Beginning	4,881,773	4,249,287
Fund Balances - Ending	$ 4,840,766	$ 4,881,773

BERRIEN COUNTY, GEORGIA
FEMA Special Revenue Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Receivables		
Intergovernmental	$ 10,416,726	$ --
Total Assets	$ 10,416,726	$ --
LIABILITIES		
Accounts Payable	$ 129,487	$ --
Due to Other Funds		
General Fund	10,287,239	--
Total Liabilities	10,416,726	--
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	9,044,698	--
Total Deferred Inflows of Resources	9,044,698	--
FUND BALANCES		
Unassigned	(9,044,698)	--
Total Fund Balances	(9,044,698)	--
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 10,416,726	$ --

BERRIEN COUNTY, GEORGIA
FEMA Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
EXTRAORDINARY ITEMS		
Grant Revenues - Hurricane Damage	$ 11,958,478	$ --
Cleanup & Recovery Costs - Hurricane Damage	(21,003,176)	--
Total Extraordinary Items	(9,044,698)	--
Net Change in Fund Balances	(9,044,698)	--
Fund Balances - Beginning	--	--
Fund Balances - Ending	$ (9,044,698)	$ --

BERRIEN COUNTY, GEORGIA
ARPA Special Revenue Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 889,950	$ 1,760,211
Receivables		
Intergovernmental	--	5,372,739
Other Current Assets	40,796	168,000
Total Assets	$ 930,746	$ 7,300,950
LIABILITIES		
Accounts Payable	$ --	$ 5,306,150
Unearned Revenue	861,618	1,802,629
Total Liabilities	861,618	7,108,779
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	--	69,533
Total Deferred Inflows of Resources	--	69,533
FUND BALANCES		
Restricted	69,128	122,638
Total Fund Balances	69,128	122,638
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 930,746	$ 7,300,950

BERRIEN COUNTY, GEORGIA
ARPA Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Intergovernmental	$ 4,323,485	$ 11,327,087
Interest Revenue	4,161	11,288
Total Revenues	4,327,646	11,338,375
EXPENDITURES		
Current		
Housing and Development	3,312,941	10,290,529
Capital Outlay	1,068,215	938,090
Total Expenditures	4,381,156	11,228,619
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,510)	109,756
Net Change in Fund Balances	(53,510)	109,756
Fund Balances - Beginning	122,638	12,882
Fund Balances - Ending	$ 69,128	$ 122,638

Nonmajor Governmental Funds

BERRIEN COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	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	$ 41,657	$ 223,103	$ 2,489,331	$ 236,161	$ 143,184	$ 1,824,526	$ 18,930	$ 26,573	$ 535,725	$ 19,631
Receivables	80,191	27,794	193,732	--	--	--	--	--	118,661	--
Due from Other Funds	23,458	--	--	--	--	--	--	--	--	--
Other Current Assets	--	--	--	--	--	--	--	--	--	--
Total Assets	$ 145,306	$ 250,897	$ 2,683,063	$ 236,161	$ 143,184	$ 1,824,526	$ 18,930	$ 26,573	$ 654,386	$ 19,631
LIABILITIES										
Accounts Payable	$ --	$ 84	$ --	$ 150	$ --	$ 10,594	$ 995	$ --	$ 250	$ --
Accrued Liabilities	--	6,939	--	--	--	755	2,574	--	--	--
Intergovernmental Payable	--	--	--	--	--	--	--	--	--	--
Due to Other Funds	--	7,246	2,115	--	--	70,362	17,868	--	--	--
Total Liabilities	--	14,269	2,115	150	--	81,711	21,437	--	250	--
DEFERRED INFLOWS OF RESOURCES										
Unavailable Revenue										
Intergovernmental	--	--	--	--	--	--	--	--	4,638	--
Fines	80,192	--	--	--	--	--	--	--	--	--
Total Deferred Inflows Of Resources	80,192	--	--	--	--	--	--	--	4,638	--
FUND BALANCES										
Nonspendable	--	--	--	--	--	--	--	--	--	--
Restricted	65,114	--	2,680,948	236,011	--	1,742,815	--	26,573	649,498	19,631
Assigned	--	236,628	--	--	143,184	--	--	--	--	--
Unassigned	--	--	--	--	--	--	(2,507)	--	--	--
Total Fund Balances	65,114	236,628	2,680,948	236,011	143,184	1,742,815	(2,507)	26,573	649,498	19,631
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 145,306	$ 250,897	$ 2,683,063	$ 236,161	$ 143,184	$ 1,824,526	$ 18,930	$ 26,573	$ 654,386	$ 19,631

BERRIEN COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	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	$ 2,392	$ 88,620	$ 5,649,833	$ 1,388,435	$ 1,440,687	$ --	$ 20	$ 2,829,142	$ 29,093	$ 8,508,068
Receivables	--	1,022,046	1,442,424	--	154,319	--	--	154,319	65,950	1,662,693
Due from Other Funds	--	--	23,458	9,759	--	--	--	9,759	180	33,397
Other Current Assets	--	--	--	195,610	--	--	--	195,610	--	195,610
Total Assets	$ 2,392	$ 1,110,666	$ 7,115,715	$ 1,593,804	$ 1,595,006	$ --	$ 20	$ 3,188,830	$ 95,223	$ 10,399,768
LIABILITIES										
Accounts Payable	$ --	$ --	$ 12,073	$ 2,382	$ --	$ --	$ --	$ 2,382	$ --	$ 14,455
Accrued Liabilities	--	--	10,268	--	--	--	--	--	--	10,268
Intergovernmental Payable	--	--	--	--	63,240	--	--	63,240	--	63,240
Due to Other Funds	--	--	97,591	--	180	--	--	180	--	97,771
Total Liabilities	--	--	119,932	2,382	63,420	--	--	65,802	--	185,734
DEFERRED INFLOWS OF RESOURCES										
Unavailable Revenue										
Intergovernmental	--	--	4,638	--	--	--	--	--	--	4,638
Fines	--	--	80,192	--	--	--	--	--	--	80,192
Total Deferred Inflows Of Resources	--	--	84,830	--	--	--	--	--	--	84,830
FUND BALANCES										
Nonspendable	--	786,362	786,362	--	--	--	--	--	--	786,362
Restricted	2,392	324,304	5,747,286	1,591,422	1,531,586	--	--	3,123,008	95,223	8,965,517
Assigned	--	--	379,812	--	--	--	20	20	--	379,832
Unassigned	--	--	(2,507)	--	--	--	--	--	--	(2,507)
Total Fund Balances	2,392	1,110,666	6,910,953	1,591,422	1,531,586	--	20	3,123,028	95,223	10,129,204
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 2,392	$ 1,110,666	$ 7,115,715	$ 1,593,804	$ 1,595,006	$ --	$ 20	$ 3,188,830	$ 95,223	$ 10,399,768

BERRIEN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds									
	Opioid	E-911	TSPLOST Discretionary	Solid Waste	Jail	Fire	Recreation	Sheriff's Drug	Drug Abuse Treatment & Education	Mental Health
REVENUES										
Taxes	$ --	$ 232	$ 1,134,426	$ --	$ --	$ 771,776	$ --	$ --	$ --	$ --
Intergovernmental	--	--	--	52,626	--	--	--	--	333,988	--
Charges for Services	--	334,661	--	2,000	21,591	--	97,554	--	--	--
Fines and Forfeitures	15,289	--	--	--	27,024	--	--	26,957	8,708	--
Interest Revenue	--	152	4,974	538	358	2,569	28	--	--	--
Contributions and Donations	--	--	--	--	--	--	16,420	--	--	--
Miscellaneous	--	80	--	5,000	--	1,412	1,933	5,500	2,856	--
Total Revenues	15,289	335,125	1,139,400	60,164	48,973	775,757	115,935	32,457	345,552	--
EXPENDITURES										
Current										
Judicial	--	--	--	--	--	--	--	--	260,411	--
Public Safety	--	714,401	--	--	35,725	278,283	--	20,967	4,659	--
Public Works	--	--	--	102,787	--	--	--	--	--	--
Culture and Recreation	--	--	--	--	--	--	384,441	--	--	--
Housing and Development	--	--	--	--	--	22,435	--	--	--	--
Capital Outlay	--	6,474	312,398	--	--	472,033	11,471	--	--	--
Debt Service	--	--	--	--	--	--	--	--	--	--
Intergovernmental	--	--	--	--	--	--	--	--	--	--
Total Expenditures	--	720,875	312,398	102,787	35,725	772,751	395,912	20,967	265,070	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,289	(385,750)	827,002	(42,623)	13,248	3,006	(279,977)	11,490	80,482	--
OTHER FINANCING SOURCES (USES)										
Transfers In	--	385,170	--	--	--	--	252,811	--	--	--
Transfers Out	--	--	--	--	--	--	--	--	--	--
Total Other Financing Sources (Uses)	--	385,170	--	--	--	--	252,811	--	--	--
EXTRAORDINARY ITEMS										
Insurance Recoveries - Hurricane Damage	--	32,880	--	--	--	146,499	--	--	--	--
Total Extraordinary Items	--	32,880	--	--	--	146,499	--	--	--	--
Net Change in Fund Balances	15,289	32,300	827,002	(42,623)	13,248	149,505	(27,166)	11,490	80,482	--
Fund Balances - Beginning	49,825	204,328	1,853,946	278,634	129,936	1,593,310	24,659	15,083	569,016	19,631
Fund Balances - Ending	$ 65,114	$ 236,628	$ 2,680,948	$ 236,011	$ 143,184	$ 1,742,815	$ (2,507)	$ 26,573	$ 649,498	$ 19,631

BERRIEN COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
June 30, 2025

	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	$ --	$ --	$ 1,906,434	$ --	$ 1,801,843	$ --	$ --	$ 1,801,843	$ 395,698	$ 4,103,975
Intergovernmental	--	--	386,614	--	--	16,100	--	16,100	--	402,714
Charges for Services	1,180	--	456,986	--	--	--	--	--	--	456,986
Fines and Forfeitures	--	--	77,978	--	--	--	--	--	--	77,978
Interest Revenue	--	36,016	44,635	4,811	2,725	--	--	7,536	84	52,255
Contributions and Donations	--	--	16,420	--	--	--	--	--	--	16,420
Miscellaneous	--	--	16,781	--	--	--	--	--	--	16,781
Total Revenues	1,180	36,016	2,905,848	4,811	1,804,568	16,100	--	1,825,479	395,782	5,127,109
EXPENDITURES										
Current										
Judicial	366	--	260,777	--	--	--	--	--	--	260,777
Public Safety	--	--	1,054,035	--	--	--	--	--	--	1,054,035
Public Works	--	--	102,787	84,239	--	--	--	84,239	--	187,026
Culture and Recreation	--	--	384,441	--	--	--	--	--	--	384,441
Housing and Development	--	--	22,435	--	--	--	--	--	--	22,435
Capital Outlay	--	--	802,376	67,526	34,549	9,600	--	111,675	--	914,051
Debt Service	--	--	--	139,135	--	--	--	139,135	395,698	534,833
Intergovernmental	--	--	--	--	738,117	--	--	738,117	--	738,117
Total Expenditures	366	--	2,626,851	290,900	772,666	9,600	--	1,073,166	395,698	4,095,715
Excess (Deficiency) of Revenues Over (Under) Expenditures	814	36,016	278,997	(286,089)	1,031,902	6,500	--	752,313	84	1,031,394
OTHER FINANCING SOURCES (USES)										
Transfers In	--	--	637,981	--	--	--	--	--	--	637,981
Transfers Out	--	--	--	(11,350)	--	--	--	(11,350)	--	(11,350)
Total Other Financing Sources (Uses)	--	--	637,981	(11,350)	--	--	--	(11,350)	--	626,631
EXTRAORDINARY ITEMS										
Insurance Recoveries - Hurricane Damage	--	--	179,379	--	--	--	--	--	--	179,379
Total Extraordinary Items	--	--	179,379	--	--	--	--	--	--	179,379
Net Change in Fund Balances	814	36,016	1,096,357	(297,439)	1,031,902	6,500	--	740,963	84	1,837,404
Fund Balances - Beginning	1,578	1,074,650	5,814,596	1,888,861	499,684	(6,500)	20	2,382,065	95,139	8,291,800
Fund Balances - Ending	$ 2,392	$ 1,110,666	$ 6,910,953	$ 1,591,422	$ 1,531,586	$ --	$ 20	$ 3,123,028	$ 95,223	$ 10,129,204

BERRIEN COUNTY, GEORGIA
Opioid Special Revenue Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 41,657	$ --
Receivables		
Accounts	80,191	88,360
Due from Other Funds		
General Fund	23,458	41,657
Total Assets	$ 145,306	$ 130,017
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Fines	$ 80,192	$ 80,192
Total Deferred Inflows of Resources	80,192	80,192
FUND BALANCES		
Restricted	65,114	49,825
Total Fund Balances	65,114	49,825
Total Deferred Inflows of Resources and Fund Balances	$ 145,306	$ 130,017

BERRIEN COUNTY, GEORGIA
Opioid Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Fines and Forfeitures	$ 15,289	$ 47,495
Total Revenues	15,289	47,495
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,289	47,495
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	2,330
Total Other Financing Sources (Uses)	--	2,330
Net Change in Fund Balances	15,289	49,825
Fund Balances - Beginning	49,825	--
Fund Balances - Ending	$ 65,114	$ 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, 2025

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 80,192	$ 15,289	$ (64,903)
Total Revenues	80,192	15,289	(64,903)
EXPENDITURES			
Current			
Health and Welfare	80,192	--	80,192
Total Expenditures	80,192	--	80,192
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	15,289	15,289
Net Change in Fund Balances	--	15,289	15,289
Fund Balances - Beginning	49,825	49,825	--
Fund Balances - Ending	$ 49,825	$ 65,114	$ 15,289

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 223,103	$ 177,384
Receivables		
Accounts	27,794	28,571
Due from Other Funds		
General Fund	--	1,717
Total Assets	$ 250,897	$ 207,672
LIABILITIES		
Accounts Payable	$ 84	$ 62
Accrued Liabilities	6,939	3,282
Due to Other Funds		
General Fund	7,246	--
Total Liabilities	14,269	3,344
FUND BALANCES		
Assigned	236,628	204,328
Total Fund Balances	236,628	204,328
Total Liabilities and Fund Balances	$ 250,897	$ 207,672

BERRIEN COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Taxes	$ 232	$ 257
Charges for Services	334,661	337,909
Interest Revenue	152	139
Miscellaneous	80	225
Total Revenues	335,125	338,530
EXPENDITURES		
Current		
Public Safety	714,401	650,946
Capital Outlay	6,474	6,750
Total Expenditures	720,875	657,696
Excess (Deficiency) of Revenues Over (Under) Expenditures	(385,750)	(319,166)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	$ 385,170	$ 319,169
Total Other Financing Sources (Uses)	385,170	319,169
EXTRAORDINARY ITEMS		
Insurance Recoveries - Hurricane Damage	$ 32,880	$ --
Total Extraordinary Items	32,880	--
Net Change in Fund Balances	32,300	3
Fund Balances - Beginning	204,328	204,325
Fund Balances - Ending	$ 236,628	$ 204,328

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, 2025

	Budget	Actual	Variance
REVENUES			
Taxes	$ 313	$ 232	$ (81)
Charges for Services	337,447	334,661	(2,786)
Interest Revenue	75	152	77
Miscellaneous	--	80	80
Total Revenues	337,835	335,125	(2,710)
EXPENDITURES			
Current			
Public Safety	721,505	714,401	7,104
Capital Outlay	1,500	6,474	(4,974)
Total Expenditures	723,005	720,875	2,130
Excess (Deficiency) of Revenues Over (Under) Expenditures	(385,170)	(385,750)	(580)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	385,170	385,170	--
Total Other Financing Sources (Uses)	385,170	385,170	--
EXTRAORDINARY ITEMS			
Insurance Recoveries - Hurricane Damage	--	32,880	32,880
Total Extraordinary Items	--	32,880	32,880
Net Change in Fund Balances	--	32,300	32,300
Fund Balances - Beginning	204,328	204,328	--
Fund Balances - Ending	$ 204,328	$ 236,628	$ 32,300

BERRIEN COUNTY, GEORGIA
TSPLOST Discretionary Special Revenue Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 2,489,331	$ 1,730,904
Receivables		
Intergovernmental	193,732	178,943
Total Assets	$ 2,683,063	$ 1,909,847
LIABILITIES		
Accounts Payable	$ --	$ 55,901
Due to Other Funds		
SPLOST 5 Capital Projects Fund	2,115	--
Total Liabilities	2,115	55,901
FUND BALANCES		
Restricted	2,680,948	1,853,946
Total Fund Balances	2,680,948	1,853,946
Total Liabilities and Fund Balances	$ 2,683,063	$ 1,909,847

BERRIEN COUNTY, GEORGIA
TSPLOST Discretionary Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Taxes	$ 1,134,426	$ 1,047,304
Interest Revenue	4,974	6,092
Total Revenues	1,139,400	1,053,396
EXPENDITURES		
Current		
Public Works	--	24,030
Capital Outlay	312,398	1,713,008
Total Expenditures	312,398	1,737,038
Excess (Deficiency) of Revenues Over (Under) Expenditures	827,002	(683,642)
Net Change in Fund Balances	827,002	(683,642)
Fund Balances - Beginning	1,853,946	2,537,588
Fund Balances - Ending	$ 2,680,948	$ 1,853,946

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, 2025

	Budget	Actual	Variance
REVENUES			
Taxes	$ 1,037,150	$ 1,134,426	$ 97,276
Interest Revenue	5,000	4,974	(26)
Total Revenues	1,042,150	1,139,400	97,250
EXPENDITURES			
Capital Outlay	667,150	312,398	354,752
Total Expenditures	667,150	312,398	354,752
Excess (Deficiency) of Revenues Over (Under) Expenditures	375,000	827,002	452,002
OTHER FINANCING SOURCES (USES)			
Transfers Out			
General Fund	(375,000)	--	375,000
Total Other Financing Sources (Uses)	(375,000)	--	375,000
Net Change in Fund Balances	--	827,002	827,002
Fund Balances - Beginning	1,853,946	1,853,946	--
Fund Balances - Ending	$ 1,853,946	$ 2,680,948	$ 827,002

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 236,161	$ 279,353
Total Assets	$ 236,161	$ 279,353
LIABILITIES		
Accounts Payable	$ 150	$ 719
Total Liabilities	150	719
FUND BALANCES		
Restricted	236,011	278,634
Total Liabilities and Fund Balances	$ 236,161	$ 279,353

BERRIEN COUNTY, GEORGIA
Solid Waste Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Taxes	$ --	$ 67,150
Intergovernmental	52,626	22,657
Charges for Services	2,000	2,400
Interest Revenue	538	446
Miscellaneous	5,000	22,036
Total Revenues	60,164	114,689
EXPENDITURES		
Current		
Public Works	102,787	74,249
Total Expenditures	102,787	74,249
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,623)	40,440
Net Change in Fund Balances	(42,623)	40,440
Fund Balances - Beginning	278,634	238,194
Fund Balances - Ending	$ 236,011	$ 278,634

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, 2025

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ --	$ 52,626	$ 52,626
Charges for Services	2,000	2,000	--
Interest Revenue	350	538	188
Miscellaneous	7,500	5,000	(2,500)
Total Revenues	9,850	60,164	50,314
EXPENDITURES			
Current			
Public Works	84,500	102,787	(18,287)
Total Expenditures	84,500	102,787	(18,287)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(74,650)	(42,623)	32,027
Net Change in Fund Balances	(74,650)	(42,623)	32,027
Fund Balances - Beginning	278,634	278,634	--
Fund Balances - Ending	$ 203,984	$ 236,011	$ 32,027

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 143,184	$ 129,936
Total Assets	$ 143,184	$ 129,936
FUND BALANCES		
Assigned	$ 143,184	$ 129,936
Total Fund Balances	$ 143,184	$ 129,936

BERRIEN COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Charges for Services	$ 21,591	$ 25,154
Fines and Forfeitures	27,024	44,230
Interest Revenue	358	387
Miscellaneous	--	3
Total Revenues	48,973	69,774
EXPENDITURES		
Current		
Public Safety	35,725	--
Total Expenditures	35,725	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,248	69,774
Net Change in Fund Balances	13,248	69,774
Fund Balances - Beginning	129,936	60,162
Fund Balances - Ending	$ 143,184	$ 129,936

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, 2025

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 30,732	$ 21,591	$ (9,141)
Fines and Forfeitures	33,995	27,024	(6,971)
Interest Revenue	250	358	108
Total Revenues	64,977	48,973	(16,004)
EXPENDITURES			
Current			
Public Safety	64,977	35,725	29,252
Total Expenditures	64,977	35,725	29,252
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	13,248	13,248
Net Change in Fund Balances	--	13,248	13,248
Fund Balances - Beginning	129,936	129,936	--
Fund Balances - Ending	$ 129,936	$ 143,184	$ 13,248

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 1,824,526	$ 1,587,029
Receivables		
Intergovernmental	--	5,000
Due from Other Funds		
General Fund	--	12,821
Total Assets	$ 1,824,526	$ 1,604,850
LIABILITIES		
Accounts Payable	$ 10,594	$ 11,096
Accrued Liabilities	755	444
Due to Other Funds		
General Fund	70,362	--
Total Liabilities	81,711	11,540
FUND BALANCES		
Restricted	1,742,815	1,593,310
Total Liabilities and Fund Balances	$ 1,824,526	$ 1,604,850

BERRIEN COUNTY, GEORGIA
Fire Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Taxes	$ 771,776	$ 609,012
Intergovernmental	--	5,000
Interest Revenue	2,569	2,754
Contributions and Donations	--	33,000
Miscellaneous	1,412	45
Total Revenues	775,757	649,811
EXPENDITURES		
Current		
Public Safety	278,283	267,855
Housing and Development	22,435	24,385
Capital Outlay	472,033	579,823
Total Expenditures	772,751	872,063
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,006	(222,252)
EXTRAORDINARY ITEMS		
Insurance Recoveries - Hurricane Damage	$ 146,499	$ --
Total Extraordinary Items	146,499	--
Net Change in Fund Balances	149,505	(222,252)
Fund Balances - Beginning	1,593,310	1,815,562
Fund Balances - Ending	$ 1,742,815	$ 1,593,310

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, 2025

	Budget	Actual	Variance
REVENUES			
Taxes	$ 771,776	$ 771,776	$ --
Interest Revenue	--	2,569	2,569
Miscellaneous	--	1,412	1,412
Total Revenues	771,776	775,757	3,981
EXPENDITURES			
Administration	162,185	129,607	32,578
Nashville	62,882	59,973	2,909
Alapaha	208,575	215,774	(7,199)
West Berrien	19,869	18,650	1,219
East Berrien	185,328	174,594	10,734
Ray City	55,531	59,144	(3,613)
Enigma	21,694	56,031	(34,337)
New Lois	31,234	36,543	(5,309)
Forestry	24,478	22,435	2,043
Total Expenditures	771,776	772,751	(975)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	3,006	3,006
EXTRAORDINARY ITEMS			
Insurance Recoveries - Hurricane Damage	--	146,499	146,499
Total Extraordinary Items	--	146,499	146,499
Net Change in Fund Balances	--	149,505	149,505
Fund Balances - Beginning	1,593,310	1,593,310	--
Fund Balances - Ending	$ 1,593,310	$ 1,742,815	$ 149,505

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 18,930	$ 26,207
Due from Other Funds		
General Fund	--	716
Total Assets	$ 18,930	$ 26,923
LIABILITIES		
Accounts Payable	$ 995	$ 418
Accrued Liabilities	2,574	1,846
Due to Other Funds		
General Fund	17,868	--
Total Liabilities	21,437	2,264
FUND BALANCES		
Assigned	--	24,659
Unassigned	(2,507)	--
Total Fund Balances	(2,507)	24,659
Total Liabilities and Fund Balances	$ 18,930	$ 26,923

BERRIEN COUNTY, GEORGIA
Recreation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Charges for Services	$ 97,554	$ 124,761
Interest Revenue	28	31
Contributions and Donations	16,420	17,770
Miscellaneous	1,933	842
Total Revenues	115,935	143,404
EXPENDITURES		
Current		
Culture and Recreation	384,441	359,948
Capital Outlay	11,471	26,274
Total Expenditures	395,912	386,222
Excess (Deficiency) of Revenues Over (Under) Expenditures	(279,977)	(242,818)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	252,811	258,707
Total Other Financing Sources (Uses)	252,811	258,707
Net Change in Fund Balances	(27,166)	15,889
Fund Balances - Beginning	24,659	8,770
Fund Balances - Ending	$ (2,507)	$ 24,659

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, 2025

	Budget	Actual	Variance
REVENUES			
Charges for Services	$ 123,700	$ 97,554	$ (26,146)
Interest Revenue	25	28	3
Contributions and Donations	14,150	16,420	2,270
Miscellaneous	1,600	1,933	333
Total Revenues	139,475	115,935	(23,540)
EXPENDITURES			
Current			
Culture and Recreation	392,286	384,441	7,845
Capital Outlay	--	11,471	(11,471)
Total Expenditures	392,286	395,912	(3,626)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(252,811)	(279,977)	(27,166)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	252,811	252,811	--
Total Other Financing Sources (Uses)	252,811	252,811	--
Net Change in Fund Balances	--	(27,166)	(27,166)
Fund Balances - Beginning	24,659	24,659	--
Fund Balances - Ending	$ 24,659	$ (2,507)	$ (27,166)

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 26,573	$ 15,083
Total Assets	$ 26,573	$ 15,083
FUND BALANCES		
Restricted	$ 26,573	$ 15,083
Total Fund Balances	$ 26,573	$ 15,083

BERRIEN COUNTY, GEORGIA
Sheriff's Drug Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Fines and Forfeitures	$ 26,957	$ 21,290
Miscellaneous	5,500	--
Total Revenues	32,457	21,290
EXPENDITURES		
Current		
Public Safety	20,967	8,049
Total Expenditures	20,967	8,049
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,490	13,241
Net Change in Fund Balances	11,490	13,241
Fund Balances - Beginning	15,083	1,842
Fund Balances - Ending	$ 26,573	$ 15,083

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, 2025

	Budget	Actual	Variance
REVENUES			
Fines and Forfeitures	$ 1,500	$ 26,957	$ 25,457
Miscellaneous	--	5,500	5,500
Total Revenues	1,500	32,457	30,957
EXPENDITURES			
Current			
Public Safety	--	20,967	(20,967)
Capital Outlay	1,500	--	1,500
Total Expenditures	1,500	20,967	(19,467)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	11,490	11,490
Net Change in Fund Balances	--	11,490	11,490
Fund Balances - Beginning	15,083	15,083	--
Fund Balances - Ending	$ 15,083	$ 26,573	$ 11,490

BERRIEN COUNTY, GEORGIA
Drug Abuse Treatment & Education Special Revenue Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 535,725	$ 626,785
Receivables		
Intergovernmental	118,661	36,587
Total Assets	$ 654,386	$ 663,372
LIABILITIES		
Accounts Payable	$ 250	$ 3,131
Due to Other Funds		
General Fund	--	72,136
Total Liabilities	250	75,267
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	4,638	19,089
Total Deferred Inflows of Resources	4,638	19,089
FUND BALANCES		
Restricted	649,498	569,016
Total Fund Balances	649,498	569,016
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 654,386	$ 663,372

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, 2025 and 2024

	2025	2024
REVENUES		
Intergovernmental	$ 333,988	$ 294,663
Fines and Forfeitures	8,708	12,441
Miscellaneous	2,856	870
Total Revenues	345,552	307,974
EXPENDITURES		
Current		
Judicial	260,411	379,914
Public Safety	4,659	508
Total Expenditures	265,070	380,422
Excess (Deficiency) of Revenues Over (Under) Expenditures	80,482	(72,448)
Net Change in Fund Balances	80,482	(72,448)
Fund Balances - Beginning	569,016	641,464
Fund Balances - Ending	$ 649,498	$ 569,016

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, 2025

	Budget	Actual	Variance
REVENUES			
Intergovernmental	$ 461,615	$ 333,988	$ (127,627)
Fines and Forfeitures	10,900	8,708	(2,192)
Miscellaneous	--	2,856	2,856
Total Revenues	472,515	345,552	(126,963)
EXPENDITURES			
Current			
Judicial	470,515	260,411	210,104
Public Safety	2,000	4,659	(2,659)
Total Expenditures	472,515	265,070	207,445
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	80,482	80,482
Net Change in Fund Balances	--	80,482	80,482
Fund Balances - Beginning	569,016	569,016	--
Fund Balances - Ending	$ 569,016	$ 649,498	$ 80,482

BERRIEN COUNTY, GEORGIA
Mental Health Special Revenue Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 19,631	$ 19,631
Total Assets	$ 19,631	$ 19,631
FUND BALANCES		
Restricted	$ 19,631	$ 19,631
Total 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, 2025 and 2024

	2025	2024
REVENUES		
Intergovernmental	$ --	$ 6,246
Total Revenues	--	6,246
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	6,246
Net Change in Fund Balances	--	6,246
Fund Balances - Beginning	19,631	13,385
Fund Balances - Ending	$ 19,631	$ 19,631

BERRIEN COUNTY, GEORGIA
Probate Technology Special Revenue Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 2,392	$ 1,578
Total Assets	$ 2,392	$ 1,578
FUND BALANCES		
Restricted	$ 2,392	$ 1,578
Total Fund Balances	$ 2,392	$ 1,578

BERRIEN COUNTY, GEORGIA
Probate Technology Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Charges for Services	$ 1,180	$ 1,100
Total Revenues	1,180	1,100
EXPENDITURES		
Current		
Judicial	366	--
Total Expenditures	366	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	814	1,100
Net Change in Fund Balances	814	1,100
Fund Balances - Beginning	1,578	478
Fund Balances - Ending	$ 2,392	$ 1,578

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 88,620	$ 125,441
Receivables		
Notes	1,022,046	949,209
Total Assets	$ 1,110,666	$ 1,074,650
FUND BALANCES		
Nonspendable	$ 786,362	$ 868,512
Restricted	324,304	206,138
Total Fund Balances	$ 1,110,666	$ 1,074,650

BERRIEN COUNTY, GEORGIA
EIP Loan Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Interest Revenue	$ 36,016	$ 25,216
Total Revenues	36,016	25,216
EXPENDITURES		
Current		
Housing and Development	--	123
Total Expenditures	--	123
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,016	25,093
Net Change in Fund Balances	36,016	25,093
Fund Balances - Beginning	1,074,650	1,049,557
Fund Balances - Ending	$ 1,110,666	$ 1,074,650

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, 2025

	Budget	Actual	Variance
REVENUES			
Interest Revenue	$ 1,525	$ 36,016	$ 34,491
Total Revenues	1,525	36,016	34,491
EXPENDITURES			
Current			
Housing and Development	1,525	--	1,525
Total Expenditures	1,525	--	1,525
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	36,016	36,016
Net Change in Fund Balances	--	36,016	36,016
Fund Balances - Beginning	1,074,650	1,074,650	--
Fund Balances - Ending	$ 1,074,650	$ 1,110,666	$ 36,016

BERRIEN COUNTY, GEORGIA
SPLOST #5 Capital Projects Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 1,388,435	$ 2,031,895
Due from Other Funds		
TSPLOST Discretionary Special Revenue Fund	2,115	--
SPLOST 6 Capital Projects Fund	--	32,975
Airport Enterprise Fund	7,644	7,644
Other Current Assets	195,610	--
Total Assets	$ 1,593,804	$ 2,072,514
LIABILITIES		
Accounts Payable	$ 2,382	$ 183,653
Total Liabilities	2,382	183,653
FUND BALANCES		
Restricted	1,591,422	1,888,861
Total Fund Balances	1,591,422	1,888,861
Total Liabilities and Fund Balances	$ 1,593,804	$ 2,072,514

BERRIEN COUNTY, GEORGIA
SPLOST #5 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Taxes	$ --	$ 857,522
Interest Revenue	4,811	11,815
Total Revenues	4,811	869,337
EXPENDITURES		
Current		
Public Works	84,239	--
Capital Outlay	67,526	705,451
Debt Service	139,135	211,340
Intergovernmental	--	349,109
Total Expenditures	290,900	1,265,900
Excess (Deficiency) of Revenues Over (Under) Expenditures	(286,089)	(396,563)
OTHER FINANCING SOURCES (USES)		
Transfers Out		
Airport Enterprise Fund	(11,350)	--
Total Other Financing Sources (Uses)	(11,350)	--
Net Change in Fund Balances	(297,439)	(396,563)
Fund Balances - Beginning	1,888,861	2,285,424
Fund Balances - Ending	$ 1,591,422	$ 1,888,861

BERRIEN COUNTY, GEORGIA
SPLOST #6 Capital Projects Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 1,440,687	$ 436,471
Receivables		
Intergovernmental	154,319	162,976
Total Assets	$ 1,595,006	$ 599,447
LIABILITIES		
Intergovernmental Payable	$ 63,240	$ 66,788
Due to Other Funds		
SPLOST 5 Capital Projects Fund	--	32,975
SPLOST Debt Service Fund	180	--
Total Liabilities	63,420	99,763
FUND BALANCES		
Restricted	1,531,586	499,684
Total Liabilities and Fund Balances	$ 1,595,006	$ 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, 2025 and 2024

	2025	2024
REVENUES		
Taxes	$ 1,801,843	$ 845,582
Interest Revenue	2,725	433
Miscellaneous	--	10
Total Revenues	1,804,568	846,025
EXPENDITURES		
Capital Outlay	34,549	--
Intergovernmental	738,117	346,341
Total Expenditures	772,666	346,341
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,031,902	499,684
Net Change in Fund Balances	1,031,902	499,684
Fund Balances - Beginning	499,684	--
Fund Balances - Ending	$ 1,531,586	$ 499,684

BERRIEN COUNTY, GEORGIA
CDBG - BPJ Road Capital Projects Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Receivables		
Intergovernmental	$ --	$ 16,100
Total Assets	$ --	$ 16,100
LIABILITIES		
Accounts Payable	$ --	$ 6,500
Total Liabilities	--	6,500
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Intergovernmental	--	16,100
Total Deferred Inflows of Resources	--	16,100
FUND BALANCES		
Unassigned	--	(6,500)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ --	$ 16,100

BERRIEN COUNTY, GEORGIA
CDBG - BPJ Road Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Intergovernmental	$ 16,100	$ 262,928
Total Revenues	16,100	262,928
EXPENDITURES		
Capital Outlay	9,600	247,829
Total Expenditures	9,600	247,829
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,500	15,099
Net Change in Fund Balances	6,500	15,099
Fund Balances - Beginning	(6,500)	(21,599)
Fund Balances - Ending	$ --	$ (6,500)

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Balance Sheet
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 29,093	$ 29,189
Receivables		
Intergovernmental	65,950	65,950
Due from Other Funds		
SPLOST 6 Capital Projects Fund	180	--
Total Assets	$ 95,223	$ 95,139
FUND BALANCES		
Restricted	$ 95,223	$ 95,139
Total Fund Balances	$ 95,223	$ 95,139

BERRIEN COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Taxes	$ 395,698	$ 395,697
Interest Revenue	84	138
Total Revenues	395,782	395,835
EXPENDITURES		
Debt Service	395,698	395,698
Total Expenditures	395,698	395,698
Excess (Deficiency) of Revenues Over (Under) Expenditures	84	137
Net Change in Fund Balances	84	137
Fund Balances - Beginning	95,139	95,002
Fund Balances - Ending	$ 95,223	$ 95,139

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, 2025 and 2024

	2025	2024
ASSETS		
Current Assets		
Cash and Cash Equivalents	$ 37,978	$ 20,642
Receivables		
Accounts	--	391
Intergovernmental	104,818	51,194
Inventories	30,575	36,936
Prepaid Items	1,014	888
Total Current Assets	174,385	110,051
Noncurrent Assets		
Capital Assets not Being Depreciated		
Land	907,027	907,027
Construction in Progress	--	103,456
Capital Assets Net of Accumulated Depreciation		
Buildings and System	4,917,004	3,985,642
Accumulated Depreciation	(1,917,118)	(1,749,149)
Total Capital Assets Net of Accumulated Depreciation	3,906,913	3,246,976
Total Noncurrent Assets	3,906,913	3,246,976
Total Assets	4,081,298	3,357,027
LIABILITIES		
Current Liabilities		
Accounts Payable	129,132	37,947
Due to Other Funds		
SPLOST 5 Capital Projects Fund	7,644	7,644
Total Current Liabilities	136,776	45,591
Total Liabilities	136,776	45,591
NET POSITION		
Investment In Capital Assets	3,906,913	3,246,976
Unrestricted	37,609	64,460
Total Net Position	$ 3,944,522	$ 3,311,436

BERRIEN COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2025 and 2024

	2025	2024
OPERATING REVENUES		
Charges for Services	$ 23,344	$ 19,271
Total Operating Revenues	23,344	19,271
OPERATING EXPENSES		
Purchased/Contracted Services	17,387	12,634
Supplies	10,203	10,752
Depreciation	167,805	160,350
Total Operating Expenses	195,395	183,736
Operating Income (Loss)	(172,051)	(164,465)
Income (Loss) Before Contributions and Transfers	(172,051)	(164,465)
Capital Contributions	793,787	96,006
Transfers In		
General Fund	--	17,000
SPLOST 5 Capital Projects Fund	11,350	--
Changes in Net Position	633,086	(51,459)
Net Position - Beginning	3,311,436	3,362,895
Net Position - Ending	$ 3,944,522	$ 3,311,436

BERRIEN COUNTY, GEORGIA
Airport Enterprise Fund
Statement of Cash Flows
For the Years Ended June 30, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$ 23,735	$ 18,880
Payments to Suppliers	(21,356)	(33,204)
Net Cash Provided (Used) By Operating Activities	2,379	(14,324)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from Other Funds		
General Fund	--	17,000
SPLOST #5 Fund	11,350	--
Due to Other Funds	--	7,644
Net Cash Provided (Used) By Noncapital Financing Activities	11,350	24,644
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(595,522)	(60,711)
Grants	599,129	46,363
Net Cash Provided (Used) By Capital and Related Financing Activities	3,607	(14,348)
Net Increase (Decrease) in Cash and Cash Equivalents	17,336	(4,028)
Cash and Cash Equivalents - Beginning of Year	20,642	24,670
Cash and Cash Equivalents - End of Year	$ 37,978	$ 20,642
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (172,051)	$ (164,465)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
Depreciation Expense	167,805	160,350
(Increase) Decrease in Accounts Receivable	391	(391)
(Increase) Decrease in Inventories	6,361	(9,974)
(Increase) Decrease in Prepaid Items	(126)	12
Increase (Decrease) in Accounts Payable	(1)	144
Net Cash Provided (Used) By Operating Activities	$ 2,379	$ (14,324)
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributions of Capital Assets from Governmental Funds	$ 141,034	$ --
Purchase of Capital Assets on Account	$ 128,989	$ 37,803

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, 2025

	Custodial Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash	$ 328,171	$ 5,470	$ 31,013	$ 349,605	$ 7,841	$ 722,100
Total Assets	$ 328,171	$ 5,470	$ 31,013	$ 349,605	$ 7,841	$ 722,100
LIABILITIES						
Due to Others	$ 328,171	$ 5,470	$ 31,013	$ 349,605	$ 7,841	$ 722,100
Total Liabilities	$ 328,171	$ 5,470	$ 31,013	$ 349,605	$ 7,841	$ 722,100

SUPPLEMENTAL SCHEDULES

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Taxes		
Real Property	$ 5,834,630	$ 5,191,011
Personal Property	1,362,832	1,279,241
Real Estate Transfer (Intangible)	119,178	118,714
General Sales and Use	1,516,302	1,441,597
Selective Sales and Use	46,890	47,538
Business		
Insurance Premium	163,957	203,127
Financial Institution	26,767	26,633
Penalties and Interest on Delinquent Taxes	72,997	115,185
	9,143,553	8,423,046
Licenses and Permits		
Business	6,877	8,600
Non-Business	119,316	177,512
	126,193	186,112
Intergovernmental	2,348,240	3,139,460
Charges for Services		
General Government	560,726	617,236
Public Safety		
Special Police Services	159,670	155,110
Detention and Correction Services	94,983	130,460
Ambulance Fees	977,533	1,069,028
Other Public Safety Fees	40,058	29,805
Street and Public Improvements	248,331	19,892
Housing and Development	15,058	15,058
Other Charges for Services	11,582	10,897
	2,107,941	2,047,486
Fines and Forfeitures		
Superior Court	403,113	570,818
Magistrate Court	71,930	63,229
Victims Assistance Program	1,553	2,066
Other	1,860	2,267
	478,456	638,380
Interest Revenue	23,572	19,540
Contributions and Donations	120	163
Miscellaneous	30,540	102,479
Total Revenues	$ 14,258,615	$ 14,556,666

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2025 and 2024

	2025	2024
EXPENDITURES		
Current		
General Government		
Board of Commissioners		
Personal Services and Employee Benefits	$ 179,471	$ 168,255
Purchased/Contracted Services	15,379	12,136
Supplies	22,429	11,623
Total Board of Commissioners	217,279	192,014
Administration		
Personal Services and Employee Benefits	282,335	277,098
Purchased/Contracted Services	269,034	286,040
Supplies	6,600	9,288
Capital Outlay	321	--
Other Costs	1,500	1,500
Total Administration	559,790	573,926
Elections		
Personal Services and Employee Benefits	155,299	145,835
Purchased/Contracted Services	13,066	20,501
Supplies	15,447	8,419
Total Elections	183,812	174,755
Tax Commissioner		
Personal Services and Employee Benefits	298,755	287,974
Purchased/Contracted Services	48,831	49,779
Supplies	4,234	4,420
Total Tax Commissioner	351,820	342,173
Tax Assessor		
Personal Services and Employee Benefits	193,689	196,896
Purchased/Contracted Services	32,050	28,047
Supplies	4,637	4,944
Capital Outlay	125	2,988
Total Tax Assessor	230,501	232,875
General Government Buildings and Plant		
Personal Services and Employee Benefits	171,549	164,450
Purchased/Contracted Services	295,124	222,679
Supplies	271,935	236,023
Capital Outlay	--	160
Total General Government Buildings and Plant	738,608	623,312
Total General Government	2,281,810	2,139,055

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2025 and 2024

	2025	2024
Judicial		
Superior Court		
Personal Services and Employee Benefits	153,957	79,343
Purchased/Contracted Services	58,841	52,886
Supplies	12,850	14,577
Total Superior Court	225,648	146,806
Clerk of Superior Court		
Personal Services and Employee Benefits	293,995	276,139
Purchased/Contracted Services	31,874	25,968
Supplies	15,781	16,755
Total Clerk of Superior Court	341,650	318,862
District Attorney		
Purchased/Contracted Services	36,666	42,034
Supplies	2,448	2,900
Total District Attorney	39,114	44,934
Magistrate Court		
Personal Services and Employee Benefits	218,748	202,471
Purchased/Contracted Services	17,379	16,087
Supplies	2,807	2,905
Capital Outlay	982	--
Total Magistrate Court	239,916	221,463
Probate Court		
Personal Services and Employee Benefits	158,739	156,954
Purchased/Contracted Services	19,155	15,804
Supplies	3,122	2,702
Total Probate Court	181,016	175,460
Public Defender		
Purchased/Contracted Services	80,893	74,670
Supplies	16,613	14,768
Total Public Defender	97,506	89,438
VAP		
Purchased/Contracted Services	2,811	2,941
Other Costs	208,752	293,797
Total VAP	211,563	296,738
Total Judicial	1,336,413	1,293,701

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2025 and 2024

	2025	2024
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,840,450	1,700,081
Purchased/Contracted Services	274,033	243,400
Supplies	129,800	173,540
Capital Outlay	94,045	194,048
Total Sheriff	2,338,328	2,311,069
Jail		
Personal Services and Employee Benefits	1,019,403	927,884
Purchased/Contracted Services	213,819	237,495
Supplies	344,313	302,853
Capital Outlay	7,250	--
Total Jail	1,584,785	1,468,232
Fire Fighting		
Purchased/Contracted Services	2,275	--
Total Fire Fighting	2,275	--
Emergency Medical Service		
Personal Services and Employee Benefits	1,051,525	1,022,778
Purchased/Contracted Services	141,787	98,730
Supplies	97,685	102,903
Capital Outlay	7,487	4,619
Total Emergency Medical Service	1,298,484	1,229,030
Coroner/Medical Examiner		
Personal Services and Employee Benefits	11,927	10,450
Purchased/Contracted Services	19,249	16,235
Supplies	1,340	--
Total Coroner/Medical Examiner	32,516	26,685
Animal Control		
Personal Services and Employee Benefits	23,819	55,796
Purchased/Contracted Services	14,284	26,176
Supplies	8,476	9,342
Capital Outlay	5,500	10,259
Total Animal Control	52,079	101,573
Emergency Management		
Personal Services and Employee Benefits	16,620	16,618
Purchased/Contracted Services	22,536	21,816
Supplies	1,170	1,518
Total Emergency Management	40,326	39,952
Total Public Safety	5,348,793	5,176,541

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2025 and 2024

	2025	2024
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	1,034,069	993,181
Purchased/Contracted Services	265,711	223,388
Supplies	598,727	584,021
Capital Outlay	1,105,194	1,794,491
Total Highways and Streets	3,003,701	3,595,081
Maintenance and Shop		
Personal Services and Employee Benefits	158,502	167,497
Purchased/Contracted Services	2,846	2,245
Supplies	18,153	15,164
Capital Outlay	--	3,423
Total Maintenance and Shop	179,501	188,329
Total Public Works	3,183,202	3,783,410
Health and Welfare		
DFACS		
Purchased/Contracted Services	1,267	3,906
Supplies	3,389	8,982
Total DFACS	4,656	12,888
Board of Education		
Supplies	371,145	342,914
Total Board of Education	371,145	342,914
Other Health and Welfare		
Other Costs	70,125	82,875
Total Other Health and Welfare	70,125	82,875
Total Health and Welfare	445,926	438,677
Culture and Recreation		
Senior Citizens Center		
Personal Services and Employee Benefits	46,128	37,195
Purchased/Contracted Services	14,263	21,531
Supplies	763	279
Total Senior Citizens Center	61,154	59,005
Library		
Purchased/Contracted Services	784	3,571
Supplies	20,093	17,016
Other Costs	67,500	67,500
Total Library	88,377	88,087
Total Culture and Recreation	149,531	147,092

BERRIEN COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended June 30, 2025 and 2024

	2025	2024
Housing and Development		
Extension Service		
Personal Services and Employee Benefits	74,303	91,137
Purchased/Contracted Services	14,366	15,846
Supplies	5,800	5,474
Capital Outlay	1,225	850
Total Extension Service	95,694	113,307
Planning and Zoning		
Personal Services and Employee Benefits	86,478	78,455
Purchased/Contracted Services	22,045	20,004
Supplies	4,148	3,463
Total Planning and Zoning	112,671	101,922
Chamber of Commerce		
Personal Services and Employee Benefits	580	(228)
Total Chamber of Commerce	580	(228)
Economic Development		
Personal Services and Employee Benefits	108,318	107,356
Purchased/Contracted Services	2,875	3,000
Other Costs	67,572	61,923
Total Economic Development	178,765	172,279
Total Housing and Development	387,710	387,280
Debt Service	63,631	--
Total Expenditures	$ 13,197,016	$ 13,365,756

BERRIEN COUNTY, GEORGIA
Schedule of Projects Constructed with Special Sales Tax Proceeds
For the Year Ended June 30, 2025

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	$ 2,279,484	$ --	$ 2,279,484	100%
County	3,744,578	4,726,818		--		66%
Roads & Bridges			1,556,825	67,526	1,624,351	
Fire Equipment			--	--	--	
E-911 Equipment			193,561	--	193,561	
Road Department Equipment			947,351	223,374	1,170,725	
Animal Control Facility			--	--	--	
Economic Development Capital Outlay			135,408	11,350	146,758	
Enigma	421,744	549,213	549,213	--	549,213	100%
Nashville	1,635,856	1,878,796	1,878,796	--	1,878,796	100%
Alapaha	223,653	267,576	267,576	--	267,576	100%
Ray City	364,234	436,613	436,613	--	436,613	100%
	$ 9,000,000	$ 10,138,500	$ 8,244,827	$ 302,250	$ 8,547,077	
SPLOST #5 Capital Projects Fund						
Total Expenditures				$ 290,900		
Transfers Out				11,350		
				$ 302,250		
Sales Tax Referendum 1/2024 - 12/31/2029						
County	5,311,800	5,311,800				12%
Courthouse Annex Debt			197,849	395,698	593,547	
Administration Building			--	--	--	
Fire Equipment			--	--	--	
Roads & Bridges			--	--	--	
E-911 Equipment			--	--	--	
Road Department Equipment			--	--	--	
Animal Control Facilities Improvements			--	34,549	34,549	
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	105,008	154,280	29%
Nashville	2,451,600	2,451,600	230,218	490,637	720,855	29%
Alapaha	238,500	238,500	22,396	47,731	70,127	29%
Ray City	473,400	473,400	44,455	94,741	139,196	29%
	$ 9,000,000	$ 9,000,000	$ 544,190	$ 1,168,364	$ 1,712,554	
SPLOST #6 Capital Projects Fund						
Total Expenditures				$ 772,666		
SPLOST Debt Service Fund						
Total Expenditures				395,698		
				$ 1,168,364		

BERRIEN COUNTY, GEORGIA
Schedule of Supplemental Official Income
For the Year Ended June 30, 2025

County Constitutional Officer	Income Type	Amount Collected	Amount Disbursed	Amount Retained by Officer
Judge of the Probate Court	Vital Records Fees	$ 26,605	$ --	$ 26,605
Tax Commissioner	Fees for collection of taxes for other governments	$ 24,642	$ --	$ 24,642

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, 2025

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	$ 31,289	$ 9,600	$ 40,889	$ --
Street Improvements	P-03K-01	336,567	336,567	336,567	--	336,567	--
Flood & Drainage Facilities	P-03K-02	77,544	77,544	77,544	--	77,544	--
Administration	A-21A-00	45,000	45,000	38,500	6,500	45,000	--
		$ 500,000	$ 500,000	$ 483,900	$ 16,100	$ 500,000	$ --

BERRIEN COUNTY, GEORGIA
Community Development Block Grant
Source & Application of Funds Schedule
Grant Award Number 16p-y-010-6112
From Inception and for the Year Ended June 30, 2025

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

BERRIEN COUNTY, GEORGIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures
Department of Justice			
GA Criminal Justice Coordinating Council			
Crime Victim Assistance	16.575	C22-8-076	$ 29,649
Crime Victim Assistance	16.575	C18-8-566	83,645
			113,294
Treatment Court Discretionary Grant Program	16.585	J25-8-001	279,898
			279,898
Violence Against Women Formula Grants	16.588	W23-8-051	52,871
Violence Against Women Formula Grants	16.588	W24-8-020	42,587
			95,458
Bulletproof Vest Partnership Program	16.607		900
			900
Total Department of Justice			489,550
Department of Transportation			
Georgia Department of Transportation			
Airport Improvement Program	20.106	AP024-9081-28(019) T008729	619,268
Total Department of Transportation			619,268
Department of the Treasury			
Coronavirus State and Local Fiscal Recovery Funds	21.027		941,011
Georgia Governor's Office of Planning & Budget			
Coronavirus State and Local Fiscal Recovery Funds	21.027	GA-0010780	3,312,941
Total Department of the Treasury			4,253,952
Department of Department of Health and Human Services			
Aging Cluster			
Southern GA Regional Commission			
Special Programs for the Aging, Title III Part C, Nutrition Services	93.045	AAA-2025-18	29,517
Total Department of Department of Health and Human Services			29,517
Department of Homeland Security			
Georgia Emergency Management & Homeland Security Agency			
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4738-DR-GA	109,588
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4830-DR-GA	11,974,127
			12,083,715
Emergency Management Performance Grants	97.042	OEM24-010	8,309
			8,309
Total Department of Homeland Security			12,092,024
Total Expenditures of Federal Awards			$ 17,484,311

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, 2025. 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.

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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, 2025, and the related notes to the financial statements, which collectively comprise Berrien County, Georgia's basic financial statements, and have issued our report thereon dated July 9, 2026. Our report includes a reference to other auditors who audited the financial statements of the Berrien County Board of Health, as described in our report on Berrien County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Berrien County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards,* and which is described in the accompanying schedule of findings and questioned costs as item 2025-001.

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
July 9, 2026

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

To the Board of County Commissioners
Berrien County, Georgia

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

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, 2025. 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.

Qualified Opinion on Assistance Listing No. 97.036 Disaster Grants-Public Assistance (Presidentially Declared Disasters)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Berrien County, Georgia complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on *Disaster Grants-Public Assistance (Presidentially Declared Disasters)* program for the year ended June 30, 2025.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2025.

Basis for Qualified and Unmodified Opinions

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.

Matter(s) Giving Rise to Qualified Opinion on Assistance Listing No. 97.036 Disaster Grants-Public Assistance (Presidentially Declared Disasters)

As described in the accompanying schedule of findings and questioned costs, Berrien County, Georgia did not comply with requirements regarding Assistance Listing No. 97.036 Disaster Grants-Public

Assistance (Presidentially Declared Disasters) as described in finding numbers 2025-002 for Procurement.

Compliance with such requirement is necessary, in our opinion, for Berrien County, Georgia to comply with the requirements applicable to that program.

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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-002 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-003 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on Berrien County, Georgia's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Berrien County, Georgia's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

ECKLER CPA, LLC

Fitzgerald, Georgia
July 9, 2026

BERRIEN COUNTY, GEORGIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section I - Summary of Auditor's Results

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

Assistance Listing Number(s)	Name of Federal Program or Cluster
21.026	Airport Improvement Program
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)

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

2025-001

Criteria: The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund.

Condition: For the year ended June 30, 2025, the County did not adopt annual budgets for the FEMA and Probate Technology special revenue funds.

Recommendation: The County should adopt an annual balanced budget for all funds required by the Official Code of Georgia Annotated section 36-81-3(b).

Views of Responsible Officials and Planned Corrective Action: City officials agree with the finding and intend to adopt an annual balanced budget for all funds required by Georgia law.

Section III - Federal Award Findings and Questioned Costs

2025-002

Federal Program: 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Award Number: FEMA-4830-DR-GA
Compliance Requirement: Procurement
Type of Finding: Material Noncompliance; Material Weakness in Internal Control Over Compliance
Questioned Costs: $3,082,307

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, establishes procurement standards applicable to non-Federal entities expending Federal awards. Under 2 CFR § 200.320(c), a recipient or subrecipient may use noncompetitive procurement only under limited circumstances, including when the public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation. Once the public exigency or emergency circumstance no longer prevents the delay associated with competitive solicitation, the non-Federal entity is required to follow the applicable competitive procurement requirements unless another allowable noncompetitive procurement exception applies and is adequately documented.

Condition: Due to exigency and emergency circumstances resulting from Hurricane Helene, on October 2, 2024, the County entered into a noncompetitive procurement contract with a contractor to provide debris removal services. On October 28, 2024, the County, through a request for proposal in accordance with 2 CFR § 200.318 and applicable procurement requirements, approved and entered into an agreement with a competitively procured contractor for debris removal services. This action indicated that the County had transitioned to a competitive procurement process for debris removal services. However, for the period October 28, 2024, through March 31, 2025, the County continued using the original contractor for debris removal services under the original noncompetitive procurement arrangement while simultaneously using the competitively procured contractor for debris removal services during the same period. The County charged $3,082,307 of costs paid to the original contractor for the period October 28, 2024, through December 1, 2024 to the Disaster Grants – Public Assistance program, and these costs were reported on the current-year Schedule of Expenditures of Federal Awards. Additionally, the County paid $2,201,328 to the original contractor for the period December

2, 2024, through March 31, 2025. These costs are expected to be reported on the subsequent fiscal year Schedule of Expenditures of Federal Awards.

Cause: The County did not have adequate controls in place to ensure that the use of noncompetitive procurement under the public exigency or emergency exception was limited to the period during which the exigency or emergency circumstances would not permit a delay resulting from competitive solicitation. The County also did not adequately document its basis for continuing to use the original contractor under a noncompetitive procurement arrangement after a competitively procured debris removal contractor had been approved and contracted for similar services.

Effect: The County continued to incur and charge costs to the Federal program under a noncompetitive procurement arrangement after the circumstances supporting the public exigency or emergency exception no longer appeared to exist. As a result, costs of $3,082,307 reported on the current-year Schedule of Expenditures of Federal Awards are questioned because the costs were incurred under a noncompetitive procurement arrangement that did not appear to comply with applicable Federal procurement requirements. In addition, costs of $2,201,328 incurred during the period December 2, 2024, through March 31, 2025 are expected to be reported on the subsequent fiscal year Schedule of Expenditures of Federal Awards and may be subject to question in the subsequent fiscal year.

Questioned Costs: Known questioned costs for the current fiscal year are $3,082,307.

Recommendation: We recommend that the County strengthen controls over procurement under Federal awards to ensure that noncompetitive procurement is used only when specifically permitted by Federal regulations and only for the period supported by the applicable exception. We further recommend that the County establish procedures to:

1. Document the specific basis for using a noncompetitive procurement method;
2. Document the period during which the exigency or emergency circumstance exists;
3. Reassess noncompetitive procurement arrangements as soon as practical after the immediate exigency or emergency condition has ended;
4. Transition to competitive procurement once delay from competitive solicitation is no longer prohibited by the circumstances;
5. Maintain documentation supporting procurement decisions, including the rationale for continuing or terminating emergency procurement arrangements; and
6. Consult with FEMA or the pass-through entity when uncertainty exists regarding the allowability of costs incurred under emergency or noncompetitive procurement arrangements.

Views of Responsible Officials and Planned Corrective Action: Hurricane Helene was an extraordinary event for Berrien County and the size and scope of the damage resulting therefrom was greater than any experienced during the Commissioner's lifetimes. Because of the exigency and truly emergency circumstances, Berrien County contracted with a debris hauler within days after the storm without the benefit of legal counsel's review of the contract thereby resulting in a contract dispute/threatened litigation with the initial debris hauler at the time of procurement. Berrien County officials were also advised by state and federal officials shortly after the storm that all debris cleanup had to occur within 90 days of the date of the storm for the County to be fully reimbursed. Although this deadline was later extended, all decisions being made at the time of the procurement were made with the understanding of that 90-day reimbursement requirement. Recognizing that a county of Berrien's size and budget would be literally bankrupt if the work was not completed within the required time frame, as well as operating under the terms of the initial emergency contract with the initial debris hauler, Berrien County allowed the initial debris hauler to complete work in a designated northern section of the County in which it already had trucks/equipment under the initial contract while the new competitively procured debris hauler began work in the majority remaining portion of the county. The agent the County retained for submitting the required paperwork for reimbursement of costs of debris removal and monitoring as well as the competitively procured debris hauler did not object to this arrangement. The original debris hauler was paid for all work after the October 28, 2024 procurement date at the same rates as the competitively procured debris hauler.

2025-003

Federal Program: 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Award Number: FEMA-4830-DR-GA
Compliance Requirement: Allowable Costs/Cost Principles
Type of Finding: Significant Deficiency in Internal Control Over Compliance
Questioned Costs: None

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, requires costs charged to federal awards to be necessary, reasonable, allocable to the federal award, and adequately documented. In addition, management is responsible for establishing and maintaining effective internal controls over federal awards that provide reasonable assurance that costs charged to federal programs are allowable in accordance with applicable federal statutes, regulations, and the terms and conditions of the federal award.

Condition: During the current year, the County initially charged $1,861,076 of costs to the Disaster Grants – Public Assistance program that were not properly allowable as charged to the program under the Allowable Costs/Cost Principles compliance requirement. The error was identified by the County's auditors during the annual audit of the financial statements and promptly corrected by personnel. After correction, the County was in compliance with the Allowable Costs/Cost Principles compliance requirement.

Cause: The County's internal controls over the review and approval of costs charged to the Disaster Grants – Public Assistance program did not operate effectively to ensure that costs were properly evaluated for allowability before being charged to the federal program. The County contracted with third parties for debris monitoring and grant administration. Errors were identified during the review, reconciliation, and validation of contractor

invoices requiring revisions. The grant administrator received and processed the original uncorrected invoices for reimbursement resulting in incorrect amounts charged to the program.

Effect: Without effective controls over the review of costs charged to the federal program, unallowable or improperly classified costs could be charged to the program and included in federal award expenditures. Although the error was corrected as a result of audit procedures and did not result in overall noncompliance, the control deficiency increased the risk that material noncompliance with the Allowable Costs/Cost Principles compliance requirements could occur and not be detected and corrected by management in a timely manner.

Questioned Costs: None. The $1,861,076 initially charged to the program was corrected in subsequent reimbursement requests.

Recommendation: We recommend that the County strengthen its internal controls over costs charged to federal programs by implementing a documented review process to ensure that costs are evaluated for allowability, allocability, and proper classification prior to being charged to the federal program. This review should include documentation of management's approval and evidence supporting the allowability of significant costs charged to the program.

Views of Responsible Officials and Planned Corrective Action: This finding relates to an error by contracted agent ER Assist who was retained by Berrien County to draft and submit all paperwork for reimbursement of the costs of the debris removal and monitoring resulting from Hurricane Helene. Berrien County retained ER Assist because Berrien County had neither the staff, resources, nor expertise with regard to the required necessary paperwork drafting and submittal and therefore properly retained and relied upon ER Assist to do so. As stated in the audit, "management is responsible for establishing and maintaining effective internal controls over federal awards that provide reasonable assurance that costs charged to federal programs are allowable in accordance with applicable federal statutes, regulations, and the terms and conditions of the federal award." Berrien County's management believes it took steps to have the necessary controls in place to provide reasonable assurance that costs charged were allowable by retaining and relying upon a company with the stated expertise, ER Assist. The error occurred in the early stage of the project by ER Assist while review, reconciliation, and validations of contractor invoices were occurring and ER Assist's error was caught and remedied prior to any improper payment. The County will endeavor to strengthen its review procedures over costs charged to federal programs to ensure that costs are properly evaluated for allowability, allocability, and classification prior to being charged to the applicable federal award.

BERRIEN COUNTY, GEORGIA
Schedule of Prior Findings
For the Year Ended June 30, 2025

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.

Status: Finding corrected.