BURKE COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2013

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Burke County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Burke County, Georgia, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Burke County Board of Health (Health Department), a discretely presented component unit, which represents 2.1% and 2.3%, respectively, of the assets and net position of Burke County, Georgia. We did not audit the financial statements of the Burke County Hospital Authority, a discretely presented component unit, which represents 11.1% and 3.5%, respectively, of the assets and net position of Burke County, Georgia.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Burke County Board of Health (Health Department), a discretely presented component unit, which represents 2.1% and 2.3%, respectively, of the assets and net position of Burke County, Georgia. We did not audit the financial statements of the Burke County Hospital Authority, a discretely presented component unit, which represents 11.1% and 3.5%, respectively, of the assets and net position of Burke County, Georgia. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Burke County Board of Health (Health Department) and the Burke County Hospital Authority, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Burke County, Georgia as of September 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and the Fire Protection Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 13 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquires, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Burke County, Georgia's basic financial statements as a whole. The combining and individual nonmajor fund financial statements and schedules and schedules of projects paid with SPLOST proceeds are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements and schedules and schedules of projects paid with SPLOST proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 nonmajor fund financial statements and schedules and schedules of projects paid with SPLOST proceeds are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated March 26, 2014, on our consideration of the Burke County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Burke County, Georgia's internal control over financial reporting and compliance.

Thigpen, Lanier, Westerfield & Deal

Statesboro, Georgia
March 26, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

The Management's Discussion and Analysis of the Annual Financial Report of Burke County, Georgia (the Government) provides an overall narrative and analysis of the Government's financial statements for the fiscal years ended September 30, 2013 and 2012. This discussion and analysis is designed to look at the Government's financial performance as a whole. Readers should also review the complete financial statements, with notes, which follow this narrative, for a better understanding of the Government's financial performance.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Government's basic financial statements. The basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the Government through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Government.

Basic Financial Statements

The first two statements in the basic financial statements are the Government-wide Financial Statements. They provide both short and long-term information about the Government's financial status.

The next statements are Fund Financial Statements. These statements focus on the activities of the individual parts of Burke County, Georgia's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

The next section of the basic financial statements is the notes, which explain in detail some of the data contained in those statements. After the notes, supplemental information is provided to show details about the Government's non-major governmental funds and other information which provide additional information for the basic financial statements.

Government-wide Financial Statements

The Government-wide financial statements provide a broad picture of the Government's operations. The statements provide information about the Government's financial position, which assists in assessing the economic condition at the end of the fiscal year. These statements are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. This means the statements take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or disbursed. The government-wide financial statements include the following two statements:

The Statement of Net Position presents information on all of the Government's assets and liabilities, with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Government is improving or deteriorating.

The Statement of Activities presents information showing how the Government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (e.g. uncollected taxes).

The government-wide statements are divided into three categories: 1) governmental activities, 2) business-type activities, and 3) component units. The governmental activities include most of the Government's basic services such as general government, judicial, public safety, public works, health and welfare, culture and recreation, and housing and development. Property taxes, sales taxes, and state and federal grant funds finance most of these activities. The business-type activities are those services that the Government charges a fee to customers in order to provide. These include solid waste management and transit services. The final category is component units.

The Development Authority of Burke County serves to promote, pursue, and implement economic development in the County. The Burke County Health Department is a public health department. The Burke County Hospital Authority is a public hospital. Separate financial statements have been issued and are available from the Burke County Health Department and the Burke County Hospital Authority. Although legally separate from the Government, the Government appoints a voting majority of the boards for the Development Authority, the Board of Health, and the Hospital Authority.

Fund Financial Statements

A Fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Government, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements focus on individual parts of the Government, reporting the Government's operations in more detail than the government-wide statements. All of the funds of the Government can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. These fund categories use different accounting approaches and should be interpreted differently.

Governmental Funds

Most of the basic services provided by the Government are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, these funds focus on how assets can readily be converted into cash and the amount of funds left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called modified-accrual accounting, which focuses on current financial resources. Such information may be useful in evaluating the government's short-term financing

requirements. These statements provide a detailed short-term view of the Government's finances that assists in determining whether there will be adequate financial resources available to meet the Government's current needs. The relationship between government activities in the government-wide financial statements and the governmental funds financial statements is described in a reconciliation that is a part of the fund financial statements.

The Government has three governmental fund types: the General Fund, Special Revenue Funds, and Capital Projects Funds.

Proprietary Funds

The Government has two types of proprietary funds used to account for activities that operate similar to commercial enterprises found in the private sector. Funds that charge fees for services provided to outside customers including other local governments are known as Enterprise Funds. These funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Funds that charge fees for services provided to departments within the reporting government are known as Internal Service Funds. Proprietary funds use the accrual basis of accounting, thus there is no reconciliation needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

The Government has two enterprise funds: the Solid Waste Fund and the Transit Fund. The Government has two internal service funds: the Vehicle Maintenance Fund and the Facility Maintenance Fund.

Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the Government as an agent for individuals, private organizations, other governments, and other Burke County departments. The Government is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and only by those to whom the assets belong. These funds are not reflected in the government-wide financial statements because the resources are not available to support the Government's operations or programs.

Government-wide Financial Analysis

Management has included comparative data for analysis purposes in the following analysis. Such comparative data may be useful in comparing the current year to the prior year and noting possible trends.

Net Position

Net Position may serve over time as one useful indicator of a government's financial condition. The assets of the Government exceeded liabilities by $43.9 million and $37.1 million as of September 30, 2013 and September 30, 2012, respectively.

The largest portion of Burke County's net position, 71.3% in 2013 and 83.5% in 2012, reflects its investment in capital assets such as land, buildings, equipment, and roads. Burke County uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending.

Burke County's Net Position
September 30, 2013 and 2012

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	$19,410,663	$12,043,649	$ 99,624	$ (26,003)	$19,510,287	$12,017,646
Capital assets	29,490,780	29,071,526	1,823,975	1,921,565	31,314,755	30,993,091
Total assets	48,901,443	41,115,175	1,923,599	1,895,562	50,825,042	43,010,737
Long-term liabilities outstanding	2,109,777	1,864,173	1,841,910	1,808,281	3,951,687	3,672,454
Other liabilities	2,872,099	2,145,465	81,689	87,281	2,953,788	2,232,746
Total liabilities	4,981,876	4,009,638	1,923,599	1,895,562	6,905,475	5,905,200
Net position:						
Invested in capital assets	29,490,780	29,071,526	1,823,975	1,921,565	31,314,755	30,993,091
Restricted for:						
Capital projects	7,519,295	5,123,512			7,519,295	5,123,512
Other purposes	157,947	161,280			157,947	161,280
Unrestricted	6,751,545	2,749,219	(1,823,975)	(1,921,565)	4,927,570	827,654
Total net position	$43,919,567	$37,105,537	$ -	$ -	$43,919,567	$37,105,537

The balance of unrestricted net position, 11.2% in 2013 and 2.2% in 2012, may be used to meet the Government's ongoing obligations to citizens and creditors.

The Government's net position increased by $6,814,030 and $2,283,912 during the fiscal years ended September 30, 2013 and 2012, respectively.

Governmental activities

Governmental activities increased Burke County's net position by $6,814,030 in 2013 and $2,283,912 in 2012 thereby accounting for 100% in 2013 and 100% in 2012 of the total change in the net position of Burke County. The key factor for 2013 and 2012 was a substantial increase in the tax digest.

Business-type activities

Business-type activities had no effect on Burke County's net position in 2013 or 2012, accounting for 0% in 2013 and 2012 of the total change in the government's net position.

Burke County's Changes in Net Position
September 30, 2013 and 2012

	Governmental Activities		Business-type Activities		Total	
	Fiscal Year Ended September 30, 2013	Fiscal Year Ended September 30, 2012	Fiscal Year Ended September 30, 2013	Fiscal Year Ended September 30, 2012	Fiscal Year Ended September 30, 2013	Fiscal Year Ended September 30, 2012
Revenues:						
Program revenues:						
Fees, Fines, and Charges for services	$ 3,486,947	$ 3,210,010	$ 680,310	$ 491,031	$ 4,167,257	$ 3,701,041
Operating grants and contributions	424,508	428,819	80,531	81,797	505,039	510,616
Capital grants and contributions	650,074	587,046	39,368		689,442	587,046
General revenues:						
Property taxes	19,977,142	17,692,843			19,977,142	17,692,843
Other taxes	10,832,452	8,987,606			10,832,452	8,987,606
Other	67,258	76,401			67,258	76,401
Total revenues	35,438,381	30,982,725	800,209	572,828	36,238,590	31,555,553
Expenses:						
General government	1,989,913	1,517,807			1,989,913	1,517,807
Judicial	1,808,215	1,813,032			1,808,215	1,813,032
Public safety	13,021,272	12,986,629			13,021,272	12,986,629
Culture and recreation	1,428,136	1,414,098			1,428,136	1,414,098
Health and welfare	610,854	1,052,957			610,854	1,052,957
Public works	6,590,256	6,627,201			6,590,256	6,627,201
Housing and development	2,122,679	1,849,150			2,122,679	1,849,150
Interest on long-term debt	-	12,316			-	12,316
Solid Waste			1,506,073	1,627,198	1,506,073	1,627,198
Transit			383,577	371,253	383,577	371,253
Total expenses	27,571,325	27,273,190	1,889,650	1,998,451	29,460,975	29,271,641
Change in net position before transfers	7,867,056	3,709,535	(1,089,441)	(1,425,623)	6,777,615	2,283,912
Gain (Loss) on sale of capital assets	36,415	-	-	-	36,415	-
Transfers	(1,089,441)	(1,425,623)	1,089,441	1,425,623	-	-
Increase (Decrease) in net position	6,814,030	2,283,912	-	-	6,814,030	2,283,912
Net position, beginning of year	37,105,537	34,821,625	-	-	37,105,537	34,821,625
Net position, end of year	$ 43,919,567	$ 37,105,537	$ -	$ -	$ 43,919,567	$ 37,105,537

Financial Analysis of the Government's Funds

Burke County uses fund accounting to demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Government's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the Government's financial requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The combined fund balance of all the governmental funds is $16.7 million in 2013 and $10.1 million in 2012, of which $8.4 million in 2013, or 50% and $4.2 million in 2012, or 41%, was unassigned.

General Fund

The General Fund is the primary operating fund of the Government. At the end of the current fiscal year, unassigned fund balance of the general fund was $8.5 million in 2013 and $5.4 million in 2012, while total fund balance was $9.2 million in 2013 and $6.1 million in 2012. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and net transfers out. Unassigned fund balance represents 50.8% in 2013 and 33.5% in 2012 of total General Fund expenditures and net transfers out. Total fund balance represents 54.9% in 2013 and 37.3% in 2012 of that same amount.

The fund balance of Burke County's General Fund increased by $3,082,544 and $1,593,451 during the fiscal years ended September 30, 2013 and 2012, respectively. The key factors in these changes were increased property and sales tax revenue coupled with consistent efforts to monitor operating expenditures in 2013 and 2012.

Capital Projects Funds

The Government uses Capital Projects Funds to account for the acquisition and construction of major capital facilities that are not financed by Proprietary Funds. A major fund in the fund financial statements is the Special Purpose Local Option Sales Tax II Fund. The proceeds of the special purpose 1% sales tax (SPLOST 2) are accounted for in this Capital Projects Fund until expenditures are incurred. The decrease in fund balance in 2013 of $1,618,378 and 2012 of $600,433 was due to the timing difference of collections versus expenditures. Another major fund in the fund financial statements is the Special Purpose Local Option Sales Tax III Fund. The proceeds of the special purpose 1% sales tax (SPLOST 3) are accounted for in this Capital Projects Fund until expenditures are incurred. The fund began collecting revenue on April 1, 2012. The increase in fund balance of $3,076,251 in 2013 and $1,740,078 in 2012 was due to the timing difference of collections versus expenditures as some major projects are on hold until the fund collects enough revenue to proceed with the project.

Special Revenue Funds

The Fire Protection Fund, a major special revenue fund, is used by the Government to account for Fire related expenses as well as Emergency Management Agency expenses for the County. Fund balance increased by $1,197,160 in 2013 and $915,688 in 2012 due primarily to increased property tax revenues in 2013 and 2012.

Proprietary Funds

Burke County's proprietary funds provide the same type information found in the government-wide financial statements, but in more detail. Net position of the Solid Waste Fund amounted to $0 for the fiscal years ended September 30, 2013 and 2012, respectively. Net position in the Burke Transit Fund amounted to $0 for the fiscal years ended September 30, 2013 and 2012, respectively. The total change in net position in the Solid Waste Fund was $0 in 2013 and 2012. The total change in net position in the Burke Transit Fund was $0 for the fiscal years ended September 30, 2013 and 2012, respectively. The Government's internal service funds, Vehicle Maintenance Fund and Facility Maintenance Fund, had a net position of zero in 2013 and 2012 and total growth in net position of zero during 2013 and 2012.

Other factors concerning the finances of these funds have already been addressed in the discussion of Burke County's business-type activities.

General Fund Budgetary Highlights

For 2013, there was no difference between the original budget and the final amended budget. Actual revenues were $1,552,418 over budget primarily due to increased property tax revenues. Actual expenditures were $1,310,508 under budget (budget basis), primarily the result of major renovations at the Jail coming in under budget and maintenance costs of public works equipment lower than estimated.

For 2012, the difference between the original budget and the final amended budget was an increase in other revenue and a corresponding increase in the Clerk of Court's office for records management services. Actual revenues were $379,435 over budget primarily due to increased property tax revenues. Actual expenditures were $1,346,717 under budget (budget basis), primarily the result of lower personnel costs at the Jail and Sheriff's Office and lower maintenance costs in the Public Works department.

Capital Assets and Debt Administration

Burke County's investment in capital assets for its governmental and business-type activities as of September 30, 2013 and 2012 amounted to $31,314,755 and $30,993,091, respectively, (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, infrastructure (roads), and construction in progress.

Major capital asset transactions during 2013 included the following:

- SPLOST-funded portion of road construction in the amount of $730,442
- General fund-funded portion of road construction in the amount of $194,479
- SPLOST-funded purchase of patrol cars of $31,078
- SPLOST and grant-funded airport improvements of $140,054
- Local Maintenance & Improvement Grant-funded portion of road construction in the amount of $492,323
- SPLOST-funded recreation facility improvements in the amount of $413,557

Major capital asset transactions during 2012 included the following:

- SPLOST-funded portion of road construction in the amount of $747,378
- General fund-funded portion of road construction in the amount of $425,527
- SPLOST-funded purchase of patrol cars of $49,000
- SPLOST and grant-funded airport improvements of $117,615
- Grant/local match-funded renovation of public building of $469,559

Additional information on capital assets can be found in Note 5 to the financial statements.

Burke County's Capital Assets
(net of depreciation)
September 30, 2013 and 2012

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Construction in progress	$ 365,728	$ 216,274	$ -	$ -	$ 365,728	$ 216,274
Land	1,286,011	1,286,011	1,037,752	1,037,752	2,323,763	2,323,763
Buildings	10,476,248	10,676,574	78,039	80,474	10,554,287	10,757,048
Improvements	-	-	19,893	25,119	19,893	25,119
Equipment	2,349,076	1,828,993	688,291	778,220	3,037,367	2,607,213
Infrastructure	15,013,717	15,063,674	-	-	15,013,717	15,063,674
Total	$ 29,490,780	$ 29,071,526	$ 1,823,975	$ 1,921,565	$ 31,314,755	$ 30,993,091

Long-Term Debt

Burke County had a total of $4,188,011 in outstanding long-term debt as of September 30, 2013 and $3,881,337 in outstanding long-term debt as of September 30, 2012. This entire amount is backed by the full faith and credit of the government. Burke County retired no outstanding bonds during the fiscal years ended September 30, 2013 and 2012. There were no bonds issued during 2013 or 2012.

Burke County's Outstanding Debt
General Obligation Bonds and Other Debt
September 30, 2013 and 2012

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Accrued compensated absences	$ 482,584	$ 475,508	$ 19,042	$ 17,527	$ 501,626	$ 493,035
Net pension obligation	1,861,613	1,595,796			1,861,613	1,595,796
Landfill closure costs	-	-	1,824,772	1,792,506	1,824,772	1,792,506
Total debt	$ 2,344,197	$ 2,071,304	$ 1,843,814	$ 1,810,033	$ 4,188,011	$ 3,881,337

The State of Georgia limits the amount of general obligation debt that a unit of government can issue to 10% of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for the government is just over $237 million.

The Burke County Hospital Authority applied for a line of credit during the fiscal year ended September 30, 2013 for $3,500,000. The financial institution issuing the line of credit required a guaranty by the County to ensure repayment of the debt, thus creating a contingent liability for the County in the event the Hospital Authority could not repay the note. The Hospital Authority line of credit was fully drawn with a balance of $3,500,000 at September 30, 2013.

Additional information on Burke County's long-term debt can be found in Note 6 of the notes to the financial statements of this report.

Economic Factors and Next Year's Budget

The 2013 Fiscal Year saw continued improvement in the local economy. The property tax digest grew by $360 million. Construction at Plant Vogtle for two new nuclear reactors was underway and new housing for workers helped our economy to grow. Other local industries have shown some increase in employment as well. New retail and service businesses are emerging to support the growth in workers and residents associated with the construction at Plant Vogtle.

The Budget for FY 2014 is showing growth in the General Fund due to increases in the value of utilities. The Commissioners have left the millage rate at the same level as previously in order to build up reserves and to address maintenance and equipment issues neglected during the recession. The Board has also committed to assisting the Burke County Hospital Authority with its debt service. This will be required from the General Fund. We expect revenues to continue to grow for the next five years as construction at Plant Vogtle continues. After 2019, the utility digest will begin to decline in value.

Requests for Information

This financial report is designed to provide a general overview of Burke County's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the County Administrator, P.O. Box 89, Waynesboro, GA 30830.

BURKE COUNTY, GEORGIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

	Primary Government			Component Units		
	Governmental Activities	Business-type Activities	Total	Health Department	Hospital Authority	Development Authority
ASSETS						
Current Assets:						
Cash	$ 15,012,436	-	$ 15,012,436	$ 583,570	$ 107,570	$ 929,983
Investments	1,803,248	-	1,803,248	412,748	205,379	750,000
Receivables:						
Taxes	1,077,545	-	1,077,545	-	-	-
Intergovernmental	718,036	$ 33,703	751,739	-	-	30,416
Internal balances	(27,018)	27,018	-	-	-	-
Other	131,240	38,903	170,143	53,122	541,726	199
Prepaid items	131,749	-	131,749	-	70,138	-
Inventories	563,427	-	563,427	-	237,356	-
Total Current Assets	19,410,663	99,624	19,510,287	1,049,440	1,162,169	1,710,598
Restricted Cash	-	-	-	-	687,620	-
Capital Assets:						
Nondepreciable capital assets	1,651,739	1,037,752	2,689,491	-	66,705	4,650,241
Depreciable capital assets, net	27,839,041	786,223	28,625,264	11,340	3,705,075	78,423
Total Capital Assets	29,490,780	1,823,975	31,314,755	11,340	3,771,780	4,728,664
Other Assets	-	-	-	-	13,500	-
Total Assets	48,901,443	1,923,599	50,825,042	1,060,780	5,635,069	6,439,262
LIABILITIES						
Current Liabilities:						
Accounts payable	1,486,049	68,836	1,554,885	18,881	1,390,282	11,754
Intergovernmental payable	210,723	-	210,723			177,560
Accrued payroll	311,523	10,949	322,472	-	-	2,629
Retirement contributions payable	499,167	-	499,167	-	-	-
Unearned revenue	130,217	-	130,217	6,746	-	-
Net pension obligation	186,162	-	186,162	-	-	-
Compensated absences payable	48,258	1,904	50,162	-	-	793
Line of credit					2,004,675	
Total Current Liabilities	2,872,099	81,689	2,953,788	25,627	3,394,957	192,736
Long-Term Liabilities:						
Unearned revenue	-	-	-	-	684,880	-
Net pension obligation (net of current portion)	1,675,451	-	1,675,451	-	-	-
Compensated absences payable (net of current portion)	434,326	17,138	451,464	31,716	-	7,141
Accrued landfill closure and postclosure care costs	-	1,824,772	1,824,772	-	-	-
Total Long-Term Liabilities	2,109,777	1,841,910	3,951,687	31,716	684,880	7,141
Total Liabilities	4,981,876	1,923,599	6,905,475	57,343	4,079,837	199,877
NET POSITION						
Investment in capital assets	29,490,780	1,823,975	31,314,755	11,340	3,771,780	4,728,664
Restricted for:						
Capital projects	7,519,295	-	7,519,295	-	-	-
Other purposes	157,947	-	157,947	-	10,290	-
Unrestricted	6,751,545	(1,823,975)	4,927,570	992,097	(2,226,838)	1,510,721
Total Net Position	$ 43,919,567	$ -	$ 43,919,567	$ 1,003,437	$ 1,555,232	$ 6,239,385

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Program/Function	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Health Department	Component Units: Hospital Authority	Component Units: Development Authority
Primary Government										
Governmental Activities										
General government	$ 1,989,913	$ 775,772	$ 99,055	-	$ (1,115,086)	-	$ (1,115,086)	-	-	-
Judicial	1,808,215	255,687	35,984	-	(1,516,544)	-	(1,516,544)	-	-	-
Public safety	13,021,272	2,224,257	36,276	$ 8,983	(10,751,756)	-	(10,751,756)	-	-	-
Public works	6,590,256	-	-	492,323	(6,097,933)	-	(6,097,933)	-	-	-
Health and welfare	610,854	-	148,125	12,215	(450,514)	-	(450,514)	-	-	-
Culture and recreation	1,428,136	132,975	91,272	-	(1,203,889)	-	(1,203,889)	-	-	-
Housing and development	2,122,679	98,256	13,796	136,553	(1,874,074)	-	(1,874,074)	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total governmental activities	27,571,325	3,486,947	424,508	650,074	(23,009,796)	-	(23,009,796)	-	-	-
Business-type Activities										
Solid Waste	1,506,073	542,534	-	-	-	$ (963,539)	(963,539)	-	-	-
Transit	383,577	137,776	80,531	39,368	-	(125,902)	(125,902)	-	-	-
Total business-type activities	1,889,650	680,310	80,531	39,368	-	(1,089,441)	(1,089,441)	-	-	-
Total - Primary Government	$ 29,460,975	$ 4,167,257	$ 505,039	$ 689,442	(23,009,796)	(1,089,441)	(24,099,237)	-	-	-
Component Units:										
Burke County Board of Health	$ 635,897	$ 174,872	$ 502,431	-				$ 41,406		-
Development Authority of Burke County	271,091	300,872	-	$ 431,042				-	-	$ 460,823
Burke County Hospital Authority	11,567,633	8,456,298		390,015					$ (2,721,320)	
Total Component Units	$ 12,474,621	$ 8,932,042	$ 502,431	$ 821,057				41,406	(2,721,320)	460,823
		General Revenues								
		Property taxes levied for:								
		General purposes			13,202,060	-	13,202,060	-	-	-
		Fire protection			6,775,082	-	6,775,082	-	-	-
		Sales taxes			9,870,074	-	9,870,074	-	-	-
		Insurance premium tax			727,048	-	727,048	-	-	-
		Other taxes			235,330	-	235,330	-	-	-
		Interest earned			15,805	-	15,805	-	6,708	2,361
		Miscellaneous			51,453	-	51,453	-	4,535	-
		Gain on sale of capital assets			36,415	-	36,415	-	-	-
		Total General Revenues			30,913,267	-	30,913,267	-	11,243	2,361
		Transfers			(1,089,441)	1,089,441	-	-	-	-
		Special item - loss on transfer of operations			-	-	-	-	(333,355)	-
		Total General Revenues and Transfers			29,823,826	1,089,441	30,913,267	-	(322,112)	2,361
		Change in Net Position			6,814,030	-	6,814,030	41,406	(3,043,432)	463,184
		Net Position, Beginning of Year			37,105,537	-	37,105,537	962,031	4,598,664	5,776,201
		Net Position, End of Year			$ 43,919,567	$ -	$ 43,919,567	$ 1,003,437	$ 1,555,232	$ 6,239,385

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	General	Fire Protection	SPLOST II	SPLOST III	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash	$ 8,717,001	$ 21,462	$ 1,000	$ 5,360,058	$ 912,916	$ 15,012,436
Investments	-	-	1,803,248	-	-	1,803,248
Receivables:						
Taxes	1,050,243	27,302	-	-	-	1,077,545
Intergovernmental	200,957	-	-	376,101	140,978	718,036
Other	-	24,599	-	-	106,641	131,240
Due from other funds	272,020	165,084	-	-	31,954	469,058
Prepaid items	131,749	-	-	-	-	131,749
Inventories	563,427	-	-	-	-	563,427
TOTAL ASSETS	$10,935,397	$ 238,446	$ 1,804,248	$ 5,736,159	$ 1,192,489	$ 19,906,739
LIABILITIES						
Accounts payable	$ 531,680	$ 195,645	$ 39,192	$ 579,207	$ 10,172	$ 1,355,896
Accrued payroll	162,618	124,945	-	-	7,009	294,572
Retirement contribution payable	499,167	-	-	-	-	499,167
Intergovernmental payable		-	-	210,723	-	210,723
Due to other funds	564,046	-	-	-	79,134	643,180
Unearned revenue	-	-	-	129,900	317	130,217
TOTAL LIABILITIES	1,757,511	320,590	39,192	919,830	96,632	3,133,755
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	19,759	8,467	-	-	-	28,226
FUND BALANCES						
Nonspendable	695,176	-	-	-	-	695,176
Restricted	-	-	1,765,056	4,816,329	1,095,857	7,677,242
Unassigned	8,462,951	(90,611)	-	-	-	8,372,340
TOTAL FUND BALANCES	9,158,127	(90,611)	1,765,056	4,816,329	1,095,857	16,744,758
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$10,935,397	$ 238,446	$ 1,804,248	$ 5,736,159	$ 1,192,489	$ 19,906,739

See accompanying note to the basic financial statements.

BURKE COUNTY, GEORGIA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

Amounts reported for governmental activities in the statement of net position are different because:		
Total Governmental Fund Balances		$ 16,744,758
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:		
Cost	$ 71,559,298	
Less accumulated depreciation	(42,068,518)	29,490,780
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the funds:		
Property taxes		$ 28,226
Interfund receivables and payables between governmental funds are reported on the funds balance sheet but eliminated on the government-wide statement of net position:		
Interfund receivables	$ 616,342	
Interfund payables	(616,342)	-
A liability is reported on the government-wide statement of net position for the County's cumulative underfunding of its annual required contribution to its pension plan.		(1,861,613)
Long-term liabilities such as compensated absenses payable are not due and payable in the current period and therefore are not reported in the funds but are reported on the statement of net position.		(482,584)
Net Position Of Governmental Activities		$ 43,919,567

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General	Fire Protection	SPLOST II	SPLOST III	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 17,785,259	$ 6,776,170	$ -	$ 5,176,441	$ 1,076,208	$ 30,814,078
Licenses and permits	105,556	-	-	-	-	105,556
Charges for services	1,121,154	1,242,170	-	-	389,782	2,753,106
Fees, fines and forfeitures	407,925	-	-	-	93,869	501,794
Intergovernmental	241,847	35,879	-	628,875	154,233	1,060,834
Contributions and donations	-	-	-	-	13,747	13,747
Interest	8,398	-	3,220	3,142	1,045	15,805
Other	51,453	613	-	-	125,880	177,946
Total revenues	19,721,592	8,054,832	3,220	5,808,458	1,854,764	35,442,866
EXPENDITURES						
Current:						
General government	1,912,540	-	-	-	-	1,912,540
Judicial	1,735,770	-	-	-	48,935	1,784,705
Public safety	4,753,682	7,469,877	-	-	587,531	12,811,090
Public works	3,654,774	-	-	-	-	3,654,774
Health and welfare	553,689	-	-	-	24,709	578,398
Culture and recreation	1,169,550	-	-	-	99,767	1,269,317
Housing and development	609,026	-	-	-	-	609,026
Capital outlay						
Judicial	-	-	-	5,800	-	5,800
Public safety	-	170,525	-	34,678	63,531	268,734
Public works	-	-	610,373	806,870	103,281	1,520,524
Recreation	-	-	269,704	143,854	-	413,558
Health and welfare	-	-	-	-	12,215	12,215
Housing and development	-	-	-	371,097	-	371,097
Intergovernmental	200,000	-	936,000	1,369,908	-	2,505,908
Total expenditures	14,589,031	7,640,402	1,816,077	2,732,207	939,969	27,717,686
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,132,561	414,430	(1,812,857)	3,076,251	914,795	7,725,180
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	36,415	-	-	-	-	36,415
Transfers in	-	782,730	194,479	-	55,782	1,032,991
Transfers out	(2,086,432)	-	-	-	(36,000)	(2,122,432)
Total other financing sources (uses)	(2,050,017)	782,730	194,479	-	19,782	(1,053,026)
NET CHANGE IN FUND BALANCES	3,082,544	1,197,160	(1,618,378)	3,076,251	934,577	6,672,154
FUND BALANCES, OCTOBER 1, 2012	6,075,583	(1,287,771)	3,383,434	1,740,078	161,280	10,072,604
FUND BALANCES, SEPTEMBER 30, 2013	$ 9,158,127	$ (90,611)	$ 1,765,056	$ 4,816,329	$ 1,095,857	$ 16,744,758

See accompanying notes to the basic financial statements

BURKE COUNTY, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Amounts reported for governmental activities in the statement of activities are different because:

Net Change In Fund Balances - Total Governmental Funds			$ 6,672,154
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 as depreciation expense. This is the amount by which capitalized capital outlays exceeded depreciation expense in the current period.			
	Depreciation expense	$ (2,589,520)	
	Capital outlay	3,008,774	419,254
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.			
	Property taxes:		
	Unavailable revenue @ 9/30/13	28,226	
	Unavailable revenue @ 9/30/12	(32,711)	(4,485)
Elimination of transfers between governmental funds:			
	Transfers in	1,032,991	
	Transfers out	(1,032,991)	-
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.			(272,893)
Change In Net Position of Governmental Activities			$ 6,814,030

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes:			
Property	$ 11,487,374	$ 13,205,456	$ 1,718,082
Local option sales	4,000,000	3,617,425	(382,575)
Alcoholic beverage	70,000	58,286	(11,714)
Insurance premium	654,000	727,048	73,048
Other	153,000	177,044	24,044
Licenses and permits	76,000	105,556	29,556
Charges for services	1,057,400	1,121,154	63,754
Fees, Fines and forfeitures	391,400	407,925	16,525
Intergovernmental	212,800	241,847	29,047
Interest	7,000	8,398	1,398
Other	60,200	51,453	(8,747)
Total revenues	18,169,174	19,721,592	1,552,418
EXPENDITURES			
Current:			
General government:			
Legislative	63,130	61,422	1,708
General administration	617,469	335,359	282,110
Elections	232,395	159,986	72,409
Board of equalization	7,370	4,643	2,727
Legal services	150,000	139,674	10,326
Data processing	30,000	22,348	7,652
Tax commissioner	401,600	385,154	16,446
Tax assessor	363,975	325,768	38,207
Risk management	360,000	383,692	(23,692)
Audit fees	35,000	28,990	6,010
Records management	47,240	46,688	552
CSRA Regional Commission	18,700	18,816	(116)
Total general government	2,326,879	1,912,540	414,339
Judicial:			
Clerk of Courts	455,700	447,857	7,843
Superior Court	316,870	258,982	57,888
State Court	152,340	171,843	(19,503)
State Court - Judge	50,700	50,907	(207)
State Court - Community Service	26,500	26,611	(111)
Juvenile Court	98,119	69,771	28,348
District Attorney	170,000	136,292	33,708
Indigent defense	209,742	123,317	86,425
Magistrate Court	312,900	318,706	(5,806)
Probate Court	132,950	131,484	1,466
Total judicial	1,925,821	1,735,770	190,051
Public safety:			
Animal control	6,000	11,250	(5,250)
Coroner	45,050	34,307	10,743
Jail	2,648,500	2,316,487	332,013
Sheriff	2,471,786	2,391,638	80,148
Total public safety	5,171,336	4,753,682	417,654

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original and Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)			
Highways and streets	$ 3,843,700	$ 3,654,774	$ 188,926
Health and welfare:			
Health department	224,300	228,112	(3,812)
Welfare	4,000	4,000	-
Senior citizens	302,200	321,577	(19,377)
Total health and welfare	530,500	553,689	(23,189)
Culture and recreation:			
Recreation	866,600	811,622	54,978
Museum	23,260	6,068	17,192
Library	343,000	351,860	(8,860)
Total culture and recreation	1,232,860	1,169,550	63,310
Housing and development:			
Burke Office Park	145,000	143,942	1,058
County agent	128,161	121,078	7,083
Soil conservation	28,233	27,930	303
Georgia Forestry Commission	34,000	33,226	774
Planning commission	284,649	260,270	24,379
Chamber of commerce	18,000	18,000	-
Airport	18,400	4,580	13,820
Total housing and development	656,443	609,026	47,417
Debt service:			
Interest	12,000	-	12,000
Intergovernmental	200,000	200,000	-
Total expenditures	15,899,539	14,589,031	1,310,508
EXCESS OF REVENUES OVER EXPENDITURES	2,269,635	5,132,561	2,862,926
OTHER FINANCING SOURCES (USES)			
Transfers in	200	-	200
Transfers out	(2,279,835)	(2,086,432)	(193,403)
Proceeds from sale of assets	10,000	36,415	(26,415)
Total other financing sources (uses)	(2,269,635)	(2,050,017)	(219,618)
NET CHANGE IN FUND BALANCE	$ -	3,082,544	$ 2,643,308
FUND BALANCE, BEGINNING OF YEAR		6,075,583	
FUND BALANCE, END OF YEAR		$ 9,158,127	

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
FIRE PROTECTION FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	$ 6,000,744	$ 6,000,744	$ 6,776,170	$ 775,426
Charges for services	1,020,000	1,020,000	1,242,170	222,170
Intergovernmental	26,600	26,600	35,879	9,279
Other	1,000	1,000	613	(387)
Total revenues	7,048,344	7,048,344	8,054,832	1,006,488
EXPENDITURES				
Current:				
Public safety	7,523,580	7,534,280	7,469,877	64,403
Capital outlay:				
Public safety	307,494	296,794	170,525	126,269
Total public safety	7,831,074	7,831,074	7,640,402	190,672
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(782,730)	(782,730)	414,430	1,197,160
OTHER FINANCING SOURCES				
Transfers in	782,730	782,730	782,730	-
NET CHANGE IN FUND BALANCE	$ -	$ -	1,197,160	$ 1,197,160
FUND BALANCE, BEGINNING OF YEAR			(1,287,771)	
FUND BALANCE, END OF YEAR			$ (90,611)	

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2013

	Business Type Activities - Enterprise Funds			Governmental Activities
	Solid Waste	Transit	Total	Internal Service Funds
ASSETS				
Current Assets				
Accounts receivable	$ 38,903	-	$ 38,903	-
Intergovernmental	-	$ 33,703	33,703	-
Due from other funds	219,904	-	219,904	$ 147,104
Total Current Assets	258,807	33,703	292,510	147,104
Noncurrent Assets				
Capital Assets				
Land	1,037,752	-	1,037,752	-
Buildings and improvements	189,693	-	189,693	-
Machinery and equipment	866,918	318,681	1,185,599	-
Less accumulated depreciation	(440,031)	(149,038)	(589,069)	-
Total Capital Assets	1,654,332	169,643	1,823,975	-
Total Assets	1,913,139	203,346	2,116,485	147,104
LIABILITIES				
Current Liabilities				
Accounts payable	68,782	54	68,836	130,153
Accrued payroll	7,002	3,947	10,949	16,951
Compensated absences payable	1,258	646	1,904	-
Due to other funds	-	192,886	192,886	-
Total Current Liabilities	77,042	197,533	274,575	147,104
Long-Term Liabilities				
Compensated absences payable (net of current portion)	11,325	5,813	17,138	-
Accrued landfill closure and postclosure care costs	1,824,772	-	1,824,772	-
Total Long-term Liabilities	1,836,097	5,813	1,841,910	-
Total Liabilities	1,913,139	203,346	2,116,485	147,104
NET POSITION				
Investment in capital assets	1,654,332	169,643	1,823,975	-
Unrestricted	(1,654,332)	(169,643)	(1,823,975)	-
Total Net Position	$ -	$ -	$ -	$ -

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Business Type Activities - Enterprise Funds			Governmental Activities
	Solid Waste	Transit	Total	Internal Service Funds
OPERATING REVENUES				
Charges for services	$ 542,534	$ 137,776	$ 680,310	$ 2,926,328
OPERATING EXPENSES				
Salaries	282,911	172,946	455,857	640,737
Employee benefits	104,323	50,913	155,236	230,157
Purchased services	920,030	52,342	972,372	323,632
Materials and supplies	96,692	67,135	163,827	1,731,802
Depreciation	102,117	40,241	142,358	-
Total operating expenses	1,506,073	383,577	1,889,650	2,926,328
OPERATING INCOME (LOSS)	(963,539)	(245,801)	(1,209,340)	-
NON-OPERATING REVENUES				
Intergovernmental	-	119,899	119,899	-
LOSS BEFORE TRANSFERS	(963,539)	(125,902)	(1,089,441)	-
TRANSFERS IN	963,539	125,902	1,089,441	-
CHANGE IN NET POSITION	-	-	-	-
NET POSITION, OCTOBER 1, 2012	-	-	-	-
NET POSITION, SEPTEMBER 30, 2013	$ -	$ -	$ -	$ -

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Business Type Activities - Enterprise Funds			Governmental Activities
	Solid Waste	Transit	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	$ 591,155	$ 137,776	$ 728,931	-
Cash received from interfund charges	-	-	-	$ 2,906,704
Cash payments to employees for salaries and benefits	(383,984)	(224,443)	(608,427)	(870,130)
Cash payments for goods and services	(991,401)	(119,427)	(1,110,828)	(2,036,574)
Net cash used by operating activities	(784,230)	(206,094)	(990,324)	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating grants	-	129,171	129,171	-
Advances from (to) other funds	(173,909)	(9,611)	(183,520)	-
Transfers in	963,539	125,902	1,089,441	-
Net cash provided (used) by noncapital financing activities	789,630	245,462	1,035,092	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	(5,400)	(39,368)	(44,768)	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	-	-
CASH AND CASH EQUIVALENTS, OCTOBER 1, 2012	-	-	-	-
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2013	$ -	$ -	$ -	$ -
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES				
Operating loss	$ (963,539)	$ (245,801)	$ (1,209,340)	$ -
Adjustments:				
Depreciation	102,117	40,241	142,358	-
(Increase) decrease in operating assets:				
Accounts receivable	48,621	-	48,621	-
Interfund receivables	-	-	-	(19,624)
Increase (decrease) in operating liabilities:				
Accounts payable	(6,945)	50	(6,895)	18,859
Accrued closure and post closure cost	32,266	-	32,266	-
Accrued payroll	1,090	61	1,151	765
Compensated absences payable	2,160	(645)	1,515	-
Net cash used by operating activities	$ (784,230)	$ (206,094)	$ (990,324)	$ -

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2013

ASSETS		
Cash	$	734,216
LIABILITIES		
Due to other entities and individuals	$	734,216

See accompanying notes to the basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction

The financial statements of Burke County, Georgia (the County) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles. The accompanying summary of the County's more significant accounting policies is presented to assist the reader in interpreting the financial statements and other data in this report.

Basis of accounting

The basic financial statements consist of the government-wide financial statements, fund financial statements, and notes to the financial statements.

Government-wide statements – The statement of net position and the statement of activities report information on all of the nonfiduciary activities of the primary government and its component units. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with the program or function of the County's governmental activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund financial statements – The fund financial statements provide information about the County's funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented, although the latter is excluded from the government-wide financial statements. 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.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. 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 have been met.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, franchise taxes, licenses, interest and special assessments are susceptible to accrual. Sales taxes collected and held by the state at year-end on behalf of the County are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the County and are recognized as revenue at that time. Entitlements and shared revenues are recorded at the time of receipt or earlier if susceptible to accrual criteria is met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The accounts of the County are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with financial-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The County reports the following major governmental funds:

General Fund – The General Fund is the general operating fund of the County. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, fines and forfeitures, and various other taxes and charges. The primary expenditures are for general administration, public safety, highways and streets, health and welfare, and culture and recreation.

Fire Protection Fund – This special revenue fund has been established to account for the County's fire protection and emergency management activities.

Special Purpose Local Option Sales Tax (SPLOST) II and III Funds – These capital projects funds were established to account for expenditures on capital improvements made by the County and financed through revenues from a special purpose local option sales tax.

The County reports the following major enterprise funds:

Solid Waste Fund – The Solid Waste Fund is used to account for the collection and disposal of solid waste.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Transit Fund – This fund is used to account for the operation and costs of Burke County Transit.

The County also reports two internal service funds. The *Vehicle Maintenance Fund* is used to account for operations that provide repairs and maintenance to the County fleet. The *Facilities Maintenance Fund* is used to account for repairs and maintenance to County buildings and facilities. These services are provided to other County departments on a cost-reimbursement basis.

The County has adopted GASB Statement No. 20, Accounting and Financial Reporting of Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting, and has elected to follow GAAP prescribed by GASB and all Financial Accounting Standard Board (FASB) standards issued prior to November 30, 1989. Subsequent to this date, the County accounts for its business-type activities and enterprise funds of the primary government as presented by GASB.

Enterprise funds distinguish operating revenues and expenses from non-operating 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 the Solid Waste and the Transit Funds are charges to customers for sales and services. Operating expenses for enterprise funds include costs of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Additionally, the County reports the following fund types:

Fiduciary Funds – Fiduciary funds are custodial in nature and do not involve the measurement of operating results. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. These funds account for assets held by the County in an agency capacity for individuals and other government units. Fiduciary funds are accounted for on the accrual basis, much like that used for proprietary funds.

Fiduciary funds include all trust funds which account for assets held by the County as a trustee for individuals or other government units.

Component Units

Discretely presented component units are presented in separate columns on the government-wide statement of net position and statement of activities to emphasize legal separation from the County.

Those discretely presented component units are:

Development Authority of Burke County – This component unit column in the government-wide financial statements includes the financial data of the Development Authority of Burke County. It is reported in a separate column to emphasize that it is legally separate from the County. Governed by County appointment, this entity was created for the purpose of promoting and developing trade, commerce, industry, and employment opportunities in the County. Operations of the Development Authority are subsidized through the General Fund as needed. No separate financial statements are issued for the Development Authority of Burke County.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Burke County Health Department – This component unit column in the government-wide financial statements includes the financial data of the Burke County Health Department. It is reported in a separate column to emphasize that it is legally separate from the County. Governed by a voting majority of board members appointed by the County, this entity receives funding from Burke County. The Health Department has a June 30 year end, and the financial statements included herein are as of and for the year ended June 30, 2013. Separate financial statements have been issued and are available from the Burke County Health Department.

Burke County Hospital Authority – This component unit column in the government-wide financial statements includes the financial data of the Burke County Hospital Authority. It is reported in a separate column to emphasize that it is legally separate from the County. Governed by a voting majority of board members appointed by the County, this entity receives funding from Burke County in the form of loan guarantees and loan payments. The Hospital Authority has a May 31 year end, and the financial statements included herein are as of and for the year ended May 31, 2013. Separate financial statements have been issued and are available from the Burke County Hospital Authority.

The following component unit has been included in the financial statements as a blended component unit:

Public Library – Governed by County appointment, this entity oversees the Burke County Library that is available to the citizens of Burke County and the general public. No separate financial statements are issued for the Public Library.

Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to September 30, the County administrator submits to the County Board of Commissioners a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them.

2. A public hearing is conducted by the County to obtain taxpayer comments.

3. The budget is legally enacted by resolution of the County Board of Commissioners.

4. The County administrator is authorized to transfer line item amounts within operating departments.

5. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds. Project length budgets are adopted for Capital Project Funds.

6. Budgets for the governmental funds are adopted on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America.

Budget amounts reflected in the accompanying financial statements represent the original adopted budget and any revisions approved by the County Board of Commissioners. The County Board of Commissioners approves additional appropriations or transfers between departments.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Encumbrances

The County does not employ encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditures are recorded as liabilities on the balance sheet when issued.

Cash and cash equivalents

For purposes of financial statement presentation, the County considers all highly liquid investments with an original maturity of three months or less, or with insignificant early withdrawal penalties, to be cash equivalents. Cash and cash equivalents include amounts in demand deposits and certificates of deposit at September 30, 2013.

Investments

The County follows GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools.* Nonparticipating interest-earning investment contracts (investments whose value is not affected by interest rate or other market changes), include money market investments (short-term, highly liquid debt instruments including commercial paper, banker's acceptances and U. S. Treasury and agency obligations), that have a remaining maturity at purchase of one year or less are reported at cost or amortized cost assuming their fair value has not been impacted by changes in the credit worthiness of the issuer or similar factors. All other investments are reported at fair value (the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale).

Local government investment pool – The local government investment pool "Georgia Fund 1", created by O.C.G.A.§36-83-8, is a stable net asset value investment pool that follows Standard and Poor's criteria for AAA rated money market funds. However, Georgia Fund 1 operates in a manner consistent with Rule 2A-7 of the Investment Company Act of 1940 and is considered to be a 2A-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1.00 per share value). The Office of State Treasurer is the regulatory oversight agency.

Receivables

All receivables are reported at their net realizable value.

Inventories

Inventories consist of expendable supplies held for consumption stated on a first-in, first-out basis. They are reported at cost and are recorded as expenditures at the time the individual inventory items are used.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets

Capital assets, which include property, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset life are not capitalized.

Major outlays for capital assets and improvements are capitalized as the projects are constructed. Interest incurred during the construction phase of proprietary assets is included as part of the capitalized value of the assets constructed. All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets.

Depreciation is computed using the straight-line method over the following useful lives:

Buildings	20 – 40 years
Improvements other than buildings	10 years
Furniture, fixtures, and equipment	5 – 10 years
Infrastructure	20 years

Infrastructure acquired prior to June 20, 1980, is not reported.

Compensated Absences

County employees are entitled to certain compensated absences based on their length of employment. County employees may earn vacation time up to a maximum of fifteen (15) days per year, which is vested. As in prior years, compensated absences are liquidated through the General Fund.

Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as interfund receivables and interfund payables on the balance sheet of the fund financial statements and as internal balances on the statement of net position in the government-wide financial statements. Internal balances are eliminated in the government-wide financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made on behalf of another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is being reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

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 liabilities are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial 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. The County does not have any deferred outflows of resources as of September 30, 2013.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue,* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance – Generally, the fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

> **Nonspendable** – The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. It includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Restricted – The restricted fund balance classification includes amounts that are either restricted externally by creditors, grantors, contributors, or laws or regulations of other governments or restricted by law through constitutional provisions or enabling legislation.

Committed – The committed fund balance classification 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. Those committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned – The assigned fund balance classification includes amounts that are constrained by the County's intent to be used for specific purposes but are not restricted or committed. The authority for making an assignment is not required to be the County's highest level of decision-making authority and as such, the nature of actions necessary to remove or modify an assignment does not require the County's highest level of authority.

Unassigned – The unassigned fund balance classification includes the residual amounts of fund balances that do not meet any of the above criteria. The County reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position – Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net position is reported as unrestricted.

The County applies restricted resources first when as expense is incurred for purposes for which both restricted and unrestricted net position is available.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these amounts.

NOTE 2 – DEPOSITS AND INVESTMENTS

At September 30, 2013, the County had the following investments:

Investments	Maturities	Fair Value	Credit Rating
Primary Government:			
Georgia Fund 1	Average of 43 days WAM	$ 1,803,248	AAAf
Discretely Presented Component Unit - Development Authority of Burke County:			
Certificates of Deposit	-	$ 750,000	-

Interest Rate Risk – The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – 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 banker's acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia.

Custodial Credit Risk – Deposits – Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities.

Custodial Credit Risk – Investments – Custodial credit risk for investments is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. State statutes require all investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities.

At September 30, 2013, the carrying amount of the County's deposits (checking and certificates of deposit) was $15,746,652 and the bank balance was $15,714,664. Of the bank balance, $1,287,426 was covered by federal depository insurance and $14,427,238 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

Discretely Presented Component Units

The carrying amount and bank balance of deposits (checking and certificates of deposit) for the Development Authority of Burke County was $1,679,983, of which $750,000 was covered by federal depository insurance and $929,983 was collateralized by securities held by the pledging financial institution's trust department or agent in the Authority's name.

At June 30, 2013, the carrying amount of the Burke County Health Department's bank deposits was $583,570 and the bank balance was $599,044. Of the bank balance, $410,000 was covered by federal depository

NOTE 2 – DEPOSITS AND INVESTMENTS – Continued

insurance and $189,044 was collateralized by securities held by the pledging financial institution's trust department or agent in the Health Department's name.

At May 31, 2013, the carrying amount of the Burke County Hospital Authority's bank deposits was $1,000,569 and the bank balance was $1,151,494. Of the bank balance, $517,922 was covered by federal depository insurance and $633,572 was uninsured and uncollateralized.

NOTE 3 – PROPERTY TAXES

The County's Tax Commissioner bills and collects property taxes, then remits to the County its respective share of property taxes. Property taxes are an enforceable lien on property owned as of January 1. Taxes are typically levied in October and may be paid after receipt of the tax bill. Taxes are considered delinquent 61 days after mailing by the Tax Commissioner. Property tax revenues are recognized when they become measurable and available. Available revenues include those property tax receivables expected to be collected within 60 days. Property taxes are recorded as receivables when levied.

Current year property taxes were levied on November 15, 2012, and due January 20, 2013. A summary of the current year property tax levy is as follows:

	General Fund	Fire Protection Fund
Millage rates		
Unincorporated	6.264	3.562
Incorporated	6.627	3.562
Property tax levy	$ 12,236,867	$ 6,547,761
Property taxes receivable at September 30, 2013	$ 119,651	$ 52,702
Allowance for uncollectible accounts	(59,278)	(25,400)
Net property taxes receivable at September 30, 2013	$ 60,373	$ 27,302
Unavailable property tax revenue at September 30, 2013	$ 19,759	$ 8,467

NOTE 4 – PUBLIC UTILITIES TAX

Public Utility taxes accounted for approximately 75% of the current year tax digest.

NOTE 5 – CAPITAL ASSETS

Governmental capital asset activity for the year ended September 30, 2013, was as follows:

	Balance 10/1/2012	Additions	Deductions	Balance 9/30/2013
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 1,286,011	-	-	$ 1,286,011
Construction in progress	216,274	$ 149,454	-	365,728
Total capital assets not being depreciated	1,502,285	149,454	-	1,651,739
Capital assets being depreciated:				
Infrastructure	34,770,755	1,344,098	-	36,114,853
Buildings and improvements	18,875,759	287,276	-	19,163,035
Furniture, fixtures, and equipment	13,673,191	1,227,946	271,466	14,629,671
Total capital assets being depreciated	67,319,705	2,859,320	271,466	69,907,559
Total capital assets	68,821,990	3,008,774	271,466	71,559,298
Accumulated depreciation:				
Infrastructure	19,707,081	1,394,055	-	21,101,136
Buildings and improvements	8,199,185	487,602	-	8,686,787
Furniture, fixtures, and equipment	11,844,198	707,863	271,466	12,280,595
Total accumulated depreciation	39,750,464	2,589,520	271,466	42,068,518
Governmental activities capital assets, net	$ 29,071,526	$ 419,254	$ -	$ 29,490,780

Depreciation expense was charged to functions as follows:

General government	$ 313,288
Public safety	555,666
Culture and recreation	147,159
Health and welfare	20,241
Public works	1,553,166
Total governmental activities depreciation expense	$ 2,589,520

NOTE 5 – CAPITAL ASSETS - Continued

Business-type capital asset activity for the year ended September 30, 2013 was as follows:

	Balance 10/1/2012	Additions	Deductions	Balance 9/30/2013
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 1,037,752	-	-	$ 1,037,752
Capital assets being depreciated:				
Buildings	97,410	-	-	97,410
Improvements other than buildings	92,283	-	-	92,283
Machinery and equipment	1,292,444	44,768	151,613	1,185,599
Total capital assets being depreciated	1,482,137	44,768	151,613	1,375,292
Total capital assets	2,519,889	44,768	151,613	2,413,044
Accumulated depreciation:				
Buildings	16,936	2,435	-	19,371
Improvements other than buildings	67,164	5,226	-	72,390
Machinery and equipment	514,224	134,697	151,613	497,308
Total accumulated depreciation	598,324	142,358	151,613	589,069
Business-type activities capital assets, net	$ 1,921,565	$ (97,590)	$ -	$ 1,823,975

Depreciation expense was charged as follows:

Solid Waste Fund	$ 102,117
Transit Fund	40,241
Total business-type activities depreciation expense	$ 142,358

NOTE 5 – CAPITAL ASSETS – Continued

Capital asset activity for the Development Authority component unit for the year ended September 30, 2013 was as follows:

	Balance 10/1/2012	Additions	Deductions	Balance 9/30/2013
Capital assets not being depreciated:				
Land	$ 21,852	-	-	$ 21,852
Land held for sale	4,577,755	$ 50,634	-	4,628,389
Total capital assets not being depreciated	4,599,607	50,634	-	4,650,241
Capital assets being depreciated:				
Buildings	105,484	-	-	105,484
Machinery and equipment	21,639	-	-	21,639
Total capital assets being depreciated	127,123	-	-	127,123
Accumulated depreciation:				
Buildings	25,712	2,637	-	28,349
Machinery and equipment	17,260	3,091	-	20,351
Total accumulated depreciation	42,972	5,728	-	48,700
Development Authority capital assets, net	$ 4,683,758	$ 44,906	$ -	$ 4,728,664

Capital asset activity for the Health Department component unit for the year ended June 30, 2013 was as follows:

	Balance 7/1/2012	Additions	Deductions	Balance 6/30/2013
Capital assets being depreciated:				
Machinery and equipmnt	$ 169,074	-	-	$ 169,074
Accumulated depreciation:				
Machinery and equipment	156,148	$ 1,586	-	157,734
Health Department capital assets, net	$ 12,926	$ (1,586)	$ -	$ 11,340

NOTE 5 – CAPITAL ASSETS – Continued

Capital asset activity for the Hospital Authority component unit for the year ended May 31, 2013 was as follows:

	Balance 6/1/2012	Additions	Deductions	Balance 5/31/2013
Capital assets not being depreciated:				
Land	$ 66,705	-	-	$ 66,705
Capital assets being depreciated:				
Buildings and improvements	10,798,103	72,216	-	10,870,319
Machinery and equipment	6,241,944	339,049	-	6,580,993
Total capital assets being depreciated	17,040,047	411,265	-	17,451,312
Accumulated depreciation:				
Buildings and improvements	7,792,082	291,889	-	8,083,971
Machinery and equipment	5,427,294	234,972	-	5,662,266
Total accumulated depreciation	13,219,376	526,861	-	13,746,237
Hospital Authority capital assets, net	$ 3,887,376	$ (115,596)	$ -	$ 3,771,780

NOTE 6 – LONG-TERM DEBT

The following is a summary of long-term debt activity for governmental activities and business type activities for the year ended September 30, 2013:

	Balance October 1, 2012	Additions	Reductions	Balance September 30, 2013	Amounts Due In One Year
Governmental Activities:					
Compensated absences payable	$ 475,508	$ 539,999	$ 532,923	$ 482,584	$ 48,258
Net pension obligation	1,595,796	1,244,456	978,639	1,861,613	186,162
Total Governmental Activities	$ 2,071,304	$ 1,784,455	$ 1,511,562	$ 2,344,197	$ 234,420

	Balance October 1, 2012	Additions	Reductions	Balance September 30, 2013	Amounts Due In One Year
Business-Type Activities:					
Compensated absences payable	$ 17,527	$ 19,518	$ 18,003	$ 19,042	$ 1,904
Accrued landfill closure and postclosure care costs	1,792,506	32,266	-	1,824,772	-
Total Business-Type Activities	$ 1,810,033	$ 51,784	$ 18,003	$ 1,843,814	$ 1,904

NOTE 6 – LONG-TERM DEBT – Continued

There were no short-term borrowings for governmental activities during the year ended September 30, 2013.

The following is a summary of long-term liability activity for discretely presented component units:

	Balance July 1, 2012	Additions	Reductions	Balance June 30, 2013	Amounts Due In One Year
Health Department:					
Compensated absences payable	$ 31,569	24,942	24,795	$ 31,716	$ -

	Balance October 1, 2012	Additions	Reductions	Balance September 30, 2013	Amounts Due In One Year
Development Authority:					
Compensated absences payable	$ 7,753	5,139	4,958	$ 7,934	$ 793

	Balance June 1, 2012	Additions	Reductions	Balance May 31, 2013	Amounts Due In One Year
Hospital Authority:					
Line of credit	$ -	2,004,675	-	$ 2,004,675	$ 2,004,675

NOTE 7 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS

Excess expenditures over appropriations for the year ended September 30, 2013 were as follows:

	Overexpenditures
General Fund:	
Risk management	$ 23,692
CSRA Regional Commission	116
State court	19,503
State court - Judge	207
State court - Community Service	111
Magistrate Court	5,806
Animal Control	5,250
Health department	3,812
Senior citizens	19,377
Library	8,860
Sheriff's Confiscated Assets Fund	4,487
Sheriff's Commissions Fund	85,515

NOTE 7 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS - Continued

The County funded expenditures in excess of appropriations through underexpenditures in other departments and through accumulated fund balances.

NOTE 8 – INTERFUND RECEIVABLES, INTERFUND PAYABLES AND TRANSFERS

A summary of interfund receivables and payables as of September 30, 2013, follows. Interfund receivables and payables accounts for loans between funds for cash management purposes. All amounts are expected to be paid within one year.

Receivable Fund	Payable Fund	Amount
General	Emergency telephone system	$ 58,793
	Victim's assistance	3,800
	Small grants	16,541
	Transit	192,886
Sheriff's commissions	General	31,954
Fire protection	General	165,084
Solid waste	General	219,904
Vehicle maintenance	General	72,333
Facility Maintenance	General	74,771
Total		$ 836,066

A summary of transfers for the year ended September 30, 2013 is as follows:

Transfers between funds were routine and primarily to support the operation of the funds receiving transfers.

	Transfers From:		
Transfers To:	General Fund	T-SPLOST Fund	Total
Emergency telephone system	$ 55,782	-	$ 55,782
Fire Protection Fund	782,730	-	782,730
Solid Waste Fund	963,539	-	963,539
Transit Fund	89,902	$ 36,000	125,902
SPLOST III	194,479	-	194,479
Total	$2,086,432	$ 36,000	$ 2,122,432

NOTE 9 – FUND BALANCES – GOVERNMENTAL FUNDS

As of September 30, 2013, governmental fund balances are composed of the following:

	General Fund	Fire Protection	SPLOST II	SPLOST III	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Prepaid items	$ 131,749	-	-	-	-	$ 131,749
Inventories	563,427	-	-	-	-	563,427
Total nonspendable	695,176	-	-	-	-	695,176
Restricted:						
Capital projects	-	-	$ 1,765,056	$ 4,816,329	$ 937,910	7,519,295
Sheriff	-	-	-	-	35,875	35,875
Law library	-	-	-	-	8,259	8,259
Drug enforcement	-	-	-	-	259	259
Public library	-	-	-	-	23,450	23,450
Drug education	-	-	-	-	3,776	3,776
Jail	-	-	-	-	24,262	24,262
Emergency telephone system	-	-	-	-	47,487	47,487
Victims assistance	-	-	-	-	143	143
Juvenile services	-	-	-	-	7,519	7,519
Total restricted	-	-	1,765,056	4,816,329	1,088,940	7,670,325
Unassigned	8,462,951	$ (90,611)	-	-	-	8,372,340
Total fund balances	$ 9,158,127	$ (90,611)	$ 1,765,056	$ 4,816,329	$ 1,088,940	$ 16,737,841

NOTE 10 – RETIREMENT PLAN

The County contributes to the Association County Commissioners of Georgia (ACCG) Defined Benefit Plan (the "Plan"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating counties in Georgia.

Complete financial statements of the Association County Commissioners of Georgia can be obtained at the following:

Association County Commissioners of Georgia Pension Plan
1100 Circle 75 Parkway, Suite 300
Atlanta, Georgia, 30339

The specific benefit provisions of the County's plan were established by an adoption agreement executed by the County Board of Commissioners. The Plan provides benefits upon retirement, disability, death, and termination of employment, if certain eligibility conditions are met.

NOTE 10 – RETIREMENT PLAN – Continued

The County is required to contribute an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in State of Georgia statutes.

All full-time County employees are eligible to participate in the Plan after reaching age 21 and completing at least one year of service.

Participant counts as of January 1, 2013 (the most recent actuarial valuation date) and covered compensation (based on covered earnings for the preceding year) are shown below:

Retirees and beneficiaries	45
Deferred vested (former employees)	116
Disabled in pay status	8
Active participants	295
Total plan participants	464
Covered Compensation	$ 11,471,179

Normal retirement age is 65. At that time, an employee is entitled to a lifetime pension equal to 1.20% of average annual compensation multiplied by the years of service (maximum of 40 years) plus .75% of average annual compensation in excess of $10,000 multiplied by years of service (maximum 35 years). The .75% is reduced to .70% for employees born after 1937 and reduced to .65% for employees born after 1954. Average annual compensation is defined as the highest average compensation over three consecutive plan years during the 10 plan years preceding retirement or termination. An employee becomes 100% vested after completing five years of service. These benefit provisions and all other requirements, including amendments or termination, are established by County ordinance.

The Plan's financial statements are prepared on an accrual basis, modified to include unrealized gains or losses on marketable securities owned by the Plan and incremental changes in the cash value of pre-retirement life insurance policies owned by the trust. County contributions are recognized when due and the County has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable.

Investments in securities are valued at current market price. The trust fund is invested approximately 60% in equities and 40% in fixed income securities on a cost basis.

The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia Code sets forth the minimum funding standards for State and local governmental pension plans.

Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement.

The Georgia Constitution enables the governing authority of the County, the Board of Commissioners, to establish, and amend from time to time the contribution rates for the County and its plan participants.

NOTE 10 – RETIREMENT PLAN – Continued

Analysis of the dollar amounts of actuarial value of assets available for benefits, actuarial accrued liability, and unfunded actuarial liability in isolation can be misleading. Expressing the actuarial value of assets as a percentage of actuarial accrued liability provides one indication of funded status on a going-concern basis.

Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater the percentage, the stronger the Plan.

Trends in unfunded actuarial accrued liability and annual covered payroll are both affected by inflation. Expressing the unfunded actuarial accrued liability as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Plan's progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller the percentage, the stronger the Plan.

The following is an analysis of pension plan funding progress:

Actuarial Vauation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Funded Ratio (a)/(b)	Unfunded AAL (UAAL) (b)-(a)	Annual Covered Payroll (prior year) (c)	UALL as a Percentage of Covered Payroll (b-a) /(c)
December 31, 2003	$ 6,316,218	8,422,273	75.0%	$ 2,106,055	$6,928,416	30.4%
December 31, 2004	7,369,428	9,828,856	75.0%	2,459,428	7,486,796	32.9%
December 31, 2005	8,211,736	12,021,118	68.3%	3,809,382	8,502,260	44.8%
December 31, 2006	9,517,535	12,370,946	76.9%	2,853,411	8,547,413	33.4%
December 31, 2007	10,693,254	14,010,196	76.3%	3,316,942	9,464,263	35.0%
December 31, 2008	10,818,776	15,499,018	69.8%	4,680,242	10,019,734	46.7%
December 31, 2009	11,756,496	16,751,504	70.2%	4,995,008	10,462,668	47.7%
December 31, 2010	12,522,052	17,835,231	70.2%	5,313,179	10,834,344	49.0%
December 31, 2011	13,086,611	18,543,859	70.6%	5,457,248	10,835,612	50.4%
December 31, 2012	13,777,398	19,661,882	70.1%	5,884,484	11,116,401	52.9%

NOTE 10 – RETIREMENT PLAN – Continued

The following schedule shows actuarial present value of accumulated plan benefits as of January 1, 2013 the most recent actuarial report available:

Vested:	
Retirees	$ 4,081,154
Deferred vested (former employees)	2,266,526
Vested active participants	10,930,750
Total	$ 17,278,430
Nonvested	953,267
Total	$ 18,231,697
Effect of future salary increases	1,593,165
Total actuarial accrued liability	$ 19,824,862
Net assets available for benefits (including receivables)	$ 13,968,714
Net assets in excess of actuarial present value of accumulated plan benefits	$ (4,262,983)
Principal Actuarial Assumptions	
Investment return	7.75%
Rate of future salary increases (not applicable to accumulated plan benefit calculations)	3.0%-5.5%

The County has made contributions to the Plan as shown below. Employees do not contribute to the plan.

Year Ended	Annual Required Contribution	Percentage Contributed
December 31, 2003	$ 192,748	100.0%
December 31, 2004	894,264	76.6%
December 31, 2005	901,998	83.9%
December 31, 2006	911,807	90.9%
December 31, 2007	996,448	85.4%
December 31, 2008	1,076,132	84.4%
December 31, 2009	1,185,666	69.5%
December 31, 2010	1,242,023	87.3%
December 31, 2011	1,242,290	61.2%
December 31, 2012	1,253,111	78.1%

NOTE 10 – RETIREMENT PLAN – Continued

The County's annual pension cost and net pension obligation for the pension plan for the current year were determined as follows:

Annual required contribution	$1,253,111
Interest on net pension obligation	123,674
Amortization of net pension obligation	(132,329)
Annual pension cost	1,244,456
Contributions made	(978,639)
Increase in net pension obligation	265,817
Net pension obligation, beginning of year	1,595,796
Net pension obligation, end of year	$1,861,613

Trend information for the plan is as follows:

Fiscal Year Beginning January 1	Annual Pension Cost	Actual County Contribution	Percentage Contributed	Net Pension Obligation
2011	$ 1,236,777	$ 1,083,769	88%	$ 1,120,201
2012	1,236,215	760,620	62%	1,595,796
2013	1,244,456	978,639	79%	1,861,613

The Plan information presented was determined as part of the actuarial valuation as of January 1, 2013. The following summarizes the actuarial methods and assumptions used in that valuation:

Current Valuation Date	January 1, 2013
Annual Return on Invested Plan Assets	7.75%
Projected Annual Salary Increases	3.0% - 5.5% based on age
Expected Annual Inflation	3.00%
Actuarial Value of Assets	Market Value
Actuarial Funding Method	Projected Unit Credit
Amortization Method	Level Percent of Pay (closed)
Amortization Periods	15-30 years

NOTE 11 – ACCRUED LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

State and Federal laws and regulations require that the County perform certain maintenance and monitoring functions at its landfill site for thirty years after closure which occurred in 1999. In addition to operating expenditures related to current activities of the landfill, a liability is being recognized based on the future postclosure care costs that will be incurred in the next 20 years. The estimated liability for landfill postclosure care costs, which is recorded in the Solid Waste Enterprise Fund, has a balance of $1,824,772 as of September 30, 2013. This is based on 100% usage (filled) of the landfill. During 1998, the landfill reached full capacity. The estimated total current cost of the landfill postclosure care is based on the amount that would be paid if all

NOTE 11 – ACCRUED LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS – Continued

equipment, facilities, and services required to close, monitor, and maintain the landfill were incurred as of September 30, 2013. However, the actual cost of postclosure may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

NOTE 12 – JOINT VENTURE

Under Georgia law, the County, in conjunction with the thirteen counties and forty-one cities in east Georgia known as the Central Savannah River Area (CSRA), is a member of the CSRA Regional Commission (CSRA RC). The CSRA RC is a public organization that assists local governments in planning for common needs, cooperating for mutual benefit, and coordinating for sound regional development. The operations are mainly financed by membership dues and financial assistance provided by the State of Georgia. Membership in the CSRA RC is required by the Official Code of Georgia Annotated (O.C.G.A,) §58-8-34 with annual dues based on a per capita amount. During the year ended September 30, 2013, the County paid $15,682 in such dues, which was based on a per capita amount of $.55. The CSRA RC Board membership is composed of one County official, one city official, and one private sector individual from each county. O.C.G.A. §58-8-39.1 provides that the County is liable for any debts or obligations of the CSRA RC. The Comprehensive Annual Financial Report of the CSRA RC may be obtained from:

CSRA Regional Commission
3023 River Watch Parkway, Suite A
Augusta, GA 30907

NOTE 13 – HOTEL/MOTEL LODGING TAX

The County has levied a 5% lodging tax. There were no lodging taxes collected during the year ended September 30, 2013.

NOTE 14 – 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. The County maintains commercial insurance coverage covering those risks of loss. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. An excess coverage insurance policy covers individual claims. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. As of September 30, 2013, the County had recorded no liability for claims. The County is covered by commercial insurance.

The County has joined together with other governments in the state as part of the ACCG Group Self-Insurance Workers Compensation Fund (ACCG-GSIWCF), a public entity risk pool currently operating as a common risk management and insurance program for member local governments. As part of this risk pool, the County is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool's agent and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss.

NOTE 14 – RISK MANAGEMENT – Continued

The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members against liability or loss as prescribed in accordance with the worker's compensation law of Georgia. The funds are to pay all costs taxed against the members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

As a participant in the ACCG-GSIWCF that also provides claims administration and loss control services, the County has a $200,000 loss retention. This program is accounted for in the General Fund.

Changes in the balances of worker's compensation claims through September 30, 2013, are as follows:

Unpaid claims, October 1, 2012	$654,404
Incurred claims	184,603
Claim payments	(172,033)
Adjustments	(245,461)
Unpaid claims, September 30, 2013	$421,513

NOTE 15 – COMMITMENTS AND CONTINGENCIES

The County is party to various legal proceedings in the normal course of governmental operations. It is the opinion of the County's management and legal counsel that these legal proceedings are not likely to have a material, adverse impact on the financial condition of the County.

NOTE 16 – CONTINGENT LIABILITY FOR BURKE COUNTY HOSPITAL AUTHORITY

The County has guaranteed a loan in the amount of $3,500,000 made to the Hospital Authority of Burke County. Furthermore, the Board of Commissioners have voted to further support the hospital in the form of loan guarantees or payments for indigent medical costs as requested by Community Hospital Corporation, the new lessee and management partner for the Hospital until such a time that the Hospital can be self-supporting under the direction of their new strategic plan.

NOTE 17 – DEFICIT IN FUND EQUITY

The Fire Protection Fund had a deficit fund balance of $90,611 as of September 30, 2013. The deficit will be funded through future operations and transfers from the General Fund, as needed.

NOTE 19 – SUBSEQUENT EVENTS

In preparing the financial statements, the County has evaluated events and transactions for potential recognition or disclosure through March 26, 2014, the date the financial statements were available to be issued.

BURKE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	Total Nonmajor Special Revenue Funds	T-SPLOST Capital Projects Fund	Total Nonmajor Funds
ASSETS			
Cash	$ 97,877	$ 815,039	$ 912,916
Accounts receivable	106,641	-	106,641
Due from other funds	31,954	-	31,954
Intergovernmental receivable	18,107	122,871	140,978
TOTAL ASSETS	$ 254,579	$ 937,910	$ 1,192,489
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	10,172	-	10,172
Accrued payroll	7,009	-	7,009
Unearned revenue	317	-	317
Due to other funds	79,134	-	79,134
Total liabilities	96,632	-	96,632
Fund balance:			
Restricted	157,947	937,910	1,095,857
Total fund balance	157,947	937,910	1,095,857
TOTAL LIABILITIES AND FUND BALANCE	$ 254,579	$ 937,910	$ 1,192,489

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Total Nonmajor Special Revenue Funds	T-SPLOST Capital Projects Fund	Total Nonmajor Funds
REVENUES			
Taxes	-	$ 1,076,208	$ 1,076,208
Charges for services	$ 389,782	-	389,782
Fees, fines and forfeitures	93,869	-	93,869
Intergovernmental	154,233	-	154,233
Contributions and donations	13,747	-	13,747
Interest	62	983	1,045
Other	125,880	-	125,880
Total revenues	777,573	1,077,191	1,854,764
EXPENDITURES			
Current:			
Judicial	48,935	-	48,935
Public safety	587,531	-	587,531
Culture and recreation	99,767	-	99,767
Health and welfare	24,709	-	24,709
Capital outlay:			
Health and welfare	12,215	-	12,215
Public safety	63,531	-	63,531
Public works	-	103,281	103,281
Total expenditures	836,688	103,281	939,969
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(59,115)	973,910	914,795
OTHER FINANCING SOURCES (USES)			
Transfers in	55,782	-	55,782
Transfers out	-	(36,000)	(36,000)
Total other financing sources (uses)	55,782	(36,000)	19,782
NET CHANGE IN FUND BALANCES	(3,333)	937,910	934,577
FUND BALANCES, BEGINNING OF YEAR	161,280	-	161,280
FUND BALANCES, END OF YEAR	$ 157,947	$ 937,910	$ 1,095,857

BURKE COUNTY, GEORGIA
NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for proceeds from specific revenue sources which are legally restricted to expenditures for specific purposes.

Law Library Fund – This fund is used to account for the revenues and expenditures associated with the law library of Burke County, which is available for public use.

Drug Enforcement Fund – This fund was established by the State of Georgia and is used to account for revenues and expenditures associated with the DARE program.

Drug Treatment and Education Fund – This fund was established by the State of Georgia and is used to account for revenues and expenditures associated with drug abuse treatment and education programs relating to controlled substances.

Public Library Fund – This fund is used to account for revenues and expenditures associated with the Burke County Library, which is available for public use.

Small Grants Fund – This fund is used to account for grant revenues not accounted for in another fund.

Large Grants Fund - This fund is used to account for larger grant revenues.

Hotel-Motel Taxes Fund – This fund is used to account for tax to be used for tourism-related purposes.

Emergency Telephone System Fund – This fund is used to account for collection of 911 phone surcharges used for operation and maintenance of the 911 phone system.

Jail Surcharge Fund – This fund is used to account for collection of fines that are to be used for jail maintenance and improvements.

Victims Assistance Fund – This fund is used to account for collection of fines that are to be used to assist Burke County residents who are the victim of violent crimes.

Sheriff's Confiscated Assets Fund – This fund holds funds from federal confiscated assets that are to be used for capital and special expenditures for the Sheriff's department.

Supplemental Juvenile Services Fund – This fund is used to account for the collection of fines that are to be used for community treatment programs in the local courts.

Sheriff's Commissions Fund – This fund was established to account for funds received by the Sheriff's department for commissions on inmate telephone calls, commissary purchases, and snack sales.

BURKE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	Law Library Fund	Drug Enforcement Fund	Drug Treatment & Education Fund	Public Library Fund	Small Grants Fund	Large Grants Fund	Hotel/ Motel Taxes Fund	Emergency Telephone System Fund	Jail Surcharge Fund
ASSETS									
Cash	$ 8,259	$ 259	$ 2,854	$ 30,367	-	-	-	$ 10,138	$ 24,262
Accounts receivable	-	-	-	-	-	-	-	106,641	-
Due from other funds	-	-	-	-	-	-	-	-	-
Intergovernmental receivable	-	-	922	-	$ 16,858	-	-	-	-
TOTAL ASSETS	$ 8,259	$ 259	$ 3,776	$ 30,367	$ 16,858	-	-	$ 116,779	$ 24,262
LIABILITIES AND FUND BALANCE									
Liabilities:									
Accounts payable	-	-	-	-	-	-	-	$ 3,490	-
Accrued payroll	-	-	-	-	-	-	-	7,009	-
Unearned revenue	-	-	-	-	$ 317	-	-	-	-
Due to other funds	-	-	-	-	16,541	-	-	58,793	-
Total liabilities	-	-	-	-	16,858	-	-	69,292	-
Fund balance:									
Restricted	$ 8,259	$ 259	$ 3,776	$ 30,367	-	-	-	47,487	$ 24,262
Total fund balance	8,259	259	3,776	30,367	-	-	-	47,487	24,262
TOTAL LIABILITIES AND FUND BALANCE	$ 8,259	$ 259	$ 3,776	$ 30,367	$ 16,858	-	-	$ 116,779	$ 24,262

BURKE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	Victims Assistance Fund	Sheriff's Confiscated Assets Fund	Supplemental Juvenile Services Fund	Sheriff's Commissions	Total Nonmajor Special Revenue Funds
ASSETS					
Cash	$ 3,616	-	$ 7,669	$ 10,453	$ 97,877
Accounts receivable	-	-	-	-	106,641
Due from other funds	-	-	-	31,954	31,954
Intergovernmental receivable	327	-	-	-	18,107
TOTAL ASSETS	$ 3,943	-	$ 7,669	$ 42,407	$ 254,579
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	-	-	$ 150	6,532	$ 10,172
Accrued payroll	-	-	-	-	7,009
Unearned revenue	-	-	-	-	317
Due to other funds	3,800	-	-	-	79,134
Total liabilities	3,800	-	150	6,532	96,632
Fund balance:					
Restricted	$ 143	-	$ 7,519	$ 35,875	157,947
Total fund balance	143	-	7,519	35,875	157,947
TOTAL LIABILITIES AND FUND BALANCE	$ 3,943	-	$ 7,669	$ 42,407	$ 254,579

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Law Library Fund	Drug Enforcement Fund	Drug Treatment & Education Fund	Public Library Fund	Small Grants Fund	Large Grants Fund	Hotel Motel Taxes Fund	Emergency Telephone System Fund	Jail Surcharge Fund
REVENUES									
Charges for services	-	-	-	$ 6,304	-	-	-	$ 383,478	-
Fees, fines and forfeitures	$ 8,577	$ 5,957	$ 13,173	11,082	-	-	-	-	$ 33,156
Intergovernmental	-	-	-	91,272	$ 50,746	$ 12,215	-	-	-
Contributions and donations	-	-	-	-	13,747	-	-	-	-
Interest	-	-	-	15	-	-	-	38	-
Other	-	-	-	6,222	-	-	-	-	19
Total revenues	8,577	5,957	13,173	114,895	64,493	12,215	-	383,516	33,175
EXPENDITURES									
Current:									
Judicial	9,157	-	-	-	38,067	-	-	-	-
Public safety	-	5,956	11,616	-	24,517	-	-	438,491	4,950
Culture and recreation	-	-	-	99,767	-	-		-	-
Health and welfare	-	-	-	-	1,909	-	-	-	-
Capital outlay:									
Health and welfare	-	-	-	-	-	12,215	-	-	-
Public safety	-	-	-	-	-	-	-	-	63,531
Total expenditures	9,157	5,956	11,616	99,767	64,493	12,215	-	438,491	68,481
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(580)	1	1,557	15,128	-	-	-	(54,974)	(35,306)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	55,782	-
NET CHANGE IN FUND BALANCES	(580)	1	1,557	15,128	-	-	-	808	(35,306)
FUND BALANCES, BEGINNING OF YEAR	8,839	258	2,219	15,239	-	-	-	46,680	59,568
FUND BALANCES, END OF YEAR	$ 8,259	$ 259	$ 3,776	$ 30,367	-	-	-	$ 47,487	$ 24,262

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Victims Assistance Fund	Sheriff's Confiscated Assets Fund	Supplemental Juvenile Services Fund	Sheriff's Commissions Fund	Total Nonmajor Special Revenue Funds
REVENUES					
Charges for services	-	-	-	-	$ 389,782
Fees, fines and forfeitures	$ 17,308	-	$ 4,616	-	93,869
Intergovernmental	-	-	-	-	154,233
Contributions and donations	-	-	-	-	13,747
Interest	3	-	6	-	62
Other	-	-	-	$ 119,639	125,880
Total revenues	17,311	-	4,622	119,639	777,573
EXPENDITURES					
Current:					
Judicial	-	-	1,711	-	48,935
Public safety	-	$ 4,487	-	97,515	587,531
Culture and recreation	-	-	-	-	99,767
Health and welfare	22,800	-	-	-	24,709
Capital outlay:					-
Health and welfare	-	-	-	-	12,215
Public safety	-	-	-	-	63,531
Total expenditures	22,800	4,487	1,711	97,515	836,688
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,488)	(4,487)	2,911	22,124	(59,115)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	55,782
NET CHANGE IN FUND BALANCES	(5,488)	(4,487)	2,911	22,124	(3,333)
FUND BALANCES, BEGINNING OF YEAR	5,632	4,487	4,608	13,751	161,280
FUND BALANCES, END OF YEAR	$ 143	-	$ 7,519	$ 35,875	$ 157,947

BURKE COUNTY, GEORGIA
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original and Final Budget	Actual	Varianee Positive (Negative)
REVENUES			
Fines, fees, and forfeitures	21,000	$ 8,577	$ (12,423)
EXPENDITURES			
Current:			
Judicial	21,000	9,157	11,843
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(580)	(580)
FUND BALANCES, BEGINNING OF YEAR	$ 8,839	8,839	-
FUND BALANCES, END OF YEAR	$ 8,839	$ 8,259	$ (580)

BURKE COUNTY, GEORGIA
DRUG ENFORCEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	$ 6,300	$ 5,957	$ (343)
Interest	2	-	(2)
Total revenues	6,302	5,957	(345)
EXPENDITURES			
Current:			
Public safety	6,302	5,956	346
EXCESS OF REVENUES OVER EXPENDITURES	-	1	1
FUND BALANCES, BEGINNING OF YEAR	258	258	-
FUND BALANCES, END OF YEAR	$ 258	$ 259	$ 1

BURKE COUNTY, GEORGIA

DRUG TREATMENT & EDUCATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fines, fees and forfeitures	$ 11,200	$ 13,200	$ 13,173	$ (27)
Interest	60	60	-	(60)
Total revenues	11,260	13,260	13,173	(87)
EXPENDITURES				
Current:				
Public safety	11,260	13,260	11,616	1,644
Total expenditures	11,260	13,260	11,616	1,644
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	1,557	1,557
FUND BALANCES, BEGINNING OF YEAR	2,219	2,219	2,219	-
FUND BALANCES, END OF YEAR	$ 2,219	$ 2,219	$ 3,776	$ 1,557

BURKE COUNTY, GEORGIA
PUBLIC LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 85,750	$ 91,272	$ 5,522
Charges for services	6,500	6,304	(196)
Fines	13,350	11,082	(2,268)
Donations	1,500	-	(1,500)
Interest	100	15	(85)
Other	2,250	6,222	3,972
Total revenues	109,450	114,895	5,445
EXPENDITURES			
Current:			
Culture and recreation	109,400	99,767	9,633
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	50	15,128	15,078
FUND BALANCES, BEGINNING OF YEAR	15,239	15,239	-
FUND BALANCES, END OF YEAR	$ 15,289	$ 30,367	$ 15,078

BURKE COUNTY, GEORGIA
SMALL GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	$ 18,000	$ 59,309	$ 50,746	$ (8,563)
Donations	2,500	17,000	13,747	(3,253)
Total revenues	20,500	76,309	64,493	(11,816)
EXPENDITURES				
Current:				
Public safety	18,000	33,079	24,517	8,562
Judicial	-	40,730	38,067	2,663
Health and welfare	2,500	2,500	1,909	591
Housing and development	-	-	-	-
Capital Outlay:				
Public safety	-	-	-	-
Total expenditures	20,500	76,309	64,493	11,816
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-
FUND BALANCES, END OF YEAR	$ -	$ -	$ -	$ -

BURKE COUNTY, GEORGIA
LARGE GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ 100,000	$ 12,215	$ (87,785)
EXPENDITURES			
Capital outlay:			
Health and welfare	100,000	12,215	87,785
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-
FUND BALANCES, END OF YEAR	$ -	$ -	$ -

BURKE COUNTY, GEORGIA
HOTEL/MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 600	$ -	$ (600)
EXPENDITURES			
Current:			
Housing and development	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	600	-	(600)
OTHER FINANCING USES			
Transfers out	(600)	-	600
NET CHANGE IN FUND BALANCES	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-
FUND BALANCES, END OF YEAR	$ -	$ -	$ -

BURKE COUNTY, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 417,000	$ 383,478	$ (33,522)
Interest	200	38	(162)
Total revenues	417,200	383,516	(33,684)
EXPENDITURES			
Current:			
Public safety	472,982	438,491	34,491
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(55,782)	(54,974)	808
OTHER FINANCING SOURCES			
Transfers in	55,782	55,782	-
NET CHANGE IN FUND BALANCES	-	808	808
FUND BALANCES, BEGINNING OF YEAR,	46,680	46,680	-
FUND BALANCES, END OF YEAR	$ 46,680	$ 47,487	$ 808

BURKE COUNTY, GEORGIA
JAIL SURCHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 81,000	$ 33,156	$ (47,844)
Other	20	19	(1)
Total revenues	81,020	33,175	(47,845)
EXPENDITURES			
Current:			
Public safety	-	4,950	(4,950)
Capital outlay:			
Public safety	81,020	63,531	17,489
Total expenditures	81,020	68,481	12,539
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(35,306)	(35,306)
FUND BALANCES, BEGINNING OF YEAR	59,568	59,568	-
FUND BALANCES, END OF YEAR	$ 59,568	$ 24,262	$ (35,306)

BURKE COUNTY, GEORGIA
VICTIMS ASSISTANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	$ 27,800	$ 17,308	$ (10,492)
Interest	2	3	1
Total revenues	27,802	17,311	(10,491)
EXPENDITURES			
Current:			
Health and welfare	27,802	22,800	5,002
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(5,488)	(5,488)
FUND BALANCES, BEGINNING OF YEAR	5,632	5,632	-
FUND BALANCES, END OF YEAR	$ 5,632	$ 143	$ (5,488)

BURKE COUNTY, GEORGIA
SHERIFF'S CONFISCATED ASSETS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ -	$ -	$ -
EXPENDITURES			
Current:			
Public safety	-	4,487	(4,487)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(4,487)	(4,487)
FUND BALANCES, BEGINNING OF YEAR	4,487	4,487	-
FUND BALANCES, END OF YEAR	$ 4,487	$ -	$ (4,487)

BURKE COUNTY, GEORGIA
SUPPLEMENTAL JUVENILE SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	$ 4,800	$ 4,616	$ (184)
Interest	-	6	6
Total revenues	4,800	4,622	(178)
EXPENDITURES			
Current:			
Public Safety	4,800	1,711	3,089
EXCESS OF REVENUES OVER EXPENDITURES	-	2,911	2,911
FUND BALANCES, BEGINNING OF YEAR	4,608	4,608	-
FUND BALANCES, END OF YEAR	$ 4,608	$ 7,519	$ 2,911

BURKE COUNTY, GEORGIA
SHERIFF'S COMMISSIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Commissary sales	-	$ 80,994	$ 80,994
Vendor commissions	$ 12,000	38,645	26,645
	12,000	119,639	107,639
EXPENDITURES			
Current:			
Public safety	12,000	97,515	(85,515)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	22,124	22,124
FUND BALANCES, BEGINNING OF YEAR	13,751	13,751	-
FUND BALANCES, END OF YEAR	$ 13,751	$ 35,875	$ 22,124

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the government on a cost reimbursement basis.

Vehicle Maintenance Fund – This fund is used to account for maintenance costs of County vehicles.

Facilities Maintenance Fund – This fund is used to account for allocation of costs associated with operations and maintenance of County buildings.

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2013

	Vehicle Maintenance	Facilities Maintenance	Total
ASSETS			
Current Assets:			
Interfund receivable	$ 72,333	$ 74,771	$ 147,104
LIABILITIES			
Current Liabilities:			
Accounts payable	61,522	68,631	130,153
Accrued payroll	10,811	6,140	16,951
Total Current Liabilities	72,333	74,771	147,104
NET POSITION			
Unrestricted	$ -	$ -	$ -

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Vehicle Maintenance	Facilities Maintenance	Total
OPERATING REVENUES			
Charges for services	$ 2,272,207	$ 654,121	$ 2,926,328
OPERATING EXPENSES			
Salaries	399,740	240,997	640,737
Employee benefits	149,312	80,845	230,157
Purchased services	122,623	201,009	323,632
Materials and supplies	1,600,532	131,270	1,731,802
TOTAL OPERATING EXPENSES	2,272,207	654,121	2,926,328
CHANGE IN NET POSITION	-	-	-
NET POSITION, BEGINNING OF YEAR	-	-	-
NET POSITION, END OF YEAR	$ -	$ -	$ -

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Vehicle Maintenance	Facilities Maintenance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from interfund charges	$ 2,273,939	$ 632,765	$ 2,906,704
Cash payments to employees for salaries and benefits	(549,654)	(320,476)	(870,130)
Cash payments for goods and services	(1,724,285)	(312,289)	(2,036,574)
NET CASH PROVIDED BY OPERATING ACTIVITIES	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	-	-	-
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	-	-	-
CASH AND CASH EQUIVALENTS, END OF YEAR	$ -	$ -	$ -
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income	$ -	$ -	$ -
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Changes in assets and liabilities:			
Interfund receivables	1,732	(21,356)	(19,624)
Accounts payable	(1,130)	19,989	18,859
Accrued payroll	(602)	1,367	765
Total cash provided by operating activities	$ -	$ -	$ -

FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets when a governmental unit is functioning either as a trustee or as an agent for another party. Because the County is functioning in a fiduciary capacity, the authority to employ, dispose of, or otherwise use the assets is determined not by a legislative body or oversight board, but by the public laws and private agreements that created the trustee or agency relationship.

Sheriff Fund – This fund is used to account for all monies received by the Sheriff's department on behalf of individuals, private organizations, other governmental units, and other funds.

Tax Commissioner Fund – This fund is used to account for the collection of various taxes, including property taxes, and the payment to Burke County and other taxing units of the various taxes collected on their behalf.

Clerk of Superior Court Fund – This fund is used to account for all monies received by the Clerk of Superior Court on behalf of individuals, private organizations, other governmental units, and other funds.

Probate Court Fund – This fund is used to account for all monies received by the Probate Court on behalf of individuals, private organizations, other governmental units, and other funds.

Magistrate Court Fund – This fund is used to account for all monies received by the Magistrate Court on behalf of individuals, private organizations, other governmental units, and other funds.

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2013

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Total
ASSETS						
Cash	$ 608,616	$ -	$ 97,645	$ 123	$ 27,832	$ 734,216
LIABILITIES						
Due to other entities and individuals	$ 608,616	$ -	$ 97,645	$ 123	$ 27,832	$ 734,216

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
Tax Commissioner				
Assets				
Cash	$ 373,084	$ 51,010,598	$ 50,775,066	$ 608,616
Liabilities				
Due to other entities and individuals	$ 373,084	$ 51,010,598	$ 50,775,066	$ 608,616
Probate Court				
Assets				
Cash	$ -	$ 40,192	$ 40,192	$ -
Liabilities				
Due to other entities and individuals	$ -	$ 40,192	$ 40,192	$ -
Clerk of Courts				
Assets				
Cash	$ 74,359	$ 1,004,314	$ 981,028	$ 97,645
Liabilities				
Due to other entities and individuals	$ 74,359	$ 1,004,314	$ 981,028	$ 97,645
Magistrate Court				
Assets				
Cash	$ 126	$ 288,759	$ 288,762	$ 123
Liabilities				
Due to other entities and individuals	$ 126	$ 288,759	$ 288,762	$ 123
Sheriff				
Assets				
Cash	$ 14,947	$ 348,131	$ 335,246	$ 27,832
Liabilities				
Due to other entities and individuals	$ 14,947	$ 348,131	$ 335,246	$ 27,832
Total Agency Funds				
Assets				
Cash	$ 462,516	$ 52,691,994	$ 52,420,294	$ 734,216
Liabilities				
Due to other entities and individuals	$ 462,516	$ 52,691,994	$ 52,420,294	$ 734,216

BURKE COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

SPLOST II Fund

Project	Original Estimated Cost	Current Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Total	Estimated Percentage of Completion
Burke County						
Recreation facility	1,000,000	1,000,000	730,297	269,703	1,000,000	100%
Industrial park	1,000,000	1,070,195	1,070,195	-	1,070,195	100%
Building construction and renovations	1,500,000	1,500,000	1,500,000	-	1,500,000	100%
Hospital projects	1,500,000	2,633,201	1,697,201	936,000	2,633,201	100%
Roads, streets, and bridges	5,257,673	8,318,975	6,136,962	415,895	6,552,857	79%
Waynesboro						
Water, sewer, and storm drainage system/building renovations	4,301,605	6,057,064	6,057,064	-	6,057,064	100%
Sardis						
Capital equipment/building renovation/ streets, drainage, and sidewalks	992,000	1,397,783	1,397,783	-	1,397,783	100%
Midville						
Building renovations/water and sewer improvements and equipment	496,339	698,893	698,893	-	698,893	100%
Keysville						
Water system improvements/building renovations	330,893	465,925	465,925	-	465,925	100%
Girard						
Building renovations/equipment shed/ holiday decorations/walking path	165,446	232,964	232,964	-	232,964	100%
	$ 16,543,956	$ 23,375,000	$ 19,987,284	1,621,598	$ 21,608,882	92%
			Roads, streets, and bridge costs funded by general fund	194,479		
			SPLOST II fund total expenditures	$ 1,816,077		

BURKE COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

SPLOST III Fund

Project	Original Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Total	Estimated Percentage of Completion
Countywide projects					
Judicial center	$ 15,000,000	$ 6,276	$ 5,800	$ 12,076	0%
Jail addition	2,000,000	-	-	-	0%
Burke County					
EOC/911 center	2,000,000	8,766	3,600	12,366	1%
Recreation improvements	1,000,000	-	143,854	143,854	14%
Industrial Park expansion	2,500,000	117,577	231,043	348,620	14%
Building construction and renovations	1,500,000	-	-	-	0%
Airport projects	200,000	2,941	3,501	6,442	3%
Roads and bridges projects and equipment	8,040,000	11,448	314,547	325,995	4%
Firetrucks	1,500,000	-	-	-	0%
Ambulances	600,000	-	-	-	0%
Patrol cars	500,000	49,000	31,078	80,078	16%
Water and sewer improvements	6,000,000	-	-	-	0%
Landfill building projects	340,000	-	-	-	0%
Waynesboro					
Water & sewer improvements, roads, streets, sidewalks, drainage improvements, buildings, patrol vehicles and utility equipment	10,140,000	476,695	937,306	1,414,001	14%
Sardis					
Water, sewer, and street improvements, recreation and beautification projects, capital equipment	2,340,000	110,006	216,301	326,307	14%
Midville					
Water and sewer system improvements, street improvements and major equipment, major police equipment, City Hall equipment, Community House improvements	1,170,000	55,003	108,151	163,154	14%
Keysville					
Water and sewer system projects, Multi-purpose building project, street & drainage improvements and equipment	780,000	36,669	72,100	108,769	14%
Girard					
Waterworks improvements, building renovations and additions, street and sidewalk improvements	390,000	18,334	36,050	54,384	14%
	$ 56,000,000	$ 892,715	2,103,331	$ 2,996,046	5%
Airport projects funded by federal and state grant funds			136,553		
Roads, streets, and bridge costs funded by state LMIG program			492,323		
SPLOST III fund total expenditures			$ 2,732,207		

BURKE COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID WITH
T-SPLOST PROCEEDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

T-SPLOST Fund

Project	Original Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Total	Estimated Percentage of Completion
Transit operations	$ 500,000	-	$ 36,000	$ 36,000	7%
Resurfacing of existing roadways	14,000,000	-	103,281	103,281	1%
	14,500,000	-	139,281	139,281	1%

BURKE COUNTY, GEORGIA
SCHEDULE OF PROJECT COSTS AND SOURCE AND APPLICATION OF
FUNDS FOR COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Project: Community Development Block Grant
Renovation of existing public facility
Grant Number: 10p-y-017-1-5266
Commencement of project activity: March, 2011
Percentage complete: 100%

Description	Funding	Prior Year Costs	Current Year Costs	Total Cost
Renovation of existing public facility	$ 500,000	$ 482,449	$ 12,215	$ 494,664

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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 Commissioners
Burke County, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Burke County, Georgia, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise Burke County, Georgia's basic financial statements and have issued our report thereon dated March 26, 2014. Our report includes a reference to other auditors who audited the financial statements of the Burke County Board of Health (Health Department) and the Burke County Hospital Authority, discretely presented component units, as described in our report on Burke 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 Burke 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 Burke County's internal control. Accordingly, we do not express an opinion on the effectiveness of Burke 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 Burke County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Thigpen, Lanier, Westerfield & Deal

Statesboro, Georgia
March 26, 2014