

# Burke County, Georgia



## ANNUAL FINANCIAL REPORT

For the Year Ended September 30, 2023



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
Burke County, Georgia

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Burke County, Georgia, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Burke County, Georgia's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Burke County, Georgia, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Fire Protection Fund, and American Rescue Plan Act Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Burke County Board of Health (Health Department), a component unit, which represents 0.6%, 0.2%, and 1.1%, respectively, of the assets, net position, and revenues of Burke County, Georgia as of September 30, 2023. We did not audit the financial statements of the Burke County Hospital Authority, a component unit, which represents 13.7%, 11.1%, and 13.0%, respectively, of the assets, net position, and revenues of Burke County, Georgia as of September 30, 2023. 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 and Burke County Hospital Authority, is based solely on the report of the other auditors.

#### *Basis for Opinions*

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

#### *Responsibilities of Management for the Financial Statements*

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Burke County, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Burke County, Georgia's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 through 17 and other required supplementary information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Burke County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and schedule of projects paid with special sales tax proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedule of projects paid with special sales tax 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 May 30, 2024 on our consideration of 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 the effectiveness of the Burke County, Georgia's 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.

*Lanier, Deal, Proctor + Blaser*

Statesboro, Georgia  
May 30, 2024

# 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, 2023 and 2022. 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 custodial 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 Facilities Maintenance Fund.

### *Custodial Funds*

The Custodial 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 \$174 million and \$148.6 million as of September 30, 2023 and September 30, 2022, respectively.

The largest portion of Burke County's net position, 49.6% in 2023 and 55.7% in 2022, 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, 2023 and 2022

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 112,655,325	\$ 88,811,287	\$ 129,371	\$ 322,301	\$ 112,784,696	\$ 89,133,588
Capital assets	83,773,540	80,371,059	2,874,558	2,470,716	86,648,098	82,841,775
Total assets	196,428,865	169,182,346	3,003,929	2,793,017	199,432,794	171,975,363
Deferred Outflows of Resources						
Resources related to pensions	7,278,303	3,837,339	220,261	84,228	7,498,564	3,921,567
Long-term liab. outstanding	20,182,983	12,098,740	2,822,195	2,479,359	23,005,178	14,578,099
Other liabilities	9,294,745	8,548,383	179,237	138,746	9,473,982	8,687,129
Total liabilities	29,477,728	20,647,123	3,001,432	2,618,105	32,479,160	23,265,228
Deferred Inflows of Resources						
Lease related	25,016	65,946	-	-	25,016	65,946
Resources related to pensions	348,649	3,897,173	48,377	84,759	397,026	3,981,932
Total Deferred Inflows	373,665	3,963,119	48,377	84,759	422,042	4,047,878
Net position:						
Invested in capital assets	83,524,676	80,253,870	2,874,558	2,470,716	86,399,234	82,724,586
Restricted for:						
Capital projects	23,794,276	20,273,921	-	-	23,794,276	20,273,921
Other purposes	31,309,095	23,439,933	-	-	31,309,095	23,439,933
Unrestricted	35,227,728	24,441,719	(2,700,177)	(2,296,335)	32,527,551	22,145,384
Total net position	\$ 173,855,775	\$ 148,409,443	\$ 174,381	\$ 174,381	\$ 174,030,156	\$ 148,583,824

The balance of unrestricted net position, 18.7% in 2023 and 14.9% in 2022, may be used to meet the Government's ongoing obligations to citizens and creditors.

The Government's net position increased by \$25,446,332 and \$21,204,973 during the fiscal years ended September 30, 2023 and 2022, respectively.





## Governmental activities

Governmental activities increased Burke County's net position by \$25,446,332 in 2023 and \$21,204,973 in 2022 thereby accounting for 100% in 2023 and 100% in 2022 of the total change in the net position of Burke County. The key factors for 2023 and 2022 were significant increases in the utility tax digest due to Plant Vogtle's continued construction of Units 3 and 4.

## Business-type activities

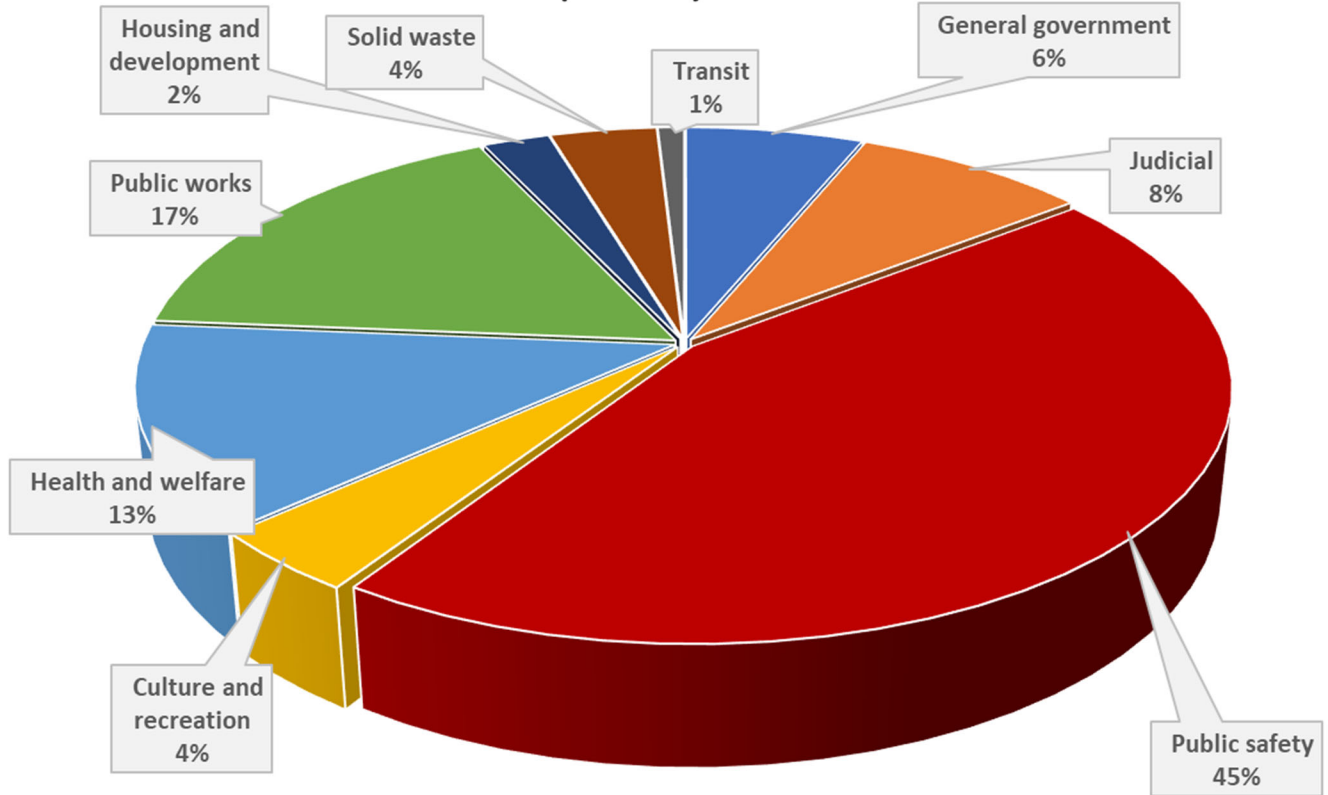
Business-type activities increased Burke County's net position by \$0 in 2023 and 2022, accounting for 0% in 2023 and 2022 of the total change in the government's net position.

### Burke County's Changes in Net Position September 30, 2023 and 2022

	Governmental Activities		Business-type Activities		Total	
	Fiscal Year Ended September 30, 2023	Fiscal Year Ended September 30, 2022	Fiscal Year Ended September 30, 2023	Fiscal Year Ended September 30, 2022	Fiscal Year Ended September 30, 2023	Fiscal Year Ended September 30, 2022
Revenues:						
Program revenues:						
Fees, Fines, Charges for services	\$ 7,524,351	\$ 6,422,749	\$ 498,675	\$ 495,790	\$ 8,023,026	\$ 6,918,539
Operating grants and contributions	969,643	1,307,419	233,077	160,739	1,202,720	1,468,158
Capital grants and contributions	3,831,367	2,053,148	-	-	3,831,367	2,053,148
General revenues:						
Property taxes	57,246,865	54,740,871	-	-	57,246,865	54,740,871
Other taxes	16,238,667	16,006,518	-	-	16,238,667	16,006,518
Other	3,545,936	900,131	39,984	-	3,585,920	900,131
Total revenues	89,356,829	81,430,836	771,736	656,529	90,128,565	82,087,365
Expenses:						
General government	3,116,130	3,823,527	-	-	3,116,130	3,823,527
Judicial	5,193,596	5,077,602	-	-	5,193,596	5,077,602
Public safety	29,522,696	27,425,131	-	-	29,522,696	27,425,131
Culture and recreation	2,601,867	2,482,635	-	-	2,601,867	2,482,635
Health and welfare	8,600,616	7,963,969	-	-	8,600,616	7,963,969
Public works	11,392,961	10,223,100	-	-	11,392,961	10,223,100
Housing and development	1,347,238	1,134,321	-	-	1,347,238	1,134,321
Interest	4,640	4,205	-	-	4,640	4,205
Solid Waste	-	-	2,351,159	2,304,565	2,351,159	2,304,565
Transit	-	-	589,280	563,641	589,280	563,641
Total expenses	61,779,744	58,134,490	2,940,439	2,868,206	64,720,183	61,002,696
Change in net position bef. trfers	27,577,085	23,296,346	(2,168,703)	(2,211,677)	25,408,382	21,084,669
Gain(Loss) on sale of capital assets	35,000	120,304	2,950	-	37,950	120,304
Transfers	(2,165,753)	(2,211,677)	2,165,753	2,211,677	-	-
Increase (Decrease) in net position	25,446,332	21,204,973	-	-	25,446,332	21,204,973
Net position, beg. of year	148,409,443	127,204,470	174,381	174,381	148,583,824	127,378,851
Net position, end of year	\$ 173,855,775	\$ 148,409,443	\$ 174,381	\$ 174,381	\$ 174,030,156	\$ 148,583,824



### Expenses by Function



- |                           |                      |                 |
|---------------------------|----------------------|-----------------|
| ■ General government      | ■ Judicial           | ■ Public safety |
| ■ Culture and recreation  | ■ Health and welfare | ■ Public works  |
| ■ Housing and development | ■ Solid waste        | ■ Transit       |



## **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 \$102.4 million in 2023 and \$79.3 million in 2022, of which \$47.1 million in 2023, or 46% and \$35.5 million in 2022, or 44.7%, 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 \$47.1 million in 2023 and \$35.5 million in 2022, while total fund balance was \$47.3 million in 2023 and \$35.6 million in 2022. 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 111.9% in 2023 and 92.7% in 2022 of total General Fund expenditures and net transfers out. Total fund balance represents 112.3% in 2023 and 93.1% in 2022 of that same amount.

The fund balance of Burke County's General Fund increased by \$11,723,637 in 2023 and increased by \$11,073,159 during the fiscal year ended September 30, 2022. The key factors in the changes were increased property tax revenues during 2023 and 2022.

### **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. Three major funds in the fund financial statements are the T-SPLOST Fund, the Special Purpose Local Option Sales Tax (SPLOST) III Fund as well as the SPLOST IV Fund. The proceeds of the special purpose 1% sales tax are accounted for in these Capital Projects Funds until expenditures are incurred. The increase in fund balance in the T-SPLOST Fund in 2023 of \$68,224 and an increase in 2022 of \$189,424 was due to the timing variance of collections versus expenditures of major projects. The decrease in the SPLOST III Fund in 2023 of \$165,635 and 2022 of \$107,188 was due to the timing variance of collections versus expenditures for infrastructure improvements in 2023 and equipment purchases in 2022. The increase in the SPLOST IV fund balance of \$3,377,766 in 2023 and \$4,061,708 in 2022 was due to the timing difference of collections versus expenditures of major projects in the SPLOST IV fund.



## **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 \$8,030,091 in 2023 and \$6,879,731 in 2022 due primarily to increased property tax revenues in 2023 and 2022. The American Rescue Plan Act Fund, a major special revenue fund, is used to account for the U.S. Treasury funds awarded to the County through the American Rescue Plan. Fund balance did not increase or decrease as all the awarded funding (\$4,347,635 total funding) was deferred until its usage, which will occur next year.

## **Proprietary Funds**

Burke County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the Solid Waste Fund amounted to \$174,381 for the fiscal years ended September 30, 2023 and 2022, respectively. Net position in the Burke Transit Fund amounted to zero in 2023 and 2022. The total change in net position in the Solid Waste Fund was \$0 in 2023 and 2022. The total change in net position in the Burke Transit Fund was \$0 for the fiscal years ended September 30, 2023 and 2022. The Government's internal service funds, Vehicle Maintenance Fund and Facilities Maintenance Fund, had a net position of \$1,355,020 in 2023 and \$ 1,349,254 in 2022 with a total increase in net position of \$5,766 in 2023 and decrease of \$366,220 in 2022. 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 2023, the County Manager's office obtained a \$50,000 federal grant to purchase equipment. A budget amendment to the 2023 budget was approved by the Board to utilize the additional funding on equipment. In addition, the County began selling aviation fuel at the airport. A budget amendment was approved by the Board recognizing the anticipated \$100,000 in aviation fuel sales as well as an initial expenditure of \$100,000 for purchases of aviation fuel. There were no other significant changes to the 2023 budget. Actual revenues were \$8,249,900 over budget primarily due to property tax revenues coming in over budget by \$3,013,028 as a result of Plant Vogtle Units 3 and 4 nearing completion. Also, interest income was significantly higher than budgeted as the Federal Reserve raised interest rates several times during fiscal year 2023. Actual expenditures were \$2,002,866 under budget (budget basis), primarily the result of several major renovation projects being delayed for several months due to construction shortage issues.

For 2022, the Governor of the state of Georgia issued a grant of a one-time bonus of \$1,000 for all eligible first responders. The General Fund portion of that grant was \$105,500. The budget was amended to reflect this unexpected revenue as well as an increase in the corresponding payroll accounts to issue the \$1,000 payroll checks. There were no other significant changes to the 2022 budget. Actual revenues were \$7,023,823 over budget primarily due to property tax revenues coming in over budget by \$4,932,660 as a result of Plant Vogtle Units 3 and 4 nearing completion. Actual expenditures were \$1,906,892 under budget (budget basis), primarily the result of a major renovation project being delayed for several months due to construction material supply issues, etc.





## Capital Assets and Debt Administration

Burke County's investment in capital assets for its governmental and business-type activities as of September 30, 2023 and 2022 amounted to \$86,648,098 and \$82,841,775, 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 2023 included the following:

- \$1,994,500 in Emergency Management/Fire equipment purchases. Several were ordered in years past, but supply chain issues prevented delivery until fiscal year 2023
- \$2,094,760 in renovations to the County's historic warehouse buildings for new office space
- \$123,640 in costs to purchase Sheriff's Office vehicles
- \$1,848,500 in road paving and road resurfacing costs funded by the County's Local Maintenance and Improvement Grant program through the State of Georgia as well as SPLOST III and TSPLOST funds.
- \$686,300 renovations to the Recreation Departments' Boxing Club funded primarily through a Community Development Block Grant
- Airport improvements totaling \$1,318,690 funded primarily through state and federal grant funds

Major capital asset transactions during 2022 included the following:

- \$635,000 in renovations to the County's Emergency Management Headquarters
- \$771,600 in renovations to the County's historic warehouse buildings for new office space
- \$215,240 in costs to purchase Sheriff's Office vehicles funded through SPLOST dollars
- \$2,813,200 in bridge repairs, road paving and road resurfacing costs funded by the County's Local Maintenance and Improvement Grant program through the State of Georgia as well as SPLOST III & IV and TSPLOST funds.

Additional information on capital assets can be found in Note 6 to the financial statements.

### Burke County's Capital Assets (net of depreciation) September 30, 2023 and 2022

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Construction in progress	\$ 4,542,015	\$ 2,277,855	\$ -	\$ -	\$ 4,542,015	\$ 2,277,855
Land	3,884,706	3,765,919	1,037,752	1,037,752	4,922,458	4,803,671
Buildings	39,234,214	39,868,066	228,224	237,709	39,462,438	40,105,775
Improvements	-	-	481,470	499,961	481,470	499,961
Equipment	11,382,534	8,790,002	1,127,112	695,294	12,509,646	9,485,296
Right-to-use leased equip.	89,723	115,411			89,723	115,411
Subscription-based IT arr.	157,345	-			157,345	-
Infrastructure	24,483,003	25,553,806			24,483,003	25,553,806
Total	<u>\$ 83,773,540</u>	<u>\$ 80,371,059</u>	<u>\$ 2,874,558</u>	<u>\$ 2,470,716</u>	<u>\$ 86,648,098</u>	<u>\$ 82,841,775</u>



## Long-Term Debt

Burke County had a total of \$23,240,313 in outstanding long-term debt as of September 30, 2023 and \$14,728,312 in outstanding long-term debt as of September 30, 2022. 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, 2023 and 2022. There were no bonds issued during 2023 or 2022.

### Burke County's Outstanding Debt General Obligation Bonds and Other Debt September 30, 2023 and 2022

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Accrued compensated absences	\$ 889,319	\$ 859,781	\$ 21,372	\$ 25,149	\$ 910,691	\$ 884,930
Leases payable	92,767	117,189	-	-	92,767	117,189
Subscriptions payable	156,097	-	-	-	156,097	-
Net pension obligation	19,254,835	11,248,007	529,600	332,090	19,784,435	11,580,097
Landfill closure costs	-	-	2,296,323	2,146,096	2,296,323	2,146,096
Total debt	<u>\$ 20,393,018</u>	<u>\$ 12,224,977</u>	<u>\$ 2,847,295</u>	<u>\$ 2,503,335</u>	<u>\$ 23,240,313</u>	<u>\$ 14,728,312</u>

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 under \$717 million.

Additional information on Burke County's long-term debt can be found in Note 9 of the notes to the financial statements of this report.

## Economic Factors and Next Year's Budget

Burke County remains economically strong. Construction at Plant Vogtle is complete, and all four units are now in operation. Plant Vogtle is our largest employer and the major economic driver in our county. In addition, agribusiness remains a vital part of our community along with education and government services. We are experiencing moderate residential growth and housing construction is strong as well.

The General Fund revenues for FY 2023 grew by 9%, which more than exceeded budgetary requirements. The Commissioners have lowered the millage rate for the General Fund slightly due to the increases in property values. The Fire Fund remained at the same millage rate. The Board continues its subsidy commitment to the Burke County Hospital Authority. The Hospital Authority is now self-supporting and has agreed to use the funds designated for a subsidy to make capital improvements to the facilities. We expect revenues to continue to grow for another year as construction at Plant Vogtle concludes. Starting with FY 2027, the utility digest will begin to decline in value as Plant Vogtle starts its depreciation.



### **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 Chief Financial Officer, P.O. Box 89, Waynesboro, GA 30830.



**BURKE COUNTY, GEORGIA**  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023

	Primary Government			Component Units		
	Governmental Activities	Business-type Activities	Total	Health Department	Hospital Authority	Development Authority
<b>ASSETS</b>						
<b>Current Assets:</b>						
Cash	\$ 3,474,433	-	\$ 3,474,433	\$ 494,025	\$ 1,198,890	\$ 433,340
Investments	104,421,738	-	104,421,738	689,510	-	2,513,591
Receivables:						
Taxes	1,666,476	-	1,666,476	-	-	-
Intergovernmental	2,428,662	\$ 40,878	2,469,540	31,526	-	-
Internal balances	(67,456)	67,456	-	-	-	-
Leases	25,917	-	25,917	-	8,230,540	-
Other	24,272	21,037	45,309	-	1,249,102	-
Prepaid items	133,531	-	133,531	-	-	-
Inventories	547,752	-	547,752	-	-	-
Other post employment benefits asset	-	-	-	60,177	-	-
Restricted cash	-	-	-	-	787,863	-
Nondepreciable capital assets	8,426,721	1,037,752	9,464,473	-	4,433,490	4,435,725
Depreciable capital assets, net	75,346,819	1,836,806	77,183,625	-	11,159,651	47,812
Other assets	-	-	-	-	249,892	-
<b>Total Assets</b>	<b>196,428,865</b>	<b>3,003,929</b>	<b>199,432,794</b>	<b>1,275,238</b>	<b>27,309,428</b>	<b>7,430,468</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Resources related to pensions	7,278,303	220,261	7,498,564	817,474	-	54,833
<b>LIABILITIES</b>						
<b>Current Liabilities:</b>						
Accounts payable	3,815,551	97,254	3,912,805	2,259	204,791	1,199
Intergovernmental payable	-	-	-	-	-	341,395
Accrued payroll	491,319	10,383	501,702	-	-	939
Retirement contributions payable	234,420	-	234,420	-	-	-
Unearned revenue	4,543,420	46,500	4,589,920	20,098	-	-
Compensated absences payable	88,932	2,137	91,069	-	-	80
Accrued landfill closure and postclosure care costs	-	22,963	22,963	-	-	-
Subscriptions payable	83,655	-	83,655	-	-	-
Leases payable	37,448	-	37,448	-	-	-
<b>Total Current Liabilities</b>	<b>9,294,745</b>	<b>179,237</b>	<b>9,473,982</b>	<b>22,357</b>	<b>204,791</b>	<b>343,613</b>
<b>Long-Term Liabilities:</b>						
Net pension liability	19,254,835	529,600	19,784,435	1,490,901	-	134,106
Compensated absences payable (net of current portion)	800,387	19,235	819,622	63,119	-	722
Accrued landfill closure and postclosure care costs (net of current portion)	-	2,273,360	2,273,360	-	-	-
Subscriptions payable (net of current portion)	72,442	-	72,442	-	-	-
Leases payable (net of current portion)	55,319	-	55,319	-	-	-
<b>Total Long-Term Liabilities</b>	<b>20,182,983</b>	<b>2,822,195</b>	<b>23,005,178</b>	<b>1,554,020</b>	<b>-</b>	<b>134,828</b>
<b>Total Liabilities</b>	<b>29,477,728</b>	<b>3,001,432</b>	<b>32,479,160</b>	<b>1,576,377</b>	<b>204,791</b>	<b>478,441</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Resources related to pensions	348,649	48,377	397,026	107,473	-	20,040
Lease related	25,016	-	25,016	-	7,838,013	-
<b>Total Deferred Inflows of Resources</b>	<b>373,665</b>	<b>48,377</b>	<b>422,042</b>	<b>107,473</b>	<b>7,838,013</b>	<b>20,040</b>
<b>NET POSITION</b>						
Net investment in capital assets	83,524,676	2,874,558	86,399,234	-	15,593,141	4,483,537
Restricted for:						
Capital projects	23,794,276	-	23,794,276	-	777,521	-
Other purposes	31,309,095	-	31,309,095	-	10,342	-
Unrestricted	35,227,728	(2,700,177)	32,527,551	408,862	2,885,620	2,503,283
<b>Total Net Position</b>	<b>\$ 173,855,775</b>	<b>\$ 174,381</b>	<b>\$ 174,030,156</b>	<b>\$ 408,862</b>	<b>\$ 19,266,624</b>	<b>\$ 6,986,820</b>

See accompanying notes to the basic financial statements.



**BURKE COUNTY, GEORGIA**  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Program/Function	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position				
				Primary Government		Health Department	Component Units	
				Governmental Activities	Business-type Activities		Hospital Authority	Development Authority
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		Total		
<b>Primary Government</b>								
<b>Governmental Activities</b>								
General government	\$ 3,116,130	\$ 2,499,358	\$ 131,206	-	-	\$ (485,566)	-	-
Judicial	5,193,596	334,840	106,920	-	-	(4,751,836)	-	-
Public safety	29,522,696	3,750,613	496,506	\$ 57,350	-	(25,218,227)	-	-
Public works	11,392,961	-	-	2,148,426	-	(9,244,535)	-	-
Health and welfare	8,600,616	-	136,361	-	-	(8,464,255)	-	-
Culture and recreation	2,601,867	284,838	98,650	604,499	-	(1,613,880)	-	-
Housing and development	1,347,238	654,702	-	1,021,092	-	328,556	-	-
Interest	4,640	-	-	-	(4,640)	-	-	-
<b>Total governmental activities</b>	<b>61,779,744</b>	<b>7,524,351</b>	<b>969,643</b>	<b>3,831,367</b>	<b>-</b>	<b>(49,454,383)</b>	<b>-</b>	<b>-</b>
<b>Business-type Activities</b>								
Solid Waste	2,351,159	397,012	-	-	\$ (1,954,147)	(1,954,147)	-	-
Transit	589,280	101,663	233,077	-	(254,540)	(254,540)	-	-
<b>Total business-type activities</b>	<b>2,940,439</b>	<b>498,675</b>	<b>233,077</b>	<b>-</b>	<b>(2,208,687)</b>	<b>(2,208,687)</b>	<b>-</b>	<b>-</b>
<b>Total - Primary Government</b>	<b>\$ 64,720,183</b>	<b>\$ 8,023,026</b>	<b>\$ 1,202,720</b>	<b>\$ 3,831,367</b>	<b>(2,208,687)</b>	<b>(51,663,070)</b>	<b>-</b>	<b>-</b>
<b>Component Units:</b>								
Burke County Health Department	\$ 1,402,922	\$ 280,130	\$ 738,922	-	-	-	-	-
Burke County Hospital Authority	1,072,462	588,084	828,478	\$ 10,047,542	-	\$ (383,870)	\$ 10,391,642	-
Development Authority of Burke County	323,328	15,170	181,490	22,991	-	-	-	(103,677)
<b>Total Component Units</b>	<b>\$ 1,726,250</b>	<b>\$ 295,300</b>	<b>\$ 920,412</b>	<b>\$ 22,991</b>	<b>-</b>	<b>(383,870)</b>	<b>10,391,642</b>	<b>(103,677)</b>
<b>General Revenues</b>								
Property taxes levied for:								
General purposes						38,315,785	-	-
Fire protection						18,931,080	-	-
Sales taxes						14,583,462	-	-
Insurance premium tax						1,377,353	-	-
Other taxes						277,852	-	-
Interest earned						3,369,634	-	-
Insurance recoveries						39,984	268,826	103,675
Miscellaneous						176,302	-	-
Gain (loss) on sale of capital assets						37,950	24,256	-
<b>Total General Revenues</b>						<b>77,066,468</b>	<b>13,254</b>	<b>103,675</b>
Transfers						(2,165,753)	-	-
<b>Change in Net Position</b>						<b>25,446,332</b>	<b>(370,616)</b>	<b>(2)</b>
<b>Net Position, Beginning of Year, As Restated</b>						<b>148,409,443</b>	<b>779,478</b>	<b>6,986,822</b>
<b>Net Position, End of Year</b>						<b>\$ 173,855,775</b>	<b>\$ 408,862</b>	<b>\$ 6,986,820</b>

See accompanying notes to the basic financial statements.

**BURKE COUNTY, GEORGIA**  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023

	General	Fire Protection	American Rescue Plan Act	T-SPLOST	SPLOST III	SPLOST IV	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>								
Cash	\$ 438,437	\$ 18,144	-	\$ 2,534,772	\$ 2,500	\$ 2,500	\$ 478,080	\$ 3,474,433
Investments	82,324,325	-	-	561,101	5,713,312	15,823,000	-	104,421,738
Receivables:								
Taxes	1,655,273	11,203	-	-	-	-	-	1,666,476
Intergovernmental	545,863	8,438	-	760,280	-	360,297	753,784	2,428,662
Leases	25,917	-	-	-	-	-	-	25,917
Other	-	24,272	-	-	-	-	-	24,272
Due from other funds	500,259	30,961,724	\$ 4,347,635	-	-	-	698,115	36,507,733
Prepaid items	117,289	-	-	-	-	-	-	117,289
Inventories	52,336	-	-	-	-	-	-	52,336
<b>TOTAL ASSETS</b>	<b>\$ 85,659,699</b>	<b>\$ 31,023,781</b>	<b>\$ 4,347,635</b>	<b>\$ 3,856,153</b>	<b>\$ 5,715,812</b>	<b>\$ 16,185,797</b>	<b>\$ 1,929,979</b>	<b>\$ 148,718,856</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 885,679	\$ 59,483	-	\$ 1,691,156	\$ 30,135	\$ 690,449	\$ 362,667	\$ 3,719,569
Accrued payroll	287,095	159,046	-	-	-	-	14,930	461,071
Retirement contribution payable	234,420	-	-	-	-	-	-	234,420
Due to other funds	36,827,672	-	-	25,430	-	-	448,475	37,301,577
Unearned revenue	69,405	-	\$ 4,347,635	-	-	-	126,380	4,543,420
<b>TOTAL LIABILITIES</b>	<b>38,304,271</b>	<b>218,529</b>	<b>4,347,635</b>	<b>1,716,586</b>	<b>30,135</b>	<b>690,449</b>	<b>952,452</b>	<b>46,260,057</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue - property taxes	17,495	7,226	-	-	-	-	-	24,721
Lease related	25,016	-	-	-	-	-	-	25,016
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>42,511</b>	<b>7,226</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,737</b>
<b>FUND BALANCES</b>								
Nonspendable	169,625	-	-	-	-	-	-	169,625
Restricted	-	30,798,026	-	2,139,567	5,685,677	15,495,348	977,527	55,096,145
Unassigned	47,143,292	-	-	-	-	-	-	47,143,292
<b>TOTAL FUND BALANCES</b>	<b>47,312,917</b>	<b>30,798,026</b>	<b>-</b>	<b>2,139,567</b>	<b>5,685,677</b>	<b>15,495,348</b>	<b>977,527</b>	<b>102,409,062</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 85,659,699</b>	<b>\$ 31,023,781</b>	<b>\$ 4,347,635</b>	<b>\$ 3,856,153</b>	<b>\$ 5,715,812</b>	<b>\$ 16,185,797</b>	<b>\$ 1,929,979</b>	<b>\$ 148,718,856</b>

See accompanying notes to the basic financial statements.

**BURKE COUNTY, GEORGIA**  
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2023**

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

Total Governmental Fund Balances	\$ 102,409,062
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Capital assets used in governmental activities are not financial  
resources and therefore are not reported in the funds:

Cost	\$ 166,145,865	
Less accumulated depreciation	<u>(83,419,877)</u>	82,725,988

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	24,721
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The internal service funds are used by management to charge the costs  
of the operation and maintenance of facilities and the vehicle fleet to  
individual funds. Certain assets and liabilities of the internal service  
funds are included in governmental activities columns in the statement  
of net position.

1,355,020

Deferred outflows related to pensions are not reported in the  
governmental funds.

6,771,525

Deferred inflows related to pensions are not reported in the  
governmental funds.

(210,945)

The County's net pension liability is not reported in the governmental  
funds but is in the statement of net position.

(18,154,697)

Long-term liabilities, including compensated absences, subscriptions payable,  
and leases 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.

Compensated absences payable	(844,286)	
Subscriptions payable	(127,846)	
Leases payable	<u>(92,767)</u>	<u>(1,064,899)</u>

**Net Position Of Governmental Activities**

**\$ 173,855,775**

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, 2023**

	General	Fire Protection	American Rescue Plan Act	T-SPLOST	SPLOST III	SPLOST IV	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>								
Taxes	\$ 44,931,738	\$ 18,930,548	\$ -	\$ 2,524,014	-	\$ 7,095,944	-	\$ 73,482,244
Licenses and permits	647,282	-	-	-	-	-	-	647,282
Charges for services	3,495,462	1,609,926	-	-	-	-	\$ 823,207	5,928,595
Fees, fines and forfeitures	718,263	-	-	-	-	-	230,211	948,474
Intergovernmental	298,630	35,140	-	2,211,455	-	-	1,115,219	3,660,444
Contributions and donations	-	-	-	-	-	-	182,500	182,500
Interest	3,367,725	-	-	71,690	\$ 265,319	621,057	1,909	4,327,700
Other	160,030	-	-	-	-	-	16,272	176,302
Total revenues	<u>53,619,130</u>	<u>20,575,614</u>	<u>-</u>	<u>4,807,159</u>	<u>265,319</u>	<u>7,717,001</u>	<u>2,369,318</u>	<u>89,353,541</u>
<b>EXPENDITURES</b>								
Current:								
General government	2,821,132	-	-	-	-	-	-	2,821,132
Judicial	4,172,408	-	-	-	-	-	194,029	4,366,437
Public safety	12,291,046	12,653,652	-	-	-	-	2,151,276	27,095,974
Public works	5,168,117	-	-	-	-	-	-	5,168,117
Health and welfare	8,518,825	-	-	-	-	-	28,012	8,546,837
Culture and recreation	2,150,320	-	-	-	-	-	83,314	2,233,634
Housing and development	950,525	-	-	-	-	-	-	950,525
Capital outlay:								
General government	-	-	-	-	49,302	2,094,761	-	2,144,063
Public safety	-	1,141,619	-	-	-	1,429,693	240,646	2,811,958
Public works	-	-	-	3,253,897	381,652	26,999	-	3,662,548
Culture and recreation	-	-	-	-	-	-	707,340	707,340
Housing and development	-	-	-	1,308,117	-	31,113	-	1,339,230
Debt service:								
Principal	105,799	-	-	-	-	-	1,690	107,489
Interest	4,422	-	-	-	-	-	218	4,640
Intergovernmental	-	-	-	-	-	2,362,055	-	2,362,055
Total expenditures	<u>36,182,594</u>	<u>13,795,271</u>	<u>-</u>	<u>4,562,014</u>	<u>430,954</u>	<u>5,944,621</u>	<u>3,406,525</u>	<u>64,321,979</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>17,436,536</u>	<u>6,780,343</u>	<u>-</u>	<u>245,145</u>	<u>(165,635)</u>	<u>1,772,380</u>	<u>(1,037,207)</u>	<u>25,031,562</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Sale of capital assets	35,000	-	-	-	-	-	-	35,000
Lease financing	18,954	-	-	-	-	-	-	18,954
Subscription financing	192,855	-	-	-	-	-	-	192,855
Transfers in	2,887	1,251,211	-	-	-	1,605,386	1,147,012	4,006,496
Transfers out	(5,962,595)	(1,463)	-	(176,921)	-	-	(31,270)	(6,172,249)
Total other financing sources (uses)	<u>(5,712,899)</u>	<u>1,249,748</u>	<u>-</u>	<u>(176,921)</u>	<u>-</u>	<u>1,605,386</u>	<u>1,115,742</u>	<u>(1,918,944)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>11,723,637</u>	<u>8,030,091</u>	<u>-</u>	<u>68,224</u>	<u>(165,635)</u>	<u>3,377,766</u>	<u>78,535</u>	<u>23,112,618</u>
<b>FUND BALANCES, OCTOBER 1, 2022</b>	<u>35,589,280</u>	<u>22,767,935</u>	<u>-</u>	<u>2,071,343</u>	<u>5,851,312</u>	<u>12,117,582</u>	<u>898,992</u>	<u>79,296,444</u>
<b>FUND BALANCES, SEPTEMBER 30, 2023</b>	<u>\$ 47,312,917</u>	<u>\$ 30,798,026</u>	<u>\$ -</u>	<u>\$ 2,139,567</u>	<u>\$ 5,685,677</u>	<u>\$ 15,495,348</u>	<u>\$ 977,527</u>	<u>\$ 102,409,062</u>

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, 2023**

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

Net Change In Fund Balances - Total Governmental Funds	\$	23,112,618
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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	\$ (7,609,352)	
	Capital outlay	<u>11,019,306</u>	3,409,954

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 @ 9/30/23	24,721	
	Unavailable revenue @ 9/30/22	<u>(21,433)</u>	3,288

The internal service funds used by management to charge the costs of facilities and vehicle maintenance to individual funds are not reported in the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.		6,662
--	--	-------

Other financing sources from lease financing are reported on the fund level operating statement but are reported as a liability on the government-wide financial statements.		(18,954)
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Other financing sources from subscriptions financing are reported on the fund level operating statement but are reported as a liability on the government-wide financial statements.		(192,855)
--	--	-----------

Repayment of leases and subscriptions principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		107,489
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The change in the net pension liability and pension related deferred outflows and inflows are reported on the government-wide statement of activities but not in the governmental funds.		(957,737)
--	--	-----------

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.		<u>(24,133)</u>
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<b>Change In Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>25,446,332</u></b>
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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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>				
Taxes:				
Property	\$ 35,300,000	\$ 35,300,000	\$ 38,313,028	\$ 3,013,028
Local option sales	4,300,000	4,300,000	4,963,505	663,505
Alcoholic beverage	70,000	70,000	62,850	(7,150)
Insurance premium	1,180,000	1,180,000	1,377,353	197,353
Other	245,000	245,000	215,002	(29,998)
Licenses and permits	136,000	136,000	647,282	511,282
Charges for services	3,008,200	3,120,150	3,495,462	375,312
Fees, fines and forfeitures	500,500	500,500	718,263	217,763
Intergovernmental	205,000	255,000	298,630	43,630
Interest	122,500	122,500	3,367,725	3,245,225
Other	137,080	140,080	160,030	19,950
Total revenues	<u>45,204,280</u>	<u>45,369,230</u>	<u>53,619,130</u>	<u>8,249,900</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	179,660	180,050	156,887	23,163
General administration	1,326,180	967,546	940,526	27,020
Elections	272,480	297,876	251,408	46,468
Board of equalization	13,950	13,950	10,180	3,770
Legal services	140,000	170,000	167,257	2,743
Data processing	75,450	294,580	210,665	83,915
Tax commissioner	776,750	803,764	507,618	296,146
Tax assessor	640,690	662,160	481,151	181,009
Audit fees	35,000	33,000	31,900	1,100
Records management	14,560	48,558	44,378	4,180
CSRA Regional Commission	20,300	20,300	19,162	1,138
Total general government	<u>3,495,020</u>	<u>3,491,784</u>	<u>2,821,132</u>	<u>670,652</u>
Judicial:				
Clerk of Courts	880,170	1,004,041	878,523	125,518
Superior Court	1,043,670	1,268,941	1,221,115	47,826
State Court	22,250	22,250	17,250	5,000
State Court - Judge	99,800	110,564	104,423	6,141
State Court - Community Service	20,290	23,680	22,978	702
Solicitor's Office	239,330	262,147	234,586	27,561
Juvenile Court	134,380	154,744	120,447	34,297
District Attorney	342,000	347,941	310,874	37,067
Indigent defense	415,280	385,280	349,343	35,937
Magistrate Court	625,380	663,938	644,300	19,638
Probate Court	250,000	278,794	268,569	10,225
Total judicial	<u>4,072,550</u>	<u>4,522,320</u>	<u>4,172,408</u>	<u>349,912</u>
Public safety:				
Animal control	680,980	701,751	544,528	157,223
School resource officers	429,400	429,400	505,094	(75,694)
Coroner	94,430	113,298	99,559	13,739
Jail	3,274,520	3,427,770	3,807,585	(379,815)
Sheriff	6,574,970	6,676,460	7,334,280	(657,820)
Total public safety	<u>11,054,300</u>	<u>11,348,679</u>	<u>12,291,046</u>	<u>(942,367)</u>

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, 2023**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Highways and streets	\$ 5,260,500	\$ 6,067,078	\$ 5,168,117	\$ 898,961
Health and welfare:				
Health department	238,630	307,654	302,505	5,149
Welfare	10,000	10,000	10,000	-
Senior citizens	339,490	382,706	376,815	5,891
Burke County Hospital Authority	7,750,000	7,750,000	7,750,000	-
Service center	7,270	82,522	79,505	3,017
Total health and welfare	8,345,390	8,532,882	8,518,825	14,057
Culture and recreation:				
Recreation	1,718,600	1,958,993	1,398,625	560,368
Museum	25,130	47,501	44,195	3,306
Library	565,090	712,205	707,500	4,705
Total culture and recreation	2,308,820	2,718,699	2,150,320	568,379
Housing and development:				
Burke Office Park	56,550	184,767	169,678	15,089
County agent	180,070	203,880	188,590	15,290
Soil conservation	350	350	350	-
Georgia Forestry Commission	34,000	34,000	32,630	1,370
Planning commission	527,720	544,068	341,832	202,236
Chamber of commerce	20,000	20,000	20,000	-
Airport	19,060	125,918	15,955	109,963
Development Authority	365,510	391,035	181,490	209,545
Total housing and development	1,203,260	1,504,018	950,525	553,493
Debt service:				
Principal	-	-	105,799	(105,799)
Interest	-	-	4,422	(4,422)
Total debt service	-	-	110,221	(110,221)
Total expenditures	35,739,840	38,185,460	36,182,594	2,002,866
EXCESS OF REVENUES OVER EXPENDITURES	9,464,440	7,183,770	17,436,536	10,252,766
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	2,887	2,887
Transfers out	(9,474,440)	(7,266,121)	(5,962,595)	1,303,526
Lease financing	-	-	18,954	18,954
Subscription financing	-	-	192,855	192,855
Sale of capital assets	10,000	10,000	35,000	25,000
Total other financing sources (uses)	(9,464,440)	(7,256,121)	(5,712,899)	1,543,222
NET CHANGE IN FUND BALANCE	\$ -	\$ (72,351)	11,723,637	\$ 11,795,988
FUND BALANCE, BEGINNING OF YEAR			35,589,280	
FUND BALANCE, END OF YEAR			\$ 47,312,917	

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, 2023**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 12,442,000	\$ 12,442,000	\$ 18,930,548	\$ 6,488,548
Charges for services	1,180,650	1,180,650	1,609,926	429,276
Intergovernmental	37,600	37,600	35,140	(2,460)
Total revenues	<u>13,660,250</u>	<u>13,660,250</u>	<u>20,575,614</u>	<u>6,915,364</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	12,664,870	13,265,481	12,653,652	611,829
Capital outlay:				
Public safety	<u>1,072,000</u>	<u>1,465,202</u>	<u>1,141,619</u>	<u>323,583</u>
Total public safety	<u>13,736,870</u>	<u>14,730,683</u>	<u>13,795,271</u>	<u>935,412</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(76,620)</u>	<u>(1,070,433)</u>	<u>6,780,343</u>	<u>7,850,776</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	676,620	1,251,211	1,251,211	-
Transfers out	<u>(600,000)</u>	<u>(600,000)</u>	<u>(1,463)</u>	<u>598,537</u>
Total other financing sources (uses)	<u>76,620</u>	<u>651,211</u>	<u>1,249,748</u>	<u>598,537</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ (419,222)</u>	<u>8,030,091</u>	<u>\$ 8,449,313</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>22,767,935</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 30,798,026</u>	

See accompanying notes to the basic financial statements.

**BURKE COUNTY, GEORGIA**  
**AMERICAN RESCUE PLAN ACT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
EXPENDITURES			
Capital outlay:			
Public works	4,347,630	-	4,347,630
NET CHANGE IN FUND BALANCE	<u>\$ (4,347,630)</u>	-	<u>\$ 4,347,630</u>
FUND BALANCE, BEGINNING OF YEAR		-	
FUND BALANCE, END OF YEAR		<u>\$ -</u>	

See accompanying notes to the basic financial statements.

**BURKE COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2023**

	Business Type Activities - Enterprise Funds			Governmental Activities
	Solid Waste	Transit	Total	Internal Service Funds
<b>ASSETS</b>				
Current Assets				
Accounts receivable	\$ 21,037	-	\$ 21,037	-
Intergovernmental	-	\$ 40,878	40,878	\$ -
Due from other funds	93,810	-	93,810	726,388
Prepaid items	-	-	-	16,242
Inventory	-	-	-	495,416
Total Current Assets	<u>114,847</u>	<u>40,878</u>	<u>155,725</u>	<u>1,238,046</u>
Noncurrent Assets				
Capital Assets				
Land	1,037,752	-	1,037,752	-
Buildings and improvements	958,104	-	958,104	1,437,941
Machinery and equipment	2,566,314	431,525	2,997,839	1,084,770
Subscription assets	-	-	-	48,886
Less accumulated depreciation	<u>(1,830,565)</u>	<u>(288,572)</u>	<u>(2,119,137)</u>	<u>(1,524,045)</u>
Total Capital Assets	<u>2,731,605</u>	<u>142,953</u>	<u>2,874,558</u>	<u>1,047,552</u>
Total Assets	<u>2,846,452</u>	<u>183,831</u>	<u>3,030,283</u>	<u>2,285,598</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Resources related to pensions	<u>143,591</u>	<u>76,670</u>	<u>220,261</u>	<u>506,778</u>
<b>LIABILITIES</b>				
Current Liabilities				
Accounts payable	97,008	246	97,254	95,982
Accrued payroll	6,418	3,965	10,383	30,248
Unearned revenue	-	46,500	46,500	-
Compensated absences payable	1,247	890	2,137	4,503
Accrued landfill closure and postclosure care costs	22,963	-	22,963	-
Subscriptions payable	-	-	-	2,000
Due to other funds	-	26,354	26,354	-
Total Current Liabilities	<u>127,636</u>	<u>77,955</u>	<u>205,591</u>	<u>132,733</u>
Long-Term Liabilities				
Compensated absences payable (net of current portion)	11,225	8,010	19,235	40,530
Subscriptions payable (net of current portion)	-	-	-	26,251
Net pension liability	375,991	153,609	529,600	1,100,138
Accrued landfill closure and postclosure care costs (net of current portion)	<u>2,273,360</u>	<u>-</u>	<u>2,273,360</u>	<u>-</u>
Total Long-term Liabilities	<u>2,660,576</u>	<u>161,619</u>	<u>2,822,195</u>	<u>1,166,919</u>
Total Liabilities	<u>2,788,212</u>	<u>239,574</u>	<u>3,027,786</u>	<u>1,299,652</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Resources related to pensions	<u>27,450</u>	<u>20,927</u>	<u>48,377</u>	<u>137,704</u>
<b>NET POSITION</b>				
Net investment in capital assets	2,731,605	142,953	2,874,558	1,019,301
Unrestricted	<u>(2,557,224)</u>	<u>(142,953)</u>	<u>(2,700,177)</u>	<u>335,719</u>
Total Net Position	<u>\$ 174,381</u>	<u>\$ -</u>	<u>\$ 174,381</u>	<u>\$ 1,355,020</u>

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, 2023**

	Business Type Activities - Enterprise Funds			Governmental Activities Internal Service Funds
	Solid Waste	Transit	Total	
OPERATING REVENUES				
Charges for services	\$ 397,012	\$ 101,663	\$ 498,675	\$ 4,646,818
OPERATING EXPENSES				
Salaries	371,860	226,427	598,287	1,420,978
Employee benefits	189,362	113,662	303,024	629,180
Purchased services	1,474,043	120,598	1,594,641	561,683
Materials and supplies	113,089	75,759	188,848	1,842,268
Depreciation	202,805	52,834	255,639	186,047
Total operating expenses	2,351,159	589,280	2,940,439	4,640,156
OPERATING INCOME (LOSS)	(1,954,147)	(487,617)	(2,441,764)	6,662
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental	-	233,077	233,077	-
Insurance recoveries	-	39,984	39,984	-
Interest expense	-	-	-	(896)
Gain (loss) on disposal of capital assets	2,950	-	2,950	-
Total non-operating revenues (expenses)	2,950	273,061	276,011	(896)
INCOME (LOSS) BEFORE TRANSFERS	(1,951,197)	(214,556)	(2,165,753)	5,766
TRANSFERS IN	1,951,197	214,556	2,165,753	-
CHANGE IN NET POSITION	-	-	-	5,766
NET POSITION, OCTOBER 1, 2022	174,381	-	174,381	1,349,254
NET POSITION, SEPTEMBER 30, 2023	\$ 174,381	\$ -	\$ 174,381	\$ 1,355,020

See accompanying notes to the basic financial statements.



**BURKE COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Business Type Activities - Enterprise Funds			Governmental Activities
	Solid Waste	Transit	Total	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 395,390	\$ 101,663	\$ 497,053	-
Cash received from interfund charges	-	-	-	\$ 4,700,092
Cash payments to employees for salaries and benefits	(548,988)	(330,998)	(879,986)	(1,978,355)
Cash payments for goods and services	(1,443,723)	(196,679)	(1,640,402)	(2,570,516)
Net cash provided (used) by operating activities	(1,597,321)	(426,014)	(2,023,335)	151,221
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating grants	-	293,580	293,580	-
Advances from (to) other funds	192,969	(12,420)	180,549	-
Interfund transfers	1,951,197	214,556	2,165,753	-
Net cash provided (used) by noncapital financing activities	2,144,166	495,716	2,639,882	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal paid on subscription liabilities	-	-	-	(20,635)
Interest paid	-	-	-	(896)
Proceeds from insurance recoveries	-	39,984	39,984	-
Proceeds from sale of assets	314,000	-	314,000	-
Purchase of capital assets	(860,845)	(109,686)	(970,531)	(129,690)
Net cash provided (used) by capital and related financing activities	(546,845)	(69,702)	(616,547)	(151,221)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	-	-	-	-
<b>CASH AND CASH EQUIVALENTS, OCTOBER 1, 2022</b>	-	-	-	-
<b>CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2023</b>	\$ -	\$ -	\$ -	\$ -
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (1,954,147)	\$ (487,617)	\$ (2,441,764)	\$ 6,662
Adjustments:				
Depreciation	202,805	52,834	255,639	186,047
(Increase) decrease in operating assets:				
Accounts receivable	(1,622)	-	(1,622)	-
Interfund receivables	-	-	-	51,786
Intergovernmental	-	-	-	1,488
Prepaid items	-	-	-	(16,242)
Inventory	-	-	-	(101,159)
(Increase) decrease in deferred outflow of resources - resources related to pensions	(84,550)	(51,483)	(136,033)	(323,089)
(Decrease) increase in deferred inflow of resources - resources related to pensions	(22,613)	(13,769)	(36,382)	(86,410)
Increase (decrease) in operating liabilities:				
Accounts payable	(6,818)	(322)	(7,140)	(49,164)
Accrued landfill closure and postclosure care costs	150,227	-	150,227	-
Accrued payroll	93	(86)	7	6,793
Compensated absences payable	(3,457)	(320)	(3,777)	5,406
Net pension liability	122,761	74,749	197,510	469,103
Net cash provided (used) by operating activities	\$ (1,597,321)	\$ (426,014)	\$ (2,023,335)	\$ 151,221

See accompanying notes to the basic financial statements.

**BURKE COUNTY, GEORGIA**  
STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
SEPTEMBER 30, 2023

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ASSETS

Cash	<u>\$ 2,185,030</u>
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TOTAL ASSETS	<u>\$ 2,185,030</u>
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LIABILITIES

Due to other governments	\$ 415,371
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Due to other entities and individuals	66,951
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TOTAL LIABILITIES	<u>482,322</u>
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NET POSITION

Restricted for individuals, organizations, and other governments	1,702,708
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TOTAL NET POSITION	<u>\$ 1,702,708</u>
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See accompanying notes to the basic financial statements.

**BURKE COUNTY, GEORGIA**  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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ADDITIONS

Tax collections for other governments	\$ 99,987,256
Fees, fines, and forfeitures	359,175
Court judgments/assessments	100,165
Deposits from inmates	34,281
Tax sale proceeds	651,465
Contributions	<u>7,750,000</u>
Total additions	<u>108,882,342</u>

DEDUCTIONS

Payments to other governments	107,534,130
Payments to other entities and individuals	<u>467,942</u>
Total deductions	<u>108,002,072</u>

Net increase (decrease) in fiduciary net position	880,270
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NET POSITION - OCTOBER 1, 2022	822,438
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NET POSITION - SEPTEMBER 30, 2023	<u><u>\$ 1,702,708</u></u>
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See accompanying notes to the basic financial statements.

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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**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.

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**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 tax to be used for fire protection and emergency management activities.

*American Rescue Plan Act Fund* – This fund accounts for all Local Fiscal Recovery funds received by the County through the American Rescue Plan Act of 2021.

*T-SPLOST Fund* – This capital projects fund was established to account for expenditures on capital improvements made by the County and financed through revenues from a special purpose local option sales tax collected for transportation purposes.

*Special Purpose Local Option Sales Tax (SPLOST) III Fund* – This capital projects fund was established to account for expenditures on capital improvements made by the County and financed through revenues from a special purpose local option sales tax.

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

*Special Purpose Local Option Sales Tax (SPLOST) IV Fund* – This capital projects fund was 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.

*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.

Fiduciary funds are custodial in nature. The County reports the following fiduciary funds:

*Tax Commissioner* – This fund is used to account for the collection of various taxes, including property taxes, on behalf of other governmental entities.

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

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

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

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

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

*Hospital Trust Fund* – This fund is used to account for the supplemental payments to the Hospital Authority.

**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.

*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, 2023. Separate financial statements have been issued and are available from the Burke County Health Department.

*Burke County Hospital Authority* – Financial Information for this component unit was unavailable and therefore is not included in the government-wide financial statements. 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 appropriations. 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, 2023. Separate audited 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 manager 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.



**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

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

**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, 2023.

**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.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**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.

**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. 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 has only one item that qualifies for reporting in this category. It is resources related to pensions reported at the government-wide level for governmental and business-type activities and at the fund level for proprietary funds.

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 an 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. The County also has deferred inflows of resources related to its pension plan at the government-wide level for governmental and business-type activities and at the fund level for proprietary funds. The County reports deferred amounts related to leases in the governmental funds balance sheet and the statement of net position.

**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:

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**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.

**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 an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**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.

**Implementation of GASB 96**

The County has implemented GASB Statement 96, “Subscription-Based Information Technology Arrangements.” The primary objective of this statement is to enhance the relevance and consistency of information about governments’ subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to Note 8.

**NOTE 2 – DEPOSITS AND INVESTMENTS**

At September 30, 2023, the County had the following investments:

<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>	<u>Credit Rating</u>
Primary Government:			
Georgia Fund 1	Average of 30 days WAM	<u>\$ 104,421,738</u>	AAAf/S1
Discretely Presented Component Units -			
Development Authority of Burke County:			
Georgia Fund 1	Average of 30 days WAM	\$ 2,513,591	AAAf/S1
Burke County Board of Health:			
Pacific Life Non-Qualified Annuity	-	\$ 274,943	-
Symetra Life Non-Qualified Annuity	-	150,000	-
Brighthouse Financial Fixed Rate Annuity	-	264,567	-
		<u>\$ 689,510</u>	

*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.

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 2 – DEPOSITS AND INVESTMENTS – Continued**

*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, 2023, the carrying amount of the County's deposits (checking and certificates of deposit) was \$5,659,463 and the bank balance was \$6,044,888. Of the bank balance, \$1,731,122 was covered by federal depository insurance and \$4,313,766 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

Discretely Presented Component Units

At September 30, 2023, the carrying amount of deposits (checking and certificates of deposit) for the Development Authority of Burke County was \$433,340 and the bank balance was \$433,340. Of the bank balance, \$250,100 was covered by federal depository insurance and \$183,240 was collateralized by securities held by the pledging financial institution's trust department or agent in the Authority's name.

At June 30, 2023 the bank deposits of the Burke County Health Department were fully covered by federal depository insurance and pledged securities.

At May 31, 2023 the bank deposits of the Burke County Hospital Authority were fully covered by federal depository insurance and pledged securities.

**NOTE 3 – RECEIVABLES**

Receivables at September 30, 2023, consisted of taxes, accounts (billings for user charges), and intergovernmental receivables arising from grants.

Receivables are recorded on the County's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 3 – RECEIVABLES – Continued**

determining their existence, completeness, valuation, and collectibility. The allowances for uncollectibles netted against receivables at September 30, 2023 follow:

Fund	Allowance for Uncollectibles
Fire Protection	\$ 240,123
Solid Waste	1,000
General	52,486

**NOTE 4 – 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 30, 2022, and due February 28, 2023. A summary of the current year property tax levy is as follows:

	General Fund	Fire Protection Fund
Millage rates		
Unincorporated	5.137	2.696
Incorporated	5.307	2.696
Property tax levy	<u>\$ 36,861,683</u>	<u>\$ 18,916,338</u>
Property taxes receivable at September 30, 2023	\$ 78,632	\$ 32,881
Allowance for uncollectible accounts	<u>(52,486)</u>	<u>(21,678)</u>
Net property taxes receivable at September 30, 2023	<u>\$ 26,146</u>	<u>\$ 11,203</u>
Unavailable property tax revenue at September 30, 2023	<u>\$ 17,495</u>	<u>\$ 7,226</u>

**NOTE 5 – PUBLIC UTILITIES TAX**

Public Utility taxes accounted for approximately 89% of the current year tax digest.



**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 – CAPITAL ASSETS**

Governmental activities capital asset activity (including the vehicle maintenance and facilities maintenance internal service funds) for the year ended September 30, 2023, was as follows:

	Balance 10/1/2022	Additions	Deductions	Balance 9/30/2023
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 3,765,919	\$ 118,787	-	\$ 3,884,706
Construction in progress	2,277,855	3,596,038	\$ 1,331,878	4,542,015
Total capital assets not being depreciated	<u>6,043,774</u>	<u>3,714,825</u>	<u>1,331,878</u>	<u>8,426,721</u>
Capital assets being depreciated:				
Infrastructure	64,795,275	2,062,604	-	66,857,879
Buildings and improvements	56,092,975	885,434	95,863	56,882,546
Furniture, fixtures, and equipment	31,124,586	5,606,200	596,098	36,134,688
Subscription-based IT arrangements	-	241,741	-	241,741
Right-to-use leased equipment	154,933	18,954	-	173,887
Total capital assets being depreciated	<u>152,167,769</u>	<u>8,814,933</u>	<u>691,961</u>	<u>160,290,741</u>
Total capital assets	<u>158,211,543</u>	<u>12,529,758</u>	<u>2,023,839</u>	<u>168,717,462</u>
Accumulated depreciation/amortization:				
Infrastructure	39,241,469	3,133,407	-	42,374,876
Buildings and improvements	16,224,909	1,519,286	95,863	17,648,332
Furniture, fixtures, and equipment	22,334,584	3,013,668	596,098	24,752,154
Subscription-based IT arrangements	-	84,396	-	84,396
Right-to-use leased equipment	39,522	44,642	-	84,164
Total accumulated depreciation/amortization	<u>77,840,484</u>	<u>7,795,399</u>	<u>691,961</u>	<u>84,943,922</u>
Governmental activities capital assets, net	<u>\$ 80,371,059</u>	<u>\$ 4,734,359</u>	<u>\$ 1,331,878</u>	<u>\$ 83,773,540</u>

Depreciation expense was charged to functions as follows:

General government	\$ 428,491
Judicial	754,441
Public safety	1,784,784
Culture and recreation	482,191
Health and welfare	48,327
Public works	3,748,206
Housing and development	362,912
Vehicle maintenance internal service fund	44,293
Facility maintenance internal service fund	<u>141,754</u>
Total governmental activities depreciation expense	<u>\$ 7,795,399</u>

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 6 – CAPITAL ASSETS - Continued**

Business-type capital asset activity for the year ended September 30, 2023 was as follows:

	Balance 10/1/2022	Additions	Deductions	Balance 9/30/2023
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 1,037,752	-	-	\$ 1,037,752
Capital assets being depreciated:				
Buildings	318,235	-	-	318,235
Improvements other than buildings	639,869	-	-	639,869
Machinery and equipment	2,451,029	\$ 970,531	\$ 423,721	2,997,839
Total capital assets being depreciated	3,409,133	970,531	423,721	3,955,943
Total capital assets	4,446,885	970,531	423,721	4,993,695
Accumulated depreciation:				
Buildings	80,526	9,485	-	90,011
Improvements other than buildings	139,908	18,491	-	158,399
Machinery and equipment	1,755,735	227,663	112,671	1,870,727
Total accumulated depreciation	1,976,169	255,639	112,671	2,119,137
Business-type activities capital assets, net	\$ 2,470,716	\$ 714,892	\$ 311,050	\$ 2,874,558

Depreciation expense was charged as follows:

Solid Waste Fund	\$ 202,805
Transit Fund	52,834
Total business-type activities depreciation expense	<u>\$ 255,639</u>

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 6 – CAPITAL ASSETS – Continued**

Capital asset activity for the Development Authority component unit for the year ended September 30, 2023 was as follows:

	Balance 10/1/2022	Additions	Deductions	Balance 9/30/2023
Capital assets not being depreciated:				
Land	-	-	\$ -	-
Land held for sale	\$ 4,412,735	\$ 22,990	-	\$ 4,435,725
Capital assets being depreciated:				
Machinery and equipment	25,499	7,085	-	32,584
Improvements	49,558	-	-	49,558
Total capital assets being depreciated	75,057	7,085	-	82,142
Accumulated depreciation:				
Machinery and equipment	27,658	3,869	-	31,527
Improvements	1,458	1,345	-	2,803
Total accumulated depreciation	29,116	5,214	-	34,330
Development Authority capital assets, net	\$ 4,458,676	\$ 24,861	\$ -	\$ 4,483,537

Capital asset activity for the Health Department component unit for the year ended June 30, 2023 was as follows:

	Balance 7/1/2022	Additions	Deductions	Balance 6/30/2023
Capital assets being depreciated:				
Machinery and equipment	\$ 187,195	\$ -	\$ -	\$ 187,195
Accumulated depreciation:				
Machinery and equipment	187,195	-	-	187,195
Health Department capital assets, net	\$ -	\$ -	\$ -	\$ -

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 – CAPITAL ASSETS – Continued**

Capital asset activity for the Hospital Authority component unit for the year ended May 31, 2023 was as follows:

	Balance 6/1/2022	Additions	Deductions	Balance 5/31/2023
Capital assets not being depreciated:				
Land	\$ 349,155	-	\$ 282,451	\$ 66,704
Construction in progress	1,255,716	\$ 10,256,063	7,144,993	4,366,786
Total capital assets not being depreciated	1,604,871	10,256,063	7,427,444	4,433,490
Capital assets being depreciated:				
Buildings and improvements	12,044,877	4,787,465	-	16,832,342
Machinery and equipment	7,269,291	2,516,615	-	9,785,906
Total capital assets being depreciated	19,314,168	7,304,080	-	26,618,248
Total capital assets at historical cost	20,919,039	17,560,143	7,427,444	31,051,738
Less accumulated depreciation	14,604,360	854,237	-	15,458,597
Hospital Authority capital assets, net	\$ 6,314,679	\$ 16,705,906	\$ 7,427,444	\$ 15,593,141

**NOTE 7 – LEASES**

**County as Lessee**

The County, as a lessee, has entered into lease agreements for financing copiers. The total of the County's lease assets is recorded at \$173,887, less accumulated amortization of \$84,164.

The future lease payments under lease agreements are as follows:

Fiscal Year	Governmental Activities		
	Principal	Interest	Total
2024	\$ 37,448	\$ 2,989	\$ 40,437
2025	29,581	1,679	31,260
2026	19,277	586	19,863
2027	5,754	141	5,895
2028	707	7	714
Total	\$ 92,767	\$ 5,402	\$ 98,169

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 7 – LEASES (Continued)**

**County as Lessor**

The County, as a lessor, has entered into lease agreements involving land and building space. The total amount of inflows of resources, including lease revenue, interest revenue, and other lease-related inflows, recognized during the fiscal year was \$43,940.

The future principal and interest payments expected to maturity are as follows:

Fiscal Year	Governmental Activities		
	Principal	Interest	Total
2024	\$ 12,440	\$ 660	\$ 13,100
2025	2,629	491	3,120
2026	2,736	384	3,120
2027	2,847	273	3,120
2028	2,963	157	3,120
2029	2,301	39	2,340
Total	<u>\$ 25,916</u>	<u>\$ 2,004</u>	<u>\$ 27,920</u>

**NOTE 8 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

The County has entered into subscription arrangements for the use of various software programs that are needed in operations. For each arrangement, an initial liability was recorded, and the County is required to make fixed monthly payments toward that liability throughout the term of the agreement. The value of subscription-based information technology arrangement assets are also recorded on the books and amortized over the term of the agreement.

The total of the County's subscription assets for governmental activities are recorded at \$241,741, less accumulated amortization of \$84,396.

The future payments under subscription-based information technology arrangements are as follows:

Fiscal Year	Governmental Activities		
	Principal	Interest	Total
2024	\$ 83,655	\$ 3,969	\$ 87,624
2025	71,537	1,791	73,328
2026	905	5	910
Total	<u>\$ 156,097</u>	<u>\$ 5,765</u>	<u>\$ 161,862</u>

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 – 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, 2023:

	Balance October 1, 2022	Additions	Reductions	Balance September 30, 2023	Amounts Due In One Year
<b>Governmental Activities:</b>					
Compensated absences payable	\$ 859,781	\$ 1,327,740	\$ 1,298,202	\$ 889,319	\$ 88,932
Leases payable	117,189	18,954	43,376	92,767	37,448
Subscriptions payable	-	241,741	85,644	156,097	83,655
Net pension liability	11,248,007	8,006,828	-	19,254,835	-
<b>Total Governmental Activities</b>	<b>\$ 12,224,977</b>	<b>\$ 9,595,263</b>	<b>\$ 1,427,222</b>	<b>\$ 20,393,018</b>	<b>\$ 210,035</b>
	Balance October 1, 2022	Additions	Reductions	Balance September 30, 2023	Amounts Due In One Year
<b>Business-Type Activities:</b>					
Compensated absences payable	\$ 25,149	\$ 29,930	\$ 33,707	\$ 21,372	\$ 2,137
Accrued landfill closure and postclosure care costs	2,146,096	150,227	-	2,296,323	22,963
Net pension liability	332,090	197,510	-	529,600	-
<b>Total Business-Type Activities</b>	<b>\$ 2,503,335</b>	<b>\$ 377,667</b>	<b>\$ 33,707</b>	<b>\$ 2,847,295</b>	<b>\$ 25,100</b>
	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Amounts Due In One Year
<b>Health Department:</b>					
Net pension liability	\$ 452,929	\$ 1,037,972	-	\$ 1,490,901	\$ -
OPEB liability (asset)	(161,714)	101,537	-	(60,177)	-
Compensated absences payable	83,341	40,129	\$ 60,351	63,119	-
<b>Total Health Department</b>	<b>\$ 374,556</b>	<b>\$ 1,179,638</b>	<b>\$ 60,351</b>	<b>\$ 1,493,843</b>	<b>\$ -</b>
	Balance October 1, 2022	Additions	Reductions	Balance September 30, 2023	Amounts Due In One Year
<b>Development Authority:</b>					
Net pension liability	\$ 97,830	\$ 36,276	-	\$ 134,106	-
Compensated absences payable	1,740	3,018	\$ 3,956	802	\$ 80
<b>Total Development Authority</b>	<b>\$ 99,570</b>	<b>\$ 39,294</b>	<b>\$ 3,956</b>	<b>\$ 134,908</b>	<b>\$ 80</b>

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 10 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS**

Excess expenditures over appropriations for the year ended September 30, 2023 in the following departments in the general fund:

	<u>Overexpenditures</u>
Current:	
School resource officers	\$ 75,694
Jail	379,815
Sheriff	657,820
Principal (Leases & subscriptions)	105,799
Interest (Leases & subscriptions)	4,422

The County funded expenditures in excess of appropriations in the general fund through underexpenditures in other departments.

Expenditures exceeded appropriations in the following funds and these overexpenditures were funded by additional revenues over amounts budgeted and/or by available fund balance.

	<u>Overexpenditures</u>
Special Revenue Fund:	
Sheriff's Commissions	\$ 124,059
Law Library	2,060

**NOTE 11 – INTERFUND RECEIVABLES, INTERFUND PAYABLES AND TRANSFERS**

A summary of interfund receivables and payables as of September 30, 2023, follows. Interfund receivables and payables accounts for loans between funds for cash management purposes. All amounts are expected to be paid within one year.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Jail Surcharge	\$ 3,045
	Victim's Assistance Fund	1,968
	Accountability court	26,599
	Sheriff's commissions	6,551
	Confiscated assets	7,461
	Emergency telephone system	65,443
	Large Grants Fund	337,408
	TSPLOST	25,430
	Transit	26,354
Clerk's Imaging Fund	General	93,417
Opioid Settlement	General	57,657
American Rescue Plan Act	General	4,347,635
Small Grants Fund	General	69,520
Fire protection	General	30,961,724
Solid Waste	General	93,810
Vehicle maintenance	General	123,313
Facility maintenance	General	603,075
Other Capital Projects	General	473,684
Drug Enforcement Fund	General	3,837
Total		<u>\$ 37,327,931</u>



**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 11 – INTERFUND RECEIVABLES, INTERFUND PAYABLES AND TRANSFERS (Continued)**

A summary of transfers for the year ended September 30, 2023 is as follows:

Transfers To:	Transfers From:						Total
	General Fund	T-SPLOST Fund	Drug Treatment & Education Fund	Confiscated Assets Fund	Small Grants Fund	Fire Protection Fund	
General Fund	-	-	-	-	\$ 2,887	-	\$ 2,887
Fire Protection Fund	\$ 1,251,211	-	-	-	-	-	1,251,211
E911 Fund	733,351	-	-	-	-	-	733,351
Solid Waste Fund	1,951,197	-	-	-	-	-	1,951,197
Small Grants Fund	-	-	-	-	-	\$ 1,463	1,463
Large Grants Fund	81,800	-	-	-	-	-	81,800
Transit Fund	37,635	\$ 176,921	-	-	-	-	214,556
Accountability Court Fund	62,015	-	\$ 10,000	-	-	-	72,015
SPLOST IV Fund	1,605,386	-	-	-	-	-	1,605,386
Other Capital Projects Fund	240,000	-	-	-	-	-	240,000
Drug Enforcement Fund	-	-	-	\$ 18,383	-	-	18,383
Total	<u>\$ 5,962,595</u>	<u>\$ 176,921</u>	<u>\$ 10,000</u>	<u>\$ 18,383</u>	<u>\$ 2,887</u>	<u>\$ 1,463</u>	<u>\$ 6,172,249</u>

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

**NOTE 12 – FUND BALANCES – GOVERNMENTAL FUNDS**

As of September 30, 2023, governmental fund balances are composed of the following:

	General Fund	Fire Protection	TSPLOST	SPLOST III	SPLOST IV	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Nonspendable - Prepaid items	\$ 169,625	-	-	-	-	-	\$ 169,625
Restricted:							
Capital projects	-	-	\$ 2,139,567	\$ 5,685,677	\$ 15,495,348	\$ 473,684	23,794,276
Fire protection	-	\$ 30,798,026	-	-	-	-	30,798,026
Sheriff	-	-	-	-	-	230	230
Law library	-	-	-	-	-	76,276	76,276
Drug enforcement	-	-	-	-	-	120,794	120,794
Public library	-	-	-	-	-	92,811	92,811
Drug education	-	-	-	-	-	21,677	21,677
Jail	-	-	-	-	-	21,141	21,141
Victims assistance	-	-	-	-	-	18,039	18,039
Juvenile services	-	-	-	-	-	1,542	1,542
Clerk's Imaging	-	-	-	-	-	93,676	93,676
Opioid settlement	-	-	-	-	-	57,657	57,657
Total restricted	-	30,798,026	2,139,567	5,685,677	15,495,348	977,527	55,096,145
Unassigned	47,143,293	-	-	-	-	-	47,143,293
Total fund balances	<u>\$ 47,312,918</u>	<u>\$ 30,798,026</u>	<u>\$ 2,139,567</u>	<u>\$ 5,685,677</u>	<u>\$ 15,495,348</u>	<u>\$ 977,527</u>	<u>\$ 102,409,063</u>

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 13 – RETIREMENT PLAN**

Plan Description

The County's defined benefit pension plan, the Burke County Defined Benefit Plan (the "Plan"), provides retirement, disability, and death benefits to plan members and beneficiaries. The Plan is affiliated with 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. The specific benefit provisions of the County's plan were established by an adoption agreement executed by the Burke County Board of Commissioners. The ACCG issues a publicly available financial report that includes financial statements and required supplementary information. The report can be obtained by writing to ACCG Pension Trust, 400 Galleria Parkway, Suite 1250, Atlanta, Georgia 30339.

Benefits Provided

All full-time County and Development Authority (discretely presented component unit) employees are eligible to participate in the Plan after reaching age 21 and completing at least one year of service.

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.

Employees Covered by Benefit Terms

Retirees and beneficiaries receiving benefits	95
Deferred vested (former employees)	133
Active participants	<u>334</u>
 Total plan participants	 <u>562</u>
 Part-time active employees not participating	 21
 Covered Compensation	 <u>\$ 18,555,790</u>

Contributions

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 section 47-20 of the Georgia Code. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement.

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 13 – RETIREMENT PLAN - Continued**

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.

Total contributions to the plan for the plan year ended December 31, 2022 were \$2,665,675 which represents 14.4% of covered employee payroll.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022.

Actuarial Assumptions

The total pension liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	7.00% per year
Future salary increases	5.00% plus an aged base scale ranging from -1.0% to 1.0%
Mortality	Pub-2010 GE (50%) & PS (50%) Amount Weighted with Scale AA to 2022
Future payroll growth	4.50% per year
Inflation	2.00%

The actuarial assumptions used in the January 1, 2022 valuation were based on the results of an actuarial experience study for the period January 1, 2015 to December 31, 2018.

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 70% in equities and 30% in fixed income securities on a cost basis.

The long-term expected rate of return on pensions plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	Long-Term
		<u>Expected Real Rate of Return</u>
Domestic equity	55%	7.10%
International equity	15%	8.90%
Fixed income	30%	3.60%
	<u>100%</u>	

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 13 – RETIREMENT PLAN – Continued**

Discount Rate

The discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on the assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (c) = (a)-(b)</b>
Balance, January 1, 2022	\$ 46,438,475	\$ 34,760,548	\$ 11,677,927
Changes for the year:			
Service cost	1,266,119	-	1,266,119
Interest on the total pension liability	3,179,151	-	3,179,151
Liability expense (gain)/loss	1,104,013	-	1,104,013
Assumption change	89,523	-	89,523
Contributions from the employer	-	2,665,675	(2,665,675)
Net investment income	-	(4,979,137)	4,979,137
Administrative expenses	-	(97,840)	97,840
Benefit payments	(2,044,069)	(2,044,069)	-
Other changes	-	(190,506)	190,506
Net Changes	3,594,737	(4,645,877)	8,240,614
Balance, December 31, 2022	\$ 50,033,212	\$ 30,114,671	\$ 19,918,541 *

\*Includes net pension liability for the Development Authority (discretely presented component unit)

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the County, calculated using the discounted rate of 7.0 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.0 percent) or one percentage point higher (8.0 percent) than the current rate:

	<b>Discount Rate - 1% (6.00%)</b>	<b>Current Discount Rate (7.00%)</b>	<b>Discount Rate + 1% (8.00%)</b>
County's net pension liability	\$ 27,070,378	\$ 19,918,541	\$ 14,022,368

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 13 – RETIREMENT PLAN – Continued**

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2023, the County recognized pension expense of \$3,996,702. At September 30, 2023, the County reported deferred outflows and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions after measurement date	\$ 2,096,230	-
Net differences between projected and actual net investment income	3,433,393	\$ -
Liability experience gain/loss	1,400,539	417,066
Assumption change	623,235	-
	<u>\$ 7,553,397</u> *	<u>\$ 417,066</u> *

\*Includes deferred outflows and deferred inflows of resources for the Development Authority (discretely presented component unit)

County contributions subsequent to the measurement date of \$2,096,230 are reported as deferred outflows of resources and will be recognized as a reduction of the net position liability in the year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending September 30	
2024	\$ 895,841
2025	1,024,953
2026	1,279,724
2027	1,772,022
2028	67,561
	<u>\$ 5,040,101</u>

**NOTE 14 – 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. The estimated liability for landfill postclosure care costs, which is recorded in the Solid Waste Enterprise Fund, has a balance of \$2,296,323 as of September 30, 2023. The estimated total current cost of the landfill postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were incurred as of September 30, 2023. However, the actual cost of postclosure may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 15 – 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, 2023, the County paid \$19,162 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 16 – 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, 2023, 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.

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.

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 16 – RISK MANAGEMENT - Continued**

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, 2023, are as follows:

Unpaid claims, October 1, 2022	\$ 616,010
Incurred claims	190,187
Claim payments	(280,786)
Adjustments	<u>79,052</u>
Unpaid claims, September 30, 2023	<u>\$ 604,463</u>

**NOTE 17 – 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 18 – SUBSEQUENT EVENTS**

In preparing the financial statements, the County has evaluated events and transactions for potential recognition or disclosure through May 30, 2024, the date the financial statements were available to be issued.

**NOTE 19 – TAX ABATEMENTS**

The Development Authority of Burke County (the "Authority") can enter into agreements for industrial projects to encourage the creation of jobs and new capital investment through an "Investment Assistance Program." Georgia case law and statutory provisions, including the Development Authorities Law (Title 36 Chapter 62 of the Georgia Code Annotated), provide the Authority with the power to enter into such agreements with companies.

The Authority may accept title to real property (land and building) and personal property (machinery and equipment) assets from a company in return for job creation and/or capital investment and provide a tax benefit to the company through a lease agreement with the Authority. Agreements with respect to taxation of such assets under the lease provide the terms and conditions of any tax abatement. In general, failure to create jobs and/or investments as set forth in the agreements would result in a reduction (or claw back) of any tax abatements. The Authority monitors compliance with performance and accountability agreements to ensure the companies meet the agreed upon commitments.

For the Burke County Board of Commissioner's fiscal year ending September 30, 2023, the cumulative real and personal property tax not collected due to incentive agreements was \$66,933.

**BURKE COUNTY BOARD OF COMMISSIONERS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BURKE COUNTY DEFINED BENEFIT PLAN**  
**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	2023 (1)	2022 (1)	2021 (1)	2020 (1)	2019 (1)	2018 (1)	2017 (1)	2016 (1)	2015 (1)
<b>Total pension liability</b>									
Service cost	\$ 1,266,119	\$ 1,290,573	\$ 1,208,318	\$ 1,045,433	\$ 873,628	\$ 733,717	\$ 677,762	\$ 667,642	\$ 629,361
Interest	3,179,151	2,986,456	2,893,127	2,593,983	2,339,940	2,219,856	2,158,989	1,927,851	1,844,208
Liability Experience (Gain)/Loss	1,104,013	330,909	(938,400)	1,134,957	809,136	27,840	(647,599)	1,054,616	-
Assumption Change	89,523	83,712	97,109	1,733,154	1,481,857	70,551	966,954	1,081,367	-
Benefit Payments	(2,044,069)	(1,833,680)	(2,020,077)	(1,223,993)	(1,445,406)	(1,345,834)	(1,302,013)	(1,997,278)	(719,374)
<b>Net change in total pension liability</b>	<b>3,594,737</b>	<b>2,857,970</b>	<b>1,240,077</b>	<b>5,283,534</b>	<b>4,059,155</b>	<b>1,706,130</b>	<b>1,854,093</b>	<b>2,734,198</b>	<b>1,754,195</b>
<b>Total pension liability-beginning</b>	<b>46,438,475</b>	<b>43,580,505</b>	<b>42,340,428</b>	<b>37,056,894</b>	<b>32,997,739</b>	<b>31,291,609</b>	<b>29,437,516</b>	<b>26,703,318</b>	<b>24,949,123</b>
<b>Total pension liability-ending (a)</b>	<b>\$ 50,033,212</b>	<b>\$ 46,438,475</b>	<b>\$ 43,580,505</b>	<b>\$ 42,340,428</b>	<b>\$ 37,056,894</b>	<b>\$ 32,997,739</b>	<b>\$ 31,291,609</b>	<b>\$ 29,437,516</b>	<b>\$ 26,703,318</b>
<b>Plan fiduciary net position</b>									
Contributions-employer	\$ 2,665,675	\$ 2,657,377	\$ 2,028,191	\$ 2,499,229	\$ 2,018,385	\$ 1,860,344	\$ 1,741,052	\$ 1,091,379	\$ 1,029,499
Net investment income	(4,979,137)	4,509,080	3,518,956	4,314,989	(1,003,935)	2,924,504	1,230,468	144,802	1,232,806
Benefit Payments	(2,044,069)	(1,833,680)	(2,020,077)	(1,182,602)	(1,445,406)	(1,345,834)	(1,302,013)	(1,997,278)	(719,374)
Administrative expense	(97,840)	(96,366)	(92,132)	(87,622)	(71,110)	(59,249)	(62,691)	(61,855)	(57,294)
Other changes	(190,506)	(172,284)	(129,427)	(166,508)	(198,396)	(169,818)	(209,147)	(172,681)	(183,427)
<b>Net change in plan fiduciary net position</b>	<b>(4,645,877)</b>	<b>5,064,127</b>	<b>3,305,511</b>	<b>5,377,486</b>	<b>(700,462)</b>	<b>3,209,947</b>	<b>1,397,669</b>	<b>(995,633)</b>	<b>1,302,210</b>
<b>Plan fiduciary net position-beginning</b>	<b>34,760,548</b>	<b>29,696,421</b>	<b>26,390,910</b>	<b>21,013,424</b>	<b>21,713,886</b>	<b>18,503,939</b>	<b>17,106,270</b>	<b>18,101,903</b>	<b>16,799,693</b>
<b>Plan fiduciary net position-ending (b)</b>	<b>\$ 30,114,671</b>	<b>\$ 34,760,548</b>	<b>\$ 29,696,421</b>	<b>\$ 26,390,910</b>	<b>\$ 21,013,424</b>	<b>\$ 21,713,886</b>	<b>\$ 18,503,939</b>	<b>\$ 17,106,270</b>	<b>\$ 18,101,903</b>
<b>Net pension liability-ending (a)-(b)</b>	<b>\$ 19,918,541</b>	<b>\$ 11,677,927</b>	<b>\$ 13,884,084</b>	<b>\$ 15,949,518</b>	<b>\$ 16,043,470</b>	<b>\$ 11,283,853</b>	<b>\$ 12,787,670</b>	<b>\$ 12,331,246</b>	<b>\$ 8,601,415</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>60.2%</b>	<b>74.9%</b>	<b>68.1%</b>	<b>62.3%</b>	<b>56.7%</b>	<b>65.8%</b>	<b>59.1%</b>	<b>58.1%</b>	<b>67.8%</b>
<b>Covered-employee payroll</b>	<b>\$ 18,555,790</b>	<b>\$ 18,537,522</b>	<b>\$ 17,431,667</b>	<b>\$ 16,225,254</b>	<b>\$ 14,748,241</b>	<b>\$ 12,073,955</b>	<b>\$ 12,002,527</b>	<b>\$ 12,386,845</b>	<b>\$ 11,843,126</b>
<b>Net pension liability as a percentage of covered-employee payroll</b>	<b>107.3%</b>	<b>63.0%</b>	<b>79.6%</b>	<b>98.3%</b>	<b>108.8%</b>	<b>93.5%</b>	<b>106.5%</b>	<b>99.6%</b>	<b>72.6%</b>

(1) Only fiscal years 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, and 2015 were available. The County will continue to present information for years available until a full 10-year trend is compiled.

**Notes to Schedule:**

*Changes of assumptions*

- The mortality improvements for the Pub-2010 GE (50%) & PS (50%) Amt-Weighted mortality table is projected to 2022 instead of 2021 with Scale AA.



**BURKE COUNTY BOARD OF COMMISSIONERS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BURKE COUNTY DEFINED BENEFIT PLAN**  
**SCHEDULE OF CONTRIBUTIONS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	*	\$ 2,691,981	\$ 2,673,501	\$ 2,478,593	\$ 2,404,539	\$ 2,003,969	\$ 1,815,997	\$ 1,640,367	\$ 1,091,379
Contributions in relation to the actuarially determined contribution	*	(2,665,675)	(2,657,377)	(2,028,191)	(2,499,229)	(2,018,385)	(1,860,344)	(1,741,052)	(1,091,379)
Contribution deficiency (excess)	*	\$ 26,306	\$ 16,124	\$ 450,402	\$ (94,690)	\$ (14,416)	\$ (44,347)	\$ (100,685)	\$ -
Covered-employee payroll	*	18,555,790	18,537,522	17,431,667	16,225,254	14,748,241	12,073,955	12,002,527	12,386,845
Contributions as a percentage of covered-employee payroll	*	14.4%	14.3%	11.6%	15.4%	13.7%	15.4%	14.5%	8.8%

\*2023 information will be determined after fiscal year end and will be included in the 2023 valuation report

**Notes to Schedule:**

*Methods and assumptions used to determine contribution rates:*

Actuarial Cost Method	Entry Age Normal
Amortization Method	Closed level dollar for remaining unfunded liability
Remaining Amortization Period	N/A

Asset Valuation Method	Market value of measurement date
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Actuarial Assumptions:

Net Investment Rate of Return	7.00%
Projected Salary Increases	5.00% plus an aged base scale ranging from -1.0% to 1.0%
Cost of Living Adjustments	2.00%

Retirement Age	Probability of retirement calculated as 10% at age 55 to 60, 20% at age 61 to 64, 30% at age 65 to 69, and 100% at age 70
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Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2022
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**BURKE COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2023**

	Total Nonmajor Special Revenue Funds	Other Capital Projects Fund	Total Nonmajor Funds
<b>ASSETS</b>			
Cash	\$ 478,080	-	\$ 478,080
Due from other funds	224,431	\$ 473,684	698,115
Intergovernmental receivable	753,784	-	753,784
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,456,295</u></u>	<u><u>\$ 473,684</u></u>	<u><u>\$ 1,929,979</u></u>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$ 362,667	-	\$ 362,667
Accrued payroll	14,930	-	14,930
Unearned revenue	126,380	-	126,380
Due to other funds	448,475	-	448,475
Total liabilities	952,452	-	952,452
Fund balance:			
Restricted	503,843	\$ 473,684	977,527
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL LIABILITIES AND       FUND BALANCE</b>	<u><u>\$ 1,456,295</u></u>	<u><u>\$ 473,684</u></u>	<u><u>\$ 1,929,979</u></u>

**BURKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Total Nonmajor Special Revenue Funds	Other Capital Projects Fund	Total Nonmajor Funds
<b>REVENUES</b>			
Charges for services	\$ 823,207	-	\$ 823,207
Fees, fines and forfeitures	230,211	-	230,211
Intergovernmental	1,115,219	-	1,115,219
Contributions and donations	182,500	-	182,500
Interest	1,909	-	1,909
Other	16,272	-	16,272
Total revenues	<u>2,369,318</u>	<u>-</u>	<u>2,369,318</u>
<b>EXPENDITURES</b>			
Current:			
Judicial	194,029	-	194,029
Public safety	2,151,276	-	2,151,276
Culture and recreation	83,314	-	83,314
Health and welfare	28,012	-	28,012
Capital outlay:			
Culture and recreation	707,340	-	707,340
Public safety	240,646	-	240,646
Debt service:			
Principal	1,690	-	1,690
Interest	218	-	218
Total expenditures	<u>3,406,525</u>	<u>-</u>	<u>3,406,525</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(1,037,207)</u>	<u>-</u>	<u>(1,037,207)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	907,012	\$ 240,000	1,147,012
Transfers out	(31,270)	-	(31,270)
Total other financing sources (uses)	<u>875,742</u>	<u>240,000</u>	<u>1,115,742</u>
<b>NET CHANGE IN FUND BALANCES</b>	(161,465)	240,000	78,535
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>665,308</u>	<u>233,684</u>	<u>898,992</u>
<b>FUND BALANCES, END OF YEAR</b>	<u><u>\$ 503,843</u></u>	<u><u>\$ 473,684</u></u>	<u><u>\$ 977,527</u></u>

## **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.

**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.

**Opioid Settlement Fund** – This fund accounts for all Opioid Settlement Agreement funds received by the County through the Georgia Opioid Settlement Advisory Committee.

**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.

**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.

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

**Clerk's Imaging Fund** – This fund is used to account for imaging fee revenues collected by the Clerk of Courts.

**Accountability Court Fund** – This fund was established to account for funds received by the Accountability Court for participant fees and intergovernmental revenues used to provide program services to those ordered to attend the Accountability Court by the State Court for drug related offenses.

**Confiscated Assets Fund** – This fund was established to account for funds seized by the Sheriff's department related to drug activities. Funds are held by the County in this fund until awarded by the court system.

**BURKE COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2023**

	Law Library Fund	Drug Enforcement Fund	Drug Treatment & Education Fund	Public Library Fund	Small Grants Fund	Emergency Telephone System Fund	Opioid Settlement Fund	Jail Surcharge Fund
<b>ASSETS</b>								
Cash	\$ 76,276	\$ 116,957	\$ 21,309	\$ 92,811	-	\$ 41,131	-	\$ 24,914
Due from other funds	-	3,837	-	-	69,520	-	\$ 57,657	-
Intergovernmental receivable	-	-	368	-	78,887	41,800	-	-
<b>TOTAL ASSETS</b>	<b>\$ 76,276</b>	<b>\$ 120,794</b>	<b>\$ 21,677</b>	<b>\$ 92,811</b>	<b>\$ 148,407</b>	<b>\$ 82,931</b>	<b>\$ 57,657</b>	<b>\$ 24,914</b>
<b>LIABILITIES AND FUND BALANCE</b>								
Liabilities:								
Accounts payable	-	-	-	-	\$ 21,023	\$ 3,562	-	\$ 728
Accrued payroll	-	-	-	-	1,004	13,926	-	-
Unearned revenue	-	-	-	-	126,380	-	-	-
Due to other funds	-	-	-	-	-	65,443	-	3,045
Total liabilities	-	-	-	-	148,407	82,931	-	3,773
Fund balance:								
Restricted	\$ 76,276	\$ 120,794	\$ 21,677	\$ 92,811	-	-	\$ 57,657	21,141
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 76,276</b>	<b>\$ 120,794</b>	<b>\$ 21,677</b>	<b>\$ 92,811</b>	<b>\$ 148,407</b>	<b>\$ 82,931</b>	<b>\$ 57,657</b>	<b>\$ 24,914</b>

**BURKE COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2023**

	Victims Assistance Fund	Supplemental Juvenile Services Fund	Sheriff's Commissions Fund	Large Grants Fund	Clerk's Imaging Fund	Accountability Court Fund	Confiscated Assets Fund	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>								
Cash	\$ 18,778	\$ 1,542	\$ 56,559	\$ 2,500	\$ 1,194	-	\$ 24,109	\$ 478,080
Due from other funds	-	-	-	-	93,417	-	-	224,431
Intergovernmental receivable	1,229	-	-	604,497	-	\$ 27,003	-	753,784
<b>TOTAL ASSETS</b>	<b>\$ 20,007</b>	<b>\$ 1,542</b>	<b>\$ 56,559</b>	<b>\$ 606,997</b>	<b>\$ 94,611</b>	<b>\$ 27,003</b>	<b>\$ 24,109</b>	<b>\$ 1,456,295</b>
<b>LIABILITIES AND FUND BALANCE</b>								
Liabilities:								
Accounts payable	-	-	\$ 49,778	\$ 269,589	\$ 935	\$ 404	\$ 16,648	\$ 362,667
Accrued payroll	-	-	-	-	-	-	-	14,930
Unearned revenue	-	-	-	-	-	-	-	126,380
Due to other funds	\$ 1,968	-	6,551	337,408	-	26,599	7,461	448,475
Total liabilities	1,968	-	56,329	606,997	935	27,003	24,109	952,452
Fund balance:								
Restricted	18,039	\$ 1,542	230	-	93,676	-	-	503,843
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 20,007</b>	<b>\$ 1,542</b>	<b>\$ 56,559</b>	<b>\$ 606,997</b>	<b>\$ 94,611</b>	<b>\$ 27,003</b>	<b>\$ 24,109</b>	<b>\$ 1,456,295</b>

**BURKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Law Library Fund	Drug Enforcement Fund	Drug Treatment & Education Fund	Public Library Fund	Small Grants Fund	Emergency Telephone System Fund	Opioid Settlement Fund	Jail Surcharge Fund
<b>REVENUES</b>								
Charges for services	-	-	-	\$ 20,924	-	\$ 479,546	-	-
Fees, fines and forfeitures	\$ 21,986	\$ 2,404	\$ 14,376	5,122	-	-	\$ 57,657	\$ 56,557
Intergovernmental	-	-	-	98,650	\$ 315,390	-	-	-
Contributions and donations	-	-	-	-	182,500	-	-	-
Interest	-	301	42	186	-	1,151	-	32
Other	-	-	-	-	16,272	-	-	-
Total revenues	<u>21,986</u>	<u>2,705</u>	<u>14,418</u>	<u>124,882</u>	<u>514,162</u>	<u>480,697</u>	<u>57,657</u>	<u>56,589</u>
<b>EXPENDITURES</b>								
Current:								
Judicial	12,060	-	-	-	-	-	-	-
Public safety	-	85,183	1,654	-	346,247	1,206,733	-	29,396
Culture and recreation	-	-	-	83,314	-	-	-	-
Health and welfare	-	-	-	-	4,402	-	-	-
Capital outlay:								
Culture and recreation	-	-	-	21,043	-	-	-	-
Public safety	-	37,450	-	-	162,089	7,315	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	<u>12,060</u>	<u>122,633</u>	<u>1,654</u>	<u>104,357</u>	<u>512,738</u>	<u>1,214,048</u>	<u>-</u>	<u>29,396</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>9,926</u>	<u>(119,928)</u>	<u>12,764</u>	<u>20,525</u>	<u>1,424</u>	<u>(733,351)</u>	<u>57,657</u>	<u>27,193</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	18,383	-	-	1,463	733,351	-	-
Transfers out	-	-	(10,000)	-	(2,887)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>18,383</u>	<u>(10,000)</u>	<u>-</u>	<u>(1,424)</u>	<u>733,351</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>9,926</u>	<u>(101,545)</u>	<u>2,764</u>	<u>20,525</u>	<u>-</u>	<u>-</u>	<u>57,657</u>	<u>27,193</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>66,350</u>	<u>222,339</u>	<u>18,913</u>	<u>72,286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,052)</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 76,276</u>	<u>\$ 120,794</u>	<u>\$ 21,677</u>	<u>\$ 92,811</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,657</u>	<u>\$ 21,141</u>

**BURKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Victims Assistance Fund	Supplemental Juvenile Services Fund	Sheriff's Commissions Fund	Large Grants Fund	Clerk's Imaging Fund	Accountability Court Fund	Confiscated Assets Fund	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>								
Charges for services	-	-	\$ 308,820	-	\$ 13,917	-	-	\$ 823,207
Fees, fines and forfeitures	\$ 36,220	\$ 2,045	-	-	-	\$ 13,702	\$ 20,142	230,211
Intergovernmental	-	-	-	\$ 604,497	-	96,682	-	1,115,219
Contributions and donations	-	-	-	-	-	-	-	182,500
Interest	120	40	-	-	-	-	37	1,909
Other	-	-	-	-	-	-	-	16,272
Total revenues	36,340	2,085	308,820	604,497	13,917	110,384	20,179	2,369,318
<b>EXPENDITURES</b>								
Current:								
Judicial	-	543	-	-	935	180,491	-	194,029
Public safety	-	-	480,267	-	-	-	1,796	2,151,276
Culture and recreation	-	-	-	-	-	-	-	83,314
Health and welfare	-	-	-	-	-	-	-	28,012
Capital outlay:	23,610	-	-	-	-	-	-	-
Culture and recreation	-	-	-	686,297	-	-	-	707,340
Public safety	-	-	33,792	-	-	-	-	240,646
Debt service:	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	1,690	-	1,690
Interest	-	-	-	-	-	218	-	218
Total expenditures	23,610	543	514,059	686,297	935	182,399	1,796	3,406,525
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	12,730	1,542	(205,239)	(81,800)	12,982	(72,015)	18,383	(1,037,207)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	81,800	-	72,015	-	907,012
Transfers out	-	-	-	-	-	-	(18,383)	(31,270)
Total other financing sources (uses)	-	-	-	81,800	-	72,015	(18,383)	875,742
<b>NET CHANGE IN FUND BALANCES</b>	12,730	1,542	(205,239)	-	12,982	-	-	(161,465)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	5,309	-	205,469	-	80,694	-	-	665,308
<b>FUND BALANCES, END OF YEAR</b>	\$ 18,039	\$ 1,542	\$ 230	\$ -	\$ 93,676	\$ -	\$ -	\$ 503,843



**BURKE COUNTY, GEORGIA**  
**LAW LIBRARY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees, and forfeitures	\$ 10,000	\$ 21,986	\$ 11,986
EXPENDITURES			
Current:			
Judicial	<u>10,000</u>	<u>12,060</u>	<u>(2,060)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	9,926	<u>\$ 9,926</u>
FUND BALANCES, BEGINNING OF YEAR		<u>66,350</u>	
FUND BALANCES, END OF YEAR		<u><u>\$ 76,276</u></u>	

**BURKE COUNTY, GEORGIA**  
**DRUG ENFORCEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fines, fees and forfeitures	-	\$ 177,971	\$ 2,404	\$ (175,567)
Interest	\$ 100	100	301	201
Total revenues	100	178,071	2,705	(175,366)
EXPENDITURES				
Current:				
Public safety	40,200	134,871	85,183	49,688
Capital outlay:				
Public safety	-	83,300	37,450	45,850
Total expenditures	40,200	218,171	122,633	95,538
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(40,100)	(40,100)	(119,928)	(79,828)
OTHER FINANCING SOURCES (USES)				
Transfers in	40,100	40,100	18,383	(21,717)
NET CHANGE IN FUND BALANCES	\$ -	\$ -	(101,545)	\$ (101,545)
FUND BALANCES, BEGINNING OF YEAR			222,339	
FUND BALANCES, END OF YEAR			\$ 120,794	

**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, 2023**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fines, fees and forfeitures	\$ 15,700	\$ 14,376	\$ (1,324)
Interest	10	42	32
Total revenues	<u>15,710</u>	<u>14,418</u>	<u>(1,292)</u>
EXPENDITURES			
Current:			
Public safety	<u>5,710</u>	<u>1,654</u>	<u>4,056</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	10,000	12,764	2,764
OTHER FINANCING USES			
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u><u>\$ -</u></u>	2,764	<u><u>\$ 2,764</u></u>
FUND BALANCES, BEGINNING OF YEAR		<u>18,913</u>	
FUND BALANCES, END OF YEAR		<u><u>\$ 21,677</u></u>	

**BURKE COUNTY, GEORGIA**  
**PUBLIC LIBRARY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 95,050	\$ 98,650	\$ 3,600
Charges for services	14,240	20,924	6,684
Fines	8,200	5,122	(3,078)
Interest	100	186	86
Total revenues	<u>117,590</u>	<u>124,882</u>	<u>7,292</u>
<b>EXPENDITURES</b>			
Current:			
Culture and recreation	91,300	83,314	7,986
Capital outlay:			
Culture and recreation	<u>27,000</u>	<u>21,043</u>	<u>5,957</u>
Total expenditures	<u>118,300</u>	<u>104,357</u>	<u>13,943</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u><u>\$ (710)</u></u>	20,525	<u><u>\$ 21,235</u></u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>		<u>72,286</u>	
<b>FUND BALANCES, END OF YEAR</b>		<u><u>\$ 92,811</u></u>	

**BURKE COUNTY, GEORGIA**  
**SMALL GRANTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	\$ 295,380	\$ 401,594	\$ 315,390	\$ (86,204)
Contributions and donations	14,000	234,710	182,500	(52,210)
Other	-	-	16,272	16,272
Total revenues	<u>309,380</u>	<u>636,304</u>	<u>514,162</u>	<u>(122,142)</u>
EXPENDITURES				
Current:				
Public safety	401,450	726,524	346,247	380,277
Health and welfare	4,000	5,850	4,402	1,448
Capital Outlay:				
Public safety	-	-	162,089	(162,089)
Total expenditures	<u>405,450</u>	<u>732,374</u>	<u>512,738</u>	<u>219,636</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(96,070)</u>	<u>(96,070)</u>	<u>1,424</u>	<u>97,494</u>
OTHER FINANCING USES				
Transfers in	-	-	1,463	1,463
Transfers out	-	-	(2,887)	(2,887)
Total other financing source (uses)	<u>-</u>	<u>-</u>	<u>(1,424)</u>	<u>(1,424)</u>
NET CHANGE IN FUND BALANCES	<u>\$ (96,070)</u>	<u>\$ (96,070)</u>	<u>-</u>	<u>\$ 96,070</u>
FUND BALANCES, BEGINNING OF YEAR			<u>-</u>	
FUND BALANCES, END OF YEAR			<u>\$ -</u>	

**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, 2023**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	\$ 492,330	\$ 492,330	\$ 479,546	\$ (12,784)
Interest	100	100	1,151	1,051
Total revenues	<u>492,430</u>	<u>492,430</u>	<u>480,697</u>	<u>(11,733)</u>
EXPENDITURES				
Current:				
Public safety	1,182,160	1,242,182	1,206,733	35,449
Capital outlay:				
Public safety	<u>12,000</u>	<u>10,125</u>	<u>7,315</u>	<u>2,810</u>
Total expenditures	<u>1,194,160</u>	<u>1,252,307</u>	<u>1,214,048</u>	<u>38,259</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(701,730)	(759,877)	(733,351)	26,526
OTHER FINANCING SOURCES				
Transfers in	<u>701,730</u>	<u>759,877</u>	<u>733,351</u>	<u>(26,526)</u>
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCES, BEGINNING OF YEAR			-	
FUND BALANCES, END OF YEAR			<u>\$ -</u>	

**BURKE COUNTY, GEORGIA**  
**OPIOID SETTLEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	\$ -	\$ 53,570	\$ 57,657	\$ 4,087
EXPENDITURES				
Current:				
General government	-	53,570	-	53,570
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	57,657	<u>\$ 57,657</u>
FUND BALANCES, BEGINNING OF YEAR			-	
FUND BALANCES, END OF YEAR			<u>\$ 57,657</u>	

**BURKE COUNTY, GEORGIA**  
**JAIL SURCHARGE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	\$ 36,500	\$ 56,557	\$ 20,057
Interest	100	32	(68)
Total revenues	36,600	56,589	19,989
EXPENDITURES			
Current:			
Public safety	36,600	29,396	7,204
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	27,193	<u>\$ 27,193</u>
FUND BALANCES, BEGINNING OF YEAR		<u>(6,052)</u>	
FUND BALANCES, END OF YEAR		<u>\$ 21,141</u>	



**BURKE COUNTY, GEORGIA**  
**VICTIMS ASSISTANCE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	\$ 23,600	\$ 36,220	\$ 12,620
Interest	10	120	110
Total revenues	23,610	36,340	12,730
EXPENDITURES			
Current:			
Health and welfare	23,610	23,610	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	12,730	\$ 12,730
FUND BALANCES, BEGINNING OF YEAR		5,309	
FUND BALANCES, END OF YEAR		\$ 18,039	

**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, 2023**

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	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	\$ 2,000	\$ 2,045	\$ 45
Interest	10	40	30
Total revenues	<u>2,010</u>	<u>2,085</u>	<u>75</u>
EXPENDITURES			
Current:			
Judicial	<u>2,010</u>	<u>543</u>	<u>1,467</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	1,542	<u>\$ 1,542</u>
FUND BALANCES, BEGINNING OF YEAR		<u>-</u>	
FUND BALANCES, END OF YEAR		<u>\$ 1,542</u>	

**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, 2023**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Vendor commissions	<u>\$ 120,000</u>	<u>\$ 308,820</u>	<u>\$ 188,820</u>
EXPENDITURES			
Current:			
Public safety	390,000	480,267	(90,267)
Capital outlay:			
Public safety	<u>-</u>	<u>33,792</u>	<u>(33,792)</u>
Total expenditures	<u>390,000</u>	<u>514,059</u>	<u>(124,059)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ (270,000)</u></u>	(205,239)	<u><u>\$ 64,761</u></u>
FUND BALANCES, BEGINNING OF YEAR		<u>205,469</u>	
FUND BALANCES, END OF YEAR		<u><u>\$ 230</u></u>	

**BURKE COUNTY, GEORGIA**  
**LARGE GRANTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 750,000	\$ 604,497	\$ (145,503)
EXPENDITURES			
Capital Outlay:			
Culture and recreation	749,900	686,297	63,603
Health and welfare	50,100	-	50,100
Total expenditures	800,000	686,297	113,703
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(50,000)	(81,800)	(31,800)
OTHER FINANCING USES			
Transfers in	50,000	81,800	31,800
NET CHANGE IN FUND BALANCES	\$ -	-	\$ -
FUND BALANCES, BEGINNING OF YEAR		-	
FUND BALANCES, END OF YEAR		\$ -	

**BURKE COUNTY, GEORGIA**  
**CLERK'S IMAGING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 16,000	\$ 13,917	\$ (2,083)
EXPENDITURES			
Current:			
Judicial	<u>70,000</u>	<u>935</u>	<u>69,065</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ (54,000)</u></u>	12,982	<u><u>\$ 66,982</u></u>
FUND BALANCES, BEGINNING OF YEAR		<u>80,694</u>	
FUND BALANCES, END OF YEAR		<u><u>\$ 93,676</u></u>	

**BURKE COUNTY, GEORGIA**  
**ACCOUNTABILITY COURT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fines, fees and forfeitures	\$ 30,000	\$ 30,000	\$ 13,702	\$ (16,298)
Intergovernmental	124,290	124,290	96,682	(27,608)
Total revenues	<u>154,290</u>	<u>154,290</u>	<u>110,384</u>	<u>(43,906)</u>
EXPENDITURES				
Current:				
Judicial	204,720	204,800	180,491	24,309
Debt service:				
Principal	-	-	1,690	(1,690)
Interest	-	-	218	(218)
Total expenditures	<u>204,720</u>	<u>204,800</u>	<u>182,399</u>	<u>22,401</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(50,430)	(50,510)	(72,015)	(21,505)
OTHER FINANCING USES				
Transfers in	<u>50,430</u>	<u>50,510</u>	<u>72,015</u>	<u>21,505</u>
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCES, BEGINNING OF YEAR			<u>-</u>	
FUND BALANCES, END OF YEAR			<u>\$ -</u>	

**BURKE COUNTY, GEORGIA**  
**CONFISCATED ASSETS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	\$ 25,000	\$ 20,142	\$ (4,858)
Interest	100	37	(63)
Total revenues	25,100	20,179	(4,921)
EXPENDITURES			
Current:			
Public safety	5,000	1,796	3,204
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	20,100	18,383	(1,717)
OTHER FINANCING USES			
Transfers out	(40,100)	(18,383)	21,717
NET CHANGE IN FUND BALANCES	<u>\$ (20,000)</u>	-	<u>\$ 20,000</u>
FUND BALANCES, BEGINNING OF YEAR		-	
FUND BALANCES, END OF YEAR		<u>\$ -</u>	

## 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, 2023**

	Vehicle Maintenance	Facilities Maintenance	Total
<b>ASSETS</b>			
Current Assets:			
Interfund receivable	\$ 123,313	\$ 603,075	\$ 726,388
Prepaid items	-	16,242	16,242
Inventory	495,416	-	495,416
Total current assets	<u>618,729</u>	<u>619,317</u>	<u>1,238,046</u>
Noncurrent Assets:			
Capital Assets			
Buildings and improvements	305,619	1,132,322	1,437,941
Machinery and equipment	444,693	640,077	1,084,770
Subscriptions assets	-	48,886	48,886
Less accumulated depreciation	(338,949)	(1,185,096)	(1,524,045)
Total Capital Assets	<u>411,363</u>	<u>636,189</u>	<u>1,047,552</u>
Total Assets	<u>1,030,092</u>	<u>1,255,506</u>	<u>2,285,598</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Resources related to pensions	<u>266,463</u>	<u>240,315</u>	<u>506,778</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	57,793	38,189	95,982
Accrued payroll	13,259	16,989	30,248
Compensated absences payable	2,701	1,802	4,503
Subscriptions payable	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Total Current Liabilities	<u>73,753</u>	<u>58,980</u>	<u>132,733</u>
Long-Term Liabilities:			
Compensated absences payable (net of current portion)	24,312	16,218	40,530
Subscriptions payable (net of current portion)	-	26,251	26,251
Net pension liability	<u>616,776</u>	<u>483,362</u>	<u>1,100,138</u>
Total Long-Term Liabilities	<u>641,088</u>	<u>525,831</u>	<u>1,166,919</u>
Total Liabilities	<u>714,841</u>	<u>584,811</u>	<u>1,299,652</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Resources related to pensions	<u>79,089</u>	<u>58,615</u>	<u>137,704</u>
<b>NET POSITION</b>			
Net investment in capital assets	411,363	607,938	1,019,301
Unrestricted	<u>91,262</u>	<u>244,457</u>	<u>335,719</u>
Total Net Position	<u>\$ 502,625</u>	<u>\$ 852,395</u>	<u>\$ 1,355,020</u>

**BURKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Vehicle Maintenance	Facilities Maintenance	Total
OPERATING REVENUES			
Charges for services	\$ 2,747,831	\$ 1,898,987	\$ 4,646,818
OPERATING EXPENSES			
Salaries	622,050	798,928	1,420,978
Employee benefits	275,210	353,970	629,180
Purchased services	135,928	425,755	561,683
Materials and supplies	1,620,905	221,363	1,842,268
Depreciation	44,293	141,754	186,047
TOTAL OPERATING EXPENSES	2,698,386	1,941,770	4,640,156
OPERATING INCOME (LOSS)	49,445	(42,783)	6,662
NON-OPERATING REVENUES (EXPENSES)			
Interest expense	-	(896)	(896)
CHANGE IN NET POSITION	49,445	(43,679)	5,766
NET POSITION, BEGINNING OF YEAR	453,180	896,074	1,349,254
NET POSITION, END OF YEAR	\$ 502,625	\$ 852,395	\$ 1,355,020

**BURKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Vehicle Maintenance	Facilities Maintenance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received from interfund charges	\$ 2,863,556	\$ 1,836,536	\$ 4,700,092
Cash payments to employees for salaries and benefits	(861,528)	(1,116,827)	(1,978,355)
Cash payments for goods and services	(1,904,597)	(665,919)	(2,570,516)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>97,431</u>	<u>53,790</u>	<u>151,221</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Principal paid on subscription liabilities	-	(20,635)	(20,635)
Interest paid	-	(896)	(896)
Purchase of capital assets	(97,431)	(32,259)	(129,690)
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(97,431)</u>	<u>(53,790)</u>	<u>(151,221)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	-	-	-
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 49,445	\$ (42,783)	\$ 6,662
Depreciation	44,293	141,754	186,047
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
(Increase) decrease in assets:			
Interfund receivables	114,237	(62,451)	51,786
Intergovernmental receivable	1,488	-	1,488
Prepaid items	-	(16,242)	(16,242)
Inventory	(101,159)	-	(101,159)
(Increase) decrease in deferred outflows of resources - resources related to pensions	(141,436)	(181,653)	(323,089)
Increase (decrease) in deferred inflows of resources - resources related to pensions	(37,827)	(48,583)	(86,410)
Increase (decrease) in operating liabilities:			
Accounts payable	(46,605)	(2,559)	(49,164)
Accrued payroll	3,312	3,481	6,793
Compensated absences payable	6,328	(922)	5,406
Net pension liability	205,355	263,748	469,103
<b>Total cash provided (used) by operating activities</b>	<u><u>\$ 97,431</u></u>	<u><u>\$ 53,790</u></u>	<u><u>\$ 151,221</u></u>

## **CUSTODIAL FUNDS**

Custodial 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, and other governmental units.

**Tax Commissioner Fund** – This fund is used to account for the collection of various taxes, including property taxes, on behalf of other governmental units.

**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, and other governmental units.

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

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

**Hospital Trust Fund** – This fund is used to account for all monies provided by the Board of Commissioners to the Hospital Authority as required by the intergovernmental agreement.

**BURKE COUNTY, GEORGIA**  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
SEPTEMBER 30, 2023

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Hospital Trust	Total
ASSETS							
Cash	\$ 1,539,851	\$ 1,957	\$ 161,576	\$ 665	\$ 54,575	\$ 426,406	\$ 2,185,030
TOTAL ASSETS	<u>\$ 1,539,851</u>	<u>\$ 1,957</u>	<u>\$ 161,576</u>	<u>\$ 665</u>	<u>\$ 54,575</u>	<u>\$ 426,406</u>	<u>\$ 2,185,030</u>
LIABILITIES							
Due to other governments	\$ 399,613	-	\$ 15,758	-	-	-	\$ 415,371
Due to other entities and individuals	15,345	\$ 1,957	38,346	\$ 665	\$ 10,638	-	66,951
TOTAL LIABILITIES	<u>414,958</u>	<u>1,957</u>	<u>54,104</u>	<u>665</u>	<u>10,638</u>	<u>-</u>	<u>482,322</u>
NET POSITION							
Restricted for individuals, organizations, and other governments	1,124,893	-	107,472	-	43,937	\$ 426,406	1,702,708
TOTAL NET POSITION	<u>\$ 1,124,893</u>	<u>\$ -</u>	<u>\$ 107,472</u>	<u>\$ -</u>	<u>\$ 43,937</u>	<u>\$ 426,406</u>	<u>\$ 1,702,708</u>

**BURKE COUNTY, GEORGIA**  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Hospital Trust	Total
ADDITIONS							
Tax collections for other governments	\$ 99,799,122	-	\$ 188,134	-	-	-	\$ 99,987,256
Fees, fines, and forfeitures	-	\$ 12,359	302,570	\$ 43,309	\$ 937	-	359,175
Court judgments/assessments	-	-	36,928	63,237	-	-	100,165
Deposits from inmates	-	-	-	-	34,281	-	34,281
Tax sale proceeds	651,465	-	-	-	-	-	651,465
Contributions	-	-	-	-	-	\$ 7,750,000	7,750,000
Total additions	<u>100,450,587</u>	<u>12,359</u>	<u>527,632</u>	<u>106,546</u>	<u>35,218</u>	<u>7,750,000</u>	<u>108,882,342</u>
DEDUCTIONS							
Payments to other governments	99,793,658	4,800	188,134	43,309	-	7,504,229	107,534,130
Payments to other entities and individuals	56,653	7,559	320,727	63,237	19,766	-	467,942
Total deductions	<u>99,850,311</u>	<u>12,359</u>	<u>508,861</u>	<u>106,546</u>	<u>19,766</u>	<u>7,504,229</u>	<u>108,002,072</u>
Net increase (decrease) in fiduciary net position	600,276	-	18,771	-	15,452	245,771	880,270
NET POSITION - OCTOBER 1, 2022	524,617	-	88,701	-	28,485	180,635	822,438
NET POSITION - SEPTEMBER 30, 2023	<u>\$ 1,124,893</u>	<u>\$ -</u>	<u>\$ 107,472</u>	<u>\$ -</u>	<u>\$ 43,937</u>	<u>\$ 426,406</u>	<u>\$ 1,702,708</u>

**BURKE COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS PAID WITH SPECIAL**  
**PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**SPLOST III Fund**

Project	Original Estimated Cost	Current Estimated Cost	Expenditures		Total	Estimated Percentage of Completion
			Prior Years	Current Year		
Countywide projects						
Judicial center	\$ 15,000,000	\$ 9,102,462	\$ 9,102,462	-	\$ 9,102,462	100%
Jail addition	2,000,000	1,290,000	-	-	-	0%
Burke County						
EOC/911 center	2,000,000	1,557,656	1,557,656	-	1,557,656	100%
Recreation improvements	1,000,000	612,473	612,473	-	612,473	100%
Industrial Park expansion	2,500,000	1,504,381	1,504,381	-	1,504,381	100%
Building construction and renovations	1,500,000	918,800	680,516	\$ 49,302	729,818	79%
Airport projects	200,000	179,327	179,327	-	179,327	100%
Roads and bridges projects and equipment	8,040,000	4,925,000	3,801,149	381,652	4,182,801	85%
Firetrucks	1,500,000	918,709	918,709	-	918,709	100%
Ambulances	600,000	367,520	367,497	-	367,497	100%
Patrol cars	500,000	306,247	306,247	-	306,247	100%
Water and sewer improvements	6,000,000	3,675,200	18,949	-	18,949	1%
Landfill building projects	340,000	314,825	314,825	-	314,825	100%
Waynesboro						
Water & sewer improvements, roads, streets, sidewalks, drainage improvements, buildings, patrol vehicles and utility equipment	10,140,000	6,089,272	6,089,272	-	6,089,272	100%
Sardis						
Water, sewer, and street improvements, recreation and beautification projects, capital equipment	2,340,000	1,405,216	1,405,216	-	1,405,216	100%
Midville						
Water and sewer system improvements, street improvements and major equipment, major police equipment, City Hall equipment, Community House improvements	1,170,000	702,609	702,609	-	702,609	100%
Keysville						
Water and sewer system projects, Multi- purpose building project, street & drainage improvements and equipment	780,000	468,405	468,405	-	468,405	100%
Girard						
Waterworks improvements, building renovations and additions, street and sidewalk improvements	390,000	234,201	234,201	-	234,201	100%
	<u>\$ 56,000,000</u>	<u>\$ 34,572,303</u>	<u>\$ 28,263,894</u>	<u>\$ 430,954</u>	<u>\$ 28,694,848</u>	<u>83%</u>

**BURKE COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS PAID WITH SPECIAL**  
**PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**SPLOST IV Fund**

Project	Original Estimated Cost	Current Estimated Cost	Expenditures		Total	Estimated Percentage of Completion
			Prior Years	Current Year		
Burke County						
EOC/911 center	\$ 3,000,000	\$ 3,000,000	\$ 2,261,927	\$ 298,767	\$ 2,560,694	85%
Jail improvements	500,000	500,000	-	-	-	0%
Recreation improvements	2,000,000	2,000,000	2,000,000	-	2,000,000	100%
Industrial Park expansion	2,516,000	2,516,000	121,237	22,991	144,228	6%
Building construction and renovations	1,800,300	1,939,642	1,450,267	489,375	1,939,642	100%
Airport projects	450,000	481,113	450,000	31,113	481,113	100%
Roads and bridges projects and equipment	5,000,000	5,000,000	156,069	26,999	183,068	4%
Fire equipment	1,000,000	1,018,647	388,869	629,778	1,018,647	100%
EMA improvements	400,000	400,000	-	79,066	79,066	20%
EMS equipment	600,000	761,760	339,678	422,082	761,760	100%
Law enforcement equipment	1,200,000	1,200,000	1,012,247	-	1,012,247	84%
Hospital equipment and renovations	1,365,000	1,365,000	1,050,495	5,452	1,055,947	77%
Animal shelter	500,000	533,194	533,194	-	533,194	100%
Waynesboro						
Water & sewer improvements, roads, streets, sidewalks, drainage improvements, buildings, recreation projects, equipment	7,514,400	9,754,364	7,994,218	1,760,146	9,754,364	100%
Sardis						
Water, sewer, and street improvements, recreation and beautification projects, capital equipment	1,296,840	1,683,416	1,379,649	303,767	1,683,416	100%
Midville						
Water and sewer system improvements, street improvements and major equipment, major police equipment, building improvements	348,450	452,320	370,700	81,620	452,320	100%
Keysville						
Water and sewer system projects, city hall and multi-purpose building projects, street and drainage improvements and equipment, recreation improvements and equipment, land acquisition	454,500	589,982	483,522	106,460	589,982	100%
Girard						
Building renovations and additions, street, sidewalk and park improvements	203,010	263,524	215,972	47,552	263,524	100%
Vidette						
Water system improvements	145,440	188,794	154,727	34,067	188,794	100%
	<u>\$ 30,293,940</u>	<u>\$ 33,647,756</u>	<u>\$ 20,362,771</u>	<u>\$ 4,339,235</u>	<u>\$ 24,702,006</u>	<u>73%</u>
Transfer from General Fund - Building construction and renovations				<u>1,605,386</u>		
SPLOST IV fund total expenditures				<u>\$ 5,944,621</u>		



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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 aggregate 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, 2023, 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 May 30, 2024. 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.

### Report on 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 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 and therefore, material weaknesses or significant deficiencies may exist that were not

identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-1 that we consider to be a material weakness.

### **Report on 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 financial statements. 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*.

### **Burke County, Georgia's Response to Findings**

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

### **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.

*Lanier, Deal, Proctor + Blaser*

Statesboro, Georgia

May 30, 2024

**BURKE COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services:			
Pass-through programs from CSRA Regional Commission:			
Aging Cluster:			
Special Programs for the Aging - Nutrition Services	93.045	Burke BOC 23	\$ 65,389
Special Programs for the Aging - Nutrition Services	93.045	Burke BOC 23	34,506
			99,895
COVID-19 - Nutrition Services Incentive Program	93.053	Burke BOC 23	13,823
Total Aging Cluster			113,718
Total U.S. Department of Health and Human Services			113,718
U.S. Department of Justice:			
Direct Programs:			
Safe Streets Task Force	16.999		7,292
Public Safety Partnership and Community Policing Grants	16.710		179,951
Bulletproof Vest Partnership Program	16.607		6,555
Equitable Sharing Program	16.922		66,350
Southeast Regional Task Force	16.999		2,236
Organized Crime Drug Enforcement Task Force (OCDETF)	16.999		32,488
			294,872
Pass through program from Georgia Criminal Justice			
Coordinating Council for Project Safe Neighborhoods	16.609	Z20-8-003	18,238
Pass through program from Local Initiatives			
Support Corporation for Rural Violent Crime Initiative	16.039	54737-0001	23,974
Total U.S. Department of Justice			337,084
U.S. Department of Homeland Security:			
Pass through program from Georgia Emergency Management			
Agency for Emergency Management Performance Grants	97.042	OEM 22-017	7,749
Pass through program from Georgia Emergency Management			
Agency for Homeland Security Grant Program	97.067	EMW-2021-SS-00080 Project#36	19,796
Total U.S. Department of Homeland Security			27,545
U.S. Department of the Treasury:			
Direct Program:			
COVID-19 - Local Assistance and Tribal Consistency Fund	21.032		30,595
U.S. Department of Housing and Urban Development:			
Pass through program from Georgia Department			
of Community Affairs:			
Community Development Block Grant	14.228	21p-y-017-1-6199	604,497
U.S. Department of Transportation:			
Pass-through programs from Georgia Department of			
Transportation:			
Formula Grants for Rural Areas Transit Program	20.509	T007211	116,029
Formula Grants for Rural Areas Transit Program	20.509	T007293	40,878
Formula Grants for Rural Areas Transit Program	20.509	T006035	69,702
			226,609
Airport Improvement Program	20.106	T008626 AP023-9058-23(033) Burke	415,009
Airport Improvement Program	20.106	T007010 AP023-9065-22 (033)	124,922
			539,931
			766,540
Pass-through programs from Georgia Governor's			
Office of Highway Safety:			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	TEN-2022-FAST-402 PT-018	1,288
State and Community Highway Safety	20.600	GA-2023-402 PT-015	39,636
Total Highway Safety Cluster			40,924
Total U.S. Department of Transportation			807,464
Total expenditures of federal awards			\$ 1,920,903

**BURKE COUNTY, GEORGIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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**NOTE A – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Burke County, Georgia under programs of the federal government for the year ended September 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Burke County, Georgia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Burke County, Georgia.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

1. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
2. Burke County, Georgia has not elected to use the ten percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

# LANIER, DEAL, PROCTOR & BLOSER

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

To the Board of Commissioners  
Burke County, Georgia

### Report on Compliance for Each Major Federal Program

#### *Opinion on Each Major Federal Program*

We have audited Burke County, Georgia's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Burke County, Georgia's major federal programs for the year ended September 30, 2023. Burke County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Burke County, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

#### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Burke County, Georgia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Burke County, Georgia's compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

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

## ***Auditor's Responsibilities for the Audit of Compliance***

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Burke County, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Burke County, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Burke County, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

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

## **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that

is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

*Lanier, Deal, Proctor + Blaser*

Statesboro, Georgia  
May 30, 2024

**BURKE COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED SEPTEMBER 30, 2023**

---

**SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of Burke County, Georgia.
2. One material weakness was disclosed during the audit of the financial statements in the 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*.
3. No instances of noncompliance material to the financial statements of Burke County, Georgia were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs were reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for Burke County, Georgia expresses an unmodified opinion on all major federal programs.
6. No audit findings relative to the major federal award programs for Burke County, Georgia are reported in this schedule.
7. The program tested as a major program was: 21.016 Airport Improvement Program and 14.228 Community Development Block Grant.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Burke County, Georgia was determined not to be a low-risk auditee.



**BURKE COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**FINDINGS – FINANCIAL STATEMENTS AUDIT**

**MATERIAL WEAKNESSES**

**2023-1 Lack of internal controls over expenditures for Sheriff's Department**

Condition: During our audit we noted that there were not sufficient budgetary controls over the Sheriff's Office's budget. The Sheriff's Office has chosen to not use the County's internal controls related to budgetary controls. Any internal controls that may have been implemented within the Sheriff's Office have not prevented significant overages within the Sheriff's department.

Criteria: Proper internal controls related to budgetary control are necessary in all governmental entities in all departments.

Cause: Sheriff Williams refuses to follow the County's budget policies and fails to have a policy that provides effective compensating controls.

Effect: The Sheriff's Department's expenditures were significantly over budget.

Auditor's Recommendation: While constitutional officers have control of and final responsibility for the use of their budget once funds have been appropriated by the Board of Commissioners, proper internal controls over spending are still necessary in order to ensure the accuracy and appropriateness of all expenditures, as well as proper stewardship over public funds. Those controls should include transaction approval and also budgetary controls. The Sheriff should either follow the County's internal control policies over budgetary control or implement their own internal controls to meet budgetary objectives.

View of Responsible Officials and Planned Corrective Actions: Management concurs with the finding and will work with the appropriate officials on corrective action.

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None reported.