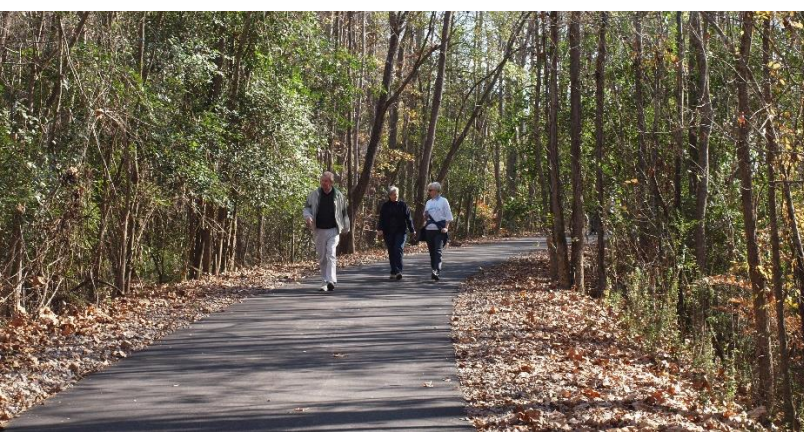


# Burke County, Georgia



## ANNUAL FINANCIAL REPORT

For the Year Ended September 30, 2022



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# LANIER, DEAL, PROCTOR & BLOSER

WILLIAM RUSSELL LANIER, CPA  
RICHARD N. DEAL, CPA, CGMA  
KAY S. PROCTOR, CPA, CFE, CGMA  
WILLIAM BLAKE BLOSER, CPA  
TIFFANY D. JENKINS, CPA, CGMA  
RICHARD N. DEAL II, CPA

CERTIFIED PUBLIC ACCOUNTANTS  
201 SOUTH ZETTEROWER AVENUE  
P.O. BOX 505  
STATESBORO, GEORGIA 30459  
PHONE (912) 489-8756  
FAX (912) 489-1243

MEMBERS  
AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
  
GEORGIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

## 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, 2022, 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, 2022, 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 0.9%, 0.5%, and 1.5%, respectively, of the assets, net position, and revenues of Burke County, Georgia as of September 30, 2022. We did not audit the financial statements of the Burke County Hospital Authority, a component unit, which represents 6.2%, 5.6%, and 12.2%, respectively, of the assets, net position, and revenues of Burke County, Georgia as of September 30, 2022. 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 August 21, 2023 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 & Bloser*

Statesboro, Georgia  
August 21, 2023

# 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, 2022 and 2021. 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 \$148.6 million and \$127.4 million as of September 30, 2022 and September 30, 2021, respectively.

The largest portion of Burke County's net position, 55.7% in 2022 and 65.2% in 2021, 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, 2022 and 2021

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 88,811,287	\$ 63,928,077	\$ 322,301	\$ (4,127)	\$ 89,133,588	\$ 63,923,950
Capital assets	80,371,059	80,349,957	2,470,716	2,658,928	82,841,775	83,008,885
Total assets	169,182,346	144,278,034	2,793,017	2,654,801	171,975,363	146,932,835
Deferred Outflows of Resources						
Resources related to pensions	3,837,339	5,812,660	84,228	151,490	3,921,567	5,964,150
Long-term liabilities outstanding	12,098,740	14,072,677	2,479,359	2,443,361	14,578,099	16,516,038
Other liabilities	8,548,383	5,946,069	138,746	113,455	8,687,129	6,059,524
Total liabilities	20,647,123	20,018,746	2,618,105	2,556,816	23,265,228	22,575,562
Deferred Inflows of Resources						
Lease related	65,946				65,946	
Resources related to pensions	3,897,173	2,867,478	84,759	75,094	3,981,932	2,942,572
Total Deferred Inflows	3,963,119	2,867,478	84,759	75,094	4,047,878	2,942,572
Net position:						
Invested in capital assets	80,253,870	80,349,957	2,470,716	2,658,928	82,724,586	83,008,885
Restricted for:						
Capital projects	20,273,921	15,896,293	-	-	20,273,921	15,896,293
Other purposes	23,439,933	16,450,292	-	-	23,439,933	16,450,292
Unrestricted	24,441,719	14,507,928	(2,296,335)	(2,484,547)	22,145,384	12,023,381
Total net position	\$ 148,409,443	\$ 127,204,470	\$ 174,381	\$ 174,381	\$ 148,583,824	\$ 127,378,851

The balance of unrestricted net position, 14.9% in 2022 and 9.4% in 2021, may be used to meet the Government's ongoing obligations to citizens and creditors.

The Government's net position increased by \$21,204,973 and \$17,038,187 during the fiscal years ended September 30, 2022 and 2021, respectively.



## Governmental activities

Governmental activities increased Burke County's net position by \$21,204,973 in 2022 and \$16,911,498 in 2021 thereby accounting for 100% in 2022 and 99.3% in 2021 of the total change in the net position of Burke County. The key factors for 2022 and 2021 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 2022 and increased net position by \$126,689 in 2021, accounting for 0% in 2022 and 0.7% in 2021 of the total change in the government's net position.

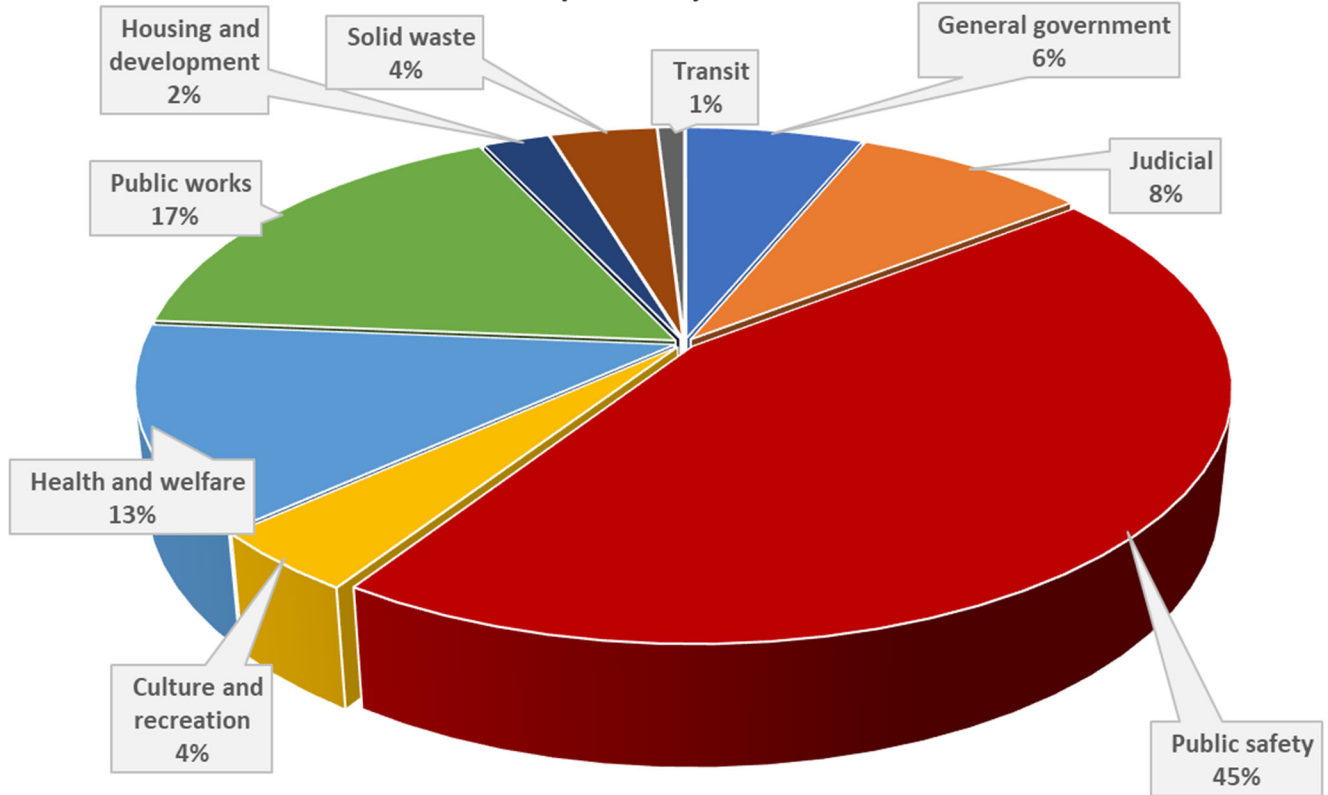
### Burke County's Changes in Net Position September 30, 2022 and 2021

	Governmental Activities		Business-type Activities		Total	
	Fiscal Year Ended September 30, 2022	Fiscal Year Ended September 30, 2021	Fiscal Year Ended September 30, 2022	Fiscal Year Ended September 30, 2021	Fiscal Year Ended September 30, 2022	Fiscal Year Ended September 30, 2021
Revenues:						
Program revenues:						
Fees, Fines, Charges for services	\$ 6,422,749	\$ 5,584,301	\$ 495,790	\$ 465,937	\$ 6,918,539	\$ 6,050,238
Operating grants and contributions	1,307,419	1,156,637	160,739	384,037	1,468,158	1,540,674
Capital grants and contributions	2,053,148	1,852,106	-	-	2,053,148	1,852,106
General revenues:						
Property taxes	54,740,871	47,244,435	-	-	54,740,871	47,244,435
Other taxes	16,006,518	15,389,284	-	-	16,006,518	15,389,284
Other	900,131	302,579	-	-	900,131	302,579
Total revenues	81,430,836	71,529,342	656,529	849,974	82,087,365	72,379,316
Expenses:						
General government	3,823,527	3,053,884	-	-	3,823,527	3,053,884
Judicial	5,077,602	4,507,079	-	-	5,077,602	4,507,079
Public safety	27,425,131	23,985,364	-	-	27,425,131	23,985,364
Culture and recreation	2,482,635	2,259,061	-	-	2,482,635	2,259,061
Health and welfare	7,963,969	7,782,564	-	-	7,963,969	7,782,564
Public works	10,223,100	10,105,412	-	-	10,223,100	10,105,412
Housing and development	1,134,321	1,238,903	-	-	1,134,321	1,238,903
Interest	4,205	-	-	-	4,205	-
Solid Waste	-	-	2,304,565	2,047,779	2,304,565	2,047,779
Transit	-	-	563,641	472,249	563,641	472,249
Total expenses	58,134,490	52,932,267	2,868,206	2,520,028	61,002,696	55,452,295
Change in net position bef. trfers	23,296,346	18,597,075	(2,211,677)	(1,670,054)	21,084,669	16,927,021
Gain(Loss) on sale of capital assets	120,304	94,066	-	17,100	120,304	111,166
Transfers	(2,211,677)	(1,779,643)	2,211,677	1,779,643	-	-
Increase (Decrease) in net position	21,204,973	16,911,498	-	126,689	21,204,973	17,038,187
Net position, beg. of year	127,204,470	110,292,972	174,381	47,692	127,378,851	110,340,664
Net position, end of year	\$ 148,409,443	\$ 127,204,470	\$ 174,381	\$ 174,381	\$ 148,583,824	\$ 127,378,851





### 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 \$79.3 million in 2022 and \$56.9 million in 2021, of which \$35.5 million in 2022, or 44.7% and \$24.4 million in 2021, or 42.9%, 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 \$35.5 million in 2022 and \$24.4 million in 2021, while total fund balance was \$35.6 million in 2022 and \$24.5 million in 2021. 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 92.7% in 2022 and 70.4% in 2021 of total General Fund expenditures and net transfers out. Total fund balance represents 93.1% in 2022 and 70.7% in 2021 of that same amount.

The fund balance of Burke County's General Fund increased by \$11,073,159 in 2022 and increased by \$8,129,205 during the fiscal year ended September 30, 2021. The key factors in the changes were increased property tax revenues during 2022 and 2021.

### **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 2022 of \$189,424 and an increase in 2021 of \$613,503 was due to the timing variance of collections versus expenditures of major projects. The decrease in the SPLOST III Fund in 2022 of \$107,188 was due to the timing variance of collections versus expenditures for equipment purchases and the decrease in fund balance of \$21,873 in 2021 was due to the timing variance of collections versus expenditures for equipment purchases. The increase in the SPLOST IV fund balance of \$4,061,708 in 2022 and \$2,360,843 in 2021 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 \$6,879,731 in 2022 and \$5,727,478 in 2021 due primarily to increased property tax revenues in 2022 and 2021. 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 as of 2022) and (\$2,173,818 in 2021) was deferred until its usage, which will occur over the next couple of years.

## **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, 2022 and 2021, respectively. Net position in the Burke Transit Fund amounted to zero in 2022 and 2021. The total change in net position in the Solid Waste Fund was \$0 in 2022 and 2021. The total change in net position in the Burke Transit Fund was \$0 for the fiscal year ended September 30, 2022 and \$126,689 for the fiscal year ended September 30, 2021. The Government's internal service funds, Vehicle Maintenance Fund and Facilities Maintenance Fund, had a net position of \$1,349,254 in 2022 and \$ 1,715,474 in 2021 with a total decrease in net position of \$366,220 in 2022 and \$0 change in 2021. 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 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.

For 2021, there were several adjustments to the General Fund budget during the fiscal year. The only major difference between the original budget and the final amended budget overall was an increase in property tax revenue of \$2,701,000 and a corresponding increase to the Burke County Hospital Authority appropriation line item in order to reflect a new agreement approved by the Board of Commissioners and the Hospital Authority. This new agreement increased the funding for 2021 as a new management company was selected for operating the hospital, which has shown signs of success to date. All other changes were very minor in nature. Actual revenues were \$4,251,791 over budget primarily due to property tax revenues coming in over budget by \$3,371,439 as a result of Plant Vogtle Units 3 and 4 nearing completion. Actual expenditures were \$4,688,536 under budget (budget basis), primarily the result of no unexpected major expenditures occurring during the fiscal year that would have caused a use of contingency funds as well as the County's new Animal Services department was not fully functional until the last quarter of the fiscal year.



## Capital Assets and Debt Administration

Burke County's investment in capital assets for its governmental and business-type activities as of September 30, 2022 and 2021 amounted to \$82,841,775 and \$83,136,294, 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 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.

Major capital asset transactions during 2021 included the following:

- \$832,000 in renovations to the Senior Center funded primarily by a Community Development Block Grant obtained by the Commissioners.
- \$1,110,000 to complete the new 911/Emergency Operations Center funded by SPLOST IV.
- \$1,456,000 in road paving and 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.
- \$305,850 in costs to purchase Sheriff's Office vehicles funded through SPLOST dollars.
- \$630,000 to purchase dump trucks, tractors, and equipment to pave and maintain County roads.

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, 2022 and 2021

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Construction in progress	\$ 2,277,855	\$ 1,293,390	-	-	\$ 2,277,855	\$ 1,293,390
Land	3,765,919	3,163,931	\$ 1,037,752	\$ 1,037,752	4,803,671	4,201,683
Buildings	39,868,066	40,297,443	237,709	247,192	40,105,775	40,544,635
Improvements	-	-	499,961	519,099	499,961	519,099
Equipment	8,790,002	10,000,655	695,294	854,885	9,485,296	10,855,540
Right-to-use leased equip.	115,411	127,409	-	-	115,411	127,409
Infrastructure	25,553,806	25,594,538	-	-	25,553,806	25,594,538
Total	<u>\$ 80,371,059</u>	<u>\$ 80,477,366</u>	<u>\$ 2,470,716</u>	<u>\$ 2,658,928</u>	<u>\$ 82,841,775</u>	<u>\$ 83,136,294</u>



## Long-Term Debt

Burke County had a total of \$14,728,312 in outstanding long-term debt as of September 30, 2022 and \$16,743,350 in outstanding long-term debt as of September 30, 2021. 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, 2022 and 2021. There were no bonds issued during 2022 or 2021.

**Burke County's Outstanding Debt**  
**General Obligation Bonds and Other Debt**  
**September 30, 2022 and 2021**

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Accrued compensated absences	\$ 859,781	\$ 760,237	\$ 25,149	\$ 18,783	\$ 884,930	\$ 779,020
Leases payable	117,189	127,409	-	-	117,189	127,409
Net pension obligation	11,248,007	13,388,464	332,090	386,886	11,580,097	13,775,350
Landfill closure costs	-	-	2,146,096	2,061,571	2,146,096	2,061,571
Total debt	<u>\$ 12,224,977</u>	<u>\$ 14,276,110</u>	<u>\$ 2,503,335</u>	<u>\$ 2,467,240</u>	<u>\$ 14,728,312</u>	<u>\$ 16,743,350</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 \$646 million.

Additional information on Burke County's long-term debt can be found in Note 8 of the notes to the financial statements of this report.

## Economic Factors and Next Year's Budget

Burke County remains economically strong. The 2020 census showed a 5% growth over the previous decade while all counties around us experienced a decline. Construction at Plant Vogtle is a leading factor in our growth and vitality. The expansion of Plant Vogtle will come to an end in the next two years. Also like much of the country we have experienced a great increase in property values. However there is a shortage of employees for jobs in our community as well as a scarcity of housing stock to keep up with demand.

The General Fund Budget for FY 2022 grew by 15% with the revenues being adequate to maintain all the departments of the County. The largest growth in the budget has been in Hospital Authority, District Attorney, Tax Commissioner and Tax Assessors departments. 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 has also committed to assisting the Burke County Hospital Authority as it transitions to a lease for operations. The Board entered an intergovernmental agreement with the Hospital Authority that ends all subsidies after FY24. Construction of the new units at Plant Vogtle has been delayed and it will continue until 2024. We expect revenues to continue to grow for the next two years as construction at Plant Vogtle progresses. After 2024, 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 Finance Director, P.O. Box 89, Waynesboro, GA 30830.



**BURKE COUNTY, GEORGIA**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2022**

	Primary Government			Component Units		
	Governmental Activities	Business-type Activities	Total	Health Department	Hospital Authority	Development Authority
<b>ASSETS</b>						
<b>Current Assets:</b>						
Cash	\$ 3,501,633	-	\$ 3,501,633	\$ 907,416	\$ 1,891,005	\$ 431,750
Investments	82,165,833	-	82,165,833	526,477	-	2,411,764
Receivables:						
Taxes	1,573,863	-	1,573,863	-	-	-
Intergovernmental	1,176,177	\$ 54,881	1,231,058	27,136	-	-
Internal balances	(248,005)	248,005	-	-	-	-
Leases	67,024	-	67,024	-	-	-
Other	51,523	19,415	70,938	1,671	1,056,237	1,240
Prepaid items	128,982	-	128,982	-	-	-
Inventories	394,257	-	394,257	-	-	-
Other post employment benefits asset	-	-	-	161,714	-	-
Restricted cash	-	-	-	-	1,260,490	-
Nondepreciable capital assets	6,043,774	1,037,752	7,081,526	-	1,604,871	4,412,735
Depreciable capital assets, net	74,327,285	1,432,964	75,760,249	-	4,709,808	45,941
Other assets	-	-	-	-	224,784	-
<b>Total Assets</b>	<b>169,182,346</b>	<b>2,793,017</b>	<b>171,975,363</b>	<b>1,624,414</b>	<b>10,747,195</b>	<b>7,303,430</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Resources related to pensions	3,837,339	84,228	3,921,567	389,965	-	29,848
<b>LIABILITIES</b>						
<b>Current Liabilities:</b>						
Accounts payable	3,174,538	104,394	3,278,932	6,209	1,470,986	5,668
Intergovernmental payable	-	-	-	-	-	212,082
Accrued payroll	458,045	10,376	468,421	-	-	2,414
Retirement contributions payable	163,877	-	163,877	-	-	-
Unearned revenue	4,625,686	-	4,625,686	21,658	928,478	-
Compensated absences payable	85,978	2,515	88,493	-	-	174
Accrued landfill closure and postclosure care costs	-	21,461	21,461	-	-	-
Leases payable	40,259	-	40,259	-	-	-
<b>Total Current Liabilities</b>	<b>8,548,383</b>	<b>138,746</b>	<b>8,687,129</b>	<b>27,867</b>	<b>2,399,464</b>	<b>220,338</b>
<b>Long-Term Liabilities:</b>						
Net pension obligation	11,248,007	332,090	11,580,097	452,929	-	97,830
Compensated absences payable (net of current portion)	773,803	22,634	796,437	83,341	-	1,566
Accrued landfill closure and postclosure care costs (net of current portion)	-	2,124,635	2,124,635	-	-	-
Leases payable (net of current portion)	76,930	-	76,930	-	-	-
<b>Total Long-Term Liabilities</b>	<b>12,098,740</b>	<b>2,479,359</b>	<b>14,578,099</b>	<b>536,270</b>	<b>-</b>	<b>99,396</b>
<b>Total Liabilities</b>	<b>20,647,123</b>	<b>2,618,105</b>	<b>23,265,228</b>	<b>564,137</b>	<b>2,399,464</b>	<b>319,734</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Resources related to pensions	3,897,173	84,759	3,981,932	670,764	-	26,722
Lease related	65,946	-	65,946	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>3,963,119</b>	<b>84,759</b>	<b>4,047,878</b>	<b>670,764</b>	<b>-</b>	<b>26,722</b>
<b>NET POSITION</b>						
Investment in capital assets	80,253,870	2,470,716	82,724,586	-	6,314,679	4,458,676
Restricted for:						
Capital projects	20,273,921	-	20,273,921	-	-	-
Other purposes	23,439,933	-	23,439,933	-	1,260,490	-
Unrestricted	24,441,719	(2,296,335)	22,145,384	779,478	772,562	2,528,146
<b>Total Net Position</b>	<b>\$ 148,409,443</b>	<b>\$ 174,381</b>	<b>\$ 148,583,824</b>	<b>\$ 779,478</b>	<b>\$ 8,347,731</b>	<b>\$ 6,986,822</b>

See accompanying notes to the basic financial statements.

**BURKE COUNTY, GEORGIA**  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

		Net (Expense) Revenue and Changes in Net Position								
Program/Function	Expenses	Program Revenues			Primary Government		Component Units			
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Health Department	Hospital Authority	Development Authority
<b>Primary Government</b>										
<b>Governmental Activities</b>										
General government	\$ 3,823,527	\$ 2,294,771	\$ 115,812	-	\$ (1,412,944)	-	\$ (1,412,944)	-	-	-
Judicial	5,077,602	348,970	125,526	-	(4,603,106)	-	(4,603,106)	-	-	-
Public safety	27,425,131	3,402,030	839,821	\$ 53,637	(23,129,643)	-	(23,129,643)	-	-	-
Public works	10,223,100	-	-	1,704,478	(8,518,622)	-	(8,518,622)	-	-	-
Health and welfare	7,963,969	-	135,710	4,502	(7,823,757)	-	(7,823,757)	-	-	-
Culture and recreation	2,482,635	197,042	90,550	-	(2,195,043)	-	(2,195,043)	-	-	-
Housing and development	1,134,321	179,936	-	290,531	(663,854)	-	(663,854)	-	-	-
Interest	4,205	-	-	-	(4,205)	-	(4,205)	-	-	-
<b>Total governmental activities</b>	<b>58,134,490</b>	<b>6,422,749</b>	<b>1,307,419</b>	<b>2,053,148</b>	<b>(48,351,174)</b>	<b>-</b>	<b>(48,351,174)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Business-type Activities</b>										
Solid Waste	2,304,565	399,810	-	-	-	\$ (1,904,755)	(1,904,755)	-	-	-
Transit	563,641	95,980	160,739	-	-	(306,922)	(306,922)	-	-	-
<b>Total business-type activities</b>	<b>2,868,206</b>	<b>495,790</b>	<b>160,739</b>	<b>-</b>	<b>-</b>	<b>(2,211,677)</b>	<b>(2,211,677)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - Primary Government</b>	<b>\$ 61,002,696</b>	<b>\$ 6,918,539</b>	<b>\$ 1,468,158</b>	<b>\$ 2,053,148</b>	<b>(48,351,174)</b>	<b>(2,211,677)</b>	<b>(50,562,851)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Component Units:</b>										
Burke County Health Department	\$ 923,520	\$ 276,869	\$ 928,053	-	-	\$ 281,402	-	-	-	-
Burke County Hospital Authority	1,542,157	554,657	166,443	\$ 9,283,103	-	-	\$ 8,462,046	-	-	-
Development Authority of Burke County	306,172	16,945	87,044	73,677	-	-	-	-	-	\$ (128,506)
<b>Total Component Units</b>	<b>\$ 1,229,692</b>	<b>\$ 293,814</b>	<b>\$ 1,015,097</b>	<b>\$ 73,677</b>	<b>-</b>	<b>281,402</b>	<b>8,462,046</b>	<b>-</b>	<b>-</b>	<b>(128,506)</b>
<b>General Revenues</b>										
Property taxes levied for:										
General purposes					37,576,106	-	37,576,106	-	-	-
Fire protection					17,164,765	-	17,164,765	-	-	-
Sales taxes					14,408,257	-	14,408,257	-	-	-
Insurance premium tax					1,256,464	-	1,256,464	-	-	-
Other taxes					341,797	-	341,797	-	-	-
Interest earned					491,881	-	491,881	343	343	16,438
Miscellaneous					408,250	-	408,250	-	-	-
Gain (loss) on sale of capital assets					120,304	-	120,304	-	-	112,068
<b>Total General Revenues</b>					<b>71,767,824</b>	<b>-</b>	<b>71,767,824</b>	<b>343</b>	<b>343</b>	<b>128,506</b>
Transfers					<b>(2,211,677)</b>	<b>2,211,677</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total General Revenues and Transfers					<b>69,556,147</b>	<b>2,211,677</b>	<b>71,767,824</b>	<b>12,891</b>	<b>343</b>	<b>128,506</b>
Loss on Transfer of Operations					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,359,033)</b>	<b>-</b>
<b>Change in Net Position</b>					<b>21,204,973</b>	<b>-</b>	<b>21,204,973</b>	<b>294,293</b>	<b>4,103,356</b>	<b>-</b>
<b>Net Position, Beginning of Year</b>					<b>127,204,470</b>	<b>174,381</b>	<b>127,378,851</b>	<b>485,185</b>	<b>4,244,375</b>	<b>6,986,822</b>
<b>Net Position, End of Year</b>					<b>\$ 148,409,443</b>	<b>\$ 174,381</b>	<b>\$ 148,583,824</b>	<b>\$ 779,478</b>	<b>\$ 8,347,731</b>	<b>\$ 6,986,822</b>

See accompanying notes to the basic financial statements.

**BURKE COUNTY, GEORGIA**  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2022

	General	Fire Protection	American Rescue Plan Act	T-SPLOST	SPLOST III	SPLOST IV	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>								
Cash	\$ 522,442	\$ 11,938	-	\$ 2,483,898	\$ 2,515	\$ 2,778	\$ 478,062	\$ 3,501,633
Investments	63,696,190	-	-	536,261	5,848,797	12,084,585	-	82,165,833
Receivables:								
Taxes	1,564,746	9,117	-	-	-	-	-	1,573,863
Intergovernmental	362,303	-	-	192,820	-	400,294	219,272	1,174,689
Leases	67,024	-	-	-	-	-	-	67,024
Other	-	51,523	-	-	-	-	-	51,523
Due from other funds	203,221	22,991,437	\$ 4,347,635	382,350	-	223,662	795,836	28,944,141
Prepaid items	123,982	-	-	-	-	-	5,000	128,982
<b>TOTAL ASSETS</b>	<u>\$ 66,539,908</u>	<u>\$ 23,064,015</u>	<u>\$ 4,347,635</u>	<u>\$ 3,595,329</u>	<u>\$ 5,851,312</u>	<u>\$ 12,711,319</u>	<u>\$ 1,498,170</u>	<u>\$ 117,607,688</u>
<b>LIABILITIES</b>								
Accounts payable	\$ 674,044	\$ 98,764	-	\$ 1,523,986	\$ -	\$ 593,737	\$ 138,861	\$ 3,029,392
Accrued payroll	226,145	190,626	-	-	-	-	17,819	434,590
Retirement contribution payable	163,877	-	-	-	-	-	-	163,877
Due to other funds	29,805,873	-	-	-	-	-	164,447	29,970,320
Unearned revenue	-	-	\$ 4,347,635	-	-	-	278,051	4,625,686
<b>TOTAL LIABILITIES</b>	<u>30,869,939</u>	<u>289,390</u>	<u>4,347,635</u>	<u>1,523,986</u>	<u>-</u>	<u>593,737</u>	<u>599,178</u>	<u>38,223,865</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue - property taxes	14,743	6,690	-	-	-	-	-	21,433
Lease related	65,946	-	-	-	-	-	-	65,946
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>80,689</u>	<u>6,690</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,379</u>
<b>FUND BALANCES</b>								
Nonspendable	123,982	-	-	-	-	-	5,000	128,982
Restricted	-	22,767,935	-	2,071,343	5,851,312	12,117,582	900,044	43,708,216
Unassigned	35,465,298	-	-	-	-	-	(6,052)	35,459,246
<b>TOTAL FUND BALANCES</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>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<u>\$ 66,539,908</u>	<u>\$ 23,064,015</u>	<u>\$ 4,347,635</u>	<u>\$ 3,595,329</u>	<u>\$ 5,851,312</u>	<u>\$ 12,711,319</u>	<u>\$ 1,498,170</u>	<u>\$ 117,607,688</u>

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, 2022**

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

Total Governmental Fund Balances			\$ 79,296,444
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:			
Cost	\$ 155,818,524		
Less accumulated depreciation	<u>(76,502,488)</u>		79,316,036
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			21,433
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.			1,349,254
Deferred outflows related to pensions are not reported in the governmental funds.			3,653,650
Deferred inflows related to pensions are not reported in the governmental funds.			(3,673,059)
The County's net pension obligation is not reported in the governmental funds but is in the statement of net position.			(10,616,972)
Long-term liabilities, including compensated absences 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	(820,154)		
Leases payable	<u>(117,189)</u>		<u>(937,343)</u>
<b>Net Position Of Governmental Activities</b>			<b><u>\$ 148,409,443</u></b>

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, 2022**

	General	Fire Protection	American Rescue Plan Act	T-SPLOST	SPLOST III	SPLOST IV	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>								
Taxes	\$ 44,128,549	\$ 17,169,316	\$ -	\$ 2,393,408	-	\$ 7,075,416	-	\$ 70,766,689
Licenses and permits	189,121	-	-	-	-	-	-	189,121
Charges for services	2,990,184	1,347,250	-	-	-	-	\$ 987,340	5,324,774
Fees, fines and forfeitures	587,577	-	-	-	-	-	339,887	927,464
Intergovernmental	377,824	133,596	-	1,789,162	-	21,881	610,270	2,932,733
Contributions and donations	-	16,821	-	-	-	-	262,901	279,722
Interest	491,358	-	-	7,000	\$ 42,630	79,871	523	621,382
Other	408,250	-	-	-	-	-	-	408,250
Total revenues	<u>49,172,863</u>	<u>18,666,983</u>	<u>-</u>	<u>4,189,570</u>	<u>42,630</u>	<u>7,177,168</u>	<u>2,200,921</u>	<u>81,450,135</u>
<b>EXPENDITURES</b>								
Current:								
General government	2,640,579	-	-	-	-	-	-	2,640,579
Judicial	4,022,721	-	-	-	-	-	213,032	4,235,753
Public safety	10,800,531	11,902,727	-	-	-	-	2,188,539	24,891,797
Public works	4,881,758	-	-	-	-	-	-	4,881,758
Health and welfare	7,740,242	-	-	-	-	-	54,268	7,794,510
Culture and recreation	2,528,347	-	-	-	-	-	72,010	2,600,357
Housing and development	793,623	-	-	-	-	-	-	793,623
Capital outlay:								
General government	-	-	-	-	-	771,623	-	771,623
Judicial	-	-	-	-	-	-	-	-
Public safety	-	1,146,702	-	-	98,497	383,448	125,073	1,753,720
Public works	-	-	-	3,008,113	51,321	14,154	-	3,073,588
Culture and recreation	-	-	-	-	-	-	136,812	136,812
Health and welfare	-	-	-	-	-	-	63,529	63,529
Housing and development	-	-	-	695,766	-	7,000	-	702,766
Debt service:								
Principal	36,090	-	-	-	-	-	1,655	37,745
Interest	3,952	-	-	-	-	-	253	4,205
Intergovernmental	-	-	-	-	-	2,558,941	-	2,558,941
Total expenditures	<u>33,447,843</u>	<u>13,049,429</u>	<u>-</u>	<u>3,703,879</u>	<u>149,818</u>	<u>3,735,166</u>	<u>2,855,171</u>	<u>56,941,306</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>15,725,020</u>	<u>5,617,554</u>	<u>-</u>	<u>485,691</u>	<u>(107,188)</u>	<u>3,442,002</u>	<u>(654,250)</u>	<u>24,508,829</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Sale of capital assets	120,304	-	-	-	-	-	-	120,304
Lease financing	27,524	-	-	-	-	-	-	27,524
Transfers in	-	1,262,177	-	-	-	619,706	1,081,438	2,963,321
Transfers out	(4,799,689)	-	-	(296,267)	-	-	(79,042)	(5,174,998)
Total other financing sources (uses)	<u>(4,651,861)</u>	<u>1,262,177</u>	<u>-</u>	<u>(296,267)</u>	<u>-</u>	<u>619,706</u>	<u>1,002,396</u>	<u>(2,063,849)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>11,073,159</u>	<u>6,879,731</u>	<u>-</u>	<u>189,424</u>	<u>(107,188)</u>	<u>4,061,708</u>	<u>348,146</u>	<u>22,444,980</u>
<b>FUND BALANCES, OCTOBER 1, 2021</b>	<u>24,516,121</u>	<u>15,888,204</u>	<u>-</u>	<u>1,881,919</u>	<u>5,958,500</u>	<u>8,055,874</u>	<u>550,846</u>	<u>56,851,464</u>
<b>FUND BALANCES, SEPTEMBER 30, 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>

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, 2022**

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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	\$ 22,444,980
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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	\$ (7,287,552)	
Capital outlay	<u>7,337,031</u>	49,479

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 @ 9/30/22	21,433	
Unavailable revenue @ 9/30/21	<u>(40,732)</u>	(19,299)

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.	(366,220)
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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.	(27,524)
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Repayment of leases principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	37,745
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The change in the net pension obligation and pension related deferred outflows and inflows are reported on the government-wide statement of activities but not in the governmental funds.	(811,703)
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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>(102,485)</u>
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<b>Change In Net Position of Governmental Activities</b>	<b><u>\$ 21,204,973</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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>				
Taxes:				
Property	\$ 32,658,200	\$ 32,658,200	\$ 37,590,860	\$ 4,932,660
Local option sales	4,300,000	4,300,000	4,939,428	639,428
Alcoholic beverage	85,000	85,000	70,742	(14,258)
Insurance premium	1,140,000	1,140,000	1,256,464	116,464
Other	240,000	240,000	271,055	31,055
Licenses and permits	133,000	133,000	189,121	56,121
Charges for services	2,541,220	2,570,130	2,990,184	420,054
Fees, fines and forfeitures	526,000	526,000	587,577	61,577
Intergovernmental	236,100	341,600	377,824	36,224
Interest	20,000	21,250	491,358	470,108
Other	133,000	133,860	408,250	274,390
Total revenues	<u>42,012,520</u>	<u>42,149,040</u>	<u>49,172,863</u>	<u>7,023,823</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	123,460	123,460	106,735	16,725
General administration	1,265,800	902,113	870,479	31,634
Elections	250,460	274,184	247,365	26,819
Board of equalization	13,600	13,600	11,490	2,110
Legal services	117,500	261,500	221,232	40,268
Data processing	50,500	51,210	51,206	4
Tax commissioner	751,160	775,620	564,315	211,305
Tax assessor	600,830	619,315	459,655	159,660
Audit fees	35,000	55,000	46,235	8,765
Records management	14,260	46,076	43,833	2,243
CSRA Regional Commission	20,300	20,300	18,034	2,266
Total general government	<u>3,242,870</u>	<u>3,142,378</u>	<u>2,640,579</u>	<u>501,799</u>
Judicial:				
Clerk of Courts	828,170	944,399	867,880	76,519
Superior Court	995,870	1,183,247	1,156,810	26,437
State Court	22,250	22,250	17,106	5,144
State Court - Judge	60,000	70,115	64,422	5,693
State Court - Community Service	18,660	20,995	18,650	2,345
Solicitor's Office	226,770	247,368	195,473	51,895
Juvenile Court	130,120	135,085	123,588	11,497
District Attorney	342,000	361,678	327,639	34,039
Indigent defense	415,280	415,280	373,160	42,120
Magistrate Court	588,480	655,022	621,903	33,119
Probate Court	229,200	256,234	256,090	144
Total judicial	<u>3,856,800</u>	<u>4,311,673</u>	<u>4,022,721</u>	<u>288,952</u>
Public safety:				
Animal control	674,550	696,176	522,952	173,224
School resource officers	295,220	329,510	321,386	8,124
Coroner	86,930	104,585	84,617	19,968
Jail	3,089,220	3,133,226	3,313,400	(180,174)
Sheriff	6,138,200	6,247,365	6,558,176	(310,811)
Total public safety	<u>10,284,120</u>	<u>10,510,862</u>	<u>10,800,531</u>	<u>(289,669)</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, 2022**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Highways and streets	\$ 4,802,060	\$ 5,579,937	\$ 4,881,758	\$ 698,179
Health and welfare:				
Health department	238,630	303,549	297,174	6,375
Welfare	10,000	10,000	10,000	-
Senior citizens	339,490	374,616	350,523	24,093
Burke County Hospital Authority	7,000,000	7,000,000	7,000,000	-
Service center	12,270	83,258	82,545	713
Total health and welfare	7,600,390	7,771,423	7,740,242	31,181
Culture and recreation:				
Recreation	1,653,100	2,054,543	1,823,583	230,960
Museum	23,920	44,885	42,429	2,456
Library	527,590	665,704	662,335	3,369
Total culture and recreation	2,204,610	2,765,132	2,528,347	236,785
Housing and development:				
Burke Office Park	54,870	175,145	162,884	12,261
County agent	184,900	203,372	177,335	26,037
Soil conservation	350	-	-	-
Georgia Forestry Commission	34,000	34,000	32,631	1,369
Planning commission	456,210	480,822	303,162	177,660
Chamber of commerce	20,000	20,000	20,000	-
Airport	18,860	25,113	10,567	14,546
Development Authority	318,010	334,878	87,044	247,834
Total housing and development	1,087,200	1,273,330	793,623	479,707
Debt service:				
Principal	-	-	36,090	(36,090)
Interest	-	-	3,952	(3,952)
Total debt service	-	-	40,042	(40,042)
Total expenditures	33,078,050	35,354,735	33,447,843	1,906,892
EXCESS OF REVENUES OVER EXPENDITURES	8,934,470	6,794,305	15,725,020	8,930,715
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(8,944,470)	(7,000,045)	(4,799,689)	2,200,356
Lease financing	-	-	27,524	27,524
Sale of capital assets	10,000	120,000	120,304	304
Total other financing sources (uses)	(8,934,470)	(6,880,045)	(4,651,861)	2,228,184
NET CHANGE IN FUND BALANCE	\$ -	\$ (85,740)	11,073,159	\$ 11,158,899
FUND BALANCE, BEGINNING OF YEAR			24,516,121	
FUND BALANCE, END OF YEAR			\$ 35,589,280	

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, 2022**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 12,958,310	\$ 12,958,310	\$ 17,169,316	\$ 4,211,006
Charges for services	1,162,050	1,162,050	1,347,250	185,200
Intergovernmental	39,600	135,410	133,596	(1,814)
Contributions and donations	-	-	16,821	16,821
Total revenues	<u>14,159,960</u>	<u>14,255,770</u>	<u>18,666,983</u>	<u>4,411,213</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	11,992,580	12,716,954	11,902,727	814,227
Capital outlay:				
Public safety	<u>2,204,000</u>	<u>2,553,147</u>	<u>1,146,702</u>	<u>1,406,445</u>
Total public safety	<u>14,196,580</u>	<u>15,270,101</u>	<u>13,049,429</u>	<u>2,220,672</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(36,620)</u>	<u>(1,014,331)</u>	<u>5,617,554</u>	<u>6,631,885</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	676,620	1,262,177	1,262,177	-
Transfers out	<u>(640,000)</u>	<u>(640,000)</u>	<u>-</u>	<u>640,000</u>
Total other financing sources (uses)	<u>36,620</u>	<u>622,177</u>	<u>1,262,177</u>	<u>640,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ (392,154)</u>	<u>6,879,731</u>	<u>\$ 7,271,885</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>15,888,204</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 22,767,935</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, 2022**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 2,173,815	\$ -	\$ (2,173,815)
EXPENDITURES			
Capital outlay:			
Public works	4,347,630	-	4,347,630
NET CHANGE IN FUND BALANCE	<u>\$ (2,173,815)</u>	-	<u>\$ 2,173,815</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, 2022**

	Business Type Activities - Enterprise Funds			Governmental Activities
	Solid Waste	Transit	Total	Internal Service Funds
<b>ASSETS</b>				
Current Assets				
Accounts receivable	\$ 19,415	-	\$ 19,415	-
Intergovernmental	-	\$ 54,881	54,881	\$ 1,488
Due from other funds	286,779	-	286,779	778,174
Inventory	-	-	-	394,257
Total Current Assets	<u>306,194</u>	<u>54,881</u>	<u>361,075</u>	<u>1,173,919</u>
Noncurrent Assets				
Capital Assets				
Land	1,037,752	-	1,037,752	-
Buildings and improvements	958,104	-	958,104	1,340,509
Machinery and equipment	2,045,818	405,211	2,451,029	1,052,511
Less accumulated depreciation	(1,657,059)	(319,110)	(1,976,169)	(1,337,997)
Total Capital Assets	<u>2,384,615</u>	<u>86,101</u>	<u>2,470,716</u>	<u>1,055,023</u>
Total Assets	<u>2,690,809</u>	<u>140,982</u>	<u>2,831,791</u>	<u>2,228,942</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Resources related to pensions	<u>59,041</u>	<u>25,187</u>	<u>84,228</u>	<u>183,689</u>
<b>LIABILITIES</b>				
Current Liabilities				
Accounts payable	103,826	568	104,394	145,146
Accrued payroll	6,325	4,051	10,376	23,455
Compensated absences payable	1,593	922	2,515	3,963
Accrued landfill closure and postclosure care costs	21,461	-	21,461	-
Due to other funds	-	38,774	38,774	-
Total Current Liabilities	<u>133,205</u>	<u>44,315</u>	<u>177,520</u>	<u>172,564</u>
Long-Term Liabilities				
Compensated absences payable (net of current portion)	14,336	8,298	22,634	35,664
Net pension obligation	253,230	78,860	332,090	631,035
Accrued landfill closure and postclosure care costs (net of current portion)	<u>2,124,635</u>	<u>-</u>	<u>2,124,635</u>	<u>-</u>
Total Long-term Liabilities	<u>2,392,201</u>	<u>87,158</u>	<u>2,479,359</u>	<u>666,699</u>
Total Liabilities	<u>2,525,406</u>	<u>131,473</u>	<u>2,656,879</u>	<u>839,263</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Resources related to pensions	<u>50,063</u>	<u>34,696</u>	<u>84,759</u>	<u>224,114</u>
<b>NET POSITION</b>				
Investment in capital assets	2,384,615	86,101	2,470,716	1,055,023
Unrestricted	<u>(2,210,234)</u>	<u>(86,101)</u>	<u>(2,296,335)</u>	<u>294,231</u>
Total Net Position	<u>\$ 174,381</u>	<u>\$ -</u>	<u>\$ 174,381</u>	<u>\$ 1,349,254</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, 2022**

	Business Type Activities - Enterprise Funds			Governmental Activities
	Solid Waste	Transit	Total	Internal Service Funds
<b>OPERATING REVENUES</b>				
Charges for services	\$ 381,660	\$ 95,980	\$ 477,640	\$ 4,363,157
Other	18,150	-	18,150	-
Total revenues	<u>399,810</u>	<u>95,980</u>	<u>495,790</u>	<u>4,363,157</u>
<b>OPERATING EXPENSES</b>				
Salaries	344,961	229,070	574,031	1,370,880
Employee benefits	171,387	113,598	284,985	617,327
Purchased services	1,445,933	103,553	1,549,486	669,148
Materials and supplies	143,513	72,979	216,492	1,899,879
Depreciation	198,771	44,441	243,212	172,143
Total operating expenses	<u>2,304,565</u>	<u>563,641</u>	<u>2,868,206</u>	<u>4,729,377</u>
<b>OPERATING INCOME (LOSS)</b>	(1,904,755)	(467,661)	(2,372,416)	(366,220)
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Intergovernmental	<u>-</u>	<u>160,739</u>	<u>160,739</u>	<u>-</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	(1,904,755)	(306,922)	(2,211,677)	(366,220)
<b>TRANSFERS IN</b>	<u>1,904,755</u>	<u>306,922</u>	<u>2,211,677</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	-	-	-	(366,220)
<b>NET POSITION, OCTOBER 1, 2021</b>	<u>174,381</u>	<u>-</u>	<u>174,381</u>	<u>1,715,474</u>
<b>NET POSITION, SEPTEMBER 30, 2022</b>	<u>\$ 174,381</u>	<u>\$ -</u>	<u>\$ 174,381</u>	<u>\$ 1,349,254</u>

See accompanying notes to the basic financial statements.



**BURKE COUNTY, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	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	\$ 417,983	\$ 83,332	\$ 501,315	-
Cash received from interfund charges	-	-	-	\$ 4,270,475
Cash payments to employees for salaries and benefits	(496,802)	(331,012)	(827,814)	(1,933,434)
Cash payments for goods and services	(1,482,701)	(176,263)	(1,658,964)	(2,320,685)
Net cash provided (used) by operating activities	(1,561,520)	(423,943)	(1,985,463)	16,356
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating grants	-	160,739	160,739	-
Advances from (to) other funds	(288,235)	(43,718)	(331,953)	-
Interfund transfers	1,904,755	306,922	2,211,677	-
Net cash provided (used) by noncapital financing activities	1,616,520	423,943	2,040,463	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchase of capital assets	(55,000)	-	(55,000)	(16,356)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	-	-	-	-
<b>CASH AND CASH EQUIVALENTS, OCTOBER 1, 2021</b>	-	-	-	-
<b>CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2022</b>	\$ -	\$ -	\$ -	\$ -
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (1,904,755)	\$ (467,661)	\$ (2,372,416)	\$ (366,220)
Adjustments:				
Depreciation	198,771	44,441	243,212	172,143
(Increase) decrease in operating assets:				
Accounts receivable	18,173	-	18,173	-
Interfund receivables	-	-	-	(91,194)
Intergovernmental	-	(12,648)	(12,648)	(1,488)
Inventory	-	-	-	251,739
(Increase) decrease in deferred outflow of resources - resources related to pensions	46,429	20,833	67,262	122,023
(Decrease) increase in deferred inflow of resources - resources related to pensions	(200)	9,865	9,665	61,691
Increase (decrease) in operating liabilities:				
Accounts payable	22,220	269	22,489	(3,397)
Accrued landfill closure and postclosure care costs	84,525	-	84,525	-
Accrued payroll	1,703	1,002	2,705	4,858
Compensated absences payable	4,543	1,823	6,366	(2,939)
Net pension obligation	(32,929)	(21,867)	(54,796)	(130,860)
Net cash provided (used) by operating activities	(1,561,520)	(423,943)	(1,985,463)	16,356

See accompanying notes to the basic financial statements.

**BURKE COUNTY, GEORGIA**  
STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
SEPTEMBER 30, 2022

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ASSETS

Cash	<u>\$ 1,238,971</u>
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TOTAL ASSETS	<u>\$ 1,238,971</u>
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LIABILITIES

Due to other governments	\$ 363,966
Due to other entities and individuals	52,567

TOTAL LIABILITIES	<u>416,533</u>
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NET POSITION

Restricted for individuals, organizations, and other governments	822,438
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TOTAL NET POSITION	<u>\$ 822,438</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, 2022

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ADDITIONS

Tax collections for other governments	\$ 91,553,364
Fees, fines, and forfeitures	371,807
Deposits from inmates	8,462
Tax sale proceeds	415,572
Contributions	3,000,000
Total additions	<u>95,451,429</u>

DEDUCTIONS

Payments to other governments	94,395,281
Payments to other entities and individuals	617,095
Total deductions	<u>95,012,376</u>

Net increase (decrease) in fiduciary net position	439,053
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NET POSITION - OCTOBER 1, 2021	383,385
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NET POSITION - SEPTEMBER 30, 2022	<u><u>\$ 822,438</u></u>
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See accompanying notes to the basic financial statements.

**BURKE COUNTY, GEORGIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

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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, 2022. 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, 2022. 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, 2022.

**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 87**

The County has implemented GASB Statement 87, “Leases.” The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities.

**NOTE 2 – DEPOSITS AND INVESTMENTS**

At September 30, 2022, 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 40 days WAM	<u>\$ 82,165,833</u>	AAAf/S1
Discretely Presented Component Units -			
Development Authority of Burke County:			
Georgia Fund 1	Average of 40 days WAM	\$ 1,911,764	AAAf/S1
Certificates of Deposit	-	<u>500,000</u>	-
		<u>\$ 2,411,764</u>	
Burke County Board of Health:			
Pacific Life Non-Qualified Annuity	-	\$ 270,852	-
Brighthouse Financial Fixed Rate Annuity		<u>255,625</u>	
		<u>\$ 526,477</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, 2022, the carrying amount of the County's deposits (checking and certificates of deposit) was \$4,740,604 and the bank balance was \$5,052,576. Of the bank balance, \$311,972 was covered by federal depository insurance and \$3,388,188 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, 2022, the carrying amount of deposits (checking and certificates of deposit) for the Development Authority of Burke County was \$931,750 and the bank balance was \$931,750. Of the bank balance, \$500,100 was covered by federal depository insurance and \$431,650 was collateralized by securities held by the pledging financial institution's trust department or agent in the Authority's name.

At June 30, 2022 the bank deposits of the Burke County Health Department were fully covered by federal depository insurance and pledged securities.

At May 31, 2022 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, 2022, 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, 2022 follow:

Fund	Allowance for Uncollectibles
Fire Protection	\$ 412,033
Solid Waste	1,000
General	44,228

**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 1, 2021, and due January 28, 2022. A summary of the current year property tax levy is as follows:

	General Fund	Fire Protection Fund
Millage rates		
Unincorporated	5.562	2.696
Incorporated	5.743	2.696
Property tax levy	<u>\$ 35,954,304</u>	<u>\$ 17,040,556</u>
Property taxes receivable at September 30, 2022	\$ 75,019	\$ 29,188
Allowance for uncollectible accounts	<u>(44,228)</u>	<u>(20,071)</u>
Net property taxes receivable at September 30, 2022	<u>\$ 30,791</u>	<u>\$ 9,117</u>
Unavailable property tax revenue at September 30, 2022	<u>\$ 14,743</u>	<u>\$ 6,690</u>

**NOTE 5 – PUBLIC UTILITIES TAX**

Public Utility taxes accounted for approximately 91% 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, 2022, was as follows:

	Balance 10/1/2021, as restated	Additions	Deductions	Balance 9/30/2022
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 3,163,931	\$ 601,988	-	\$ 3,765,919
Construction in progress	1,293,390	1,889,238	\$ 904,773	2,277,855
Total capital assets not being depreciated	<u>4,457,321</u>	<u>2,491,226</u>	<u>904,773</u>	<u>6,043,774</u>
Capital assets being depreciated:				
Infrastructure	61,731,500	3,063,775	-	64,795,275
Buildings and improvements	55,077,174	1,015,801	-	56,092,975
Furniture, fixtures, and equipment	30,312,936	1,659,834	848,184	31,124,586
Right-to-use leased equipment	127,409	27,524	-	154,933
Total capital assets being depreciated	<u>147,249,019</u>	<u>5,766,934</u>	<u>848,184</u>	<u>152,167,769</u>
Total capital assets	<u>151,706,340</u>	<u>8,258,160</u>	<u>1,752,957</u>	<u>158,211,543</u>
Accumulated depreciation:				
Infrastructure	36,136,962	3,104,507	-	39,241,469
Buildings and improvements	14,779,731	1,445,178	-	16,224,909
Furniture, fixtures, and equipment	20,312,281	2,870,487	848,184	22,334,584
Right-to-use leased equipment	-	39,522	-	39,522
Total accumulated depreciation	<u>71,228,974</u>	<u>7,459,694</u>	<u>848,184</u>	<u>77,840,484</u>
Governmental activities capital assets, net	<u>\$ 80,477,366</u>	<u>\$ 798,466</u>	<u>\$ 904,773</u>	<u>\$ 80,371,059</u>

Depreciation expense was charged to functions as follows:

General government	\$ 349,957
Judicial	749,079
Public safety	1,729,849
Culture and recreation	457,056
Health and welfare	49,222
Public works	3,628,079
Housing and development	324,309
Vehicle maintenance internal service fund	44,969
Facility maintenance internal service fund	<u>127,174</u>
Total governmental activities depreciation expense	<u>\$ 7,459,694</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, 2022 was as follows:

	Balance 10/1/2021	Additions	Deductions	Balance 9/30/2022
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 1,037,752	-	\$ -	\$ 1,037,752
Total capital assets not being depreciated	<u>1,037,752</u>	<u>-</u>	<u>-</u>	<u>1,037,752</u>
Capital assets being depreciated:				
Buildings	318,235	-	-	318,235
Improvements other than buildings	639,869	-	-	639,869
Machinery and equipment	<u>2,396,029</u>	<u>\$ 55,000</u>	<u>-</u>	<u>2,451,029</u>
Total capital assets being depreciated	<u>3,354,133</u>	<u>55,000</u>	<u>-</u>	<u>3,409,133</u>
Total capital assets	<u>4,391,885</u>	<u>55,000</u>	<u>-</u>	<u>4,446,885</u>
Accumulated depreciation:				
Buildings	71,043	9,483	-	80,526
Improvements other than buildings	120,770	19,138	-	139,908
Machinery and equipment	<u>1,541,144</u>	<u>214,591</u>	<u>-</u>	<u>1,755,735</u>
Total accumulated depreciation	<u>1,732,957</u>	<u>243,212</u>	<u>-</u>	<u>1,976,169</u>
Business-type activities capital assets, net	<u>\$ 2,658,928</u>	<u>\$ (188,212)</u>	<u>\$ -</u>	<u>\$ 2,470,716</u>

Depreciation expense was charged as follows:

Solid Waste Fund	\$ 198,771
Transit Fund	<u>44,441</u>
Total business-type activities depreciation expense	<u>\$ 243,212</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, 2022 was as follows:

	Balance 10/1/2021	Additions	Deductions	Balance 9/30/2022
Capital assets not being depreciated:				
Land	\$ 21,852	-	\$ 21,852	-
Land held for sale	4,339,057	\$ 73,678	-	\$ 4,412,735
Total capital assets not being depreciated	4,360,909	73,678	21,852	4,412,735
Capital assets being depreciated:				
Buildings	105,484	-	105,484	-
Machinery and equipment	25,499	-	-	25,499
Improvements	58,051	22,654	31,147	49,558
Total capital assets being depreciated	189,034	22,654	136,631	75,057
Accumulated depreciation:				
Buildings	49,444	1,648	51,092	-
Machinery and equipment	25,501	2,157	-	27,658
Improvements	12,413	2,502	13,457	1,458
Total accumulated depreciation	87,358	6,307	64,549	29,116
Development Authority capital assets, net	\$ 4,462,585	\$ 90,025	\$ 93,934	\$ 4,458,676

Capital asset activity for the Health Department component unit for the year ended June 30, 2022 was as follows:

	Balance 7/1/2021	Additions	Deductions	Balance 6/30/2022
Capital assets being depreciated:				
Machinery and equipment	\$ 187,195	-	\$ -	\$ 187,195
Accumulated depreciation:				
Machinery and equipment	186,911	\$ 284	-	187,195
Health Department capital assets, net	\$ 284	\$ (284)	\$ -	\$ -

**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, 2022 was as follows:

	Balance 6/1/2021	Additions	Deductions	Balance 5/31/2022
Capital assets not being depreciated:				
Land	\$ 349,155	-	-	\$ 349,155
Construction in progress	279,171	\$ 1,069,953	\$ 93,408	1,255,716
Total capital assets not being depreciated	628,326	1,069,953	93,408	1,604,871
Capital assets being depreciated:				
Buildings and improvements	11,801,489	1,388,785	1,145,397	12,044,877
Machinery and equipment	9,764,024	761,590	3,256,323	7,269,291
Total capital assets being depreciated	21,565,513	2,150,375	4,401,720	19,314,168
Total capital assets at historical cost	22,193,839	3,220,328	4,495,128	20,919,039
Less accumulated depreciation	17,792,739	536,372	3,724,751	14,604,360
Hospital Authority capital assets, net	\$ 39,986,578	\$ 3,756,700	\$ 770,377	\$ 6,314,679

**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 \$154,933, less accumulated amortization of \$39,522.

The future lease payments under lease agreements are as follows:

Fiscal Year	Governmental Activities		
	Principal	Interest	Total
2023	\$ 40,259	\$ 3,905	\$ 44,164
2024	33,841	2,422	36,263
2025	25,827	1,258	27,085
2026	15,370	318	15,688
2027	1,892	32	1,924
Total	\$ 117,189	\$ 7,935	\$ 125,124

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

**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 \$39,853.

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

Fiscal Year	Governmental Activities		
	Principal	Interest	Total
2023	\$ 41,107	\$ 1,933	\$ 43,040
2024	12,440	660	13,100
2025	2,629	491	3,120
2026	2,736	384	3,120
2027	2,847	273	3,120
2028-2029	5,265	195	5,460
Total	<u>\$ 67,024</u>	<u>\$ 3,936</u>	<u>\$ 70,960</u>

**NOTE 8 – 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, 2022:

	Balance October 1, 2021, as restated	Additions	Reductions	Balance September 30, 2022	Amounts Due In One Year
Governmental Activities:					
Compensated absences payable	\$ 760,237	\$ 1,331,254	\$ 1,231,710	\$ 859,781	\$ 85,978
Leases payable	127,409	27,524	37,744	117,189	40,259
Net pension obligation	13,388,464	-	2,140,457	11,248,007	-
Total Governmental Activities	<u>\$ 14,276,110</u>	<u>\$ 1,358,778</u>	<u>\$ 3,409,911</u>	<u>\$ 12,224,977</u>	<u>\$ 126,237</u>
	Balance October 1, 2021	Additions	Reductions	Balance September 30, 2022	Amounts Due In One Year
Business-Type Activities:					
Compensated absences payable	\$ 18,783	\$ 37,576	\$ 31,210	\$ 25,149	\$ 2,515
Accrued landfill closure and postclosure care costs	2,061,571	84,525	-	2,146,096	21,461
Net pension obligation	386,886	-	54,796	332,090	-
Total Business-Type Activities	<u>\$ 2,467,240</u>	<u>\$ 122,101</u>	<u>\$ 86,006</u>	<u>\$ 2,503,335</u>	<u>\$ 23,976</u>

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

**NOTE 8 – LONG-TERM DEBT (Continued)**

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

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Amounts Due In One Year
Health Department:					
Net pension obligation	\$ 709,841	-	\$ 256,912	\$ 452,929	\$ -
OPEB obligation	81,866	-	243,580	(161,714)	-
Compensated absences payable	70,038	\$ 46,641	33,338	83,341	-
Total Health Department	<u>\$ 861,745</u>	<u>\$ 46,641</u>	<u>\$ 533,830</u>	<u>\$ 374,556</u>	<u>\$ -</u>

	Balance October 1, 2021	Additions	Reductions	Balance September 30, 2022	Amounts Due In One Year
Development Authority:					
Net pension obligation	\$ 108,736	-	\$ 10,906	\$ 97,830	-
Compensated absences payable	479	\$ 4,795	3,534	1,740	\$ 174
Total Development Authority	<u>\$ 109,215</u>	<u>\$ 4,795</u>	<u>\$ 14,440</u>	<u>\$ 99,570</u>	<u>\$ 174</u>

	Balance June 1, 2021	Additions	Reductions	Balance May 31, 2022	Amounts Due In One Year
Hospital Authority:					
Capital leases payable	\$ 398,016	-	\$ 398,016	\$ -	\$ -
Total Hospital Authority	<u>\$ 398,016</u>	<u>\$ -</u>	<u>\$ 398,016</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTE 9 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS**

Excess expenditures over appropriations for the year ended September 30, 2022 in the following departments in the general fund:

	<u>Overexpenditures</u>
Current:	
Jail	\$ 180,174
Sheriff	310,811
Principal - Leases	36,090
Interest - Leases	3,952

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

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

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**NOTE 9 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS**  
**(Continued)**

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	\$ 130,907
Public Library	45,860

**NOTE 10 – DEFICIT FUND BALANCES**

The Jail Surcharge special revenue fund had a deficit fund balance of \$6,052 at September 30, 2022, which will be reduced by future grant revenues, charges for services, and future transfers from the County's General Fund.

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

A summary of interfund receivables and payables as of September 30, 2022, 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	\$ 19,396
	Victim's Assistance Fund	3,309
	Accountability court	27,850
	Confiscated assets	2,223
	Emergency telephone system	106,132
	Supplemental juvenile services	5,537
	Transit	38,774
Clerk's Imaging Fund	General	79,377
American Rescue Plan Act	General	4,347,635
Small Grants Fund	General	192,851
Sheriff's commissions	General	232,105
Fire protection	General	22,991,437
Solid Waste	General	286,779
Vehicle maintenance	General	237,550
Facility maintenance	General	540,624
TSPLOST	General	382,350
Other Capital Projects	General	233,684
Large Grants Fund	General	17,619
SPLOST IV	General	223,662
Drug Enforcement Fund	General	40,200
		<u>\$ 30,009,094</u>
Total		

**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, 2022 is as follows:

Transfers To:	Transfers From:				Total
	General Fund	T-SPLOST Fund	Drug Treatment & Education Fund	Confiscated Assets Fund	
Fire Protection Fund	\$ 1,262,177	-	-	-	\$ 1,262,177
E911 Fund	591,369	-	-	-	591,369
Solid Waste Fund	1,904,755	-	-	-	1,904,755
Small Grants Fund	2,907	-	-	-	2,907
Large Grants Fund	97,191	-	-	-	97,191
Transit Fund	10,655	\$ 296,267	-	-	306,922
Accountability Court Fund	69,737	-	\$ 10,000	-	79,737
Supplemental Juvenile Services Fund	1,192	-	-	-	1,192
SPLOST IV Fund	619,706	-	-	-	619,706
Other Capital Projects Fund	240,000	-	-	-	240,000
Drug Enforcement Fund	-	-	-	\$ 69,042	69,042
Total	<u>\$ 4,799,689</u>	<u>\$ 296,267</u>	<u>\$ 10,000</u>	<u>\$ 69,042</u>	<u>\$ 5,174,998</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, 2022, 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	\$ 123,982	-	-	-	-	\$ 5,000	\$ 128,982
Restricted:							
Capital projects	-	-	\$ 2,071,343	\$ 5,851,312	\$ 12,117,582	233,684	20,273,921
Fire protection	-	\$ 22,767,935	-	-	-	-	22,767,935
Sheriff	-	-	-	-	-	205,469	205,469
Law library	-	-	-	-	-	66,350	66,350
Drug enforcement	-	-	-	-	-	217,339	217,339
Public library	-	-	-	-	-	72,286	72,286
Drug education	-	-	-	-	-	18,913	18,913
Victims assistance	-	-	-	-	-	5,309	5,309
Clerk's Imaging	-	-	-	-	-	80,694	80,694
Total restricted	-	22,767,935	2,071,343	5,851,312	12,117,582	900,044	43,708,216
Unassigned	35,465,298	-	-	-	-	(6,052)	35,459,246
Total fund balances	<u>\$ 35,589,280</u>	<u>\$ 22,767,935</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>

**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	90
Deferred vested (former employees)	136
Active participants	<u>355</u>
Total plan participants	<u><u>581</u></u>
Part-time active employees not participating	28
Covered Compensation	<u><u>\$ 18,537,522</u></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, 2021 were \$2,657,377 which represents 14.3% of covered employee payroll.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2021.

Actuarial Assumptions

The total pension liability in the January 1, 2021 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 2021
Future payroll growth	4.50% per year
Inflation	2.00%

The actuarial assumptions used in the January 1, 2021 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%	6.70%
International equity	15%	7.70%
Fixed income	30%	3.90%
	<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, 2021	\$ 43,580,505	\$ 29,696,421	\$ 13,884,084
Changes for the year:			
Service cost	1,290,573	-	1,290,573
Interest on the total pension liability	2,986,456	-	2,986,456
Liability expense (gain)/loss	330,909	-	330,909
Assumption change	83,712	-	83,712
Contributions from the employer	-	2,657,377	(2,657,377)
Net investment income	-	4,509,080	(4,509,080)
Administrative expenses	-	(96,366)	96,366
Benefit payments	(1,833,680)	(1,833,680)	-
Other changes	-	(172,284)	172,284
Net Changes	2,857,970	5,064,127	(2,206,157)
Balance, December 31, 2021	\$ 46,438,475	\$ 34,760,548	\$ 11,677,927 *

\*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	\$ 18,351,815	\$ 11,677,927	\$ 6,179,208

**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, 2022, the County recognized pension expense of \$2,180,558. At September 30, 2022, 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	\$ 1,812,247	-
Net differences between projected and actual net investment income	-	\$ 3,417,810
Liability experience gain/loss	937,792	590,844
Assumption change	1,201,376	-
	<u>\$ 3,951,415 *</u>	<u>\$ 4,008,654 *</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 \$1,812,247 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, 2022. 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	
2023	\$ 95,286
2024	(838,487)
2025	(709,375)
2026	(454,604)
2027	37,694
	<u>\$ (1,869,486)</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 \$2,146,096 as of September 30, 2022. 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, 2022. 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, 2022, the County paid \$18,034 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, 2022, 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, 2022, are as follows:

Unpaid claims, October 1, 2021	\$ 223,287
Incurred claims	231,689
Claim payments	(178,429)
Adjustments	<u>339,463</u>
Unpaid claims, September 30, 2022	<u>\$ 616,010</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 August 21, 2023, 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, 2022, the cumulative real and personal property tax not collected due to incentive agreements was \$40,302.

**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, 2022**

	<u>2022 (1)</u>	<u>2021 (1)</u>	<u>2020 (1)</u>	<u>2019 (1)</u>	<u>2018 (1)</u>	<u>2017 (1)</u>	<u>2016 (1)</u>	<u>2015 (1)</u>
<b>Total pension liability</b>								
Service cost	\$ 1,290,573	\$ 1,208,318	\$ 1,045,433	\$ 873,628	\$ 733,717	\$ 677,762	\$ 667,642	\$ 629,361
Interest	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	330,909	(938,400)	1,134,957	809,136	27,840	(647,599)	1,054,616	-
Assumption Change	83,712	97,109	1,733,154	1,481,857	70,551	966,954	1,081,367	-
Benefit Payments	(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>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>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>\$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	\$ 2,657,377	\$ 2,028,191	\$ 2,499,229	\$ 2,018,385	\$ 1,860,344	\$ 1,741,052	\$ 1,091,379	\$ 1,029,499
Net investment income	4,509,080	3,518,956	4,314,989	(1,003,935)	2,924,504	1,230,468	144,802	1,232,806
Benefit Payments	(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	(96,366)	(92,132)	(87,622)	(71,110)	(59,249)	(62,691)	(61,855)	(57,294)
Other changes	(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>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>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>\$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>\$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>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>\$18,537,522</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>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 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 2021 instead of 2020 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, 2022**

	<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	*	\$ 2,673,501	\$ 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	*	(2,657,377)	(2,028,191)	(2,499,229)	(2,018,385)	(1,860,344)	(1,741,052)	(1,091,379)
Contribution deficiency (excess)	*	<u>\$ 16,124</u>	<u>\$ 450,402</u>	<u>\$ (94,690)</u>	<u>\$ (14,416)</u>	<u>\$ (44,347)</u>	<u>\$ (100,685)</u>	<u>\$ -</u>
Covered-employee payroll	*	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	*	14.3%	11.6%	15.4%	13.7%	15.4%	14.5%	8.8%

\*2022 information will be determined after fiscal year end and will be included in the 2022 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
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	N/A
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
Mortality	Pub-2010 GE (50%) & PS (50%) Amt-Weighted with Scale AA to 2021

**BURKE COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2022**

	Total Nonmajor Special Revenue Funds	Other Capital Projects Fund	Total Nonmajor Funds
<b>ASSETS</b>			
Cash	\$ 478,062	-	\$ 478,062
Due from other funds	562,152	\$ 233,684	795,836
Intergovernmental receivable	219,272	-	219,272
Prepaid items	5,000	-	5,000
	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,264,486</u></u>	<u><u>\$ 233,684</u></u>	<u><u>\$ 1,498,170</u></u>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$ 138,861	\$ -	\$ 138,861
Accrued payroll	17,819	-	17,819
Unearned revenue	278,051	-	278,051
Due to other funds	164,447	-	164,447
Total liabilities	<u>599,178</u>	<u>-</u>	<u>599,178</u>
Fund balance:			
Nonspendable	5,000	-	5,000
Restricted	666,360	233,684	900,044
Unassigned	(6,052)	-	(6,052)
Total fund balance	<u>665,308</u>	<u>233,684</u>	<u>898,992</u>
	<u>665,308</u>	<u>233,684</u>	<u>898,992</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ 1,264,486</u></u>	<u><u>\$ 233,684</u></u>	<u><u>\$ 1,498,170</u></u>



**BURKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Total Nonmajor Special Revenue Funds	Other Capital Projects Fund	Total Nonmajor Funds
<b>REVENUES</b>			
Charges for services	\$ 987,340	-	\$ 987,340
Fees, fines and forfeitures	339,887	-	339,887
Intergovernmental	610,270	-	610,270
Contributions and donations	262,901	-	262,901
Interest	523	-	523
Total revenues	<u>2,200,921</u>	<u>-</u>	<u>2,200,921</u>
<b>EXPENDITURES</b>			
Current:			
Judicial	213,032	-	213,032
Public safety	2,188,539	-	2,188,539
Culture and recreation	72,010	-	72,010
Health and welfare	54,268	-	54,268
Capital outlay:			
Culture and recreation	136,812	-	136,812
Health and welfare	63,529	-	63,529
Public safety	118,757	\$ 6,316	125,073
Debt service:			
Principal	1,655	-	1,655
Interest	253	-	253
Total expenditures	<u>2,848,855</u>	<u>6,316</u>	<u>2,855,171</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(647,934)</u>	<u>(6,316)</u>	<u>(654,250)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	841,438	240,000	1,081,438
Transfers out	(79,042)	-	(79,042)
Total other financing sources (uses)	<u>762,396</u>	<u>240,000</u>	<u>1,002,396</u>
<b>NET CHANGE IN FUND BALANCES</b>	114,462	233,684	348,146
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>550,846</u>	<u>-</u>	<u>550,846</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 665,308</u>	<u>\$ 233,684</u>	<u>\$ 898,992</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.

**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, 2022**

	Law Library Fund	Drug Enforcement Fund	Drug Treatment & Education Fund	Public Library Fund	Small Grants Fund	Emergency Telephone System Fund	Jail Surcharge Fund
<b>ASSETS</b>							
Cash	\$ 66,350	\$ 123,543	\$ 18,913	\$ 72,286	-	\$ 77,275	\$ 14,661
Due from other funds	-	40,200	-	-	\$ 192,851	-	-
Intergovernmental receivable	-	53,871	-	-	93,259	41,742	-
Prepaid items	-	5,000	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 66,350</b>	<b>\$ 222,614</b>	<b>\$ 18,913</b>	<b>\$ 72,286</b>	<b>\$ 286,110</b>	<b>\$ 119,017</b>	<b>\$ 14,661</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>Liabilities:</b>							
Accounts payable	-	\$ 275	-	-	\$ 865	\$ 2,260	\$ 1,317
Accrued payroll	-	-	-	-	7,194	10,625	-
Unearned revenue	-	-	-	-	278,051	-	-
Due to other funds	-	-	-	-	-	106,132	19,396
Total liabilities	-	275	-	-	286,110	119,017	20,713
<b>Fund balance:</b>							
Nonspendable	-	5,000	-	-	-	-	-
Restricted	\$ 66,350	217,339	\$ 18,913	\$ 72,286	-	-	-
Unassigned	-	-	-	-	-	-	(6,052)
Total fund balance	66,350	222,339	18,913	72,286	-	-	(6,052)
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 66,350</b>	<b>\$ 222,614</b>	<b>\$ 18,913</b>	<b>\$ 72,286</b>	<b>\$ 286,110</b>	<b>\$ 119,017</b>	<b>\$ 14,661</b>

**BURKE COUNTY, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2022**

	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	\$ 8,208	\$ 5,537	\$ 75,218	-	\$ 1,317	-	\$ 14,754	\$ 478,062
Due from other funds	-	-	232,105	\$ 17,619	79,377	-	-	562,152
Intergovernmental receivable	410	-	-	-	-	\$ 29,990	-	219,272
Prepaid items	-	-	-	-	-	-	-	5,000
<b>TOTAL ASSETS</b>	<b>\$ 8,618</b>	<b>\$ 5,537</b>	<b>\$ 307,323</b>	<b>\$ 17,619</b>	<b>\$ 80,694</b>	<b>\$ 29,990</b>	<b>\$ 14,754</b>	<b>\$ 1,264,486</b>
<b>LIABILITIES AND FUND BALANCE</b>								
<b>Liabilities:</b>								
Accounts payable	-	-	\$ 101,854	\$ 17,619	-	\$ 2,140	\$ 12,531	\$ 138,861
Accrued payroll	-	-	-	-	-	-	-	17,819
Unearned revenue	-	-	-	-	-	-	-	278,051
Due to other funds	\$ 3,309	\$ 5,537	-	-	-	27,850	2,223	164,447
Total liabilities	<u>3,309</u>	<u>5,537</u>	<u>101,854</u>	<u>17,619</u>	<u>-</u>	<u>29,990</u>	<u>14,754</u>	<u>599,178</u>
<b>Fund balance:</b>								
Nonspendable	-	-	-	-	-	-	-	5,000
Restricted	5,309	-	205,469	-	\$ 80,694	-	-	666,360
Unassigned	-	-	-	-	-	-	-	(6,052)
Total fund balance	<u>5,309</u>	<u>-</u>	<u>205,469</u>	<u>-</u>	<u>80,694</u>	<u>-</u>	<u>-</u>	<u>665,308</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 8,618</b>	<b>\$ 5,537</b>	<b>\$ 307,323</b>	<b>\$ 17,619</b>	<b>\$ 80,694</b>	<b>\$ 29,990</b>	<b>\$ 14,754</b>	<b>\$ 1,264,486</b>

**BURKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Law Library Fund	Drug Enforcement Fund	Drug Treatment & Education Fund	Public Library Fund	Small Grants Fund	Emergency Telephone System Fund	Jail Surcharge Fund
<b>REVENUES</b>							
Charges for services	-	-	-	\$ 18,136	-	\$ 495,960	-
Fees, fines and forfeitures	\$ 16,510	\$ 143,004	\$ 15,420	7,035	-	-	\$ 43,138
Intergovernmental	-	-	-	90,550	\$ 390,428	12,920	-
Contributions and donations	-	-	-	-	262,901	-	-
Interest	-	114	34	93	-	111	52
Total revenues	16,510	143,118	15,454	115,814	653,329	508,991	43,190
<b>EXPENDITURES</b>							
Current:							
Judicial	6,623	-	-	-	-	-	-
Public safety	-	17,251	250	-	587,476	1,100,360	46,162
Culture and recreation	-	-	-	72,010	-	-	-
Health and welfare	-	-	-	-	14,273	-	-
Capital outlay:							
Culture and recreation	-	-	-	98,650	-	-	-
Health and welfare	-	-	-	-	-	-	-
Public safety	-	26,960	-	-	54,487	-	18,700
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	6,623	44,211	250	170,660	656,236	1,100,360	64,862
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	9,887	98,907	15,204	(54,846)	(2,907)	(591,369)	(21,672)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	69,042	-	-	2,907	591,369	-
Transfers out	-	-	(10,000)	-	-	-	-
Total other financing sources (uses)	-	69,042	(10,000)	-	2,907	591,369	-
<b>NET CHANGE IN FUND BALANCES</b>	9,887	167,949	5,204	(54,846)	-	-	(21,672)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	56,463	54,390	13,709	127,132	-	-	15,620
<b>FUND BALANCES, END OF YEAR</b>	\$ 66,350	\$ 222,339	\$ 18,913	\$ 72,286	\$ -	\$ -	\$ (6,052)

**BURKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	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	-	-	\$ 432,131	-	\$ 41,113	-	-	\$ 987,340
Fees, fines and forfeitures	\$ 28,905	\$ 2,172	-	-	-	\$ 6,994	\$ 76,709	339,887
Intergovernmental	-	-	-	\$ 4,500	-	111,872	-	610,270
Contributions and donations	-	-	-	-	-	-	-	262,901
Interest	39	4	-	-	-	-	76	523
Total revenues	<u>28,944</u>	<u>2,176</u>	<u>432,131</u>	<u>4,500</u>	<u>41,113</u>	<u>118,866</u>	<u>76,785</u>	<u>2,200,921</u>
<b>EXPENDITURES</b>								
Current:								
Judicial	-	6,212	-	-	3,502	196,695	-	213,032
Public safety	-	-	429,297	-	-	-	7,743	2,188,539
Culture and recreation	-	-	-	-	-	-	-	72,010
Health and welfare	-	-	-	-	-	-	-	54,268
Capital outlay:	39,995	-	-	-	-	-	-	-
Culture and recreation	-	-	-	38,162	-	-	-	136,812
Health and welfare	-	-	-	63,529	-	-	-	63,529
Public safety	-	-	18,610	-	-	-	-	118,757
Debt service:	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	1,655	-	1,655
Interest	-	-	-	-	-	253	-	253
Total expenditures	<u>39,995</u>	<u>6,212</u>	<u>447,907</u>	<u>101,691</u>	<u>3,502</u>	<u>198,603</u>	<u>7,743</u>	<u>2,848,855</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(11,051)</u>	<u>(4,036)</u>	<u>(15,776)</u>	<u>(97,191)</u>	<u>37,611</u>	<u>(79,737)</u>	<u>69,042</u>	<u>(647,934)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	1,192	-	97,191	-	79,737	-	841,438
Transfers out	-	-	-	-	-	-	(69,042)	(79,042)
Total other financing sources (uses)	<u>-</u>	<u>1,192</u>	<u>-</u>	<u>97,191</u>	<u>-</u>	<u>79,737</u>	<u>(69,042)</u>	<u>762,396</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(11,051)</u>	<u>(2,844)</u>	<u>(15,776)</u>	<u>-</u>	<u>37,611</u>	<u>-</u>	<u>-</u>	<u>114,462</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>16,360</u>	<u>2,844</u>	<u>221,245</u>	<u>-</u>	<u>43,083</u>	<u>-</u>	<u>-</u>	<u>550,846</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 5,309</u>	<u>\$ -</u>	<u>\$ 205,469</u>	<u>\$ -</u>	<u>\$ 80,694</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 665,308</u>

**BURKE COUNTY, GEORGIA**  
**LAW LIBRARY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees, and forfeitures	\$ 10,000	\$ 16,510	\$ 6,510
EXPENDITURES			
Current:			
Judicial	<u>10,000</u>	<u>6,623</u>	<u>3,377</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	9,887	9,887
FUND BALANCES, BEGINNING OF YEAR	<u>56,463</u>	<u>56,463</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u><u>\$ 56,463</u></u>	<u><u>\$ 66,350</u></u>	<u><u>\$ 9,887</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, 2022**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fines, fees and forfeitures	\$ 1,000	\$ 1,000	\$ 143,004	\$ 142,004
Interest	10	10	114	104
Total revenues	1,010	1,010	143,118	142,108
EXPENDITURES				
Current:				
Public safety	48,060	94,060	17,251	76,809
Capital outlay:				
Public safety	-	-	26,960	(26,960)
Total expenditures	48,060	94,060	44,211	49,849
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(47,050)	(93,050)	98,907	191,957
OTHER FINANCING SOURCES (USES)				
Transfers in	47,050	93,050	69,042	(24,008)
NET CHANGE IN FUND BALANCES	-	-	167,949	167,949
FUND BALANCES, BEGINNING OF YEAR	54,390	54,390	54,390	-
FUND BALANCES, END OF YEAR	\$ 54,390	\$ 54,390	\$ 222,339	\$ 167,949



**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, 2022**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fines, fees and forfeitures	\$ 14,000	\$ 15,420	\$ 1,420
Interest	10	34	24
Total revenues	<u>14,010</u>	<u>15,454</u>	<u>1,444</u>
EXPENDITURES			
Current:			
Public safety	<u>11,010</u>	<u>250</u>	<u>10,760</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,000	15,204	12,204
OTHER FINANCING USES			
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(7,000)	5,204	12,204
FUND BALANCES, BEGINNING OF YEAR	<u>13,709</u>	<u>13,709</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u><u>\$ 6,709</u></u>	<u><u>\$ 18,913</u></u>	<u><u>\$ 12,204</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, 2022**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 95,050	\$ 90,550	\$ (4,500)
Charges for services	14,240	18,136	3,896
Fines	8,200	7,035	(1,165)
Interest	100	93	(7)
Total revenues	<u>117,590</u>	<u>115,814</u>	<u>(1,776)</u>
<b>EXPENDITURES</b>			
Current:			
Culture and recreation	82,800	72,010	10,790
Capital outlay:			
Culture and recreation	<u>42,000</u>	<u>98,650</u>	<u>(56,650)</u>
Total expenditures	<u>124,800</u>	<u>170,660</u>	<u>(45,860)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(7,210)</b>	<b>(54,846)</b>	<b>(47,636)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>127,132</u>	<u>127,132</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u><u>\$ 119,922</u></u>	<u><u>\$ 72,286</u></u>	<u><u>\$ (47,636)</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, 2022**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	\$ 361,599	\$ 358,024	\$ 390,428	\$ 32,404
Contributions and donations	214,000	224,710	262,901	38,191
Total revenues	<u>575,599</u>	<u>582,734</u>	<u>653,329</u>	<u>70,595</u>
EXPENDITURES				
Current:				
Public safety	678,059	531,504	587,476	(55,972)
Health and welfare	9,000	9,000	14,273	(5,273)
Capital Outlay:				
Public safety	-	219,300	54,487	164,813
Total expenditures	<u>687,059</u>	<u>759,804</u>	<u>656,236</u>	<u>103,568</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(111,460)	(177,070)	(2,907)	174,163
OTHER FINANCING USES				
Transfers in	<u>18,345</u>	<u>18,345</u>	<u>2,907</u>	<u>(15,438)</u>
NET CHANGE IN FUND BALANCES	(93,115)	(158,725)	-	158,725
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ (93,115)</u>	<u>\$ (158,725)</u>	<u>\$ -</u>	<u>\$ 158,725</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, 2022**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	\$ 436,700	\$ 468,260	\$ 495,960	\$ 27,700
Intergovernmental	-	12,920	12,920	-
Interest	60	60	111	51
Total revenues	<u>436,760</u>	<u>481,240</u>	<u>508,991</u>	<u>27,751</u>
EXPENDITURES				
Current:				
Public safety	<u>1,014,140</u>	<u>1,115,055</u>	<u>1,100,360</u>	<u>14,695</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(577,380)	(633,815)	(591,369)	42,446
OTHER FINANCING SOURCES				
Transfers in	<u>580,430</u>	<u>634,315</u>	<u>591,369</u>	<u>(42,946)</u>
NET CHANGE IN FUND BALANCES	3,050	500	-	(500)
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 3,050</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ (500)</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, 2022**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	\$ 45,000	\$ 43,138	\$ (1,862)
Interest	50	52	2
Total revenues	<u>45,050</u>	<u>43,190</u>	<u>(1,860)</u>
EXPENDITURES			
Current:			
Public safety	60,050	46,162	13,888
Capital outlay:			
Public safety	<u>15,000</u>	<u>18,700</u>	<u>(3,700)</u>
Total expenditures	<u>75,050</u>	<u>64,862</u>	<u>10,188</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(30,000)	(21,672)	8,328
FUND BALANCES, BEGINNING OF YEAR	<u>15,620</u>	<u>15,620</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ (14,380)</u>	<u>\$ (6,052)</u>	<u>\$ 8,328</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, 2022**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	\$ 25,000	\$ 28,905	\$ 3,905
Interest	-	39	39
Total revenues	25,000	28,944	3,944
EXPENDITURES			
Current:			
Health and welfare	40,000	39,995	5
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(15,000)	(11,051)	3,949
FUND BALANCES, BEGINNING OF YEAR	16,360	16,360	-
FUND BALANCES, END OF YEAR	\$ 1,360	\$ 5,309	\$ 3,949

**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, 2022**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	\$ 2,000	\$ 2,172	\$ 172
Interest	10	4	(6)
Total revenues	<u>2,010</u>	<u>2,176</u>	<u>166</u>
EXPENDITURES			
Current:			
Judicial	<u>7,010</u>	<u>6,212</u>	<u>798</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,000)	(4,036)	964
OTHER FINANCING SOURCES			
Transfers in	<u>-</u>	<u>1,192</u>	<u>1,192</u>
NET CHANGE IN FUND BALANCES	(5,000)	(2,844)	2,156
FUND BALANCES, BEGINNING OF YEAR	<u>2,844</u>	<u>2,844</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ (2,156)</u>	<u>\$ -</u>	<u>\$ 2,156</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, 2022**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Vendor commissions	\$ 110,000	\$ 110,000	\$ 432,131	\$ 322,131
EXPENDITURES				
Current:				
Public safety	222,000	217,000	429,297	(212,297)
Capital outlay:				
Public safety	100,000	100,000	18,610	81,390
Total expenditures	322,000	317,000	447,907	(130,907)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(212,000)	(207,000)	(15,776)	191,224
FUND BALANCES, BEGINNING OF YEAR	221,245	221,245	221,245	-
FUND BALANCES, END OF YEAR	\$ 9,245	\$ 14,245	\$ 205,469	\$ 191,224



**BURKE COUNTY, GEORGIA**  
**LARGE GRANTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	\$ 750,000	\$ 750,000	\$ 4,500	\$ (745,500)
EXPENDITURES				
Current:				
Culture and recreation	500	500	-	500
Capital Outlay:				
Culture and recreation	774,150	631,050	38,162	592,888
Health and welfare	-	143,100	63,529	79,571
Total expenditures	774,650	774,650	101,691	672,959
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(24,650)	(24,650)	(97,191)	(72,541)
OTHER FINANCING USES				
Transfers in	75,000	75,000	97,191	22,191
NET CHANGE IN FUND BALANCES	50,350	50,350	-	(50,350)
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-
FUND BALANCES, END OF YEAR	\$ 50,350	\$ 50,350	\$ -	\$ (50,350)

**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, 2022**

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	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 14,000	\$ 41,113	\$ 27,113
EXPENDITURES			
Current:			
Judicial	<u>45,960</u>	<u>3,502</u>	<u>42,458</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(31,960)	37,611	69,571
FUND BALANCES, BEGINNING OF YEAR	<u>43,083</u>	<u>43,083</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u><u>\$ 11,123</u></u>	<u><u>\$ 80,694</u></u>	<u><u>\$ 69,571</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, 2022**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	\$ 45,000	\$ 6,994	\$ (38,006)
Intergovernmental	115,140	111,872	(3,268)
Total revenues	160,140	118,866	(41,274)
EXPENDITURES			
Current:			
Judicial	222,840	196,695	26,145
Debt service:			
Principal	-	1,655	(1,655)
Interest	-	253	(253)
Total expenditures	222,840	198,603	24,237
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(62,700)	(79,737)	(17,037)
OTHER FINANCING USES			
Transfers in	62,700	79,737	17,037
NET CHANGE IN FUND BALANCES	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -

**BURKE COUNTY, GEORGIA**  
**CONFISCATED ASSETS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fines, fees and forfeitures	\$ 30,000	\$ 81,210	\$ 76,709	\$ (4,501)
Interest	50	50	76	26
Total revenues	30,050	81,260	76,785	(4,475)
EXPENDITURES				
Current:				
Public safety	5,000	10,210	7,743	2,467
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	25,050	71,050	69,042	(2,008)
OTHER FINANCING USES				
Transfers out	(47,050)	(93,050)	(69,042)	24,008
NET CHANGE IN FUND BALANCES	(22,000)	(22,000)	-	22,000
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-
FUND BALANCES, END OF YEAR	\$ (22,000)	\$ (22,000)	\$ -	\$ 22,000

## 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, 2022**

	Vehicle Maintenance	Facilities Maintenance	Total
<b>ASSETS</b>			
Current Assets:			
Intergovernmental	\$ 1,488	-	\$ 1,488
Interfund receivable	237,550	\$ 540,624	778,174
Inventory	394,257	-	394,257
Total current assets	<u>633,295</u>	<u>540,624</u>	<u>1,173,919</u>
Noncurrent Assets:			
Capital Assets			
Buildings and improvements	208,187	1,132,322	1,340,509
Machinery and equipment	444,693	607,818	1,052,511
Less accumulated depreciation	(294,655)	(1,043,342)	(1,337,997)
Total Capital Assets	<u>358,225</u>	<u>696,798</u>	<u>1,055,023</u>
Total Assets	<u>991,520</u>	<u>1,237,422</u>	<u>2,228,942</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Resources related to pensions	<u>125,027</u>	<u>58,662</u>	<u>183,689</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	104,398	40,748	145,146
Accrued payroll	9,947	13,508	23,455
Compensated absences payable	<u>2,069</u>	<u>1,894</u>	<u>3,963</u>
Total Current Liabilities	<u>116,414</u>	<u>56,150</u>	<u>172,564</u>
Long-Term Liabilities:			
Compensated absences payable (net of current portion)	18,616	17,048	35,664
Net pension obligation	<u>411,421</u>	<u>219,614</u>	<u>631,035</u>
Total Long-Term Liabilities	<u>430,037</u>	<u>236,662</u>	<u>666,699</u>
Total Liabilities	<u>546,451</u>	<u>292,812</u>	<u>839,263</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Resources related to pensions	<u>116,916</u>	<u>107,198</u>	<u>224,114</u>
<b>NET POSITION</b>			
Investment in capital assets	358,225	696,798	1,055,023
Unrestricted	<u>94,955</u>	<u>199,276</u>	<u>294,231</u>
Total Net Position	<u><u>\$ 453,180</u></u>	<u><u>\$ 896,074</u></u>	<u><u>\$ 1,349,254</u></u>

**BURKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Vehicle Maintenance	Facilities Maintenance	Total
OPERATING REVENUES			
Charges for services	\$ 2,461,469	\$ 1,901,688	\$ 4,363,157
OPERATING EXPENSES			
Salaries	622,113	748,767	1,370,880
Employee benefits	282,438	334,889	617,327
Purchased services	128,072	541,076	669,148
Materials and supplies	1,680,108	219,771	1,899,879
Depreciation	44,969	127,174	172,143
TOTAL OPERATING EXPENSES	2,757,700	1,971,677	4,729,377
OPERATING INCOME (LOSS)	(296,231)	(69,989)	(366,220)
NET POSITION, BEGINNING OF YEAR	749,411	966,063	1,715,474
NET POSITION, END OF YEAR	\$ 453,180	\$ 896,074	\$ 1,349,254

**BURKE COUNTY, GEORGIA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Vehicle Maintenance	Facilities Maintenance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from interfund charges	\$ 2,441,008	\$ 1,829,467	\$ 4,270,475
Cash payments to employees for salaries and benefits	(885,539)	(1,047,895)	(1,933,434)
Cash payments for goods and services	(1,555,469)	(765,216)	(2,320,685)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	-	16,356	16,356
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets	-	(16,356)	(16,356)
NET INCREASE IN CASH AND CASH EQUIVALENTS	-	-	-
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	-	-	-
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ -	\$ -	\$ -
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (296,231)	\$ (69,989)	\$ (366,220)
Depreciation	44,969	127,174	172,143
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
(Increase) decrease in assets:			
Interfund receivables	(18,973)	(72,221)	(91,194)
Intergovernmental receivable	(1,488)	-	(1,488)
Inventory	251,739	-	251,739
(Increase) decrease in deferred outflows of resources - resources related to pensions	52,571	69,452	122,023
Increase (decrease) in deferred inflows of resources - resources related to pensions	30,799	30,892	61,691
Increase (decrease) in operating liabilities:			
Accounts payable	972	(4,369)	(3,397)
Accrued payroll	792	4,066	4,858
Compensated absences payable	(5,765)	2,826	(2,939)
Net pension obligation	(59,385)	(71,475)	(130,860)
Total cash provided (used) by operating activities	\$ -	\$ 16,356	\$ 16,356



## **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, 2022

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Hospital Trust	Total
ASSETS							
Cash	\$ 869,578	\$ 4,205	\$ 143,850	\$ 1,024	\$ 39,679	\$ 180,635	\$ 1,238,971
TOTAL ASSETS	<u>\$ 869,578</u>	<u>\$ 4,205</u>	<u>\$ 143,850</u>	<u>\$ 1,024</u>	<u>\$ 39,679</u>	<u>\$ 180,635</u>	<u>\$ 1,238,971</u>
LIABILITIES							
Due to other governments	\$ 340,318	-	\$ 23,648	-	-	-	\$ 363,966
Due to other entities and individuals	4,643	\$ 4,205	31,501	\$ 1,024	\$ 11,194	-	52,567
TOTAL LIABILITIES	<u>344,961</u>	<u>4,205</u>	<u>55,149</u>	<u>1,024</u>	<u>11,194</u>	<u>-</u>	<u>416,533</u>
NET POSITION							
Restricted for individuals, organizations, and other governments	524,617	-	88,701	-	28,485	\$ 180,635	822,438
TOTAL NET POSITION	<u>\$ 524,617</u>	<u>\$ -</u>	<u>\$ 88,701</u>	<u>\$ -</u>	<u>\$ 28,485</u>	<u>\$ 180,635</u>	<u>\$ 822,438</u>

**BURKE COUNTY, GEORGIA**  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Hospital Trust	Total
ADDITIONS							
Tax collections for other governments	\$ 91,261,323	-	\$ 292,041	-	-	-	\$ 91,553,364
Fees, fines, and forfeitures	-	\$ 23,223	318,007	\$ 24,697	\$ 5,880	-	371,807
Court judgements/assessments	-	-	32,533	69,691	-	-	102,224
Deposits from inmates	-	-	-	-	8,462	-	8,462
Tax sale proceeds	415,572	-	-	-	-	-	415,572
Contributions	-	-	-	-	-	\$ 3,000,000	3,000,000
Total additions	<u>91,676,895</u>	<u>23,223</u>	<u>642,581</u>	<u>94,388</u>	<u>14,342</u>	<u>3,000,000</u>	<u>95,451,429</u>
DEDUCTIONS							
Payments to other governments	91,259,178	-	292,041	24,697	-	2,819,365	94,395,281
Payments to other entities and individuals	172,112	23,223	333,764	69,691	18,305	-	617,095
Total deductions	<u>91,431,290</u>	<u>23,223</u>	<u>625,805</u>	<u>94,388</u>	<u>18,305</u>	<u>2,819,365</u>	<u>95,012,376</u>
Net increase (decrease) in fiduciary net position	245,605	-	16,776	-	(3,963)	180,635	439,053
NET POSITION - OCTOBER 1, 2021	279,012	-	71,925	-	32,448	-	383,385
NET POSITION - SEPTEMBER 30, 2022	<u>\$ 524,617</u>	<u>\$ -</u>	<u>\$ 88,701</u>	<u>\$ -</u>	<u>\$ 28,485</u>	<u>\$ 180,635</u>	<u>\$ 822,438</u>

**BURKE COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS PAID WITH SPECIAL**  
**PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**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	-	680,516	74%
Airport projects	200,000	179,327	179,327	-	179,327	100%
Roads and bridges projects and equipment	8,040,000	4,925,000	3,749,828	\$ 51,321	3,801,149	77%
Firetrucks	1,500,000	918,709	918,709	-	918,709	100%
Ambulances	600,000	367,520	269,000	98,497	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>\$ 28,114,076</u>	<u>\$ 149,818</u>	<u>\$ 28,263,894</u>	<u>82%</u>

**BURKE COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS PAID WITH SPECIAL**  
**PURPOSE LOCAL OPTION SALES TAX PROCEEDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**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	-	\$ 2,261,927	75%
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	47,560	\$ 73,677	121,237	5%
Building construction and renovations	1,800,300	1,800,300	1,298,348	151,919	1,450,267	81%
Airport projects	450,000	450,000	450,000	-	450,000	100%
Roads and bridges projects and equipment	5,000,000	5,000,000	141,915	14,154	156,069	3%
Fire equipment	1,000,000	1,000,000	263,419	125,450	388,869	39%
EMA improvements	400,000	400,000	-	-	-	0%
EMS equipment	600,000	600,000	296,920	42,758	339,678	57%
Law enforcement equipment	1,200,000	1,200,000	797,007	215,240	1,012,247	84%
Hospital equipment and renovations	1,365,000	1,365,000	892,096	158,399	1,050,495	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	7,994,218	6,239,163	1,755,055	7,994,218	100%
Sardis						
Water, sewer, and street improvements, recreation and beautification projects, capital equipment	1,296,840	1,379,649	1,076,760	302,889	1,379,649	100%
Midville						
Water and sewer system improvements, street improvements and major equipment, major police equipment, building improvements	348,450	370,700	289,316	81,384	370,700	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	483,522	377,369	106,153	483,522	100%
Girard						
Building renovations and additions, street, sidewalk and park improvements	203,010	215,972	168,558	47,414	215,972	100%
Vidette						
Water system improvements	145,440	154,727	120,759	33,968	154,727	100%
	<u>\$ 30,293,940</u>	<u>\$ 30,963,282</u>	<u>\$ 17,254,311</u>	<u>\$ 3,108,460</u>	<u>\$ 20,362,771</u>	<u>66%</u>
Transfer from General Fund - Building construction and renovations				619,706		
Intergovernmental Revenue - Airport projects				7,000		
SPLOST IV fund total expenditures				<u>\$ 3,735,166</u>		

# LANIER, DEAL, PROCTOR & BLOSER

WILLIAM RUSSELL LANIER, CPA  
RICHARD N. DEAL, CPA, CGMA  
KAY S. PROCTOR, CPA, CFE, CGMA  
WILLIAM BLAKE BLOSER, CPA  
TIFFANY D. JENKINS, CPA, CGMA  
RICHARD N. DEAL II, CPA

CERTIFIED PUBLIC ACCOUNTANTS  
201 SOUTH ZETTEROWER AVENUE  
P.O. BOX 505  
STATESBORO, GEORGIA 30459  
PHONE (912) 489-8756  
FAX (912) 489-1243

MEMBERS  
AMERICAN INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
  
GEORGIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

## 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, 2022, 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 August 21, 2023. 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 items 2022-1 through 2022-4 that we consider to be material weaknesses.

## **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 & Bloser*

Statesboro, Georgia  
August 21, 2023

**BURKE COUNTY, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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	Not Available	\$ 92,577
Nutrition Services Incentive Program	93.053	Not Available	23,120
COVID-19 - FFCRA (CARES Act) Nutrition Services Incentive Program	93.053	Not Available	1,174
			<u>24,294</u>
Total Aging Cluster			116,871
Total U.S. Department of Health and Human Services			<u>116,871</u>
U.S. Department of Justice:			
Direct Programs:			
Safe Streets Task Force	16.999		6,645
Public Safety Partnership and Community Policing Grants	16.710		242,951
Bulletproof Vest Partnership Program	16.607		5,056
Organized Crime Drug Enforcement Task Force (OCDETF)	16.999		12,037
			<u>266,689</u>
Total U.S. Department of Justice			
U.S. Department of Homeland Security:			
Pass through program from Georgia Emergency Management Agency for Emergency Management Performance Grants	97.042	OEM 20-017	8,609
U.S. Department of the Treasury:			
Pass through programs from Georgia Governor's Office:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	73578 PA-0010479	226,065
U.S. Department of Housing and Urban Development:			
Pass through program from Georgia Department of Community Affairs:			
Community Development Block Grant	14.228	19p-y-017-1-6053	4,500
U.S. Department of Transportation:			
Pass-through programs from Georgia Department of Transportation:			
Formula Grants for Rural Areas Transit Program	20.509	T007129	111,234
COVID-19 - Formula Grants for Rural Areas Transit Program	20.509	T007211	49,505
			<u>160,739</u>
COVID-19 - Airport Improvement Program	20.106	T007870 AP022-90AR-20(033) Burke	22,000
Airport Improvement Program	20.106	AP022-9036-21 (033) PID - T007908	150,000
			<u>172,000</u>
			<u>332,739</u>
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	12,354
State and Community Highway Safety	20.600	GA-2022-402 PT-036	43,824
			<u>56,178</u>
Total Highway Safety Cluster			56,178
Total U.S. Department of Transportation			<u>388,917</u>
Total expenditures of federal awards			<u>\$ 1,011,651</u>



**BURKE COUNTY, GEORGIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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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, 2022. 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

WILLIAM RUSSELL LANIER, CPA  
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CERTIFIED PUBLIC ACCOUNTANTS  
201 SOUTH ZETTEROWER AVENUE  
P.O. BOX 505  
STATESBORO, GEORGIA 30459  
PHONE (912) 489-8756  
FAX (912) 489-1243

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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, 2022. 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, 2022.

#### *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 & Bloser*

Statesboro, Georgia

August 21, 2023

**BURKE COUNTY, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED SEPTEMBER 30, 2022**

---

**SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of Burke County, Georgia.
2. Four material weaknesses were 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: Coronavirus Relief Fund, CFDA number 21.027.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Burke County, Georgia was determined 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**

**2022-1 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 Commissioner's office is not able to reject a purchase order for the Sheriff's Office if an item is overbudget due to rights given to elected officials in the Official Code of Georgia to control their own budget, and there are no compensating controls.

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. While the Sheriff has control over his budget, there is still a responsibility to ensure adequate internal controls and make efforts to stay within the limits of his budgeted appropriation. In our opinion, the most effective practice is to follow the County's internal control policies over budgetary control, as the County is the Sheriff's appointed fiscal agent.

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

**2022-2 Unrecorded grant funds**

Condition: During the fiscal year ended September 30, 2022, the Sheriff's office received a significant amount of grant funding that was deposited into a separate account opened by the Sheriff's office without the knowledge of the County Commissioners' Office. Funds from confiscated assets, sheriff's commissions, and private donations were also deposited into this separate account. The portion of these funds that remained unspent have been turned over and deposited into accounts held by the Burke County Board of Commissioners. In addition, audit adjustments were made to reflect the use of those funds within the appropriate County Special Revenue fund.

Criteria: As the fiscal agent for the Sheriff's Office, an accounting of all public funds, including those of the Sheriff's Office, should be prepared by the Board of Commissioners.

Cause: The Sheriff felt that he was within his rights to open these accounts and spend these funds as he deemed appropriate without a budget or internal controls as an elected official.

Effect: The funds deposited in these accounts were not accounted for by the County Commissioner's office during the fiscal year as the fiscal agent for the Sheriff's office, and there was no oversight or internal controls in place over the use of these funds.

Auditor's Recommendation: All County funds should be deposited within accounts held by the Burke County Board of Commissioners as the fiscal agent for the Sheriff's Office in order to ensure proper use of the funds and complete financial reporting.

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

### **2022-3 Lack of supporting documentation for expenditures paid by the Sheriff's Department from unauthorized accounts.**

Condition: As previously noted, the Sheriff's Office deposited a large amount of public funds into a newly opened checking account that the Commissioner's Office was not aware of. Many of the expenditures from this account lacked adequate supporting documentation. The Sheriff's Office kept no support for credit card charges, and a significant portion of those charges were for meals and out of town travel. It should be noted that these expenses related to travel and meals were not present in the prior year and that there is currently an ongoing investigation by law enforcement related to the use of these funds.

Criteria: Adequate supporting documentation should be retained for all expenditures, regardless of how they are paid. Adequate supporting documentation must include a detailed receipt for all transactions whenever possible. A line item on a credit card statement is only proof of payment and not actual substantiation of the transaction.

Cause: There were no internal controls over expenditures from the accounts opened by the Sheriff's Office without approval from the Board of Commissioners as their fiscal agent. All checks were written directly from the Sheriff's Office, and therefore there was no oversight.

Effect: The Sheriff's Office spent a significant amount of County funds for which there is no substantiation available. A significant amount was spent for transactions that have a high level of inherent fraud risk, such as travel and lodging, as well as meals. Some of these travel and meal expenses were also related to conferences at which the Sheriff was engaged as an instructor.

Auditor's Recommendation: All expenditures from County funds should be processed by the Commissioner's Office as the fiscal agent for the Sheriff's Office. If the Sheriff's Office refuses to follow the County's policy related to the use of funds, then other acceptable policies should be put into place that ensure proper stewardship and the appropriate use of all public funds.

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

## **2022-4 Unrecorded Proceeds from Confiscated Assets**

Condition: It was noted during our audit that cash for confiscated assets held by the previous administration at the Sheriff's Office for which Sheriff Williams took custody at the start of his administration were never reported in the financial statements or deposited into the Confiscated Assets account.

Criteria: All public funds of any nature should be accounted for by the Burke County Board of Commissioners.

Cause: The Board of Commissioners were never made aware of these funds.

Effect: Confiscated assets were not reported within the County's audited financial statements and assets were underreported. Those funds have now been deposited within the Confiscated Assets fund and have been taken into consideration in the audit for the fiscal year ended September 30, 2022.

Auditor's Recommendation: All County funding should be accounted for by the Commissioners' Office as the fiscal agent for the Sheriff's Office. Due to the high inherent fraud risk related to cash, the County should consider asking the Sheriff's Office to disclose to them on a regular basis all Confiscated Assets and the related court-ordered disposition of assets. As a further measure in response to the level of risk associated with these funds, the County could ask for copies of all court orders related to assets confiscated by the Sheriff's office on at least an annual basis.

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.