

Burke County, Georgia



ANNUAL FINANCIAL REPORT

For the Year Ended September 30, 2021

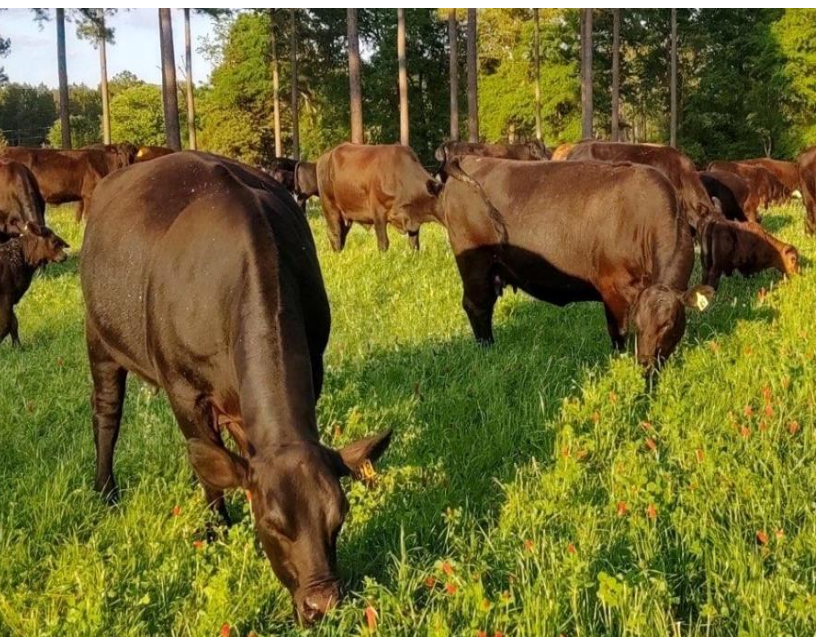


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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Burke County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Burke County Board of Health (Health Department), a discretely presented component unit, which represents .9% and .4%, respectively, of the assets and net position of Burke County, Georgia.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Burke County Board of Health (Health Department), a discretely presented component unit, which represents .9% and .4%, respectively, of the assets and net position of Burke County, Georgia. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Burke County Board of Health (Health Department), is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Because of the matter described in the "Basis for Disclaimer of Opinion" paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the aggregate discretely presented component units.

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

Except for the matter described in the "Basis for Disclaimer of Opinion on the Aggregate Discretely Presented Component Units" paragraph, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Disclaimer
Major Funds	Unmodified
Aggregate Remaining Fund Information	Unmodified

Basis for Disclaimer of Opinion on the Aggregate Discretely Presented Component Units

The financial statements of the Burke County Hospital Authority have not been audited, and we were not engaged to audit the Burke County Hospital Authority's financial statements as part of our audit of the County's basic financial statements. The Burke County Hospital Authority's financial activities are not included in the County's basic financial statements as a discretely presented component unit because financial information was not available.

Disclaimer of Opinion

Because of the significance of the matter described in the "Basis for Disclaimer of Opinion on the Aggregate Discretely Presented Component Units" paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the aggregate discretely presented component units of Burke County, Georgia. Accordingly, we do not express an opinion on these financial statements.

Unmodified Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Burke County, Georgia as of September 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, the Fire Protection Special Revenue Fund, and the American Rescue Plan Act Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Schedule of Changes in the Net Pension Liability and Related Ratios and the Schedule of Contributions on pages 7 through 17 and pages 56 and 57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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 response 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Burke County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and schedules of projects paid with SPLOST proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, schedules of projects paid with SPLOST proceeds, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and

reconciling such information directly to the underlying accounting and other records used to prepare the 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 schedules, schedules of projects paid with SPLOST proceeds, and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2022, on our consideration of the Burke County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

Janier, Deal + Proctor

Statesboro, Georgia
March 23, 2022

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, 2021 and 2020. 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. Audited financial statements were unavailable from the Burke County Hospital Authority as of the date of the audit report. 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 \$127.4 million and \$110.3 million as of September 30, 2021 and September 30, 2020, respectively.

The largest portion of Burke County's net position, 65.2% in 2021 and 75.8% in 2020, 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, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 63,928,077	\$ 47,609,647	\$ (4,127)	\$ (139,019)	\$ 63,923,950	\$ 47,470,628
Capital assets	80,349,957	80,843,292	2,658,928	2,788,496	83,008,885	83,631,788
Total assets	144,278,034	128,452,939	2,654,801	2,649,477	146,932,835	131,102,416
Deferred Outflows of Resources						
Resources related to pensions	5,812,660	7,478,983	151,490	195,163	5,964,150	7,674,146
Long-term liabilities outstanding	14,072,677	16,121,801	2,443,361	2,474,824	16,516,038	18,596,625
Other liabilities	5,946,069	6,662,730	113,455	247,372	6,059,524	6,910,102
Total liabilities	20,018,746	22,784,531	2,556,816	2,722,196	22,575,562	25,506,727
Deferred Inflows of Resources						
Resources related to pensions	2,867,478	2,854,419	75,094	74,752	2,942,572	2,929,171
Net position:						
Invested in capital assets	80,349,957	80,843,292	2,658,928	2,788,496	83,008,885	83,631,788
Restricted for:						
Capital projects	15,896,293	12,943,820	-	-	15,896,293	12,943,820
Other purposes	16,450,292	10,644,177	-	-	16,450,292	10,644,177
Unrestricted	14,507,928	5,861,683	(2,484,547)	(2,740,804)	12,023,381	3,120,879
Total net position	\$ 127,204,470	\$ 110,292,972	\$ 174,381	\$ 47,692	\$ 127,378,851	\$ 110,340,664

The balance of unrestricted net position, 9.4% in 2021 and 2.8% in 2020, may be used to meet the Government's ongoing obligations to citizens and creditors.

The Government's net position increased by \$17,038,187 and \$17,245,837 during the fiscal years ended September 30, 2021 and 2020, respectively.



Governmental activities

Governmental activities increased Burke County's net position by \$16,911,498 in 2021 and \$17,257,265 in 2020 thereby accounting for 99.3% in 2021 and 100% in 2020 of the total change in the net position of Burke County. The key factors for 2021 and 2020 were significant increases in the utility tax digest due to Plant Vogtle's continued construction of Units 3 and 4.

Business-type activities

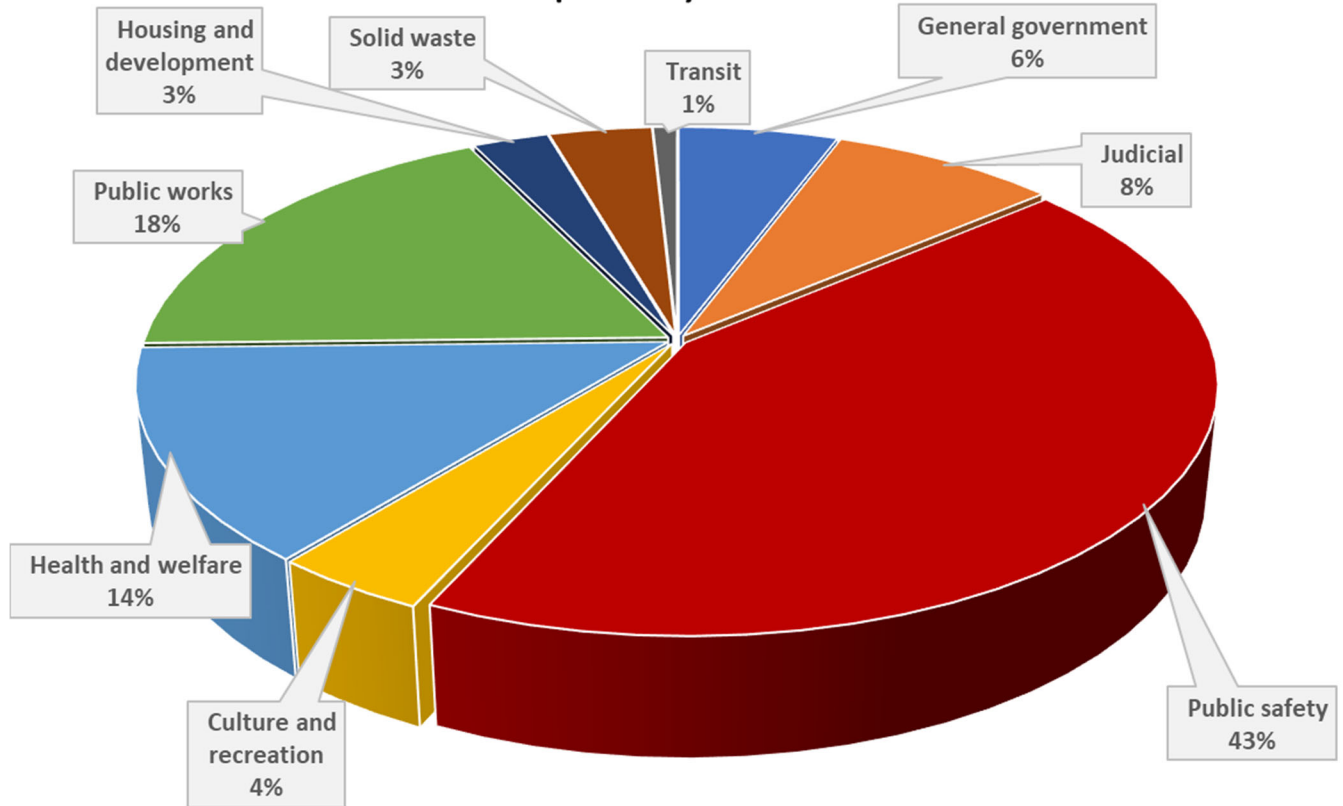
Business-type activities increased Burke County's net position by \$126,689 in 2021 and decreased net position by \$11,428 in 2020, accounting for 0.7% in 2021 and 0% in 2020 of the total change in the government's net position.

Burke County's Changes in Net Position September 30, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	Fiscal Year Ended September 30, 2021	Fiscal Year Ended September 30, 2020	Fiscal Year Ended September 30, 2021	Fiscal Year Ended September 30, 2020	Fiscal Year Ended September 30, 2021	Fiscal Year Ended September 30, 2020
Revenues:						
Program revenues:						
Fees, Fines, Charges for services	\$ 5,584,301	\$ 5,301,313	\$ 465,937	\$ 502,886	\$ 6,050,238	\$ 5,804,199
Operating grants and contributions	1,156,637	1,694,211	384,037	173,389	1,540,674	1,867,600
Capital grants and contributions	1,852,106	5,324,158	-	-	1,852,106	5,324,158
General revenues:						
Property taxes	47,244,435	39,564,959	-	-	47,244,435	39,564,959
Other taxes	15,389,284	16,404,230	-	-	15,389,284	16,404,230
Other	302,579	475,521	-	-	302,579	475,521
Total revenues	71,529,342	68,764,392	849,974	676,275	72,379,316	69,440,667
Expenses:						
General government	3,053,884	2,546,099	-	-	3,053,884	2,546,099
Judicial	4,507,079	3,214,209	-	-	4,507,079	3,214,209
Public safety	23,985,364	24,485,169	-	-	23,985,364	24,485,169
Culture and recreation	2,259,061	2,403,796	-	-	2,259,061	2,403,796
Health and welfare	7,782,564	5,975,130	-	-	7,782,564	5,975,130
Public works	10,105,412	9,873,130	-	-	10,105,412	9,873,130
Housing and development	1,238,903	1,191,109	-	-	1,238,903	1,191,109
Interest on long-term debt	-	-	-	-	-	-
Solid Waste	-	-	2,047,779	2,032,570	2,047,779	2,032,570
Transit	-	-	472,249	454,685	472,249	454,685
Total expenses	52,932,267	49,688,642	2,520,028	2,487,255	55,452,295	52,175,897
Change in net position bef. trfers	18,597,075	19,075,750	(1,670,054)	(1,810,980)	16,927,021	17,264,770
Gain(Loss) on sale of capital assets	94,066	450	17,100	(19,383)	111,166	(18,933)
Transfers	(1,779,643)	(1,818,935)	1,779,643	1,818,935	-	-
Increase (Decrease) in net position	16,911,498	17,257,265	126,689	(11,428)	17,038,187	17,245,837
Net position, beg. of year	110,292,972	93,035,707	47,692	59,120	110,340,664	93,094,827
Net position, end of year	\$ 127,204,470	\$ 110,292,972	\$ 174,381	\$ 47,692	\$ 127,378,851	\$ 110,340,664



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 \$56.9 million in 2021 and \$39.9 million in 2020, of which \$24.4 million in 2021, or 42.9% and \$14.7 million in 2020, or 36.8%, 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 \$24.4 million in 2021 and \$14.7 million in 2020, while total fund balance was \$24.5 million in 2021 and \$16.4 million in 2020. 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 70.4% in 2021 and 43.1% in 2020 of total General Fund expenditures and net transfers out. Total fund balance represents 70.7% in 2021 and 48% in 2020 of that same amount.

The fund balance of Burke County's General Fund increased by \$8,129,205 in 2021 and increased by \$4,573,246 during the fiscal year ended September 30, 2020. The key factors in the changes were increased property tax revenues during 2021 and 2020.

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 2021 of \$613,503 and decrease in 2020 of \$2,773,509 was due to the timing variance of collections versus expenditures of major projects. The decrease in the SPLOST III Fund in 2021 of \$21,873 was due to the timing variance of collections versus expenditures for equipment purchases and the increase in fund balance of \$5,434,338 in 2020 was incurred as funds were transferred from the Other Capital Projects Fund into the SPLOST III fund for the completion of the Burke County Judicial Center. The increase in the SPLOST IV fund balance of \$2,360,843 in 2021 and \$2,282,949 in 2020 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 \$5,727,478 in 2021 and \$3,280,051 in 2020 due primarily to increased property tax revenues in 2021 and 2020. 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 (\$2,173,818 in 2021) was deferred until its usage, which will occur over the next several 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, 2021 and 2020, respectively. Net position in the Burke Transit Fund amounted to zero in 2021 and (\$126,689) for the fiscal year ended September 30, 2020. The total change in net position in the Solid Waste Fund was \$0 in 2021 and 2020. The total change in net position in the Burke Transit Fund was \$126,689 for the fiscal year ended September 30, 2021 and (\$11,428) for the fiscal year ended September 30, 2020. The Government's internal service funds, Vehicle Maintenance Fund and Facilities Maintenance Fund, had a net position of \$1,715,474 in 2021 and 2020 and total growth in net position of \$0 in 2021 and 2020. 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 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.

For 2020, 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 grant revenue of \$238,611 and a corresponding increase to Equipment to reflect the receipt of CARES Act funding. All other changes were very minor in nature. Actual revenues were \$5,284,149 over budget primarily due to property tax revenues coming in over budget by \$4,160,922 as a result of Plant Vogtle Units 3 and 4 nearing completion. Actual expenditures were \$1,314,728 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.



Capital Assets and Debt Administration

Burke County's investment in capital assets for its governmental and business-type activities as of September 30, 2021 and 2020 amounted to \$83,008,885 and \$83,631,788, 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 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.

Major capital asset transactions during 2020 included the following:

- \$788,000 dirt pan purchased through TSPLOST funds.
- \$2.2 million on constructing a new taxiway at the Burke County Airport, funded through GDOT/FAA grant funds as well as TSPLOST.
- \$2 million runway extension at the Burke County Airport funded through GDOT/GAA grant funding as well as SPLOST IV funds.
- \$1.6 million additional costs to finish the Burke County Judicial Center and construction in process to move the 911 center as well as the Emergency Operations Center into the basement of the Judicial Center.
- \$3.7 million in road paving and resurfacing costs funded through the County's Local Maintenance and Improvement Grant program through the State of Georgia as well as SPLOST III, SPLOST IV, and TSPLOST funds.

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

Burke County's Capital Assets (net of depreciation) September 30, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Construction in progress	\$ 1,293,390	\$ 1,928,683	\$ -	\$ 339,882	\$ 1,293,390	\$ 2,268,565
Land	3,163,931	3,163,931	1,037,752	1,037,752	4,201,683	4,201,683
Buildings	40,297,443	37,939,206	247,192	256,677	40,544,635	38,195,883
Improvements	-	-	519,099	45,624	519,099	45,624
Equipment	10,000,655	10,683,015	854,885	1,108,561	10,855,540	11,791,576
Infrastructure	25,594,538	27,128,457	-	-	25,594,538	27,128,457
Total	<u>\$ 80,349,957</u>	<u>\$ 80,843,292</u>	<u>\$ 2,658,928</u>	<u>\$ 2,788,496</u>	<u>\$ 83,008,885</u>	<u>\$ 83,631,788</u>



Long-Term Debt

Burke County had a total of \$16,615,941 in outstanding long-term debt as of September 30, 2021 and \$18,700,476 in outstanding long-term debt as of September 30, 2020. 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, 2021 and 2020. There were no bonds issued during 2021 or 2020.

Burke County's Outstanding Debt
General Obligation Bonds and Other Debt
September 30, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Accrued compensated absences	\$ 760,237	\$ 813,981	\$ 18,783	\$ 20,827	\$ 779,020	\$ 834,808
Net pension obligation	13,388,464	15,389,218	386,886	439,324	13,775,350	15,828,542
Landfill closure costs	-	-	2,061,571	2,037,126	2,061,571	2,037,126
Total debt	<u>\$ 14,148,701</u>	<u>\$ 16,203,199</u>	<u>\$ 2,467,240</u>	<u>\$ 2,497,277</u>	<u>\$ 16,615,941</u>	<u>\$ 18,700,476</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 over \$551 million.

Additional information on Burke County's long-term debt can be found in Note 7 of the notes to the financial statements of this report.

Economic Factors and Next Year's Budget

Despite the Covid Pandemic our economy in Burke County has remained robust. Unemployment is at record lows. Property values are increasing. The tax digest grew by almost \$1 billion. Construction at Plant Vogtle of two new nuclear reactors is 90% complete and the influx of construction workers continues to help our economy. We continue to see a strong housing market as a result of the construction at Plant Vogtle as well as a housing shortage across the country.

The General Fund Budget for FY 2021 grew by 6% with the revenues being adequate to maintain all the departments of the County. The largest growth in the budget has been in Animal Control, Administration, Superior Court and the Sheriff's Department. 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 2023. We expect revenues to continue to grow for the next three 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, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Health Department	Development Authority
ASSETS					
Current Assets:					
Cash	\$ 2,524,649	-	\$ 2,524,649	\$ 788,425	\$ 449,373
Investments	57,531,358	-	57,531,358	514,968	2,398,019
Receivables:					
Taxes	1,613,386	-	1,613,386	-	-
Intergovernmental	1,385,703	\$ 42,233	1,427,936	29,177	-
Internal balances	83,948	(83,948)	-	-	-
Other	27,218	37,588	64,806	4,132	965
Prepaid items	115,819	-	115,819	-	-
Inventories	645,996	-	645,996	-	-
Total Current Assets	63,928,077	(4,127)	63,923,950	1,336,702	2,848,357
Capital Assets:					
Nondepreciable capital assets	4,457,321	1,037,752	5,495,073	-	4,360,909
Depreciable capital assets, net	75,892,636	1,621,176	77,513,812	284	101,676
Total Capital Assets	80,349,957	2,658,928	83,008,885	284	4,462,585
Total Assets	144,278,034	2,654,801	146,932,835	1,336,986	7,310,942
DEFERRED OUTFLOWS OF RESOURCES					
Resources related to pensions	5,812,660	151,490	5,964,150	213,329	38,948
LIABILITIES					
Current Liabilities:					
Accounts payable	2,024,101	81,905	2,106,006	6,209	5,832
Intergovernmental payable	-	-	-	-	225,675
Accrued payroll	293,716	7,671	301,387	1,568	1,835
Retirement contributions payable	1,226,399	-	1,226,399	-	-
Unearned revenue	2,325,829	-	2,325,829	25,452	-
Compensated absences payable	76,024	1,879	77,903	-	48
Accrued landfill closure and postclosure care costs	-	22,000	22,000	-	-
Total Current Liabilities	5,946,069	113,455	6,059,524	33,229	233,390
Long-Term Liabilities:					
Net pension obligation	13,388,464	386,886	13,775,350	709,841	108,736
Other post employment benefits obligation	-	-	-	81,866	-
Compensated absences payable (net of current portion)	684,213	16,904	701,117	70,038	431
Accrued landfill closure and postclosure care costs (net of current portion)	-	2,039,571	2,039,571	-	-
Total Long-Term Liabilities	14,072,677	2,443,361	16,516,038	861,745	109,167
Total Liabilities	20,018,746	2,556,816	22,575,562	894,974	342,557
DEFERRED INFLOWS OF RESOURCES					
Resources related to pensions	2,867,478	75,094	2,942,572	170,156	20,511
NET POSITION					
Investment in capital assets	80,349,957	2,658,928	83,008,885	284	4,462,585
Restricted for:					
Capital projects	15,896,293	-	15,896,293	-	-
Other purposes	16,450,292	-	16,450,292	-	-
Unrestricted	14,507,928	(2,484,547)	12,023,381	484,901	2,524,237
Total Net Position	\$ 127,204,470	\$ 174,381	\$ 127,378,851	\$ 485,185	\$ 6,986,822

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Program/Function	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-type Activities	Total	
Primary Government								
Governmental Activities								
General government	\$ 3,053,884	\$ 1,973,416	\$ 134,574	-	\$ (945,894)	-	\$ (945,894)	-
Judicial	4,507,079	342,230	124,271	-	(4,040,578)	-	(4,040,578)	-
Public safety	23,985,364	3,021,389	637,980	\$ 2,046	(20,323,949)	-	(20,323,949)	-
Public works	10,105,412	-	-	972,475	(9,132,937)	-	(9,132,937)	-
Health and welfare	7,782,564	-	111,762	745,502	(6,925,300)	-	(6,925,300)	-
Culture and recreation	2,259,061	101,782	148,050	-	(2,009,229)	-	(2,009,229)	-
Housing and development	1,238,903	145,484	-	132,083	(961,336)	-	(961,336)	-
Total governmental activities	52,932,267	5,384,301	1,156,637	1,852,106	(44,339,223)	-	(44,339,223)	-
Business-type Activities								
Solid Waste	2,047,779	388,201	146,955	-	-	\$ (1,512,623)	(1,512,623)	-
Transit	472,249	77,736	237,082	-	-	(157,431)	(157,431)	-
Total business-type activities	2,520,028	465,937	384,037	-	-	(1,670,054)	(1,670,054)	-
Total - Primary Government	\$ 55,452,295	\$ 6,050,238	\$ 1,540,674	\$ 1,852,106	(44,339,223)	(1,670,054)	(46,009,277)	-
Component Units:								
Burke County Health Department	\$ 928,760	\$ 239,231	\$ 986,162	-				-
Development Authority of Burke County	268,023	10,345	257,647	33,754				\$ 296,633
Total Component Units	\$ 1,196,783	\$ 249,576	\$ 1,243,809	\$ 33,754				\$ 296,633
General Revenues								
Property taxes levied for:								
General purposes					32,584,283	-	32,584,283	-
Fire protection					14,660,152	-	14,660,152	-
Sales taxes					13,852,428	-	13,852,428	-
Insurance premium tax					1,185,130	-	1,185,130	-
Other taxes					351,726	-	351,726	-
Interest earned					18,526	-	18,526	3,922
Miscellaneous					284,053	-	284,053	-
Gain (loss) on sale of capital assets					94,066	17,100	111,166	-
Total General Revenues					63,030,364	17,100	63,047,464	3,922
Transfers					(1,779,643)	1,779,643	-	-
Total General Revenues and Transfers					61,250,721	1,796,743	63,047,464	3,922
Change in Net Position					16,911,498	126,689	17,038,187	37,645
Net Position, Beginning of Year					110,292,972	47,692	110,340,664	6,949,177
Net Position, End of Year					\$ 127,204,470	\$ 174,381	\$ 127,378,851	\$ 6,986,822

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General	Fire Protection	American Rescue Plan Act	T-SPLOST	SPLOST III	SPLOST IV	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash	\$ 553,875	\$ 16,238	-	\$ 1,437,736	\$ 2,510	\$ 2,500	\$ 511,790	\$ 2,524,649
Investments	42,835,964	-	-	532,405	5,956,515	8,206,474	-	57,531,358
Receivables:								
Taxes	1,598,200	15,186	-	-	-	-	-	1,613,386
Intergovernmental	321,111	-	-	180,136	-	510,062	374,394	1,385,703
Other	-	27,218	-	-	-	-	-	27,218
Due from other funds	228,614	16,000,172	\$ 2,173,818	-	-	-	300,034	18,702,638
Prepaid items	115,819	-	-	-	-	-	-	115,819
TOTAL ASSETS	\$ 45,653,583	\$ 16,058,814	\$ 2,173,818	\$ 2,150,277	\$ 5,959,025	\$ 8,719,036	\$ 1,186,218	\$ 81,900,771
LIABILITIES								
Accounts payable	\$ 565,224	\$ 54,807	-	\$ 268,358	\$ -	\$ 659,789	\$ 327,380	\$ 1,875,558
Accrued payroll	155,345	104,561	-	-	-	-	15,213	275,119
Retirement contribution payable	1,226,399	-	-	-	-	-	-	1,226,399
Due to other funds	19,161,004	-	-	-	525	3,373	140,768	19,305,670
Unearned revenue	-	-	\$ 2,173,818	-	-	-	152,011	2,325,829
TOTAL LIABILITIES	21,107,972	159,368	2,173,818	268,358	525	663,162	635,372	25,008,575
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	29,490	11,242	-	-	-	-	-	40,732
FUND BALANCES								
Nonspendable	115,819	-	-	-	-	-	-	115,819
Restricted	-	15,888,204	-	1,881,919	5,958,500	8,055,874	550,846	32,335,343
Unassigned	24,400,302	-	-	-	-	-	-	24,400,302
TOTAL FUND BALANCES	24,516,121	15,888,204	-	1,881,919	5,958,500	8,055,874	550,846	56,851,464
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 45,653,583	\$ 16,058,814	\$ 2,173,818	\$ 2,150,277	\$ 5,959,025	\$ 8,719,036	\$ 1,186,218	\$ 81,900,771

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, 2021

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

Total Governmental Fund Balances			\$ 56,851,464
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:			
Cost	\$ 149,168,591		
Less accumulated depreciation	<u>(70,029,444)</u>	79,139,147	
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		40,732	
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.		1,715,474	
Deferred outflows related to pensions are not reported in the governmental funds.		5,506,948	
Deferred inflows related to pensions are not reported in the governmental funds.		(2,705,055)	
The County's net pension obligation is not reported in the governmental funds but is in the statement of net position.		(12,626,569)	
Long-term liabilities such as compensated absences 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.		<u>(717,671)</u>	
Net Position Of Governmental Activities			<u><u>\$ 127,204,470</u></u>

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, 2021

	General	Fire Protection	American Rescue Plan Act	T-SPLOST	SPLOST III	SPLOST IV	Other Governmental Funds	Total Governmental Funds
REVENUES								
Taxes	\$ 38,932,208	\$ 14,661,516	\$ -	\$ 2,174,001	-	\$ 6,874,510	-	\$ 62,642,235
Licenses and permits	152,259	-	-	-	-	-	-	152,259
Charges for services	2,563,477	1,200,805	-	-	-	-	\$ 939,599	4,703,881
Fees, fines and forfeitures	530,030	-	-	-	-	-	198,131	728,161
Intergovernmental	239,388	39,490	-	1,039,216	-	-	1,398,170	2,716,264
Contributions and donations	-	-	-	-	-	-	283,297	283,297
Interest	18,162	-	-	2,352	\$ 3,245	3,585	364	27,708
Other	262,827	-	-	-	21,226	-	-	284,053
Total revenues	<u>42,698,351</u>	<u>15,901,811</u>	<u>-</u>	<u>3,215,569</u>	<u>24,471</u>	<u>6,878,095</u>	<u>2,819,561</u>	<u>71,537,858</u>
EXPENDITURES								
Current:								
General government	2,824,521	-	-	-	-	-	-	2,824,521
Judicial	3,642,597	-	-	-	-	-	211,064	3,853,661
Public safety	9,996,392	10,853,158	-	-	-	-	1,916,697	22,766,247
Public works	4,297,049	-	-	-	-	-	-	4,297,049
Health and welfare	7,369,314	-	-	-	-	-	20,354	7,389,668
Culture and recreation	2,069,032	-	-	-	-	-	77,733	2,146,765
Housing and development	913,703	-	-	-	-	-	-	913,703
Capital outlay:								
General government	-	-	-	-	8,990	218,074	-	227,064
Judicial	-	-	-	-	113,201	-	9,902	123,103
Public safety	-	490,770	-	-	29,311	1,746,617	93,980	2,360,678
Public works	-	-	-	2,010,296	13,250	154,303	-	2,177,849
Culture and recreation	-	-	-	-	-	-	31,757	31,757
Health and welfare	-	-	-	-	-	343,674	832,149	1,175,823
Housing and development	-	-	-	309,061	-	38,575	-	347,636
Intergovernmental	-	-	-	-	-	2,295,868	-	2,295,868
Total expenditures	<u>31,112,608</u>	<u>11,343,928</u>	<u>-</u>	<u>2,319,357</u>	<u>164,752</u>	<u>4,797,111</u>	<u>3,193,636</u>	<u>52,931,392</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>11,585,743</u>	<u>4,557,883</u>	<u>-</u>	<u>896,212</u>	<u>(140,281)</u>	<u>2,080,984</u>	<u>(374,075)</u>	<u>18,606,466</u>
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	94,066	-	-	-	-	-	-	94,066
Transfers in	-	1,170,000	-	-	118,408	279,859	518,757	2,087,024
Transfers out	(3,550,604)	(405)	-	(282,709)	-	-	(32,949)	(3,866,667)
Total other financing sources (uses)	<u>(3,456,538)</u>	<u>1,169,595</u>	<u>-</u>	<u>(282,709)</u>	<u>118,408</u>	<u>279,859</u>	<u>485,808</u>	<u>(1,685,577)</u>
NET CHANGE IN FUND BALANCES	<u>8,129,205</u>	<u>5,727,478</u>	<u>-</u>	<u>613,503</u>	<u>(21,873)</u>	<u>2,360,843</u>	<u>111,733</u>	<u>16,920,889</u>
FUND BALANCES, OCTOBER 1, 2020	<u>16,386,916</u>	<u>10,160,726</u>	<u>-</u>	<u>1,268,416</u>	<u>5,980,373</u>	<u>5,695,031</u>	<u>439,113</u>	<u>39,930,575</u>
FUND BALANCES, SEPTEMBER 30, 2021	<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>

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, 2021

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

Net Change In Fund Balances - Total Governmental Funds \$ 16,920,889

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	\$ (6,985,290)	
Capital outlay	<u>6,627,657</u>	(357,633)

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 @ 9/30/21	40,732	
Unavailable revenue @ 9/30/20	<u>(49,249)</u>	(8,517)

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. 301,795

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. 54,964

Change In Net Position of Governmental Activities \$ 16,911,498

BURKE COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	\$ 26,519,000	\$ 29,220,000	\$ 32,591,439	\$ 3,371,439
Local option sales	4,000,000	4,000,000	4,803,913	803,913
Alcoholic beverage	80,000	80,000	83,868	3,868
Insurance premium	1,000,000	1,000,000	1,185,130	185,130
Other	210,000	210,000	267,858	57,858
Licenses and permits	130,000	130,000	152,259	22,259
Charges for services	2,133,600	2,133,600	2,563,477	429,877
Fees, fines and forfeitures	545,000	545,000	530,030	(14,970)
Intergovernmental	727,760	727,760	239,388	(488,372)
Interest	280,000	280,000	18,162	(261,838)
Other	120,200	120,200	262,827	142,627
Total revenues	<u>35,745,560</u>	<u>38,446,560</u>	<u>42,698,351</u>	<u>4,251,791</u>
EXPENDITURES				
Current:				
General government:				
Legislative	108,430	108,430	98,921	9,509
General administration	2,222,133	1,865,302	810,656	1,054,646
Elections	287,150	287,150	229,596	57,554
Board of equalization	12,700	12,700	10,527	2,173
Legal services	100,000	170,000	138,696	31,304
Data processing	35,500	37,500	36,464	1,036
Tax commissioner	577,190	577,190	568,289	8,901
Tax assessor	479,475	479,475	414,743	64,732
Risk management	501,000	501,000	431,044	69,956
Audit fees	35,000	35,000	33,200	1,800
Records management	47,150	47,150	34,351	12,799
CSRA Regional Commission	20,500	20,500	18,034	2,466
Total general government	<u>4,426,228</u>	<u>4,141,397</u>	<u>2,824,521</u>	<u>1,316,876</u>
Judicial:				
Clerk of Courts	885,850	885,850	827,040	58,810
Superior Court	1,162,196	1,162,196	1,030,226	131,970
State Court	32,850	27,850	19,816	8,034
State Court - Judge	78,050	78,050	61,654	16,396
State Court - Community Service	15,100	15,100	8,827	6,273
Solicitor's Office	240,700	245,700	222,137	23,563
Juvenile Court	121,320	121,320	110,685	10,635
District Attorney	221,000	271,500	267,950	3,550
Indigent defense	413,000	413,000	394,350	18,650
Magistrate Court	460,200	460,200	492,614	(32,414)
Probate Court	209,850	209,850	207,298	2,552
Total judicial	<u>3,840,116</u>	<u>3,890,616</u>	<u>3,642,597</u>	<u>248,019</u>
Public safety:				
Animal control	1,171,100	1,171,100	356,604	814,496
School resource officers	298,400	298,400	287,325	11,075
Coroner	114,850	114,850	83,942	30,908
Jail	3,134,250	3,221,558	3,179,806	41,752
Sheriff	6,329,073	6,241,765	6,088,715	153,050
Total public safety	<u>11,047,673</u>	<u>11,047,673</u>	<u>9,996,392</u>	<u>1,051,281</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, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Highways and streets	\$ 4,924,950	\$ 4,983,450	\$ 4,297,049	\$ 686,401
Health and welfare:				
Health department	304,450	304,450	284,130	20,320
Welfare	10,000	10,000	10,000	-
Senior citizens	360,450	360,450	277,363	83,087
Burke County Hospital Authority	4,152,000	6,853,000	6,614,000	239,000
Service center	24,800	24,800	20,185	4,615
COVID-related supplies	556,760	556,760	163,636	393,124
Total health and welfare	5,408,460	8,109,460	7,369,314	740,146
Culture and recreation:				
Recreation	1,759,050	1,759,050	1,464,488	294,562
Museum	39,050	39,050	26,556	12,494
Library	606,600	606,600	577,988	28,612
Total culture and recreation	2,404,700	2,404,700	2,069,032	335,668
Housing and development:				
Burke Office Park	200,250	200,250	164,543	35,707
County agent	243,300	243,300	162,007	81,293
Soil conservation	350	350	350	-
Georgia Forestry Commission	34,000	34,000	32,631	1,369
Planning commission	365,604	365,604	263,924	101,680
Chamber of commerce	20,000	20,000	20,000	-
Airport	33,600	33,600	12,601	20,999
Development Authority	326,744	326,744	257,647	69,097
Total housing and development	1,223,848	1,223,848	913,703	310,145
Total expenditures	33,275,975	35,801,144	31,112,608	4,688,536
EXCESS OF REVENUES OVER EXPENDITURES	2,469,585	2,645,416	11,585,743	8,940,327
OTHER FINANCING SOURCES (USES)				
Transfers in	8,815	8,815	-	(8,815)
Transfers out	(3,738,400)	(3,914,231)	(3,550,604)	363,627
Sale of capital assets	10,000	10,000	94,066	84,066
Total other financing sources (uses)	(3,719,585)	(3,895,416)	(3,456,538)	438,878
NET CHANGE IN FUND BALANCE	\$ (1,250,000)	\$ (1,250,000)	8,129,205	\$ 9,379,205
FUND BALANCE, BEGINNING OF YEAR			16,386,916	
FUND BALANCE, END OF YEAR			\$ 24,516,121	

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, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	\$ 11,686,350	\$ 11,686,350	\$ 14,661,516	\$ 2,975,166
Charges for services	1,123,500	1,123,500	1,200,805	77,305
Intergovernmental	42,600	42,600	39,490	(3,110)
Total revenues	<u>12,852,450</u>	<u>12,852,450</u>	<u>15,901,811</u>	<u>3,049,361</u>
EXPENDITURES				
Current:				
Public safety	12,328,700	12,309,680	10,853,158	1,456,522
Capital outlay:				
Public safety	<u>1,199,000</u>	<u>1,217,500</u>	<u>490,770</u>	<u>726,730</u>
Total public safety	<u>13,527,700</u>	<u>13,527,180</u>	<u>11,343,928</u>	<u>2,183,252</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(675,250)</u>	<u>(674,730)</u>	<u>4,557,883</u>	<u>5,232,613</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,170,000	1,170,000	1,170,000	-
Transfers out	<u>(494,750)</u>	<u>(495,270)</u>	<u>(405)</u>	<u>494,345</u>
Total other financing sources (uses)	<u>675,250</u>	<u>674,730</u>	<u>1,169,595</u>	<u>494,345</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>5,727,478</u>	<u>\$ 5,726,958</u>
FUND BALANCE, BEGINNING OF YEAR			<u>10,160,726</u>	
FUND BALANCE, END OF YEAR			<u>\$ 15,888,204</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, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	\$ -	\$ 2,173,818	\$ -	\$ (2,173,818)
EXPENDITURES				
Capital outlay:				
Public works	-	2,173,818	-	2,173,818
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, BEGINNING OF YEAR			<u>-</u>	
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, 2021

	Business Type Activities - Enterprise Funds			Governmental Activities
	Solid Waste	Transit	Total	Internal Service Funds
ASSETS				
Current Assets				
Accounts receivable	\$ 37,588	-	\$ 37,588	-
Intergovernmental	-	\$ 42,233	42,233	-
Due from other funds	-	-	-	\$ 686,980
Inventory	-	-	-	645,996
Total Current Assets	<u>37,588</u>	<u>42,233</u>	<u>79,821</u>	<u>1,332,976</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	1,990,818	405,211	2,396,029	1,069,831
Less accumulated depreciation	(1,458,288)	(274,669)	(1,732,957)	(1,199,530)
Total Capital Assets	<u>2,528,386</u>	<u>130,542</u>	<u>2,658,928</u>	<u>1,210,810</u>
Total Assets	<u>2,565,974</u>	<u>172,775</u>	<u>2,738,749</u>	<u>2,543,786</u>
DEFERRED OUTFLOWS OF RESOURCES				
Resources related to pensions	<u>105,470</u>	<u>46,020</u>	<u>151,490</u>	<u>305,712</u>
LIABILITIES				
Current Liabilities				
Accounts payable	81,606	299	81,905	148,543
Accrued payroll	4,622	3,049	7,671	18,597
Compensated absences payable	1,139	740	1,879	4,257
Accrued landfill closure and postclosure care costs	22,000	-	22,000	-
Due to other funds	1,456	82,492	83,948	-
Total Current Liabilities	<u>110,823</u>	<u>86,580</u>	<u>197,403</u>	<u>171,397</u>
Long-Term Liabilities				
Compensated absences payable (net of current portion)	10,247	6,657	16,904	38,309
Net pension obligation	286,159	100,727	386,886	761,895
Accrued landfill closure and postclosure care costs (net of current portion)	<u>2,039,571</u>	<u>-</u>	<u>2,039,571</u>	<u>-</u>
Total Long-term Liabilities	<u>2,335,977</u>	<u>107,384</u>	<u>2,443,361</u>	<u>800,204</u>
Total Liabilities	<u>2,446,800</u>	<u>193,964</u>	<u>2,640,764</u>	<u>971,601</u>
DEFERRED INFLOWS OF RESOURCES				
Resources related to pensions	<u>50,263</u>	<u>24,831</u>	<u>75,094</u>	<u>162,423</u>
NET POSITION				
Investment in capital assets	2,528,386	130,542	2,658,928	1,210,810
Unrestricted	<u>(2,354,005)</u>	<u>(130,542)</u>	<u>(2,484,547)</u>	<u>504,664</u>
Total Net Position	<u>\$ 174,381</u>	<u>\$ -</u>	<u>\$ 174,381</u>	<u>\$ 1,715,474</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, 2021

	Business Type Activities - Enterprise Funds			Governmental Activities
	Solid Waste	Transit	Total	Internal Service Funds
OPERATING REVENUES				
Charges for services	\$ 383,201	\$ 77,736	\$ 460,937	\$ 4,067,567
Other	5,000	-	5,000	-
Total revenues	<u>388,201</u>	<u>77,736</u>	<u>465,937</u>	<u>4,067,567</u>
OPERATING EXPENSES				
Salaries	349,814	207,101	556,915	1,294,367
Employee benefits	138,816	89,016	227,832	503,652
Purchased services	1,255,969	81,544	1,337,513	557,023
Materials and supplies	81,792	42,721	124,513	1,533,967
Depreciation	221,388	51,867	273,255	179,391
Total operating expenses	<u>2,047,779</u>	<u>472,249</u>	<u>2,520,028</u>	<u>4,068,400</u>
OPERATING INCOME (LOSS)	<u>(1,659,578)</u>	<u>(394,513)</u>	<u>(2,054,091)</u>	<u>(833)</u>
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental	146,955	237,082	384,037	-
Gain (loss) on disposal of capital assets	17,100	-	17,100	833
Total non-operating revenues (expenses)	<u>164,055</u>	<u>237,082</u>	<u>401,137</u>	<u>833</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(1,495,523)</u>	<u>(157,431)</u>	<u>(1,652,954)</u>	<u>-</u>
TRANSFERS IN	<u>1,495,523</u>	<u>284,120</u>	<u>1,779,643</u>	<u>-</u>
CHANGE IN NET POSITION	<u>-</u>	<u>126,689</u>	<u>126,689</u>	<u>-</u>
NET POSITION, OCTOBER 1, 2020	<u>174,381</u>	<u>(126,689)</u>	<u>47,692</u>	<u>1,715,474</u>
NET POSITION, SEPTEMBER 30, 2021	<u>\$ 174,381</u>	<u>\$ -</u>	<u>\$ 174,381</u>	<u>\$ 1,715,474</u>

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Business Type Activities - Enterprise Funds			Governmental Activities
	Solid Waste	Transit	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 390,494	\$ 136,955	\$ 527,449	-
Cash received from interfund charges	-	-	-	\$ 4,023,289
Cash payments to employees for salaries and benefits	(507,743)	(306,129)	(813,872)	(1,855,886)
Cash payments for goods and services	(1,429,181)	(125,085)	(1,554,266)	(2,124,547)
Net cash provided (used) by operating activities	(1,546,430)	(294,259)	(1,840,689)	42,856
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating grants	146,955	237,082	384,037	-
Advances from (to) other funds	30,539	(226,943)	(196,404)	-
Transfers in	1,495,523	284,120	1,779,643	-
Net cash provided (used) by noncapital financing activities	1,673,017	294,259	1,967,276	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from sale of assets	17,100	-	17,100	833
Purchase of capital assets	(143,687)	-	(143,687)	(43,689)
Net cash provided (used) by capital and related financing activities	(126,587)	-	(126,587)	(42,856)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	-	-
CASH AND CASH EQUIVALENTS, OCTOBER 1, 2020	-	-	-	-
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (1,659,578)	\$ (394,513)	\$ (2,054,091)	\$ (833)
Adjustments:				
Depreciation	221,388	51,867	273,255	179,391
(Increase) decrease in operating assets:				
Accounts receivable	2,293	59,219	61,512	-
Interfund receivables	-	-	-	(44,278)
Inventory	-	-	-	(58,791)
(Increase) decrease in deferred outflow of resources - resources related to pensions	27,432	16,241	43,673	101,503
(Decrease) increase in deferred inflow of resources - resources related to pensions	215	127	342	795
Increase (decrease) in operating liabilities:				
Accounts payable	(115,865)	(820)	(116,685)	25,234
Accrued landfill closure and postclosure care costs	24,445	-	24,445	-
Accrued payroll	(14,066)	(4,592)	(18,658)	(39,510)
Compensated absences payable	244	(2,288)	(2,044)	1,220
Net pension obligation	(32,938)	(19,500)	(52,438)	(121,875)
Net cash provided (used) by operating activities	<u>\$ (1,546,430)</u>	<u>\$ (294,259)</u>	<u>\$ (1,840,689)</u>	<u>\$ 42,856</u>

See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2021

ASSETS

Cash	\$ 786,587
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TOTAL ASSETS	<u>\$ 786,587</u>
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LIABILITIES

Due to other governments	\$ 90,531
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Due to other entities and individuals	312,671
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TOTAL LIABILITIES	<u>403,202</u>
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NET POSITION

Restricted for individuals, organizations, and other governments	383,385
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TOTAL NET POSITION	<u>\$ 383,385</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, 2021

ADDITIONS

Tax collections for other governments	\$ 78,761,756
Fees, fines, and forfeitures	310,417
Deposits from inmates	19,362
Tax sale proceeds	190,212
Total additions	<u>79,755,927</u>

DEDUCTIONS

Payments to other governments	78,784,849
Payments to other entities and individuals	1,163,290
Total deductions	<u>79,948,139</u>

Net increase (decrease) in fiduciary net position	(192,212)
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NET POSITION - OCTOBER 1, 2020, AS RESTATED	575,597
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NET POSITION - SEPTEMBER 30, 2021	<u><u>\$ 383,385</u></u>
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See accompanying notes to the basic financial statements.

BURKE COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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, 2021. 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. Separate audited financial statements are not available from the Burke County Hospital Authority as of March 23, 2022, the date the County's audited financial statements were available to be issued.

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

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

Budgets and Budgetary Accounting

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

1. Prior to September 30, the County administrator submits to the County Board of Commissioners a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted by the County to obtain taxpayer comments.

BURKE COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

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 administrator is authorized to transfer line item amounts within operating departments.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds. Project length budgets are adopted for Capital Project Funds.
6. Budgets for the governmental funds are adopted on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America.

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

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, 2021.

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.

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

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 84

The County has implemented GASB Statement 84, “Fiduciary Activities.” This statement clarifies the definitions of the three existing fiduciary fund categories associated with trusts that meet specific criteria, and establishes a new custodial fund category for all other fiduciary activity not required to be reported within trust funds. All of the County’s fiduciary activity is custodial and has been reflected as such. The statement also requires that certain amounts be recognized as liabilities only when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the asset. Therefore, a restatement was required to the net position for Custodial funds in the following amounts:

	<u>Custodial Funds</u>
Net Position, September 30, 2020, as previously reported	\$ -
Clerk of Courts funds previously reported as liabilities	175,839
Tax Commissioner funds previously reported as liabilities	368,697
Sheriff's funds previously reported as liabilities	31,061
Net Position, September 30, 2020, as restated	<u>\$ 575,597</u>

NOTE 2 – DEPOSITS AND INVESTMENTS

At September 30, 2021, 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>\$ 57,531,358</u>	AAAf/S1
Discretely Presented Component Units -			
Development Authority of Burke County:			
Georgia Fund 1	Average of 40 days WAM	\$ 1,898,019	AAAf/S1
Certificates of Deposit	-	500,000	-
		<u>\$ 2,398,019</u>	
Burke County Board of Health:			
Pacific Life Non-Qualified Annuity	-	\$ 264,892	-
Brighthouse Financial Fixed Rate Annuity		250,076	
		<u>\$ 514,968</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

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, 2021, the carrying amount of the County's deposits (checking and certificates of deposit) was \$3,311,236 and the bank balance was \$3,974,978. Of the bank balance, \$1,687,237 was covered by federal depository insurance and \$2,287,741 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, 2021, the carrying amount of deposits (checking and certificates of deposit) for the Development Authority of Burke County was \$949,373 and the bank balance was \$950,833. Of the bank balance, \$500,100 was covered by federal depository insurance and \$450,733 was collateralized by securities held by the pledging financial institution's trust department or agent in the Authority's name.

At June 30, 2021, the carrying amount of the Burke County Health Department's bank deposits was \$788,425 and the bank balance was \$824,923. Of the bank balance, \$410,000 was covered by federal depository insurance and \$414,923 was collateralized by securities held by the pledging financial institution's trust department or agent in the Health Department's name.

NOTE 3 – RECEIVABLES

Receivables at September 30, 2021, 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

NOTE 3 – RECEIVABLES – Continued

determining their existence, completeness, valuation, and collectibility. The allowances for uncollectibles netted against receivables at September 30, 2021 follow:

Fund	Allowance for Uncollectibles
Fire Protection	\$ 278,683
Solid Waste	1,000
General	88,470

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 5, 2020, and due January 28, 2021. A summary of the current year property tax levy is as follows:

	General Fund	Fire Protection Fund
Millage rates		
Unincorporated	5.587	2.696
Incorporated	5.788	2.696
Property tax levy	<u>\$ 30,869,549</u>	<u>\$ 14,497,231</u>
Property taxes receivable at September 30, 2021	\$ 145,108	\$ 48,911
Allowance for uncollectible accounts	<u>(88,470)</u>	<u>(33,725)</u>
Net property taxes receivable at September 30, 2021	<u>\$ 56,638</u>	<u>\$ 15,186</u>
Unavailable property tax revenue at September 30, 2021	<u>\$ 29,490</u>	<u>\$ 11,242</u>

NOTE 5 – PUBLIC UTILITIES TAX

Public Utility taxes accounted for approximately 88% 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, 2021, was as follows:

	Balance 10/1/2020	Additions	Deductions	Balance 9/30/2021
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 3,163,931	-	-	\$ 3,163,931
Construction in progress	1,928,683	\$ 1,220,766	\$ 1,856,059	1,293,390
Total capital assets not being depreciated	<u>5,092,614</u>	<u>1,220,766</u>	<u>1,856,059</u>	<u>4,457,321</u>
Capital assets being depreciated:				
Infrastructure	60,142,848	1,588,652	-	61,731,500
Buildings and improvements	51,339,323	3,749,793	11,942	55,077,174
Furniture, fixtures, and equipment	29,722,752	1,968,193	1,378,009	30,312,936
Total capital assets being depreciated	<u>141,204,923</u>	<u>7,306,638</u>	<u>1,389,951</u>	<u>147,121,610</u>
Total capital assets	<u>146,297,537</u>	<u>8,527,404</u>	<u>3,246,010</u>	<u>151,578,931</u>
Accumulated depreciation:				
Infrastructure	33,014,391	3,122,571	-	36,136,962
Buildings and improvements	13,400,117	1,391,556	11,942	14,779,731
Furniture, fixtures, and equipment	19,039,737	2,650,553	1,378,009	20,312,281
Total accumulated depreciation	<u>65,454,245</u>	<u>7,164,680</u>	<u>1,389,951</u>	<u>71,228,974</u>
Governmental activities capital assets, net	<u>\$ 80,843,292</u>	<u>\$ 1,362,724</u>	<u>\$ 1,856,059</u>	<u>\$ 80,349,957</u>

Depreciation expense was charged to functions as follows:

General government	\$ 362,019
Judicial	732,558
Public safety	1,564,795
Culture and recreation	403,406
Health and welfare	49,222
Public works	3,549,280
Housing and development	324,010
Vehicle maintenance internal service fund	46,061
Facility maintenance internal service fund	<u>133,329</u>
Total governmental activities depreciation expense	<u>\$ 7,164,680</u>

BURKE COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 6 – CAPITAL ASSETS - Continued

Business-type capital asset activity for the year ended September 30, 2021 was as follows:

	Balance 10/1/2020	Additions	Deductions	Balance 9/30/2021
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 1,037,752	-	-	\$ 1,037,752
Construction in progress	339,882	-	\$ 339,882	-
Total capital assets not being depreciated	<u>1,377,634</u>	<u>-</u>	<u>339,882</u>	<u>1,037,752</u>
Capital assets being depreciated:				
Buildings	318,235	-	-	318,235
Improvements other than buildings	156,300	\$ 483,569	-	639,869
Machinery and equipment	<u>2,588,004</u>	<u>-</u>	<u>191,975</u>	<u>2,396,029</u>
Total capital assets being depreciated	<u>3,062,539</u>	<u>483,569</u>	<u>191,975</u>	<u>3,354,133</u>
Total capital assets	<u>4,440,173</u>	<u>483,569</u>	<u>531,857</u>	<u>4,391,885</u>
Accumulated depreciation:				
Buildings	61,558	9,485	-	71,043
Improvements other than buildings	110,676	10,094	-	120,770
Machinery and equipment	<u>1,479,443</u>	<u>253,676</u>	<u>191,975</u>	<u>1,541,144</u>
Total accumulated depreciation	<u>1,651,677</u>	<u>273,255</u>	<u>191,975</u>	<u>1,732,957</u>
Business-type activities capital assets, net	<u>\$ 2,788,496</u>	<u>\$ 210,314</u>	<u>\$ 339,882</u>	<u>\$ 2,658,928</u>

Depreciation expense was charged as follows:

Solid Waste Fund	\$ 221,388
Transit Fund	<u>51,867</u>
Total business-type activities depreciation expense	<u>\$ 273,255</u>

BURKE COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 6 – CAPITAL ASSETS – Continued

Capital asset activity for the Development Authority component unit for the year ended September 30, 2021 was as follows:

	Balance 10/1/2020	Additions	Deductions	Balance 9/30/2021
Capital assets not being depreciated:				
Land	\$ 21,852	-	\$ -	\$ 21,852
Land held for sale	4,305,303	\$ 33,754	-	4,339,057
Construction in progress	-	-	-	-
Total capital assets not being depreciated	<u>4,327,155</u>	<u>33,754</u>	<u>-</u>	<u>4,360,909</u>
Capital assets being depreciated:				
Buildings	105,484	-	-	105,484
Machinery and equipment	25,499	-	-	25,499
Improvements	<u>31,147</u>	<u>26,904</u>	<u>-</u>	<u>58,051</u>
Total capital assets being depreciated	<u>162,130</u>	<u>26,904</u>	<u>-</u>	<u>189,034</u>
Accumulated depreciation:				
Buildings	46,807	2,637	-	49,444
Machinery and equipment	23,983	1,518	-	25,501
Improvements	<u>10,451</u>	<u>1,962</u>	<u>-</u>	<u>12,413</u>
Total accumulated depreciation	<u>81,241</u>	<u>6,117</u>	<u>-</u>	<u>87,358</u>
Development Authority capital assets, net	<u>\$ 4,408,044</u>	<u>\$ 54,541</u>	<u>\$ -</u>	<u>\$ 4,462,585</u>

Capital asset activity for the Health Department component unit for the year ended June 30, 2021 was as follows:

	Balance 7/1/2020	Additions	Deductions	Balance 6/30/2021
Capital assets being depreciated:				
Machinery and equipment	\$ 187,195	-	\$ -	\$ 187,195
Accumulated depreciation:				
Machinery and equipment	<u>186,021</u>	<u>\$ 890</u>	<u>-</u>	<u>186,911</u>
Health Department capital assets, net	<u>\$ 1,174</u>	<u>\$ (890)</u>	<u>\$ -</u>	<u>\$ 284</u>

BURKE COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 7 – 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, 2021:

	Balance October 1, 2020	Additions	Reductions	Balance September 30, 2021	Amounts Due In One Year
Governmental Activities:					
Compensated absences payable	\$ 813,981	\$ 1,383,538	\$ 1,437,282	\$ 760,237	\$ 76,024
Net pension obligation	15,389,218	-	2,000,754	13,388,464	-
Total Governmental Activities	<u>\$ 16,203,199</u>	<u>\$ 1,383,538</u>	<u>\$ 3,438,036</u>	<u>\$ 14,148,701</u>	<u>\$ 76,024</u>
Business-Type Activities:					
Compensated absences payable	\$ 20,827	\$ 34,241	\$ 36,285	\$ 18,783	\$ 1,879
Accrued landfill closure and postclosure care costs	2,037,126	24,445	-	2,061,571	22,000
Net pension obligation	439,324	-	52,438	386,886	-
Total Business-Type Activities	<u>\$ 2,497,277</u>	<u>\$ 58,686</u>	<u>\$ 88,723</u>	<u>\$ 2,467,240</u>	<u>\$ 23,879</u>

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

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Amounts Due In One Year
Health Department:					
Net pension obligation	\$ 670,231	\$ 39,610	-	\$ 709,841	\$ -
OPEB obligation	103,848	-	\$ 21,982	81,866	-
Compensated absences payable	57,961	37,311	25,234	70,038	-
Total Health Department	<u>\$ 832,040</u>	<u>\$ 76,921</u>	<u>\$ 47,216</u>	<u>\$ 861,745</u>	<u>\$ -</u>
Development Authority:					
Net pension obligation	\$ 120,976	-	\$ 12,240	\$ 108,736	-
Compensated absences payable	6,166	\$ 2,080	7,767	479	\$ 48
Total Development Authority	<u>\$ 127,142</u>	<u>\$ 2,080</u>	<u>\$ 20,007</u>	<u>\$ 109,215</u>	<u>\$ 48</u>

BURKE COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 8 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS

Excess expenditures over appropriations for the year ended September 30, 2021 in the following departments in the general fund:

	<u>Overexpenditures</u>
Current:	
Magistrate Court	\$ 32,414

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

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

	<u>Overexpenditures</u>
Special Revenue Fund:	
Law Library	\$ 4,102
Sheriff's Commissions	268,101

NOTE 9 – INTERFUND RECEIVABLES, INTERFUND PAYABLES AND TRANSFERS

A summary of interfund receivables and payables as of September 30, 2021, 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	\$ 17,014
	Solid Waste	1,456
	Drug Treatment & Education Fund	1,870
	Victim's Assistance Fund	2,000
	Accountability court	28,506
	Confiscated assets	750
	Emergency telephone system	64,079
	Large Grants Fund	26,549
	SPLOST III	525
	SPLOST IV	3,373
	Transit	82,492
Clerk's Imaging Fund	General	41,754
American Rescue Plan Act	General	2,173,818
Small Grants Fund	General	44,814
Sheriff's commissions	General	212,716
Fire protection	General	16,000,172
Vehicle maintenance	General	218,577
Facility maintenance	General	468,403
Drug Enforcement Fund	General	750
Total		<u>\$ 19,389,618</u>

BURKE COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 9 – INTERFUND RECEIVABLES, INTERFUND PAYABLES AND TRANSFERS - Continued

A summary of transfers for the year ended September 30, 2021 is as follows:

Transfers To:	Transfers From:						Total
	General Fund	Drug Enforcement Fund	T-SPLOST Fund	Drug Treatment & Education Fund	Confiscated Assets Fund	Fire Protection Fund	
Fire Protection Fund	\$ 1,170,000	-	-	-	-	-	\$ 1,170,000
E911 Fund	306,786	-	-	-	-	-	306,786
Solid Waste Fund	1,495,523	-	-	-	-	-	1,495,523
Small Grants Fund	31,752	-	-	-	-	\$ 405	32,157
Large Grants Fund	86,649	-	-	-	-	-	86,649
Transit Fund	31,270	-	\$ 252,850	-	-	-	284,120
Accountability Court Fund	65,423	-	-	\$ 10,000	-	-	75,423
SPLOST III Fund	113,201	\$ 5,207	-	-	-	-	118,408
SPLOST IV Fund	250,000	-	29,859	-	-	-	279,859
Drug Enforcement Fund	-	-	-	-	\$ 17,742	-	17,742
Total	<u>\$ 3,550,604</u>	<u>\$ 5,207</u>	<u>\$ 282,709</u>	<u>\$ 10,000</u>	<u>\$ 17,742</u>	<u>\$ 405</u>	<u>\$ 3,866,667</u>

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

NOTE 10 – FUND BALANCES – GOVERNMENTAL FUNDS

As of September 30, 2021, 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	<u>\$ 115,819</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 115,819</u>
Restricted:							
Capital projects	-	-	\$ 1,881,919	\$ 5,958,500	\$ 8,055,874	-	15,896,293
Fire protection	-	\$ 15,888,204	-	-	-	-	15,888,204
Sheriff	-	-	-	-	-	\$ 221,245	221,245
Law library	-	-	-	-	-	56,463	56,463
Drug enforcement	-	-	-	-	-	54,390	54,390
Public library	-	-	-	-	-	127,132	127,132
Drug education	-	-	-	-	-	13,709	13,709
Jail	-	-	-	-	-	15,620	15,620
Victims assistance	-	-	-	-	-	16,360	16,360
Juvenile services	-	-	-	-	-	2,844	2,844
Clerk's Imaging	-	-	-	-	-	43,083	43,083
Total restricted	<u>-</u>	<u>15,888,204</u>	<u>1,881,919</u>	<u>5,958,500</u>	<u>8,055,874</u>	<u>550,846</u>	<u>32,335,343</u>
Unassigned	<u>24,400,302</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,400,302</u>
Total fund balances	<u>\$ 24,516,121</u>	<u>\$ 15,888,204</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>

BURKE COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 11 – 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	83
Deferred vested (former employees)	140
Active participants	<u>343</u>
Total plan participants	<u><u>566</u></u>
Part-time active employees not participating	23
Covered Compensation	<u><u>\$ 17,431,667</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

NOTE 11 – 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, 2020 were \$2,028,191 which represents 11.6% of covered employee payroll.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020.

Actuarial Assumptions

The total pension liability in the January 1, 2020 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 2020
Future payroll growth	4.50% per year
Inflation	2.00%

The actuarial assumptions used in the January 1, 2020 valuation were based on the results of an actuarial experience study for the period January 1, 2015 to December 31, 2018.

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

Investments in securities are valued at current market price. The trust fund is invested approximately 70% in equities and 30% in fixed income securities on a cost basis.

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

<u>Asset Class</u>	<u>Target Allocation</u>	Long-Term
		<u>Expected Real Rate of Return</u>
Domestic equity	55%	7.33%
International equity	15%	7.90%
Fixed income	30%	3.95%
	<u>100%</u>	

BURKE COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 11 – 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

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a)-(b)
Balance, January 1, 2020	\$ 42,340,428	\$ 26,390,910	\$ 15,949,518
Changes for the year:			
Service cost	1,208,318	-	1,208,318
Interest on the total pension liability	2,893,127	-	2,893,127
Liability expense (gain)/loss	(938,400)	-	(938,400)
Assumption change	97,109	-	97,109
Contributions from the employer	-	2,028,191	(2,028,191)
Net investment income	-	3,518,956	(3,518,956)
Administrative expenses	-	(92,132)	92,132
Benefit payments	(2,020,077)	(2,020,077)	-
Other changes	-	(129,427)	129,427
Net Changes	1,240,077	3,305,511	(2,065,434)
Balance, December 31, 2020	\$ 43,580,505	\$ 29,696,421	\$ 13,884,084 *

*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:

	Discount Rate - 1% (6.00%)	Current Discount Rate (7.00%)	Discount Rate + 1% (8.00%)
County's net pension liability	\$ 20,221,413	\$ 13,884,084	\$ 8,659,542

BURKE COUNTY, GEORGIA
NOTES TO FINANCIAL STATEMENTS

NOTE 11 – RETIREMENT PLAN – Continued

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2021, the County recognized pension expense of \$2,755,578. At September 30, 2021, 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	\$ 3,180,161	-
Net differences between projected and actual net investment income	-	\$ 2,198,461
Liability experience gain/loss	1,043,993	764,622
Assumption change	1,778,944	-
	<u>\$ 6,003,098</u> *	<u>\$ 2,963,083</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 \$3,180,161 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, 2021. 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	
2022	\$ 197,879
2023	487,573
2024	(446,198)
2025	(317,086)
2026	(62,314)
	<u>\$ (140,146)</u>

NOTE 12 – 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 \$2,061,571 as of September 30, 2021. 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, 2021. 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

NOTE 13 – 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, 2021, 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 14 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County maintains commercial insurance coverage covering those risks of loss. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. An excess coverage insurance policy covers individual claims. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. As of September 30, 2021, 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

NOTE 14 – 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, 2021, are as follows:

Unpaid claims, October 1, 2020	\$ 417,928
Incurred claims	133,973
Claim payments	(412,723)
Adjustments	<u>84,109</u>
Unpaid claims, September 30, 2021	<u>\$ 223,287</u>

NOTE 15 – COMMITMENTS AND CONTINGENCIES

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

NOTE 16 – SUBSEQUENT EVENTS

In preparing the financial statements, the County has evaluated events and transactions for potential recognition or disclosure through March 23, 2022, the date the financial statements were available to be issued.

NOTE 17 – 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, 2021, the cumulative real and personal property tax not collected due to incentive agreements was \$75,604.

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, 2021

	<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>
Total pension liability							
Service cost	\$ 1,208,318	\$ 1,045,433	\$ 873,628	\$ 733,717	\$ 677,762	\$ 667,642	\$ 629,361
Interest	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	(938,400)	1,134,957	809,136	27,840	(647,599)	1,054,616	-
Assumption Change	97,109	1,733,154	1,481,857	70,551	966,954	1,081,367	-
Benefit Payments	(2,020,077)	(1,223,993)	(1,445,406)	(1,345,834)	(1,302,013)	(1,997,278)	(719,374)
Net change in total pension liability	<u>1,240,077</u>	<u>5,283,534</u>	<u>4,059,155</u>	<u>1,706,130</u>	<u>1,854,093</u>	<u>2,734,198</u>	<u>1,754,195</u>
Total pension liability-beginning	<u>42,340,428</u>	<u>37,056,894</u>	<u>32,997,739</u>	<u>31,291,609</u>	<u>29,437,516</u>	<u>26,703,318</u>	<u>24,949,123</u>
Total pension liability-ending (a)	<u>\$ 43,580,505</u>	<u>\$ 42,340,428</u>	<u>\$ 37,056,894</u>	<u>\$ 32,997,739</u>	<u>\$ 31,291,609</u>	<u>\$ 29,437,516</u>	<u>\$ 26,703,318</u>
Plan fiduciary net position							
Contributions-employer	\$ 2,028,191	\$ 2,499,229	\$ 2,018,385	\$ 1,860,344	\$ 1,741,052	\$ 1,091,379	\$ 1,029,499
Net investment income	3,518,956	4,314,989	(1,003,935)	2,924,504	1,230,468	144,802	1,232,806
Benefit Payments	(2,020,077)	(1,182,602)	(1,445,406)	(1,345,834)	(1,302,013)	(1,997,278)	(719,374)
Administrative expense	(92,132)	(87,622)	(71,110)	(59,249)	(62,691)	(61,855)	(57,294)
Other changes	(129,427)	(166,508)	(198,396)	(169,818)	(209,147)	(172,681)	(183,427)
Net change in plan fiduciary net position	<u>3,305,511</u>	<u>5,377,486</u>	<u>(700,462)</u>	<u>3,209,947</u>	<u>1,397,669</u>	<u>(995,633)</u>	<u>1,302,210</u>
Plan fiduciary net position-beginning	<u>26,390,910</u>	<u>21,013,424</u>	<u>21,713,886</u>	<u>18,503,939</u>	<u>17,106,270</u>	<u>18,101,903</u>	<u>16,799,693</u>
Plan fiduciary net position-ending (b)	<u>\$ 29,696,421</u>	<u>\$ 26,390,910</u>	<u>\$ 21,013,424</u>	<u>\$ 21,713,886</u>	<u>\$ 18,503,939</u>	<u>\$ 17,106,270</u>	<u>\$ 18,101,903</u>
Net pension liability-ending (a)-(b)	<u>\$ 13,884,084</u>	<u>\$ 15,949,518</u>	<u>\$ 16,043,470</u>	<u>\$ 11,283,853</u>	<u>\$ 12,787,670</u>	<u>\$ 12,331,246</u>	<u>\$ 8,601,415</u>
Plan fiduciary net position as a percentage of the total pension liability	68.1%	62.3%	56.7%	65.8%	59.1%	58.1%	67.8%
Covered-employee payroll	\$ 17,431,667	\$ 16,225,254	\$ 14,748,241	\$ 12,073,955	\$ 12,002,527	\$ 12,386,845	\$ 11,843,126
Net pension liability as a percentage of covered-employee payroll	79.6%	98.3%	108.8%	93.5%	106.5%	99.6%	72.6%

(1) Only fiscal years 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 2020 instead of 2019 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, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	*	\$ 2,478,593	\$ 2,404,539	\$ 2,003,969	\$ 1,815,997	\$ 1,640,367	\$ 1,091,379
Contributions in relation to the actuarially determined contribution	*	<u>(2,028,191)</u>	<u>(2,499,229)</u>	<u>(2,018,385)</u>	<u>(1,860,344)</u>	<u>(1,741,052)</u>	<u>(1,091,379)</u>
Contribution deficiency (excess)	*	<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	*	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	*	11.6%	15.4%	13.7%	15.4%	14.5%	8.8%

*2021 information will be determined after fiscal year end and will be included in the 2021 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 2020

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, 2021

	Law Library Fund	Drug Enforcement Fund	Drug Treatment & Education Fund	Public Library Fund	Small Grants Fund	Emergency Telephone System Fund	Jail Surcharge Fund
ASSETS							
Cash	\$ 56,463	\$ 53,640	\$ 15,457	\$ 127,132	-	\$ 42,211	\$ 40,382
Due from other funds	-	750	-	-	\$ 44,814	-	-
Intergovernmental receivable	-	-	122	-	122,995	39,709	-
TOTAL ASSETS	<u>\$ 56,463</u>	<u>\$ 54,390</u>	<u>\$ 15,579</u>	<u>\$ 127,132</u>	<u>\$ 167,809</u>	<u>\$ 81,920</u>	<u>\$ 40,382</u>
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts payable	-	-	-	-	\$ 9,090	\$ 9,336	\$ 7,748
Accrued payroll	-	-	-	-	6,708	8,505	-
Unearned revenue	-	-	-	-	152,011	-	-
Due to other funds	-	-	1,870	-	-	64,079	17,014
Total liabilities	<u>-</u>	<u>-</u>	<u>1,870</u>	<u>-</u>	<u>167,809</u>	<u>81,920</u>	<u>24,762</u>
Fund balance:							
Restricted	\$ 56,463	\$ 54,390	\$ 13,709	\$ 127,132	-	-	15,620
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 56,463</u>	<u>\$ 54,390</u>	<u>\$ 15,579</u>	<u>\$ 127,132</u>	<u>\$ 167,809</u>	<u>\$ 81,920</u>	<u>\$ 40,382</u>

BURKE COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2021

	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
ASSETS								
Cash	\$ 18,074	\$ 3,360	\$ 88,602	\$ -	\$ 1,329	-	\$ 65,140	\$ 511,790
Due from other funds	-	-	212,716	-	41,754	-	-	300,034
Intergovernmental receivable	286	-	-	181,006	-	\$ 30,276	-	374,394
TOTAL ASSETS	<u>\$ 18,360</u>	<u>\$ 3,360</u>	<u>\$ 301,318</u>	<u>\$ 181,006</u>	<u>\$ 43,083</u>	<u>\$ 30,276</u>	<u>\$ 65,140</u>	<u>\$ 1,186,218</u>
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	\$ 516	\$ 80,073	\$ 154,457	\$ -	\$ 1,770	\$ 64,390	\$ 327,380
Accrued payroll	-	-	-	-	-	-	-	15,213
Unearned revenue	-	-	-	-	-	-	-	152,011
Due to other funds	\$ 2,000	-	-	26,549	-	28,506	750	140,768
Total liabilities	<u>2,000</u>	<u>516</u>	<u>80,073</u>	<u>181,006</u>	<u>-</u>	<u>30,276</u>	<u>65,140</u>	<u>635,372</u>
Fund balance:								
Restricted	16,360	2,844	221,245	-	43,083	-	-	550,846
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 18,360</u>	<u>\$ 3,360</u>	<u>\$ 301,318</u>	<u>\$ 181,006</u>	<u>\$ 43,083</u>	<u>\$ 30,276</u>	<u>\$ 65,140</u>	<u>\$ 1,186,218</u>

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Law Library Fund	Drug Enforcement Fund	Drug Treatment & Education Fund	Public Library Fund	Small Grants Fund	Emergency Telephone System Fund	Jail Surcharge Fund
REVENUES							
Charges for services	-	-	-	\$ 12,938	\$ -	\$ 473,195	-
Fees, fines and forfeitures	\$ 16,255	\$ 49,597	\$ 16,011	6,609	-	-	\$ 40,355
Intergovernmental	-	-	-	128,050	413,143	-	-
Contributions and donations	-	-	-	20,000	263,297	-	-
Interest	-	41	16	84	-	71	58
Total revenues	<u>16,255</u>	<u>49,638</u>	<u>16,027</u>	<u>167,681</u>	<u>676,440</u>	<u>473,266</u>	<u>40,413</u>
EXPENDITURES							
Current:							
Judicial	9,102	-	-	-	-	-	-
Public safety	-	6,952	3,998	-	617,330	780,052	43,705
Culture and recreation	-	-	-	77,733	-	-	-
Health and welfare	-	-	-	-	4,354	-	-
Capital outlay:							
Culture and recreation	-	-	-	31,757	-	-	-
Judicial	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Public safety	-	10,588	-	-	55,180	-	28,212
Total expenditures	<u>9,102</u>	<u>17,540</u>	<u>3,998</u>	<u>109,490</u>	<u>676,864</u>	<u>780,052</u>	<u>71,917</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>7,153</u>	<u>32,098</u>	<u>12,029</u>	<u>58,191</u>	<u>(424)</u>	<u>(306,786)</u>	<u>(31,504)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	17,742	-	-	32,157	306,786	-
Transfers out	-	(5,207)	(10,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>12,535</u>	<u>(10,000)</u>	<u>-</u>	<u>32,157</u>	<u>306,786</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>7,153</u>	<u>44,633</u>	<u>2,029</u>	<u>58,191</u>	<u>31,733</u>	<u>-</u>	<u>(31,504)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>49,310</u>	<u>9,757</u>	<u>11,680</u>	<u>68,941</u>	<u>(31,733)</u>	<u>-</u>	<u>47,124</u>
FUND BALANCES, END OF YEAR	<u>\$ 56,463</u>	<u>\$ 54,390</u>	<u>\$ 13,709</u>	<u>\$ 127,132</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,620</u>

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	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
REVENUES								
Charges for services	-	-	\$ 410,383	-	\$ 43,083	-	-	\$ 939,599
Fees, fines and forfeitures	\$ 28,131	\$ 1,975	-	-	-	\$ 18,948	\$ 20,250	198,131
Intergovernmental	-	-	-	\$ 745,500	-	111,477	-	1,398,170
Contributions and donations	-	-	-	-	-	-	-	283,297
Interest	35	8	-	-	-	-	51	364
Total revenues	<u>28,166</u>	<u>1,983</u>	<u>410,383</u>	<u>745,500</u>	<u>43,083</u>	<u>130,425</u>	<u>20,301</u>	<u>2,819,561</u>
EXPENDITURES								
Current:								
Judicial	-	6,016	-	-	-	195,946	-	211,064
Public safety	-	-	462,101	-	-	-	2,559	1,916,697
Culture and recreation	-	-	-	-	-	-	-	77,733
Health and welfare	-	-	-	-	-	-	-	20,354
Capital outlay:	16,000	-	-	-	-	-	-	31,757
Culture and recreation	-	-	-	-	-	-	-	9,902
Judicial	-	-	-	832,149	-	9,902	-	832,149
Health and welfare	-	-	-	-	-	-	-	93,980
Public safety	-	-	-	-	-	-	-	3,193,636
Total expenditures	<u>16,000</u>	<u>6,016</u>	<u>462,101</u>	<u>832,149</u>	<u>-</u>	<u>205,848</u>	<u>2,559</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>12,166</u>	<u>(4,033)</u>	<u>(51,718)</u>	<u>(86,649)</u>	<u>43,083</u>	<u>(75,423)</u>	<u>17,742</u>	<u>(374,075)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	86,649	-	75,423	-	518,757
Transfers out	-	-	-	-	-	-	(17,742)	(32,949)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,649</u>	<u>-</u>	<u>75,423</u>	<u>(17,742)</u>	<u>485,808</u>
NET CHANGE IN FUND BALANCES	<u>12,166</u>	<u>(4,033)</u>	<u>(51,718)</u>	<u>-</u>	<u>43,083</u>	<u>-</u>	<u>-</u>	<u>111,733</u>
FUND BALANCES, BEGINNING OF YEAR	<u>4,194</u>	<u>6,877</u>	<u>272,963</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>439,113</u>
FUND BALANCES, END OF YEAR	<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>

BURKE COUNTY, GEORGIA
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees, and forfeitures	\$ 5,000	\$ 16,255	\$ 11,255
EXPENDITURES			
Current:			
Judicial	<u>5,000</u>	<u>9,102</u>	<u>(4,102)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	7,153	7,153
FUND BALANCES, BEGINNING OF YEAR	<u>49,310</u>	<u>49,310</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u><u>\$ 49,310</u></u>	<u><u>\$ 56,463</u></u>	<u><u>\$ 7,153</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, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fines, fees and forfeitures	-	\$ 45,160	\$ 49,597	\$ 4,437
Interest	-	-	41	41
Total revenues	-	45,160	49,638	4,478
EXPENDITURES				
Current:				
Public safety	\$ 12,000	12,000	6,952	5,048
Capital outlay:				
Public safety	35,000	74,953	10,588	64,365
Total expenditures	47,000	86,953	17,540	69,413
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(47,000)	(41,793)	32,098	73,891
OTHER FINANCING SOURCES (USES)				
Transfers in	45,000	45,000	17,742	(27,258)
Transfers out	-	(5,207)	(5,207)	-
Total other financing sources (uses)	45,000	39,793	12,535	(27,258)
NET CHANGE IN FUND BALANCES	(2,000)	(2,000)	44,633	46,633
FUND BALANCES, BEGINNING OF YEAR	9,757	9,757	9,757	-
FUND BALANCES, END OF YEAR	\$ 7,757	\$ 7,757	\$ 54,390	\$ 46,633

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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fines, fees and forfeitures	\$ 15,000	\$ 16,011	\$ 1,011
Interest	-	16	16
Total revenues	<u>15,000</u>	<u>16,027</u>	<u>1,027</u>
EXPENDITURES			
Current:			
Public safety	<u>10,000</u>	<u>3,998</u>	<u>6,002</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,000	12,029	7,029
OTHER FINANCING USES			
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(5,000)	2,029	7,029
FUND BALANCES, BEGINNING OF YEAR	<u>11,680</u>	<u>11,680</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u><u>\$ 6,680</u></u>	<u><u>\$ 13,709</u></u>	<u><u>\$ 7,029</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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 95,050	\$ 128,050	33,000
Charges for services	14,240	12,938	\$ (1,302)
Fines	8,200	6,609	(1,591)
Donations	-	20,000	20,000
Interest	100	84	(16)
Total revenues	<u>117,590</u>	<u>167,681</u>	<u>50,091</u>
EXPENDITURES			
Current:			
Culture and recreation	94,850	77,733	17,117
Capital outlay:			
Culture and recreation	<u>30,000</u>	<u>31,757</u>	<u>(1,757)</u>
Total expenditures	<u>124,850</u>	<u>109,490</u>	<u>15,360</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,260)	58,191	65,451
FUND BALANCES, BEGINNING OF YEAR	<u>68,941</u>	<u>68,941</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u><u>\$ 61,681</u></u>	<u><u>\$ 127,132</u></u>	<u><u>\$ 65,451</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, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	\$ 430,583	\$ 474,428	\$ 413,143	\$ (61,285)
Contributions and donations	251,750	270,750	263,297	(7,453)
Total revenues	<u>682,333</u>	<u>745,178</u>	<u>676,440</u>	<u>(68,738)</u>
EXPENDITURES				
Current:				
Public safety	702,092	782,438	617,330	165,108
Health and welfare	6,750	8,350	4,354	3,996
Capital Outlay:				
Public safety	50,000	41,062	55,180	(14,118)
Total expenditures	<u>758,842</u>	<u>831,850</u>	<u>676,864</u>	<u>154,986</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(76,509)	(86,672)	(424)	86,248
OTHER FINANCING USES				
Transfers in	<u>18,809</u>	<u>26,908</u>	<u>32,157</u>	<u>5,249</u>
NET CHANGE IN FUND BALANCES	(57,700)	(59,764)	31,733	91,497
FUND BALANCES, BEGINNING OF YEAR	<u>(31,733)</u>	<u>(31,733)</u>	<u>(31,733)</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ (89,433)</u>	<u>\$ (91,497)</u>	<u>\$ -</u>	<u>\$ 91,497</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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 480,200	\$ 473,195	\$ (7,005)
Interest	300	71	(229)
Total revenues	480,500	473,266	(7,234)
EXPENDITURES			
Current:			
Public safety	790,400	780,052	10,348
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(309,900)	(306,786)	3,114
OTHER FINANCING SOURCES			
Transfers in	309,900	306,786	(3,114)
NET CHANGE IN FUND BALANCES	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -

BURKE COUNTY, GEORGIA
JAIL SURCHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	\$ 50,000	\$ 50,000	\$ 40,355	\$ (9,645)
Interest	-	-	58	58
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>40,413</u>	<u>(9,587)</u>
EXPENDITURES				
Current:				
Public safety	40,000	70,300	43,705	26,595
Capital outlay:				
Public safety	<u>50,000</u>	<u>19,700</u>	<u>28,212</u>	<u>(8,512)</u>
Total expenditures	<u>90,000</u>	<u>90,000</u>	<u>71,917</u>	<u>18,083</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(40,000)	(40,000)	(31,504)	8,496
FUND BALANCES, BEGINNING OF YEAR	<u>47,124</u>	<u>47,124</u>	<u>47,124</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 7,124</u>	<u>\$ 7,124</u>	<u>\$ 15,620</u>	<u>\$ 8,496</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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	\$ 35,000	\$ 28,131	\$ (6,869)
Interest	-	35	35
Total revenues	35,000	28,166	(6,834)
EXPENDITURES			
Current:			
Health and welfare	35,000	16,000	19,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	12,166	12,166
FUND BALANCES, BEGINNING OF YEAR	4,194	4,194	-
FUND BALANCES, END OF YEAR	\$ 4,194	\$ 16,360	\$ 12,166

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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	\$ 400	\$ 1,975	\$ 1,575
Interest	-	8	8
Total revenues	<u>400</u>	<u>1,983</u>	<u>1,583</u>
EXPENDITURES			
Current:			
Judicial	<u>6,900</u>	<u>6,016</u>	<u>884</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(6,500)	(4,033)	2,467
FUND BALANCES, BEGINNING OF YEAR	<u>6,877</u>	<u>6,877</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u><u>\$ 377</u></u>	<u><u>\$ 2,844</u></u>	<u><u>\$ 2,467</u></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, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Vendor commissions	\$ 90,000	\$ 90,000	\$ 410,383	\$ 320,383
EXPENDITURES				
Current:				
Public safety	75,500	179,500	462,101	(282,601)
Capital outlay:				
Public safety	118,500	14,500	-	14,500
Total expenditures	194,000	194,000	462,101	(268,101)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(104,000)	(104,000)	(51,718)	52,282
FUND BALANCES, BEGINNING OF YEAR	272,963	272,963	272,963	-
FUND BALANCES, END OF YEAR	\$ 168,963	\$ 168,963	\$ 221,245	\$ 52,282

BURKE COUNTY, GEORGIA
LARGE GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	\$ 750,000	\$ 750,000	\$ 745,500	\$ (4,500)
EXPENDITURES				
Current:				
Culture and recreation	-	3,400	-	3,400
Capital Outlay:				
Health and welfare	825,000	927,431	832,149	95,282
Total expenditures	825,000	930,831	832,149	98,682
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(75,000)	(180,831)	(86,649)	94,182
OTHER FINANCING USES				
Transfers in	75,000	180,831	86,649	(94,182)
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ -

BURKE COUNTY, GEORGIA
CLERK'S IMAGING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	\$ 27,960	\$ 43,083	\$ 15,123
EXPENDITURES			
Current:			
Judicial	27,960	-	27,960
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	43,083	43,083
FUND BALANCES, BEGINNING OF YEAR	-	-	-
FUND BALANCES, END OF YEAR	\$ -	\$ 43,083	\$ 43,083

BURKE COUNTY, GEORGIA
ACCOUNTABILITY COURT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fines, fees and forfeitures	\$ 45,000	\$ 45,000	\$ 18,948	\$ (26,052)
Intergovernmental	116,000	116,000	111,477	(4,523)
Total revenues	<u>161,000</u>	<u>161,000</u>	<u>130,425</u>	<u>(30,575)</u>
EXPENDITURES				
Current:				
Judicial	218,800	208,290	195,946	12,344
Capital outlay:				
Judicial	-	10,510	9,902	608
Total expenditures	<u>218,800</u>	<u>218,800</u>	<u>205,848</u>	<u>12,952</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(57,800)	(57,800)	(75,423)	(17,623)
OTHER FINANCING USES				
Transfers in	<u>57,800</u>	<u>57,800</u>	<u>75,423</u>	<u>17,623</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BURKE COUNTY, GEORGIA
CONFISCATED ASSETS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines, fees and forfeitures	\$ 20,000	\$ 20,250	\$ 250
Interest	-	51	51
Total revenues	20,000	20,301	301
EXPENDITURES			
Current:			
Public safety	5,000	2,559	2,441
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	15,000	17,742	2,742
OTHER FINANCING USES			
Transfers out	(45,000)	(17,742)	27,258
NET CHANGE IN FUND BALANCES	(30,000)	-	30,000
FUND BALANCES, BEGINNING OF YEAR	-	-	-
FUND BALANCES, END OF YEAR	\$ (30,000)	\$ -	\$ 30,000

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, 2021

	Vehicle Maintenance	Facilities Maintenance	Total
ASSETS			
Current Assets:			
Interfund receivable	\$ 218,577	\$ 468,403	\$ 686,980
Inventory	645,996	-	645,996
Total current assets	<u>864,573</u>	<u>468,403</u>	<u>1,332,976</u>
Noncurrent Assets:			
Capital Assets			
Buildings and improvements	208,187	1,132,322	1,340,509
Machinery and equipment	478,370	591,461	1,069,831
Less accumulated depreciation	<u>(283,363)</u>	<u>(916,167)</u>	<u>(1,199,530)</u>
Total Capital Assets	<u>403,194</u>	<u>807,616</u>	<u>1,210,810</u>
Total Assets	<u>1,267,767</u>	<u>1,276,019</u>	<u>2,543,786</u>
DEFERRED OUTFLOWS OF RESOURCES			
Resources related to pensions	<u>177,598</u>	<u>128,114</u>	<u>305,712</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	103,426	45,117	148,543
Accrued payroll	9,155	9,442	18,597
Compensated absences payable	<u>2,645</u>	<u>1,612</u>	<u>4,257</u>
Total Current Liabilities	<u>115,226</u>	<u>56,171</u>	<u>171,397</u>
Long-Term Liabilities:			
Compensated absences payable (net of current portion)	23,805	14,504	38,309
Net pension obligation	<u>470,806</u>	<u>291,089</u>	<u>761,895</u>
Total Long-Term Liabilities	<u>494,611</u>	<u>305,593</u>	<u>800,204</u>
Total Liabilities	<u>609,837</u>	<u>361,764</u>	<u>971,601</u>
DEFERRED INFLOWS OF RESOURCES			
Resources related to pensions	<u>86,117</u>	<u>76,306</u>	<u>162,423</u>
NET POSITION			
Investment in capital assets	403,194	807,616	1,210,810
Unrestricted	<u>346,217</u>	<u>158,447</u>	<u>504,664</u>
Total Net Position	<u><u>\$ 749,411</u></u>	<u><u>\$ 966,063</u></u>	<u><u>\$ 1,715,474</u></u>

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Vehicle Maintenance	Facilities Maintenance	Total
OPERATING REVENUES			
Charges for services	\$ 2,370,438	\$ 1,697,129	\$ 4,067,567
OPERATING EXPENSES			
Salaries	645,473	648,894	1,294,367
Employee benefits	250,195	253,457	503,652
Purchased services	82,061	474,962	557,023
Materials and supplies	1,346,648	187,319	1,533,967
Depreciation	46,061	133,330	179,391
TOTAL OPERATING EXPENSES	2,370,438	1,697,962	4,068,400
TOTAL OPERATING INCOME (LOSS)	-	(833)	(833)
NON-OPERATING REVENUES (EXPENSES)			
Gain on sale of capital assets	-	833	833
CHANGE IN NET POSITION	-	-	-
NET POSITION, BEGINNING OF YEAR	749,411	966,063	1,715,474
NET POSITION, END OF YEAR	\$ 749,411	\$ 966,063	\$ 1,715,474

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Vehicle Maintenance	Facilities Maintenance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from interfund charges	\$ 2,398,642	\$ 1,624,647	\$ 4,023,289
Cash payments to employees for salaries and benefits	(922,745)	(933,141)	(1,855,886)
Cash payments for goods and services	(1,467,679)	(656,868)	(2,124,547)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>8,218</u>	<u>34,638</u>	<u>42,856</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from sale of assets	-	833	833
Purchase of capital assets	(8,218)	(35,471)	(43,689)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(8,218)</u>	<u>(34,638)</u>	<u>(42,856)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	-	-	-
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ -	\$ (833)	\$ (833)
Depreciation	46,061	133,330	179,391
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
(Increase) decrease in assets:			
Interfund receivables	28,204	(72,482)	(44,278)
Inventory	(58,791)	-	(58,791)
(Increase) decrease in deferred outflows of resources - resources related to pensions	50,617	50,886	101,503
Increase (decrease) in deferred inflows of resources - resources related to pensions	397	398	795
Increase (decrease) in operating liabilities:			
Accounts payable	19,821	5,413	25,234
Accrued payroll	(17,502)	(22,008)	(39,510)
Compensated absences payable	187	1,033	1,220
Net pension obligation	(60,776)	(61,099)	(121,875)
Total cash provided (used) by operating activities	<u><u>\$ 8,218</u></u>	<u><u>\$ 34,638</u></u>	<u><u>\$ 42,856</u></u>

CUSTODIAL FUNDS

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

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

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

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

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

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

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2021

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Total
ASSETS						
Cash	\$ 625,215	\$ 1,365	\$ 114,957	\$ 866	\$ 44,184	\$ 786,587
TOTAL ASSETS	<u>\$ 625,215</u>	<u>\$ 1,365</u>	<u>\$ 114,957</u>	<u>\$ 866</u>	<u>\$ 44,184</u>	<u>\$ 786,587</u>
LIABILITIES						
Due to other governments	\$ 67,191	-	\$ 23,340	-	-	\$ 90,531
Due to other entities and individuals	279,012	\$ 1,365	19,692	\$ 866	\$ 11,736	312,671
TOTAL LIABILITIES	<u>346,203</u>	<u>1,365</u>	<u>43,032</u>	<u>866</u>	<u>11,736</u>	<u>403,202</u>
NET POSITION						
Restricted for individuals, organizations, and other governments	279,012	-	71,925	-	32,448	383,385
TOTAL NET POSITION	<u>\$ 279,012</u>	<u>\$ -</u>	<u>\$ 71,925</u>	<u>\$ -</u>	<u>\$ 32,448</u>	<u>\$ 383,385</u>

BURKE COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Total
ADDITIONS						
Tax collections for other governments	\$ 78,520,228	-	\$ 241,528	-	-	\$ 78,761,756
Fees, fines, and forfeitures	-	\$ 14,172	248,274	\$ 23,094	\$ 24,877	310,417
Court judgements/assessments	-	-	393,801	80,379	-	474,180
Deposits from inmates	-	-	-	-	\$ 19,362	19,362
Tax sale proceeds	190,212					190,212
Total additions	<u>78,710,440</u>	<u>14,172</u>	<u>883,603</u>	<u>103,473</u>	<u>44,239</u>	<u>79,755,927</u>
DEDUCTIONS						
Payments to other governments	78,520,227	-	241,528	23,094	-	78,784,849
Payments to other entities and individuals	279,898	14,172	745,989	80,379	42,852	1,163,290
Total deductions	<u>78,800,125</u>	<u>14,172</u>	<u>987,517</u>	<u>103,473</u>	<u>42,852</u>	<u>79,948,139</u>
Net increase (decrease) in fiduciary net position	(89,685)	-	(103,914)	-	1,387	(192,212)
NET POSITION - OCTOBER 1, 2020, AS RESTATED	368,697	-	175,839	-	31,061	575,597
NET POSITION - SEPTEMBER 30, 2021	<u>\$ 279,012</u>	<u>\$ -</u>	<u>\$ 71,925</u>	<u>\$ -</u>	<u>\$ 32,448</u>	<u>\$ 383,385</u>

BURKE COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	671,526	\$ 8,990	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	3,742,353	7,475	3,749,828	76%
Firetrucks	1,500,000	918,709	918,709	-	918,709	100%
Ambulances	600,000	367,520	269,000	-	269,000	73%
Patrol cars	500,000	306,247	303,369	2,878	306,247	100%
Water and sewer improvements	6,000,000	3,675,200	13,174	5,775	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>\$ 28,088,958</u>	25,118	<u>\$ 28,114,076</u>	<u>81%</u>
Portion of patrol cars purchased funded by insurance proceeds				21,226		
Portion of patrol cars purchased funded by the Drug Enforcement Fund				5,207		
Judicial center funded by the General Fund				113,201		
SPLOST III fund total expenditures				<u>\$ 164,752</u>		

BURKE COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID WITH SPECIAL
PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	\$ 1,151,949	\$ 1,109,978	\$ 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	13,806	33,754	47,560	2%
Building construction and renovations	1,800,300	1,800,300	1,030,999	267,349	1,298,348	72%
Airport projects	450,000	450,000	450,000	-	450,000	100%
Roads and bridges projects and equipment	5,000,000	5,000,000	36,887	105,028	141,915	3%
Fire equipment	1,000,000	1,000,000	263,419	-	263,419	26%
EMA improvements	400,000	400,000	-	-	-	0%
EMS equipment	600,000	600,000	296,920	-	296,920	49%
Law enforcement equipment	1,200,000	1,200,000	520,471	276,536	797,007	66%
Hospital equipment and renovations	1,365,000	1,365,000	548,422	343,674	892,096	65%
Animal shelter	500,000	533,194	423,091	110,103	533,194	100%
Waynesboro						
Water & sewer improvements, roads, streets, sidewalks, drainage improvements, buildings, recreation projects, equipment	7,514,400	7,514,400	4,532,946	1,706,217	6,239,163	83%
Sardis						
Water, sewer, and street improvements, recreation and beautification projects, capital equipment	1,296,840	1,296,840	782,300	294,460	1,076,760	83%
Midville						
Water and sewer system improvements, street improvements and major equipment, major police equipment, building improvements	348,450	348,450	210,197	79,119	289,316	83%
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	454,500	274,170	103,199	377,369	83%
Girard						
Building renovations and additions, street, sidewalk and park improvements	203,010	203,010	122,463	46,095	168,558	83%
Vidette						
Water system improvements	145,440	145,440	87,735	33,024	120,759	83%
	<u>\$ 30,293,940</u>	<u>\$ 30,327,134</u>	<u>\$ 12,745,775</u>	<u>\$ 4,508,536</u>	<u>\$ 17,254,311</u>	<u>57%</u>
Animal shelter project funded by General Fund				250,000		
Airport projects funded by TSPLOST funds				38,575		
SPLOST IV fund total expenditures				<u>\$ 4,797,111</u>		

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners
Burke County, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Burke County, Georgia, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Burke County, Georgia's basic financial statements and have issued our report thereon dated March 23, 2022. Our report includes a reference to other auditors who audited the financial statements of the Burke County Board of Health (Health Department), a discretely presented component units, as described in our report on Burke County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Burke County, Georgia's internal control over financial reporting (internal control) as a basis for designing 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 and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Burke County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

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.



Statesboro, Georgia
March 23, 2022

BURKE COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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:			
Special Programs for the Aging - Nutrition Services	93.045	Not Available	\$ 43,765
Nutrition Services Incentive Program	93.053	Not Available	4,355
COVID-19 - FFCRA (CARES Act) Nutrition Services Incentive Program	93.045	Not Available	48,616
Total U.S. Department of Health and Human Services			<u>96,736</u>
U.S. Department of Justice:			
Direct Programs:			
Safe Streets Task Force	16.999		12,472
Public Safety Partnership and Community Policing Grants	16.710		226,778
Bulletproof Vest Partnership Program	16.607		2,046
Organized Crime Drug Enforcement Task Force (OCDETF)	16.999		3,955
Total U.S. Department of Justice			<u>245,251</u>
U.S. Department of Homeland Security:			
Pass through program from Georgia Emergency Management Agency for Emergency Management Performance Grants	97.042	OEM 20-017	<u>8,609</u>
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	<u>745,500</u>
U.S. Department of Transportation:			
Pass-through programs from Georgia Department of Transportation:			
Formula Grants for Rural Areas Transit Program	20.509	T007129 GA-2021-011-01	40,689
COVID-19 - Formula Grants for Rural Areas Transit Program	20.509	T006324 GA-2020-003-01	<u>196,393</u>
			237,082
COVID-19 - Airport Improvement Program	20.106	AP022-90CR-19(033) PID - T007706	9,000
Airport Improvement Program	20.106	AP019-90ER-17(033) PID - T006908	75,094
			<u>84,094</u>
			<u>321,176</u>
Pass-through programs from Georgia Governor's Office of Highway Safety:			
State and Community Highway Safety	20.600	TEN-2021-FAST 402PT-007	7,992
State and Community Highway Safety	20.600	GA-2021-FAST 402PT-081	77,360
			<u>85,352</u>
Total U.S. Department of Transportation			<u>406,528</u>
Total expenditures of federal awards			<u>\$ 1,502,624</u>

BURKE COUNTY, GEORGIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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, 2021. 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.

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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

We have audited Burke County, Georgia's compliance with the types of compliance requirements described 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, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Burke County, Georgia's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Burke County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Burke County, Georgia's compliance.

Opinion on Each Major Federal Program

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, 2021.

Report on Internal Control over Compliance

Management of Burke County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Burke County, Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Burke County, Georgia's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Stanier, Deal + Proctor

Statesboro, Georgia
March 23, 2022

BURKE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2021

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Burke County, Georgia.
2. No significant deficiencies 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: Community Development Block Grant, CFDA number 14.228.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Burke County, Georgia was determined not to be a low-risk auditee.

BURKE COUNTY, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FINDINGS – FINANCIAL STATEMENTS AUDIT

None reported.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None reported.