

BERRIEN COUNTY BOARD OF HEALTH  
REPORT ON AUDIT OF FINANCIAL STATEMENTS  
AND REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

BERRIEN COUNTY BOARD OF HEALTH

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ROBERT BAKER  
— & ASSOCIATES, CPAs —

*Independent Auditor's Report*

To the Board of Health  
Berrien County Board of Health  
Nashville, Georgia

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Berrien County Board of Health, a component unit of Berrien County, Georgia, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Berrien County Board of Health's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Berrien County Board of Health, as of June 30, 2025, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

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

***Emphasis of Matter***

As described in Notes 1, 6, and 10 as of July 1, 2024, Berrien County Board of Health adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance

is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

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

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

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

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 4 through 8), Budgetary Comparison Schedule - General Fund (pages 39 through 40), ERS - Schedule of Proportionate Share of the Net Pension Liability (page 41), ERS - Schedule of Contributions (page 42), SEAD-OPEB - Schedule of Proportionate Share of the Net OPEB Asset (page 44), SEAD-OPEB - Schedule of Contributions (page 45), SHBP-OPEB - Schedule of Proportionate Share of the Net OPEB Asset (Liability) (page 47), and SHBP-OPEB - Schedule of Contributions (page 48) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Berrien County Board of Health's basic financial statements. The accompanying Comparative Statement of Actual Revenues and Expenditures to Budget (page 50) and the Schedule of State Contractual Assistance (page 51), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

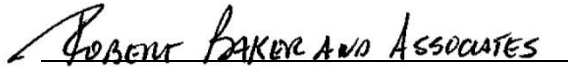
The Comparative Statement of Actual Revenues and Expenditures to Budget and the Schedule of State Contractual Assistance information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the

auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Comparative Statement of Actual Revenues and Expenditures to Budget and the Schedule of State Contractual Assistance 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 November 24, 2025 on our consideration of Berrien County Board of Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Berrien County Board of Health's internal control over financial reporting and compliance.

ROBERT BAKER & ASSOCIATES, CPAs

Handwritten signature of Robert Baker and Associates in cursive script, underlined.

Certified Public Accountants

Albany, Georgia

November 24, 2025

BERRIEN COUNTY BOARD OF HEALTH  
MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Fiscal Year Ended June 30, 2025

Management's discussion and analysis provides an objective and easily readable analysis of Berrien County Board of Health's (the "Board of Health") financial activities. The analysis provides summary financial information for Berrien County Board of Health and should be read in conjunction with the Berrien County Board of Health's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

Berrien County Board of Health's basic financial statements comprise three components: 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to the financial statements*. The *Government-wide financial statements* present an overall picture of Berrien County Board of Health's finances, which includes long-term assets and liabilities, that are not disclosed in the fund financial statements.

The *Government-wide financial statements* are the statement of net position and the statement of activities. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Berrien County Board of Health only operates Governmental Activities, which are supported by Federal and State grants, Medicaid, and other revenues. The Board of Health does not operate any Business-type Activities.

The statement of net position presents information on all assets and deferred outflows of resources, and liabilities and deferred inflows of resources of Berrien County Board of Health, with the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources reported as net position. Net position is reported in three categories: 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Assets and deferred outflows of resources, liabilities and deferred inflows of resources, and net position are reported for all Governmental Activities.

The statement of activities presents information on all revenues and expenses of Berrien County Board of Health and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by Berrien County Board of Health. Governmental Activities provided by Berrien County Board of Health include various Public Health Programs.

*Fund financial statements* present financial information for governmental funds, proprietary funds, and fiduciary funds. These financial statements provide financial information for the major funds of Berrien County Board of Health. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

*Fund financial statements* include a balance sheet and a statement of revenues, expenditures, and changes in fund balance for all governmental funds. Comparative statements of revenues and expenditures to budget are provided for Berrien County Board of Health's grants and contracts that ended during the fiscal year. *Fund financial statements* provide more detailed information about Berrien County Board of Health to track revenues that are restricted to certain uses, comply with legal requirements, or account for the use of State and Federal grants.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of Berrien County Board of Health. The government-wide financial statements provide an overall picture of Berrien County Board of Health's financial standing. These statements are comparable to private-sector companies and give a good understanding of Berrien County Board of Health's overall financial health and how Berrien County Board of Health paid for the various activities, or functions, provided by Berrien County Board of Health. All assets and deferred outflows of resources of Berrien County Board of Health are reported in the statement of net position. All liabilities and deferred inflows of resources, including future employee benefits obligated, but not paid by Berrien County Board of Health, are included.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The statement of activities includes depreciation and amortization on all long-lived assets of Berrien County Board of Health, but transactions between the different functions of Berrien County Board of Health have been eliminated in order to avoid “doubling up” the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the Berrien County Board of Health. In the case of governmental activities, outlays for long-lived assets are reported as expenditures and long-term liabilities are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to the financial statements* provide additional detail concerning the financial activities and financial balances of Berrien County Board of Health. Additional information about the accounting practices of Berrien County Board of Health are included in the *notes to the financial statements*.

### **FINANCIAL HIGHLIGHTS**

Total Assets and Deferred Outflows of Resources of Berrien County Board of Health exceeded Total Liabilities and Deferred Inflows of Resources by of \$19,257. Unrestricted Net Position for Governmental Activities was a deficit of \$72,070 and Governmental Activities Restricted Net Position was \$91,327. Total Net Position increased by \$144,186. All of this amount is attributable to Governmental Activities. Current year fees of \$91,327 were restricted to fund fiscal year 2026 expenses.

MANAGEMENT'S DISCUSSION AND ANALYSIS

**FINANCIAL ANALYSIS OF BERRIEN COUNTY BOARD OF HEALTH**

The following schedule provides a summary of the Total Assets and Deferred Outflows of Resources, Total Liabilities and Deferred Inflows of Resources, and Total Net Position of Berrien County Board of Health:

	Net Position Governmental Activities		Percentage Increase (Decrease)
	2025	2024	
Current Assets	\$ 406,430	\$ 373,411	8.84%
Right of Use Assets, Net	3,944	5,522	(28.58)%
Net OPEB Asset	47,116	18,421	155.77%
Deferred Outflows of Resources	<u>135,302</u>	<u>210,593</u>	<u>(35.75)%</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 592,792</u>	 <u>\$ 607,947</u>	 <u>(2.49)%</u>
Current Liabilities	\$ 27,182	\$ 30,398	(10.58)%
Non-Current Liabilities	444,815	633,742	(29.81)%
Deferred Inflows of Resources	<u>101,538</u>	<u>55,770</u>	<u>82.07%</u>
 Total Liabilities and Deferred Inflows of Resources	 <u>\$ 573,535</u>	 <u>\$ 719,910</u>	 <u>(20.33)%</u>
 Net Position:			
Restricted	\$ 91,327	\$ 100,479	(9.11)%
Unrestricted (Deficit)	<u>(72,070)</u>	<u>(212,442)</u>	<u>66.08%</u>
 Total Net Position (Deficit)	 <u><u>\$ 19,257</u></u>	 <u><u>\$ (111,963)</u></u>	 <u><u>117.20%</u></u>

MANAGEMENT’S DISCUSSION AND ANALYSIS

**FINANCIAL ANALYSIS OF BERRIEN COUNTY BOARD OF HEALTH - CONTINUED**

The following is a schedule of the changes in Net Position of Berrien County Board of Health:

	Changes in Net Position Governmental Activities		Percentage Increase (Decrease)
	2025	2024	
Program Revenues:			
Operating Grants and Contributions	\$ 597,899	\$ 438,108	36.47%
Charges for Services	149,006	152,186	(2.09)%
Total Revenues	<u>\$ 746,905</u>	<u>\$ 590,294</u>	<u>26.53%</u>
Expenses:			
Salary and Fringe Benefits	\$ 432,227	\$ 489,667	(11.73)%
Other Operating	170,492	175,552	(2.88)%
Total Expenses	<u>\$ 602,719</u>	<u>\$ 665,219</u>	<u>(9.40)%</u>
Increase (Decrease) in Net Position	<u>\$ 144,186</u>	<u>\$ (74,925)</u>	<u>292.44%</u>

Grant-in-Aid of \$375,246 accounts for 50.24% of Berrien County Board of Health’s Total Revenues. Salaries and Fringe Benefits of \$432,227 accounts for 71.71% of Berrien County Board of Health’s Expenditures.

**FUND FINANCIAL INFORMATION**

**Governmental Funds**

**General Fund**

Berrien County Board of Health’s General Fund is the main operating fund of Berrien County Board of Health. It is used to account for all financial resources that are not restricted by externally imposed requirements. As of June 30, 2025, Total Assets were \$406,430. The ending Unassigned Fund Balance, excluding the Restricted Fund Balance of \$91,327, was \$315,103. Total Source of Funds of \$746,905 exceeded the Total Use of Funds of \$703,744 by \$43,161.

**BUDGETS**

Annual budgets for all programs are prepared on the modified accrual basis of accounting. The budgets are amended during the fiscal year to reflect changes in operations. Expenditures are monitored on a monthly basis to comply with funding limits and programmatic intent.

**CAPITAL ASSETS ACTIVITY**

Berrien County Board of Health’s Capital Assets include only Equipment. Berrien County, Georgia owns all Berrien County Board of Health’s Facilities.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### **RIGHT OF USE ACTIVITY**

Berrien County Board of Health's Right of Use Assets include only Equipment. Additional information on the Board of Health's Right of Use activity can be found in Note 1 and Note 4 of the Notes to the Financial Statements.

### **LONG-TERM LIABILITY MANAGEMENT**

#### **Governmental Activities Long-Term Liabilities**

The Long-Term Liabilities listed on the Governmental Statement of Net Position includes: Compensated Absences Payable to employees upon termination of \$38,407, Right of Use Liabilities of \$2,366, and Net Pension Liability of \$404,042. Compensated Absences Payable includes an accrual for payroll taxes that would also be payable upon termination.

#### **Economic Factors**

The ability to provide services by the Board of Health is dependent on State and Federal grants, and the fees generated for services. These revenue sources may vary from year to year.

#### **Request for Information**

This financial report is designed to provide a general overview of the Board of Health's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional information should be addressed to the District Administrator, 106 S. Patterson Street, 2<sup>nd</sup> Floor, Valdosta, Georgia 31601.

BERRIEN COUNTY BOARD OF HEALTH

STATEMENT OF NET POSITION

June 30, 2025

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Current Assets:	
Cash	\$ 394,611
Due from Others	11,819
Total Current Assets	<u>\$ 406,430</u>
Right of Use Assets, Net	<u>\$ 3,944</u>
Net OPEB Asset	<u>\$ 47,116</u>
Total Assets	<u>\$ 457,490</u>
Deferred Outflows of Resources:	
Pension Related	\$ 99,047
OPEB Related	36,255
Total Deferred Outflows of Resources	<u>\$ 135,302</u>
LIABILITIES	
Current Liabilities:	
Compensated Absences	\$ 25,604
Current Portion of Right of Use Liabilities	1,578
Total Current Liabilities	<u>\$ 27,182</u>
Non-Current Liabilities:	
Compensated Absences	\$ 38,407
Right of Use Liabilities	2,366
Net Pension Liability	404,042
Total Non-Current Liabilities	<u>\$ 444,815</u>
Total Liabilities	<u>\$ 471,997</u>
Deferred Inflows of Resources:	
Pension Related	\$ 67,337
OPEB Related	34,201
Total Deferred Inflows of Resources	<u>\$ 101,538</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

BERRIEN COUNTY BOARD OF HEALTH  
STATEMENT OF NET POSITION - CONTINUED

June 30, 2025

	<u>GOVERNMENTAL ACTIVITIES</u>
NET POSITION	
Restricted	\$ 91,327
Unrestricted (Deficit)	<u>(72,070)</u>
Total Net Position	<u><u>\$ 19,257</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

BERRIEN COUNTY BOARD OF HEALTH

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2025

Functions:	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Governmental Activities:				
Public Health Programs	\$ 602,719	\$ 149,006	\$ 597,899	\$ 144,186
		Change in Net Position		\$ 144,186
		Net Position (Deficit) - Beginning of Year, As Restated		(124,929)
		Net Position - End of Year		\$ 19,257

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

BERRIEN COUNTY BOARD OF HEALTH  
BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2025

	<u>GENERAL FUND</u>
ASSETS	
Current Assets:	
Cash	\$ 394,611
Due from Others	<u>11,819</u>
Total Assets	<u>\$ 406,430</u>
 TOTAL ASSETS	 <u><u>\$ 406,430</u></u>
 LIABILITIES AND FUND BALANCE	
Fund Balance:	
Unassigned	\$ 315,103
Restricted	<u>91,327</u>
Total Fund Balance	<u>\$ 406,430</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u><u>\$ 406,430</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

BERRIEN COUNTY BOARD OF HEALTH

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION

June 30, 2025

Total Fund Balance of Governmental Funds	\$ 406,430
Right of Use assets used in governmental activities are not financial resources, and therefore are not reported in the Governmental Funds.	3,944
Net OPEB asset used in governmental activities is not a financial resource, and therefore is not reported in the Governmental Funds.	47,116
Deferred outflows of resources are not available for use in the current period, and therefore are not reported in the Governmental Funds. These deferred outflows of resources relate to pension and OPEB items.	135,302
Compensated absences are not due and payable in the current period, and therefore are not reported in the Governmental Funds.	(64,011)
Right of Use liabilities are not due and payable in the current period, and therefore are not reported in the Governmental Funds.	(3,944)
Net pension liability is not due and payable in the current period, and therefore is not reported in the Governmental Funds.	(404,042)
Deferred inflows of resources are not financial resources, and therefore are not reported in the Governmental Funds. These deferred inflows of resources relate to pension and OPEB items.	<u>(101,538)</u>
Total Net Position of Governmental Activities	<u>\$ 19,257</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

BERRIEN COUNTY BOARD OF HEALTH

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2025

	<u>GENERAL FUND</u>
REVENUES	
Georgia Department of Public Health	
Grant-In-Aid	\$ 375,246
County Participating	27,720
County Non-Participating	48,780
Outpatient Client Fees	14,261
Health Check Fees	3,435
Outpatient Medicare	6,694
Medicaid DSPS	5,030
Medicaid PCM	2,686
Intra/Inter Agency	132,232
Qualifying Local Funds	2,102
Non-Qualifying Local Funds	11,819
Environmental Fees	42,640
Administrative Claiming	57,679
Private Pay Insurance	16,581
TOTAL REVENUES	<u>\$ 746,905</u>
EXPENDITURES	
Salaries	\$ 329,780
Fringe Benefits	203,472
Supplies and Materials	6,311
Pharmaceuticals	39,541
Repairs and Maintenance	18,769
Utilities	15,908
Insurance and Bonding	543
Printing	400
Direct Benefits	1,176
Other Operating Expenses	6,903
Computer Software	2,690
Equipment	760
Travel	7,515
Contracted Services	3,164
Telecommunications	10,123
Postage	1,732
Indirect Cost	53,343
Intra/Inter Agency	36
TOTAL EXPENDITURES	<u>\$ 702,166</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

BERRIEN COUNTY BOARD OF HEALTH

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2025

	<u>GENERAL FUND</u>
OTHER FINANCING USES:	
Lease Payments:	
Principal	\$ (1,578)
TOTAL OTHER FINANCING USES	<u>\$ (1,578)</u>
NET CHANGE IN FUND BALANCE	\$ 43,161
FUND BALANCE - BEGINNING OF YEAR	<u>363,269</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 406,430</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

BERRIEN COUNTY BOARD OF HEALTH

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2025

Net Changes in Fund Balance - Total Governmental Funds	\$ 43,161
<p>Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those Right of Use leased assets is allocated over the shorter of their estimated useful lives or term of the lease and reported as amortization expense. This amount is detailed as follows:</p>	
Amortization Expense	(1,578)
<p>Compensated absences expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore are not reported as expenditures in Governmental Funds.</p>	
	(4,349)
<p>The issuance of long-term debt for Right of Use liabilities provides current financial resources to Governmental Funds, while the repayment of the principal of the Right of Use liabilities consumes the current financial resources of Governmental Funds. Neither transaction has any effect on Net Position. The amount is the net effect of these differences in treatment of the Right of Use liabilities. This amount is detailed as follows:</p>	
Payments	1,578
<p>Pension income reported in the Statement of Activities does not provide current financial resources, and therefore is not reported as income in the Governmental Funds.</p>	
	88,136
<p>OPEB income/expense reported in the Statement of Activities does not provide/require the use of current financial resources, and therefore is not reported as income/expenditures in the Governmental Funds.</p>	
	<u>17,238</u>
Change in Net Position of Governmental Activities	<u>\$ 144,186</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Summary of Significant Accounting Policies is presented to assist the reader in interpreting the financial statements. The policies are considered essential and should be read in conjunction with the accompanying financial statements.

The accounting policies of Berrien County Board of Health conform to generally accepted accounting principles (“GAAP”) as applicable to governmental units. This report, the accounting systems, and classification of accounts conform to standards of the Governmental Accounting Standards Board (“GASB”).

The accounting policies of Berrien County Board of Health are based upon accounting principles generally accepted in the United States of America (“GAAP”) as prescribed by the Governmental Accounting Standards Board (“GASB”). The Governmental Accounting Standards Board (“GASB”) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with the subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below.

Effective July 1, 2024, Berrien County Board of Health adopted the following GASB Statements:

GASB Statement No. 101, *Compensated Absences*. This statement was issued June 2022 to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. Under this Statement, it requires that liabilities for compensated absences be recognized for: (1) leave that has not been used, and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if: (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off, or otherwise paid in cash or settled through noncash means. GASB Statement No. 101 was implemented for the fiscal year ending June 30, 2025.

GASB Statement No. 102, *Certain Risk Disclosures*. This statement was issued December 2023 to provide users of government financial statements with essential information about risks related to a government’s vulnerabilities due to certain concentrations or constraints. This Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government’s highest level of decision-making authority. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government’s vulnerability to the risk of a substantial impact. GASB Statement No. 102 was implemented for the fiscal year ending June 30, 2025.

FUTURE ADOPTION OF GASB PRONOUNCEMENTS

GASB Statement No. 103, *Financial Reporting Model Improvements*. This statement was issued April 2024 to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision-making and assessing a government’s accountability. GASB Statement No. 103 will be effective for the fiscal year ending June 30, 2026.

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

GASB Statement No. 104, *Disclosure of Certain Capital Assets* issued September of 2024. GASB Statement No. 104 enhances financial reporting by requiring separate disclosure of certain capital assets in the notes to the financial statements. The Statement mandates that lease assets, subscription-based IT assets, and other intangible right-to-use assets be disclosed separately by major class. It also introduces specific disclosure requirements for capital assets held for sale, including historical cost, accumulated depreciation, and related debt obligations. These requirements improve consistency, comparability, and transparency in governmental financial reporting. GASB Statement No. 104 is effective for the fiscal year ending June 30, 2026.

The Board of Health will implement new GASB pronouncements no later than the required effective date. The Board of Health is currently evaluating whether or not the above-listed new GASB pronouncements will have a significant impact to their financial statements.

REPORTING ENTITY

The Board of Health is governed by the Directors of Berrien County Board of Health (the “Board”). These financial statements report only the financial activities of Berrien County Board of Health. These financial statements are included as a discretely presented component unit of Berrien County, Georgia. The Board of Health does not exercise any authority over any other entity, which would require inclusion in these financial statements as required by Section 2100 of the Codification of Governmental Accounting and Financial Reporting Standards.

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the Board of Health. Governmental activities are normally supported by grant-in-aid from the Georgia Department of Public Health (“DPH”), and fees charged for services provided.

The Statement of Activities reports the expenses of a given function or activity and are offset by program revenues. Direct expenses are those that are clearly identifiable to activities within a specific function or identifiable program. Program revenues include: 1) Charges to clients for services provided by the Board of Health, and 2) Grants and contributions that are restricted to meeting the operational requirement of a particular function or identifiable program as specified by DPH and other granting agencies.

The government-wide financial statements report using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Board of Health considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when the related liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, Right of Use liabilities, pension and OPEB, and claims and judgments, are recorded as expenditures only when payment is due.

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

BASIS OF PRESENTATION

The financial transactions of the Board of Health are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses.

GASB Statement No. 34 *Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments* sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Board of Health only reports one Major Governmental fund, the General Fund. The Board of Health has no non-major governmental funds or business-type funds.

Governmental Funds

The measurement focus of the Governmental Funds (in the fund financial statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the major Governmental Funds of the Board of Health:

- The General Fund accounts for all of the Board of Health's services and is the primary operating unit of the Board of Health.

BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide statements are presented on an accrual basis of accounting. The Governmental Funds in the fund financial statements are presented on a modified accrual basis.

Accrual

Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Available" means collectible within the following 3 months. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, Right of Use liability, pension and OPEB, and compensated absences, if any, are recognized when due.

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

FUND BALANCES

Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either (a) not in spendable form; or (b) legally or contractually required to be maintained intact. Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of Berrien County Board of Health's highest level of decision-making authority, the Board of Health. A formal resolution of the Board of Health is required to establish, modify, or rescind a fund balance commitment. The Board of Health reports assigned fund balance for amounts that are constrained by the Board's intent to be used for specific purposes but are neither restricted nor committed. Unassigned fund balance is the residual amount remaining that does not meet any other criterion.

When the Board of Health incurs an expenditure for purposes for which various fund balance classifications can be used, it is the Board of Health's policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

NET POSITION

Net position represents the difference between assets and deferred outflow of resources, and liabilities and deferred inflow of resources in reporting, which utilizes the economic resources measurement focus. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the Board of Health has spent) for the acquisition, construction, or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The Board of Health applies restricted resources first when an expense is incurred for purposes, which both restricted and unrestricted net position is available.

The Berrien County Board of Health has no proprietary or fiduciary funds.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods, and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Board of Health has five types of items that qualify for reporting in this category: 1) differences between expected and actual experience, 2) changes in assumptions, 3) the net difference between projected and actual earnings on plan investments, 4) the change in proportion and differences between Board of Health contributions and proportionate share of contributions, and 5) the Board of Health's contributions subsequent to the measurement date. These amounts are deferred and will be recognized as outflows of resources in the applicable period.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods, and so will not be recognized as an inflow of resources (revenue) until that time. The Board of Health has three types of items that qualify for reporting in this category: 1) differences

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

between expected and actual experience, 2) changes in assumptions, and 3) the change in proportion and differences between Board of Health contributions and proportionate share of contributions. These amounts are deferred and will be recognized as inflows of resources in the period in which the amounts become available.

CAPITAL ASSETS - FUND FINANCIAL STATEMENTS

Assets are not capitalized in the general fund. Instead, equipment purchases are reflected as expenditures in the operating statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. The costs of normal repairs and maintenance are shown as expenditures. The Board of Health follows Georgia Department of Public Health policy in regard to cumulative capital asset records.

CAPITAL ASSETS AND DEPRECIATION - GOVERNMENT-WIDE FINANCIAL STATEMENTS

Capital assets are recorded as follows for the Statement of Net Position and Statement of Activities:

The Board of Health's capital assets with useful lives of more than one year are stated at historical cost. Donated assets are stated at fair value on the date of the donation. The Board of Health capitalizes all assets with a cost of \$5,000 or more as purchased. The cost of normal repairs and maintenance that do not add to the asset value or materially extend the useful lives are not capitalized. Capital assets are depreciated using the straight-line method. Estimated useful lives, in years, for depreciable assets are as follows:

Equipment	5-7
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RIGHT OF USE ASSETS/LIABILITIES

Leases - The Board of Health has set a threshold for capitalizing leases with a liability of \$5,000 or more. Lease expenses for the year ended June 30, 2025, for noncapitalized leases amounted to \$759.

Lessee - The Board of Health is a lessee for a non-cancellable lease of equipment. The Board of Health recognizes a lease liability and an intangible Right of Use lease asset (lessee asset) in the government-wide financial statement. The Board of Health recognizes lease liabilities with an initial value of \$5,000 or more.

At the commencement of a lease, the Board of Health initially measures the lease liability at the present value of payments expected to be made during the lease terms. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life, or the term of the lease, whichever is shorter.

Key estimates and judgments related to leases include how the Board of Health determines: 1) the discount rate it uses to discount the expected lease payments to present value, 2) lease term, and 3) lease payments:

- The Board of Health uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Board of Health generally uses its estimated incremental borrowing rate as the discount rate for the leases.

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

- The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Board of Health is reasonably certain to exercise.

The Board of Health monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease assets and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported Right of Use assets and lease liabilities are reported as Right of Use liabilities on the Statement of Net Position.

COMPENSATED ABSENCES

Board of Health employees earn 10, 12, or 14 hours of annual leave per month depending on length of service, with a maximum accumulation of 360 hours; because annual leave vests and is expected to be used or paid, a liability is recorded for all unused annual leave in accordance with GASB Statement No. 101, *Compensated Absences* (“GASB 101”). Employees also earn 10 hours of sick leave per month up to a maximum of 720 hours. This sick leave accumulates but does not vest and is not paid out upon termination. However, GASB 101 requires recognition of a liability for the portion of accumulated sick leave that is *more likely than not* to be used in the future based on historical and expected usage. Accordingly, the Board records a compensated absences liability for both annual leave and the estimated portion of sick leave expected to be used, with current and non-current portions reported in the government-wide financial statements and annual changes reflected in the Statement of Activities.

PENSIONS

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension income, information about the fiduciary net position of the Employee’s Retirement System of Georgia (“ERS”) and additions to/deductions from ERS’s fiduciary net position have been determined on the same basis as they are reported by ERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

OTHER POST-EMPLOYMENT BENEFITS (“OPEB”)

For purposes of measuring the net OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to OPEBs, and OPEB income/expense, information about the fiduciary net positions of the State Employees’ Assurance Department Retired and Vested Inactive Members Trust Fund (“SEAD-OPEB”) Plan and the State Employees’ Postemployment Benefit Fund (“SHBP-OPEB”) Plan and additions to/deductions from the SEAD-OPEB Fund or the SHBP-OPEB Fund’s fiduciary net position have been determined on the same basis as they are reported by the SEAD-OPEB Fund or the SHBP-OPEB Fund. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

LEGAL COMPLIANCE - BUDGETARY RESTRICTIONS

Line-item budgets were developed as part of the grant agreements. Provisions were made for revision of the budgets during the year. The budgeted amounts shown in the accompanying financial statements reflect the final revised budgets for the grants. All budgets were prepared on the modified accrual basis of accounting and are consistent with GAAP.

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

USE OF ESTIMATES

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

Estimates in these financial statements include:

- Depreciation expense on the Board of Health's owned assets.

Significant estimates in these financial statements include:

- The accrual for sick leave calculated in accordance with GASB Statement No. 101, *Compensated Absences*, which is based on employee leave balances, historical usage and payout patterns, and applicable pay rates.

SUBSEQUENT EVENTS

The Board of Health has evaluated subsequent events through November 24, 2025, the date on which the financial statements were available to be issued.

NOTE 2 - DEPOSITS

Interest Rate Risk

The Board of Health 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.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government 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 and 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. As of June 30, 2025, the Board of Health did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by State statutes.

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2025 was as follows:

	Balance June 30, 2024	Increase	Decrease	Balance June 30, 2025
Equipment	\$ 17,749	\$ -	\$ -	\$ 17,749
Accumulated Depreciation	(17,749)	-	-	(17,749)
Capital Asset, Net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 4 - LEASES

The Board of Health has recorded Right of Use assets for leased equipment. The Right of Use leased assets are amortized on a straight-line basis over the terms of the related leases.

Right of Use assets activity for the Board of Health for the year ended June 30, 2025 was as follows:

	Balance June 30, 2024	Increase	Decrease	Balance June 30, 2025
Right of Use Assets:				
Leased Equipment	\$ 6,311	\$ -	\$ -	\$ 6,311
Accumulated Amortization:				
Leased Equipment	(789)	(1,578)	-	(2,367)
Right of Use Assets, Net	<u>\$ 5,522</u>	<u>\$ (1,578)</u>	<u>\$ -</u>	<u>\$ 3,944</u>

Right of Use Liabilities activity for the Board of Health for the fiscal year ended June 30, 2025 was as follows:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Right of Use Liabilities	<u>\$ 5,522</u>	<u>\$ -</u>	<u>\$ 1,578</u>	<u>\$ 3,944</u>
			Current	\$ 1,578
			Long-Term	<u>2,366</u>
Total Right of Use Liabilities				<u>\$ 3,944</u>

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 4 - LEASES - CONTINUED

Right of Use Liabilities consists of the following as of June 30, 2025:

Note payable to Xerox, due in monthly installments of \$131, matures in December 2027, for the right to use copiers.		\$	3,944
	Less: Current Maturities		<u>1,578</u>
	Total Non-Current Maturities	\$	<u><u>2,366</u></u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2025 were as follows:

Year Ending June 30	Total
2026	\$ 1,578
2027	1,578
2028	788
2029	-
2030	-
Thereafter	<u>-</u>
	<u><u>\$ 3,944</u></u>

NOTE 5 - PRIOR YEAR INCOME

In accordance with prior year accounting policies, the following revenues were received in the current fiscal year but are not available for use until the next fiscal year.

		Public Health	
		<u>          </u>	
Fees		\$	<u><u>91,327</u></u>

NOTE 6 - COMPENSATED ABSENCES

Non-current liabilities on the statement of net position are made up of compensated absences payable at June 30, 2025. All of the compensated absences are related to governmental activities. Changes in compensated absences for fiscal year 2025 are as follows:

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 6 - COMPENSATED ABSENCES - CONTINUED

<u>July 1, 2024</u> <u>(As Restated)</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2025</u>
\$ 59,662	\$ 4,349	\$ -	\$ 64,011
		Current	\$ 25,604
		Long-Term	38,407
		Total	<u>\$ 64,011</u>

NOTE 7 - FUND BALANCE

The following is a summary of fund balance transactions for fiscal year 2025:

	<u>Unassigned</u>	<u>Restricted</u> <u>Prior Year</u> <u>Income</u>	<u>Total</u>
FUND BALANCE - July 01, 2024	\$ 262,790	\$ 100,479	\$ 363,269
ADDITIONS:			
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	52,313	-	52,313
Operating Transfers In	-	91,327	91,327
TOTAL FUND BALANCE AND ADDITIONS:	<u>\$ 315,103</u>	<u>\$ 191,806</u>	<u>\$ 506,909</u>
DEDUCTIONS:			
Operating Transfers Out	\$ -	\$ 100,479	\$ 100,479
TOTAL DEDUCTIONS	<u>\$ -</u>	<u>\$ 100,479</u>	<u>\$ 100,479</u>
FUND BALANCE - June 30, 2025	<u>\$ 315,103</u>	<u>\$ 91,327</u>	<u>\$ 406,430</u>

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

**ERS - EMPLOYEE RETIREMENT SYSTEM - GASB 68**

Plan Description

ERS is a cost-sharing multiple-employer defined benefit pension plan established by the Georgia General Assembly during the 1949 Legislative Session for the purpose of providing retirement allowances for employees of the State of Georgia and its political subdivisions. ERS is directed by a Board of Trustees. Title 47 of the O.C.G.A. assigns the authority to establish and amend the benefit provisions to the State Legislature. ERS issues a publicly available financial report that can be obtained at [www.ers.ga.gov/financials](http://www.ers.ga.gov/financials).

Benefits Provided

The ERS Plan supports three benefit tiers: Old Plan, New Plan, and Georgia State Employees' Pension and Savings Plan ("GSEPS"). Employees under the old plan started membership prior to July 1, 1982 and are subject to plan provisions in effect prior to July 1, 1982. Members hired on or after July 1, 1982 but prior to January 1, 2009 are new plan members subject to modified plan provisions. Effective January 1, 2009, new state employees and rehired state employees who did not retain membership rights under the Old or New Plans are members of GSEPS. ERS members hired prior to January 1, 2009 also have the option to irrevocably change their membership to GSEPS.

Under the old plan, the new plan, and GSEPS, a member may retire and receive normal retirement benefits after completion of 10 years of creditable service and attainment of age 60 or 30 years of creditable service regardless of age. Additionally, there are some provisions allowing for early retirement after 25 years of creditable service for members under age 60.

Retirement benefits paid to members are based upon the monthly average of the member's highest 24 consecutive calendar months, multiplied by the number of years of creditable service, multiplied by the applicable benefit factor. Annually, post-retirement cost-of-living adjustments may also be made to members' benefits, provided the members were hired prior to July 1, 2009. The normal retirement pension is payable monthly for life; however, options are available for distribution of the member's monthly pension, at reduced rates, to a designated beneficiary upon the member's death. Death and disability benefits are also available through the ERS plan.

Contributions

Member contributions under the old plan are 4% of annual compensation, up to \$4,200, plus 6% of annual compensation in excess of \$4,200. Under the old plan, the state pays member contributions in excess of 1.25% of annual compensation. Under the old plan, these state contributions are included in the members' accounts for refund purposes and are used in the computation of the members' earnable compensation for the purpose of computing retirement benefits. Member contributions under the new plan and GSEPS are 1.25% of annual compensation. The Board of Health's total required contribution rate for the year ended June 30, 2025 was 29.20% of annual covered payroll for old plan members and new plan members, and 25.51% for GSEPS members. The Board of Health's contribution to ERS totaled \$77,390 for the year ended June 30, 2025. Contributions are expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA - CONTINUED

Pension Liabilities, Pension Income, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the Board of Health reported a liability of \$404,042 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability was based on an actuarial valuation as of June 30, 2023. An expected total pension liability as of June 30, 2024 was determined using standard roll-forward techniques. The Board of Health's proportion of the net pension liability was based on contributions to ERS during the fiscal year ended June 30, 2024. At June 30, 2024, the Board of Health's proportion was 0.008975%, which was a decrease of 0.000621% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Board of Health recognized pension income of \$10,746. At June 30, 2025, the Board of Health reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 21,657	\$ -
Changes of Assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	45,507
Changes in proportion and differences between Board of Health contributions and proportionate share of contributions	-	21,830
Board of Health contributions subsequent to the measurement date (Including employer specific)	77,390	-
Total	\$ 99,047	\$ 67,337

Board of Health contributions subsequent to the measurement date of \$77,390 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2026	\$ (26,457)
2027	26,191
2028	(27,694)
2029	(17,720)
2030	-
Thereafter	-

BERRIEN COUNTY BOARD OF HEALTH  
 NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA - CONTINUED

Actuarial Assumptions

The total pension liability as of June 30, 2024 was determined by an actuarial valuation as of June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00-6.75%, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation
Cost-of-living adjustment	1.05%, annually

Mortality rates are as follows:

- The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 projection scale is used for both males and females while in active service.
- The Pub-2010 Family of Tables projected generationally with the MP-2019 projection scale and with further adjustments are used for post-retirement mortality assumptions as follows:

<u>Participant Type</u>	<u>Membership Table</u>	<u>Set Forward (+)/ Setback (-)</u>	<u>Adjustments to Rates</u>
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2014 - June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis 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 asset allocation and estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA - CONTINUED

Asset Class	Target Allocation	Long-term Expected Real Rate of Return *
Fixed Income	30.00%	1.50%
Domestic Large Equities	46.40%	9.10%
Domestic Small Equities	1.10%	13.00%
International Developed Market Equities	13.60%	9.10%
International Emerging Market Equities	3.90%	11.10%
Alternatives	5.00%	10.60%
Total	100.00%	

\* Rates shown are net of inflation.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the Board of Health and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. 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.

Sensitivity of the Board of Health's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:

The following presents the Board of Health's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Board of Health's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Board of Health's proportionate share of the net pension liability	\$ 608,738	\$ 404,042	\$ 231,893

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued ERS annual financial report which is publicly available at: [www.ers.ga.gov/financials](http://www.ers.ga.gov/financials).

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB INCOME, OPEB EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

**SEAD-OPEB - TERM LIFE INSURANCE - GASB 75**

Plan Description

SEAD-OPEB was created in 2007 by the Georgia General Assembly to amend Title 47 of the O.C.G.A., relating to retirement, so as to establish a fund for the provision of term life insurance to retired and vested inactive members of the Employees' Retirement System of Georgia ("ERS"), the Legislative Retirement System ("LRS"), and the Georgia Judicial Retirement System ("GJRS"). The plan is a cost-sharing multiple-employer defined benefit other postemployment benefit plan as defined in Governmental Accounting Standards Board ("GASB") Statement No. 74, *Financial Reporting for Postemployment Benefit Plans other than OPEB Plans*. The SEAD-OPEB trust fund accumulates the premiums received from the aforementioned retirement plans, including interest earned on deposits and investment of such payments.

Benefits Provided

The amount of insurance for a retiree with creditable service prior to April 1, 1964 is the full amount of insurance in effect on the date of retirement. The amount of insurance for a service retiree with no creditable service prior to April 1, 1964 is 70% of the amount of insurance in effect at age 60 or at termination, if earlier. Life insurance proceeds are paid in a lump-sum to the beneficiary upon the death of the retiree.

Contributions

Georgia law provides that employee contributions to the plan shall be in an amount established by the Board of Trustees not to exceed one-half of 1% of the member's earnable compensation. There were no Board of Health contributions required for the fiscal year ended June 30, 2025.

OPEB Asset, OPEB Income, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

At June 30, 2025, the Board of Health reported an asset of \$25,251 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2024. The total OPEB asset used to calculate the net OPEB asset was based on an actuarial valuation as of June 30, 2023. An expected total OPEB asset as of June 30, 2024 was determined using standard roll-forward techniques. The Board of Health's proportion of the net OPEB asset was based on actual member salaries reported to the SEAD-OPEB plan during the fiscal year ended June 30, 2024. At June 30, 2024, the Board of Health's proportion was 0.004499%, which was an increase of 0.000322% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Board of Health's recognized OPEB income of \$3,747. At June 30, 2025, the Board of Health reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB INCOME, OPEB EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 101	\$ -
Changes of Assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	-	2,252
Changes in proportion and differences between Board of Health contributions and proportionate share of contributions	-	502
Board of Health contributions subsequent to the measurement date	-	-
Total	\$ 101	\$ 2,754

Board of Health contributions subsequent to the measurement date of \$-0- are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB asset in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Year Ended June 30,	
2026	\$ (1,636)
2027	1,219
2028	(1,365)
2029	(871)
2030	-
Thereafter	-

Actuarial Assumptions

The total OPEB asset as of June 30, 2024 was determined by an actuarial valuation as of June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases:	
ERS	3.00-6.75%, including inflation
GJRS	3.75%, including inflation
LRS	N/A
Investment rate of return	7.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	N/A

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB INCOME, OPEB EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

Mortality rates are as follows:

- The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 projection scale is used for both males and females while in active service.
- The Pub-2010 Family of Tables projected generationally with the MP-2019 projection scale and with further adjustments are used for post-retirement mortality assumptions as follows:

<u>Participant Type</u>	<u>Membership Table</u>	<u>Set Forward (+)/ Setback (-)</u>	<u>Adjustments to Rates</u>
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2014 - June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis 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 by the target asset allocation percentage and by adding expected inflation.

The target asset allocation and estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return *</u>
Fixed Income	30.00%	1.50%
Domestic Large Equities	46.40%	9.10%
Domestic Small Equities	1.10%	13.00%
International Developed Market Equities	13.60%	9.10%
International Emerging Market Equities	3.90%	11.10%
Alternatives	5.00%	10.60%
Total	100.00%	

\* Rates shown are net of inflation.

BERRIEN COUNTY BOARD OF HEALTH  
 NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB INCOME, OPEB EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

Discount Rate

The discount rate used to measure the total OPEB asset was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the Board of Health and State of Georgia contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB asset.

Sensitivity of the Board of Health’s Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

The following presents the Board of Health’s proportionate share of the net OPEB asset calculated using the discount rate of 7.00%, as well as what the Board of Health’s proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is 1-percent-point lower (6.00%) or 1-percent-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Board of Health's proportionate share of the net OPEB asset	\$ 19,339	\$ 25,251	\$ 30,109

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued ERS annual comprehensive financial report which is publicly available at: [www.ers.ga.gov/financials](http://www.ers.ga.gov/financials).

**SHBP-OPEB - STATE HEALTH BENEFITS PLAN - GASB 75**

*General Information about the State OPEB Fund*

Plan Description

Employees of State organizations as defined in §45-18-25 of the *Official Code of Georgia Annotated* (“O.C.G.A.”) are provided OPEB through the State OPEB Fund - a cost-sharing multiple-employer defined benefit postemployment healthcare plan, reported as an employee trust fund and administered by a Board of Community Health (“Board”). Title 45 of the *O.C.G.A.* assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

Benefits Provided

The State OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of State organizations (including technical colleges) and other entities authorized by law to contract with the Department of Community Health (“DCH”) for inclusion in the plan. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employees’

BERRIEN COUNTY BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB INCOME, OPEB EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

Retirement System (“ERS”), Georgia Judicial Retirement System (“JRS”), Legislative Retirement System (“LRS”), Teachers Retirement System (“TRS”) or Public School Employees Retirement Systems (“PSERS”). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (“HRA”), Health Maintenance Organization (“HMO”) and a High Deductible Health Plan (“HDHP”). The State OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the State OPEB Fund is permitted.

Contributions

As established by the Board, the State OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions to the State OPEB Fund from the Board of Health were \$14,497 for the year ended June 30, 2025. Active employees are not required to contribute to the State OPEB Fund.

OPEB Asset, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflow of Resources Related to OPEB

At June 30, 2025, the Board of Health reported an asset of \$21,865 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2024. The total OPEB asset used to calculate the net OPEB asset was based on an actuarial valuation as of June 30, 2023. An expected total OPEB asset as of June 30, 2025 was determined using standard roll-forward techniques. The Board of Health’s proportion of the net OPEB asset was actuarially determined based on Board of Health contributions during the fiscal year ended June 30, 2024. At June 30, 2024, the Board of Health’s proportion was 0.008674%, which was a decrease of 0.001671% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Board of Health recognized OPEB expense of \$1,006. At June 30, 2025, the Board of Health reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 5,919	\$ 8,865
Changes of Assumptions	10,215	26
Net difference between projected and actual earnings on OPEB plan investments	-	16,129
Changes in proportion and differences between Board of Health contributions and proportionate share of contributions	5,523	6,427
Board of Health contributions subsequent to the measurement date	<u>14,497</u>	<u>-</u>
Total	<u>\$ 36,154</u>	<u>\$ 31,447</u>

BERRIEN COUNTY BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB INCOME, OPEB EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

Board of Health contributions subsequent to the measurement date of \$14,497 are reported as deferred outflows of resources and will be recognized as a reduction of the net OPEB asset in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	
2026	\$ (2,300)
2027	1,728
2028	(5,149)
2029	(4,069)
2030	-
Thereafter	-

Actuarial Assumptions

The total OPEB asset as of June 30, 2024 was determined by an actuarial valuation as of June 30, 2023 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024:

Inflation	2.50%
Salary increases	3.00-6.75%, including inflation
Long-term expected rate of return	7.00%, compounded annually, net of expense, and including inflation
Healthcare cost trend rate	6.75%
Ultimate trend rate	4.50%
Year of Ultimate trend rate	2032

Pre-retirement mortality rates were based on the Pub-2010 General Employee Mortality Table, with no adjustment, with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for service retirements were based on the Pub-2010 General Healthy Annuitant Mortality Table (ages set forward one year and adjusted 105% for males and 108% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for disability retirements were based on the Pub-2010 General Disabled Mortality Table (ages set back three years for males and adjusted to 103% for males and 106% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Contingent Survivor Mortality Table (ages set forward two years and adjusted 106% for males and 105% for females) with the MP-2019 Projection scale applied generationally.

The actuarial assumptions used in the June 30, 2023 valuation are based on the results of the most recent actuarial experience studies for the pension systems, which covered the five-year period ending June 30, 2019 and adopted by the pension Board on December 17, 2020.

The remaining actuarial assumptions (e.g., initial per capita costs, healthcare cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2023 valuation were based on a review of recent plan experience done concurrently with the June 30, 2023 valuation.

Projection of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the Board of Health and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Board of Health and plan members to that point.

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB INCOME, OPEB EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of investment expense and the assumed rate of 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 of return for the major asset class is summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return *
Fixed Income	30.00%	2.60%
Equities	70.00%	9.10%
Total	100.00%	

\* Rates shown are net of inflation.

Discount Rate

In order to measure the total OPEB asset, as of June 30, 2024, for the State OPEB fund, a discount rate of 7.00% was used, the same as last year's rate. The projection of cash flows used to determine the discount rate assumed that contributions from members and from the Board of Health will be made at the current level as averaged over the last five-years, adjusted for annual projected changes in headcount. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total OPEB asset. Projected future benefit payments for all current plan members were projected through 2123.

Sensitivity of the Board of Health's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate:

The following presents the collective new OPEB asset of the participating Board of Health's calculated using the discount rate of 7.00% as well as what the collective net OPEB asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current discount rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Board of Health's proportionate share of the net OPEB asset	\$ 1,450	\$ 21,865	\$ 39,434

BERRIEN COUNTY BOARD OF HEALTH  
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - OPEB ASSET, OPEB INCOME, OPEB EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB - CONTINUED

Sensitivity of the Board of Health’s Proportionate Share of the Net OPEB Asset (Liability) to Changes in the Healthcare Cost Trend Rates:

The following presents the collective net OPEB asset (liability) of the participating Board of Health’s, as well as what the collective net OPEB asset (liability) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Board of Health's proportionate share of the net OPEB asset (liability)	\$ 42,251	\$ 21,865	\$ (2,095)

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan’s fiduciary net position is available in the 2024 State of Georgia Annual Comprehensive Financial Report which is publicly available at: <https://sao.georgia.gov/statewide-reporting/acfr>.

NOTE 10- CHANGE IN ACCOUNTING PRINCIPLE

The Board of Health has determined that a restatement to the July 1, 2024 beginning net position of the governmental activities was required to recognize the change in accounting principle resulting from the implementation of GASB Statement No. 101, *Compensated Absences*, (“GASB 101”). While GASB 101 revises the recognition and measurement requirements for compensated absences, the Board of Health’s restatement relates solely and exclusively to the accounting for sick leave. No other categories of leave were affected by the adoption of this standard. The restatement reflects the Board of Health’s obligation to recognize sick leave in accordance with the revised criteria under GASB 101 and resulted in a \$12,966 adjustment to the beginning net position of the governmental activities. A table presenting the previously stated and restated beginning net position is provided below.

Governmental Activities Net Position, as Previously Reported	\$ (111,963)
Adjustment Needed to Properly Report Sick Leave for the Implementation of GASB 101	<u>(12,966)</u>
Governmental Activities Net Position, Restated as of July 1, 2024	<u>\$ (124,929)</u>

REQUIRED SUPPLEMENTARY INFORMATION

BERRIEN COUNTY BOARD OF HEALTH

BUDGETARY COMPARISON SCHEDULE -  
GENERAL FUND

For the Fiscal Year Ended June 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 319,804	\$ 375,246	\$ 375,246	\$ -
County Participating	27,720	27,720	27,720	-
County Non-Participating	120,166	48,780	48,780	-
Outpatient Client Fees	-	-	14,261	14,261
Health Check Fees	-	-	3,435	3,435
Outpatient Medicare	-	-	6,694	6,694
Medicaid DSPS	-	-	5,030	5,030
Medicaid PCM	-	-	2,686	2,686
Intra/Inter Agency	46,102	46,150	132,232	86,082
Qualifying Local Funds	2,835	2,102	2,102	-
Non-Qualifying Local Funds	-	-	11,819	11,819
Environmental Fees	-	-	42,640	42,640
Administrative Claiming	-	-	57,679	57,679
Prior Year Admin Claiming	44,425	17,184	-	(17,184)
Private Pay Insurance	-	-	16,581	16,581
Prior Year Program Income	109,600	100,481	-	(100,481)
<b>TOTAL REVENUES</b>	<u>\$ 670,652</u>	<u>\$ 617,663</u>	<u>\$ 746,905</u>	<u>\$ 129,242</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 494,422	\$ 447,205	\$ 533,252	\$ 86,047
Equipment	2,262	2,337	2,338	1
Other Operating Expense	116,014	114,778	114,775	(3)
Intra/Inter Agency	-	-	36	36
Indirect Cost	57,954	53,343	53,343	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 670,652</u>	<u>\$ 617,663</u>	<u>\$ 703,744</u>	<u>\$ 86,081</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,161</u>	<u>\$ 43,161</u>

BERRIEN COUNTY BOARD OF HEALTH

BUDGETARY COMPARISON SCHEDULE -  
GENERAL FUND - CONTINUED

For the Fiscal Year Ended June 30, 2025

Explanation of differences between budgetary information and GAAP Revenues and Expenditures:

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule.	<u>\$ 746,905</u>
Total Revenues as Reported in the Statement of Activities	<u>\$ 746,905</u>
Actual amounts (budgetary basis) "total charges to appropriation" from the budgetary comparison schedule.	\$ 703,744
Differences - budget to GAAP:	
Right of Use assets are capitalized and amortized in the GAAP statements. These amounts represent the adjustments necessary in the current period:	
Amortization Expense	1,578
Right of Use liabilities are reported at the principal amount, less payments made annually in the GAAP statements. These amounts represent the adjustments in the current period:	
Payments	(1,578)
Pension income does not provide current financial resources, and therefore is not reported as income in Governmental Funds.	(88,136)
Long-Term OPEB income/expense does not provide/require the use of current financial resources, and therefore is not reported as income/expenditure in Governmental Funds.	(17,238)
Long-Term compensated absences expenses do not require the use of current financial resources, and therefore are not reported as expenditures in Governmental Funds.	<u>4,349</u>
Total Expenses as Reported in the Statement of Activities	<u>\$ 602,719</u>

BERRIEN COUNTY BOARD OF HEALTH

ERS - SCHEDULE OF PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY

For the Year Ended June 30

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Board of Health's proportion of the net pension liability	0.008975%	0.009596%	0.010401%	0.009847%	0.008243%	0.007160%	0.006565%	0.006444%	0.005988%	0.006692%
Board of Health's proportionate share of the net pension liability	\$ 404,042	\$ 572,458	\$ 694,627	\$ 230,312	\$ 347,439	\$ 295,460	\$ 269,889	\$ 261,712	\$ 283,210	\$ 271,120
Board of Health's covered payroll	\$ 296,576	\$ 255,623	\$ 260,433	\$ 211,393	\$ 194,753	\$ 168,837	\$ 166,021	\$ 160,995	\$ 152,569	\$ 135,530
Board of Health's proportionate share of the net pension liability as a percentage of its covered payroll	136.24%	223.95%	266.72%	108.95%	178.40%	175.00%	162.56%	162.56%	185.63%	200.04%
Plan fiduciary net position as a percentage of the total pension liability	78.75%	71.20%	67.44%	87.62%	76.21%	76.74%	76.68%	76.33%	72.34%	76.20%

BERRIEN COUNTY BOARD OF HEALTH

ERS - SCHEDULE OF CONTRIBUTIONS  
EMPLOYEES' RETIREMENT SYSTEM

For the Year Ended June 30

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 77,390	\$ 77,469	\$ 81,558	\$ 62,717	\$ 58,205	\$ 50,725	\$ 44,723	\$ 41,546	\$ 39,215	\$ 34,412
Contributions in relation to the contractually required contribution	<u>\$ 77,390</u>	<u>\$ 77,469</u>	<u>\$ 81,558</u>	<u>\$ 62,717</u>	<u>\$ 58,205</u>	<u>\$ 50,725</u>	<u>\$ 44,723</u>	<u>\$ 41,546</u>	<u>\$ 39,215</u>	<u>\$ 34,412</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Board of Health's covered payroll	\$ 296,576	\$ 255,623	\$ 260,433	\$ 211,393	\$ 194,753	\$ 168,837	\$ 166,021	\$ 160,995	\$ 152,569	\$ 135,530
Contributions as a percentage of covered payroll	26.09%	30.31%	31.32%	29.67%	29.89%	30.04%	26.94%	25.81%	25.70%	25.39%

BERRIEN COUNTY BOARD OF HEALTH

ERS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2025

**Changes of assumptions:** On December 17, 2015, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System. Primary among the changes were the updates to rates of mortality, retirement, disability, withdrawal, and salary increases. The expectation of retired life mortality was changed from the RP-2000 Mortality Tables to the RP-2000 Combined Mortality Table projected to 2025 with projection scale BB (set forward 2 years for both males and females).

A new funding policy was initially adopted by the Board on March 15, 2018, and most recently amended on June 18, 2020. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation and further reduced from 7.40% to 7.30% for the June 30, 2018 actuarial valuation.

On December 17, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the System based on the experience study prepared for the five-year period ending June 30, 2019. Primary among the changes were the updates to rates of mortality, retirement, withdrawal, and salary increases. This also included a change to the long-term assumed investment rate of return to 7.00%. These assumption changes are reflected in the calculation of the June 30, 2021 Total Pension Liability.

On April 21, 2022, the Board adopted a new funding policy which, in part, provides that the Actuarial Accrued Liability and Normal Cost of the System will include a prefunded variable Cost-of-Living Adjustment (“COLA”) for eligible retirees and beneficiaries of the System. Under the new policy, future COLAs are provided through a profit-sharing mechanism using the System’s asset performance. After studying the parameters of this new policy, the assumption for future COLAs was set at 1.05%. Previously, no future COLAs were assumed. In addition, the funding policy set the assumed rate of return at 7.20% for the June 30, 2021 valuation and established a new Transitional Unfunded Actuarial Accrued Liability as of June 30, 2021 which will be amortized over a closed 20-year period.

BERRIEN COUNTY BOARD OF HEALTH

SEAD-OPEB - SCHEDULE OF PROPORTIONATE SHARE  
OF THE NET OPEB ASSET

For the Year Ended June 30

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Board of Health's proportion of the net OPEB asset	0.004499%	0.004177%	0.003803%	0.003478%	0.003164%	0.002898%	0.002670%	0.006735%
Board of Health's proportionate share of the net OPEB asset	\$ 25,251	\$ 18,421	\$ 13,979	\$ 21,418	\$ 8,986	\$ 8,195	\$ 7,226	\$ 17,505
Board of Health's covered payroll	\$ 296,576	\$ 255,623	\$ 260,433	\$ 211,393	\$ 194,753	\$ 168,837	\$ 166,021	\$ 160,995
Board of Health's proportionate share of the net OPEB asset as a percentage of its covered payroll	8.51%	7.21%	5.37%	10.13%	4.61%	4.85%	4.35%	10.87%
Plan fiduciary net position as a percentage of the total OPEB asset	155.14%	144.49%	138.03%	164.76%	129.20%	129.73%	129.46%	130.17%

\*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

BERRIEN COUNTY BOARD OF HEALTH  
 SEAD-OPEB - SCHEDULE OF CONTRIBUTIONS  
 OTHER POSTEMPLOYMENT BENEFITS

For the Year Ended June 30

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Board of Health's covered payroll	\$296,576	\$255,623	\$260,433	\$211,393	\$ 194,753	\$ 168,837	\$ 166,021	\$ 160,995	\$ 152,569	\$ 135,530
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

BERRIEN COUNTY BOARD OF HEALTH

SEAD-OPEB  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2025

**Changes of assumptions:** On December 17, 2015, the Board of Trustees adopted recommended changes to the economic and demographic assumptions utilized by the Plan. Primary among the changes were the updates to rates of mortality, retirement, disability, withdrawal, and salary increases. The expectation of retired life mortality was changed from the RP-2000 Mortality Tables to the RP-2000 Combined Mortality Table projected to 2025 with projection scale BB (set forward 2 years for both males and females).

A new funding policy was initially adopted by the Board on March 15, 2018. Because of this new funding policy, the assumed investment rate of return was reduced from 7.50% to 7.40% for the June 30, 2017 actuarial valuation and further reduced from 7.40% to 7.30% for the June 30, 2018 actuarial valuation.

On December 17, 2020, the Board adopted recommended changes to the economic and demographic assumptions utilized by the Systems based on the experience study prepared for the five-year period ending June 30, 2019. Primary among the changes were the updates to the rates of mortality, retirement, withdrawal, and salary increases. This also included a change to the long-term assumed investment rate of return to 7.00%. These assumption changes were first reflected in the calculation of the June 30, 2021 Total OPEB Asset.

BERRIEN COUNTY BOARD OF HEALTH

SHBP-OPEB - SCHEDULE OF PROPORTIONATE  
SHARE OF THE NET OPEB ASSET (LIABILITY)

For the Year Ended June 30

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Board of Health's proportion of the net OPEB asset (liability)	0.008674%	0.010345%	0.009712%	0.010030%	0.007959%	0.006998%	0.006531%	0.000000%
Board of Health's proportionate share of the net OPEB asset (liability)	\$ 21,865	\$ (29,322)	\$ (43,638)	\$ (27,568)	\$ (89,570)	\$ (86,867)	\$ (170,824)	\$ -
Board of Health's covered payroll (CP)*	\$ 296,576	\$ 255,623	\$ 260,433	\$ 211,393	\$ 194,753	\$ 168,837	\$ 166,021	\$ 160,995
Board of Health's proportionate share of the net OPEB asset (liability) as a percentage of its covered payroll	7.37%	11.47%	16.76%	13.04%	45.99%	51.45%	102.89%	0.00%
Plan fiduciary net position as a percentage of the total OPEB asset (liability)	110.27%	87.75%	80.03%	87.58%	59.71%	56.57%	31.48%	17.34%

\*CP - the payroll of employees that are provided OPEB through the OPEB plan.

\*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

BERRIEN COUNTY BOARD OF HEALTH

SHBP-OPEB - SCHEDULE OF CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFITS

For the Year Ended June 30

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution (CRC)*	\$ 14,497	\$ 39,000	\$ 18,382	\$ 15,704	\$ 15,217	\$ 11,977	\$ 37,416	\$ 32,757
Contributions in relation to the contractually required contribution*	<u>\$ 14,497</u>	<u>\$ 39,000</u>	<u>\$ 18,382</u>	<u>\$ 15,704</u>	<u>\$ 15,217</u>	<u>\$ 11,977</u>	<u>\$ 37,416</u>	<u>\$ 32,757</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Board of Health's covered payroll (CP)**	\$ 296,576	\$ 255,623	\$ 260,433	\$ 211,393	\$ 194,753	\$ 168,837	\$ 166,021	\$ 160,995
Contributions as a percentage of covered payroll (CP)**	4.89%	15.26%	7.06%	7.43%	7.81%	7.09%	22.54%	20.35%

*\*The "Contractually Required Contribution (CRC)" and "Contributions in relation to the contractually required contribution" are the same amount and can be found in the organization's customized employer packet identified as "Contributions made during the measurement period."*

*\*\*CP is the payroll of employees that are provided OPEB through the OPEB plan.*

\*Note: Schedule is intended to show information for the last 10 years. Additional years will be displayed as they become available.

BERRIEN COUNTY BOARD OF HEALTH  
SHBP-OPEB  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2025

**Changes in benefit terms:** There have been no changes in benefit terms.

**Changes in assumptions:**

- June 30, 2023 valuation: Medicare health care trend rates were updated.
- June 30, 2022 valuation: The tobacco use assumption and aging factors were revised.
- June 30, 2020 valuation: Decremental assumptions were changed to reflect the Employees Retirement Systems experience study.
- June 30, 2019 valuation: The inflation assumption was lowered from 2.75% to 2.50% in anticipation of the upcoming ERS Experience Study. Additionally, decremental assumptions were changed to reflect the Teachers Retirement Systems experience study. Approximately 6.0% of employees are members of the Teachers Retirement Systems.
- June 30, 2017 valuation: The participation assumption, tobacco use assumption and morbidity factors were revised.
- June 30, 2015 valuation: Decremental and underlying inflation assumptions were changed to reflect the Retirement Systems' experience studies.
- June 30, 2012 valuation: A data audit was performed, and data collection procedures and assumptions were changed.
- The discount rate was updated from 3.09% as of June 30, 2016 to 3.60% as of June 30, 2017; to 5.22% as of June 30, 2018; to 7.30% as of June 30, 2019; to 7.06% as of June 30, 2020; and to 7.00% as of June 30, 2021.

SUPPLEMENTARY INFORMATION

BERRIEN COUNTY BOARD OF HEALTH

COMPARATIVE STATEMENT OF ACTUAL REVENUES AND EXPENDITURES TO BUDGET

PUBLIC HEALTH - 001

For the Fiscal Year Ended June 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
<b>REVENUES</b>				
Georgia Department of Public Health				
Grant-In-Aid	\$ 319,804	\$ 375,246	\$ 375,246	\$ -
County Participating	27,720	27,720	27,720	-
County Non-Participating	120,166	48,780	48,780	-
Outpatient Client Fees	-	-	14,261	14,261
Health Check Fees	-	-	3,435	3,435
Outpatient Medicare	-	-	6,694	6,694
Medicaid DSPS	-	-	5,030	5,030
Medicaid PCM	-	-	2,686	2,686
Intra/Inter Agency	46,102	46,150	132,232	86,082
Qualifying Local Funds	2,835	2,102	2,102	-
Non-Qualifying Local Funds	-	-	11,819	11,819
Environmental Fees	-	-	42,640	42,640
Administrative Claiming	-	-	57,679	57,679
Prior Year Admin Claiming	44,425	17,184	-	(17,184)
Private Pay Insurance	-	-	16,581	16,581
<b>TOTAL REVENUES</b>	<u>\$ 561,052</u>	<u>\$ 517,182</u>	<u>\$ 746,905</u>	<u>\$ 229,723</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	\$ 494,422	\$ 447,205	\$ 533,252	\$ 86,047
Equipment	2,262	2,337	2,338	1
Other Operating Expense	116,014	114,778	114,775	(3)
Intra/Inter Agency	-	-	36	36
Indirect Cost	57,954	53,343	53,343	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 670,652</u>	<u>\$ 617,663</u>	<u>\$ 703,744</u>	<u>\$ 86,081</u>
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ (109,600)</u>	<u>\$ (100,481)</u>	<u>\$ 43,161</u>	<u>\$ 143,642</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ 109,600	\$ 100,481	\$ 100,479	\$ (2)
Transfers (Out)	-	-	(91,327)	(91,327)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ 109,600</u>	<u>\$ 100,481</u>	<u>\$ 9,152</u>	<u>\$ (91,329)</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,313</u>	<u>\$ 52,313</u>

BERRIEN COUNTY BOARD OF HEALTH

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

For the Fiscal Year Ended June 30, 2025

<u>STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH PROGRAM/GRANT NUMBER</u>	<u>GRANT PERIOD</u>	<u>PROGRAM/ GRANT AMOUNT</u>	<u>REVENUE RECEIVED DURING FISCAL YEAR</u>	<u>EXPENDITURES DURING FISCAL YEAR</u>	<u>DUE FROM DPH AT END OF FISCAL YEAR</u>
Georgia Department of Public Health:					
Berrien County Public Health Program #40500-001-25255030	7/1/2024 to 6/30/2025	<u>\$ 375,246</u>	<u>\$ 375,246</u>	<u>\$ 375,246</u>	<u>\$ -</u>

## OTHER REPORTS



ROBERT BAKER  
& ASSOCIATES, CPAs

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*

*Independent Auditor's Report*

To the Board of Health  
Berrien County Board of Health  
Nashville, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Berrien County Board of Health, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Berrien County Board of Health's basic financial statements, and have issued our report thereon dated November 24, 2025.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Berrien County Board of Health'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 the Berrien County Board of Health's internal control. Accordingly, we do not express an opinion on the effectiveness of the Berrien County Board of Health's internal control.

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

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

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Berrien County Board of Health'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 Berrien County Board of Health’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 Berrien County Board of Health’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ROBERT BAKER & ASSOCIATES, CPAs

Handwritten signature of Robert Baker and Associates in black ink, written in a cursive style. The signature is underlined.

Certified Public Accountants  
Albany, Georgia  
November 24, 2025

BERRIEN COUNTY BOARD OF HEALTH  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For The Fiscal Year Ended June 30, 2025

-NONE-

BERRIEN COUNTY BOARD OF HEALTH  
SCHEDULE OF FINDINGS AND RESPONSES

For The Fiscal Year Ended June 30, 2025

-NONE-