

BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
December 31, 2013

BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended December 31, 2013

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements	
Balance Sheet - Governmental Funds	7
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances Of Governmental Funds to the Statement of Activities	9
Statement of Net Position - Proprietary Funds	10
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	11
Statement of Cash Flows - Proprietary Funds	12
Statement of Fiduciary Assets and Liabilities - Fiduciary Funds	13
Notes to the Financial Statements	14
REQUIRED SUPPLEMENTARY INFORMATION	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	31
Schedule of Funding Progress - Pension Plan	33
Notes to the Required Supplementary Information	34
COMBINING AND INDIVIDUAL FUND STATEMENTS	
Major Governmental Funds	
General Fund	
Balance Sheet	37
Statement of Revenues, Expenditures and Changes in Fund Balances	38
SPLOST 2011 Capital Projects Fund	
Balance Sheet	39
Statement of Revenues, Expenditures and Changes in Fund Balances	40
Nonmajor Governmental Funds	
Combining Balance Sheet	42
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	44
Sheriff's Special Revenue Fund	
Balance Sheet	46
Statement of Revenues, Expenditures and Changes in Fund Balances	47
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	48
Drug Abuse & Education Special Revenue Fund	
Balance Sheet	49
Statement of Revenues, Expenditures and Changes in Fund Balances	50
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	51
Jail Special Revenue Fund	
Balance Sheet	52
Statement of Revenues, Expenditures and Changes in Fund Balances	53
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	54

BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended December 31, 2013

TABLE OF CONTENTS

	<u>Page</u>
Special Investigation Special Revenue Fund	
Balance Sheet	55
Statement of Revenues, Expenditures and Changes in Fund Balances	56
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	57
Supplemental Juvenile Services Special Revenue Fund	
Balance Sheet	58
Statement of Revenues, Expenditures and Changes in Fund Balances	59
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	60
E-911 Special Revenue Fund	
Balance Sheet	61
Statement of Revenues, Expenditures and Changes in Fund Balances	62
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	63
CHIP Grant Special Revenue Fund	
Balance Sheet	64
Statement of Revenues, Expenditures and Changes in Fund Balances	65
Development Authority Special Revenue Fund	
Balance Sheet	66
Statement of Revenues, Expenditures and Changes in Fund Balances	67
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	68
SPLOST 2005 Capital Projects Fund	
Balance Sheet	69
Statement of Revenues, Expenditures and Changes in Fund Balances	70
CDBG Capital Projects Fund	
Balance Sheet	71
Statement of Revenues, Expenditures and Changes in Fund Balances	72
SPLOST Debt Service Fund	
Statement of Revenues, Expenditures and Changes in Fund Balances	73
Major Proprietary Funds	
EIP Revolving Loan Enterprise Fund	
Statement of Net Position	75
Statement of Revenues, Expenses and Changes in Net Position	76
Statement of Cash Flows	77
Fiduciary Funds	
Combining Statement of Fiduciary Assets and Liabilities	79
SUPPLEMENTAL SCHEDULES	
Schedule of Revenues - General Fund	81
Schedule of Expenditures - General Fund	82
Schedule of Nutrition Program for the Elderly	88
Schedule of Projects Constructed With Special Sales Tax Proceeds	89
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	91
Schedule of Findings and Responses	93

MEEKS CPA, LLP

CERTIFIED PUBLIC ACCOUNTANTS

PATRICK M. ASHLEY, CPA
WALTER H. SUMNER, CPA
MICHAEL I. SIRMANS, CPA
D. ANTHONY ECKLER, CPA
CARRIE E. PUTNAL, CPA

225 East Fourth Street
P.O. Box 605
Ocilla, Georgia 31774

Members:
American Institute of
Certified Public Accountants
Georgia Society of
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Ben Hill County, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Ben Hill County Board of Health or the Hospital Authority of Ben Hill County, which represents 100 percent of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ben Hill County Board of Health and the Hospital Authority of Ben Hill County is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia, as of December 31, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ben Hill County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual statements and supplemental schedules 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 June 30, 2014, on our consideration of Ben Hill County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ben Hill County, Georgia's internal control over financial reporting and compliance.

MEEKS CPA, LLP

MEEKS CPA, LLP

Ocilla, Georgia

June 30, 2014

BASIC FINANCIAL STATEMENTS

BEN HILL COUNTY, GEORGIA
Statement of Net Position
December 31, 2013

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Hospital Authority	Board Of Health
ASSETS					
Cash & Cash Equivalents	\$ 2,291,432	\$ 285,735	\$ 2,577,167	\$ 4,030,000	\$ 1,009,784
Investments	--	--	--	44,000	--
Receivables (Net of Allowance for Uncollectibles)	1,781,384	47,543	1,828,927	3,160,000	324,256
Inventories	--	--	--	518,000	--
Prepaid Items	153,887	--	153,887	--	--
Estimated Third-Party Settlements	--	--	--	208,000	--
Other Current Assets	--	--	--	208,000	--
Notes Receivable	--	202,208	202,208	--	--
Deferred Charges	--	--	--	406,000	--
Restricted Assets					
Cash & Cash Equivalents	--	--	--	1,181,000	--
Capital Assets Not Being Depreciated	195,263	--	195,263	257,000	--
Capital Assets Net of Accumulated Depreciation	11,014,775	--	11,014,775	10,456,000	81,578
Total Assets	<u>15,436,741</u>	<u>535,486</u>	<u>15,972,227</u>	<u>20,468,000</u>	<u>1,415,618</u>
LIABILITIES					
Accounts Payable	559,454	--	559,454	14,430,000	75,706
Accrued Wages, Withholdings & Benefits	86,520	--	86,520	--	--
Accrued Expenses	--	--	--	1,720,000	62,153
Intergovernmental Payable	211,277	--	211,277	--	--
Short-Term Notes Payable	--	--	--	2,707,000	--
Noncurrent Liabilities					
Due Within One Year	32,149	--	32,149	674,000	56,434
Due in More than One Year	235,898	--	235,898	9,184,000	37,622
Total Liabilities	<u>1,125,298</u>	<u>--</u>	<u>1,125,298</u>	<u>28,715,000</u>	<u>231,915</u>
NET POSITION					
Net Investment in Capital Assets	11,159,845	--	11,159,845	1,290,000	81,578
Restricted					
Restricted for E-911	77,457	--	77,457	--	--
Restricted for Revolving Loan Program	--	535,486	535,486	--	--
Restricted for Prior Year Program Income	--	--	--	--	210,046
Restricted for Indigent Care	--	--	--	37,000	--
Restricted for Hospice Care	--	--	--	62,000	--
Restricted for Capital Outlay	1,489,179	--	1,489,179	--	--
Restricted for Debt Service	--	--	--	63,000	--
Unrestricted	1,584,963	--	1,584,963	(9,699,000)	892,079
Total Net Position	<u>\$ 14,311,443</u>	<u>\$ 535,486</u>	<u>\$ 14,846,929</u>	<u>\$ (8,247,000)</u>	<u>\$ 1,183,703</u>

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Statement of Activities
For the Year Ended December 31, 2013

FUNCTIONS/PROGRAMS	PROGRAM REVENUES				NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION				
	Expenses	Charges For Services	Operating Grants & Contributions	Capital Grants & Contributions	Primary Government			Component Units	
					Governmental Activities	Business-type Activities	Total	Hospital Authority	Board Of Health
Primary Government									
Governmental Activities									
General Government	\$ 1,723,371	\$ 541,151	\$ 10,183	\$ --	\$ (1,172,037)	\$ --	\$ (1,172,037)		
Judicial	927,638	447,623	--	--	(480,015)	--	(480,015)		
Public Safety	5,042,455	1,438,257	14,772	16,164	(3,573,262)	--	(3,573,262)		
Public Works	3,393,757	78,162	554,826	199,353	(2,561,416)	--	(2,561,416)		
Health & Welfare	517,397	948	108,638	--	(407,811)	--	(407,811)		
Culture & Recreation	457,905	430	--	--	(457,475)	--	(457,475)		
Housing & Development	474,008	--	--	--	(474,008)	--	(474,008)		
Interest On Long-Term Debt	4,149	--	--	--	(4,149)	--	(4,149)		
Total Governmental Activities	<u>12,540,680</u>	<u>2,506,571</u>	<u>688,419</u>	<u>215,517</u>	<u>(9,130,173)</u>	<u>--</u>	<u>(9,130,173)</u>		
Business-Type Activities									
EIP Revolving Loan	10,363	9,103	--	--	--	(1,260)	(1,260)		
Total Business-Type Activities	<u>10,363</u>	<u>9,103</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(1,260)</u>	<u>(1,260)</u>		
Total Primary Government	<u>\$ 12,551,043</u>	<u>\$ 2,515,674</u>	<u>\$ 688,419</u>	<u>\$ 215,517</u>	<u>(9,130,173)</u>	<u>(1,260)</u>	<u>(9,131,433)</u>		
Component Units									
Hospital Authority	\$ 29,462,000	\$ 21,883,000	\$ 20,000	\$ 195,000				\$ (7,364,000)	\$ --
Board Of Health	3,280,860	2,812,140	485,887	--				--	17,167
Total Component Units	<u>\$ 32,742,860</u>	<u>\$ 24,695,140</u>	<u>\$ 505,887</u>	<u>\$ 195,000</u>				<u>(7,364,000)</u>	<u>17,167</u>
General Revenues									
Taxes									
Real Property					4,415,165	--	4,415,165	--	--
Personal Property					777,679	--	777,679	--	--
Real Estate Transfer (Intangible)					17,886	--	17,886	--	--
Franchise					33,174	--	33,174	--	--
General Sales & Use					3,192,625	--	3,192,625	--	--
Selective Sales & Use					39,219	--	39,219	--	--
Business					456,171	--	456,171	--	--
Penalties & Interest on Delinquent Taxes					122,905	--	122,905	--	--
Investment Income					5,452	1,191	6,643	126,000	--
Miscellaneous					9,383	--	9,383	2,052,000	--
Total General Revenues					<u>9,069,659</u>	<u>1,191</u>	<u>9,070,850</u>	<u>2,178,000</u>	<u>--</u>
Changes in Net Position					(60,514)	(69)	(60,583)	(5,186,000)	17,167
Net Position - Beginning					14,371,957	535,555	14,907,512	(3,061,000)	1,166,536
Net Position - Ending					<u>\$ 14,311,443</u>	<u>\$ 535,486</u>	<u>\$ 14,846,929</u>	<u>\$ (8,247,000)</u>	<u>\$ 1,183,703</u>

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Balance Sheet
Governmental Funds
December 31, 2013

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash & Cash Equivalents	\$ 590,152	\$ 1,177,042	\$ 524,238	\$ 2,291,432
Receivables (Net of Allowance for Uncollectibles)	1,443,826	194,975	142,583	1,781,384
Due from Other Funds	--	6,386	1,314	7,700
Total Assets	<u>\$ 2,033,978</u>	<u>\$ 1,378,403</u>	<u>\$ 668,135</u>	<u>\$ 4,080,516</u>
LIABILITIES				
Accounts Payable	\$ 523,478	\$ 2,048	\$ 33,928	\$ 559,454
Accrued Wages, Withholdings & Benefits	86,520	--	--	86,520
Intergovernmental Payable	4,847	206,430	--	211,277
Due to Other Funds	7,236	--	464	7,700
Total Liabilities	<u>622,081</u>	<u>208,478</u>	<u>34,392</u>	<u>864,951</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue				
Property Taxes	636,732	--	--	636,732
Ambulance Fees	69,907	--	--	69,907
Capital Asset Dispositions	--	--	84,553	84,553
Total Deferred Inflows Of Resources	<u>706,639</u>	<u>--</u>	<u>84,553</u>	<u>791,192</u>
FUND BALANCES				
Restricted	--	1,169,925	319,254	1,489,179
Assigned	--	--	229,936	229,936
Unassigned	705,258	--	--	705,258
Total Fund Balances	<u>705,258</u>	<u>1,169,925</u>	<u>549,190</u>	<u>2,424,373</u>
Total Liabilities, Deferred Inflows of Resources & Fund Balances	<u>\$ 2,033,978</u>	<u>\$ 1,378,403</u>	<u>\$ 668,135</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	11,210,038
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	791,192
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.	153,887
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Capital Leases	\$ (50,193)
Compensated Absences	(193,282)
Net Pension Obligation	(24,572)
Total long-term liabilities	<u>(268,047)</u>
Net Position Of Governmental Activities	<u>\$ 14,311,443</u>

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 6,906,963	\$ 1,986,456	\$ 141,966	\$ 9,035,385
Licenses & Permits	52,682	--	--	52,682
Intergovernmental	816,849	--	80,443	897,292
Charges for Services	1,694,824	--	313,887	2,008,711
Fines & Forfeitures	377,770	--	69,853	447,623
Investment Income	1,503	1,734	3,964	7,201
Contributions & Donations	4,895	--	--	4,895
Miscellaneous	8,118	--	--	8,118
Total Revenues	<u>9,863,604</u>	<u>1,988,190</u>	<u>610,113</u>	<u>12,461,907</u>
EXPENDITURES				
Current				
General Government	1,345,599	--	--	1,345,599
Judicial	931,129	--	638	931,767
Public Safety	4,462,919	3,618	571,063	5,037,600
Public Works	1,962,234	--	--	1,962,234
Health & Welfare	223,513	221,467	74,018	518,998
Culture & Recreation	339,349	24,902	--	364,251
Housing & Development	217,534	--	14,698	232,232
Capital Outlay	--	533,283	163,797	697,080
Debt Service	36,788	69,214	--	106,002
Intergovernmental	--	1,035,903	--	1,035,903
Total Expenditures	<u>9,519,065</u>	<u>1,888,387</u>	<u>824,214</u>	<u>12,231,666</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>344,539</u>	<u>99,803</u>	<u>(214,101)</u>	<u>230,241</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	--	141,966	212,990	354,956
Transfers Out	(212,207)	--	(142,749)	(354,956)
Proceeds of Capital Asset Dispositions	24,457	--	36,770	61,227
Insurance Recoveries	1,265	--	--	1,265
Total Other Financing Sources (Uses)	<u>(186,485)</u>	<u>141,966</u>	<u>107,011</u>	<u>62,492</u>
Net Change in Fund Balances	158,054	241,769	(107,090)	292,733
Fund Balances - Beginning	547,204	928,156	656,280	2,131,640
Fund Balances - Ending	<u>\$ 705,258</u>	<u>\$ 1,169,925</u>	<u>\$ 549,190</u>	<u>\$ 2,424,373</u>

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
Of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2013

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

Net change in fund balances - total governmental funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds* \$ 292,733

Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlay	396,304
Depreciation Expense	(798,071)
	<u>(401,767)</u>

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net position.

Cost of Capital Assets Sold/Disposed	(246,417)
Accumulated Depreciation	193,330
	<u>(53,087)</u>

Revenues in the *Statement of Activities* that do not provide current financial resources are not reported as revenues in the funds while revenues reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as revenue of the previous period in the *Statement of Activities* and included in beginning net position.

Taxes	19,439
Charges for Services	(2,445)
Proceeds of Capital Asset Dispositions	(36,770)
	<u>(19,776)</u>

The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.

Principal Repayments	
Capital Leases	65,065
	<u>65,065</u>

Expenses reported in the *Statement of Activities* that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as expenses of the previous period in the *Statement of Activities* and included in beginning net position.

Compensated Absences	36,487
Net Pension Obligation	134
Insurance	19,697
	<u>56,318</u>

Change in net position of governmental activities reported in the *Statement of Activities* \$ (60,514)

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Statement of Net Position
Proprietary Funds
December 31, 2013

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
ASSETS		
Current Assets		
Cash & Cash Equivalents	\$ 285,735	\$ 285,735
Receivables (Net of Allowance for Uncollectibles)	47,543	47,543
Total Current Assets	<u>333,278</u>	<u>333,278</u>
Noncurrent Assets		
Notes Receivable	202,208	202,208
Total Noncurrent Assets	<u>202,208</u>	<u>202,208</u>
Total Assets	<u>535,486</u>	<u>535,486</u>
NET POSITION		
Restricted for Revolving Loan Program	535,486	535,486
Total Net Position	<u>\$ 535,486</u>	<u>\$ 535,486</u>

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2013

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	\$ 9,103	\$ 9,103
Total Operating Revenues	<u>9,103</u>	<u>9,103</u>
OPERATING EXPENSES		
Supplies	140	140
Bad Debts	10,000	10,000
Other	223	223
Total Operating Expenses	<u>10,363</u>	<u>10,363</u>
Operating Income (Loss)	<u>(1,260)</u>	<u>(1,260)</u>
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	1,191	1,191
Total Nonoperating Revenues (Expenses)	<u>1,191</u>	<u>1,191</u>
Changes in Net Position	(69)	(69)
Net Position - Beginning	535,555	535,555
Net Position - Ending	<u>\$ 535,486</u>	<u>\$ 535,486</u>

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	\$ 36,512	\$ 36,512
Notes Issued	(11,065)	(11,065)
Interest Received	9,103	9,103
Payments to Suppliers	(363)	(363)
Net Cash Provided (Used) by Operating Activities	<u>34,187</u>	<u>34,187</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1,191	1,191
Net Cash Provided (Used) by Investing Activities	<u>1,191</u>	<u>1,191</u>
Net Increase (Decrease) in Cash & Cash Equivalents	35,378	35,378
Cash & Cash Equivalents - Beginning of Year	250,357	250,357
Cash & Cash Equivalents - End of Year	<u>\$ 285,735</u>	<u>\$ 285,735</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (1,260)	\$ (1,260)
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease in Notes Receivable	35,447	35,447
Net Cash Provided (Used) by Operating Activities	<u>\$ 34,187</u>	<u>\$ 34,187</u>

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2013

	<u>Agency Funds</u>
ASSETS	
Cash And Cash Equivalents	\$ 280,003
Total Assets	<u>\$ 280,003</u>
LIABILITIES	
Due To Others	\$ 280,003
Total Liabilities	<u>\$ 280,003</u>

The notes to the financial statements are an integral part of this statement.

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Ben Hill County, Georgia was organized under Act of July 31, 1906, from the Counties of Irwin and Wilcox. The County operates under a five member Board of Commissioners form of government. Commissioners serve staggered terms of four years. The County provides the following services: public safety, roads and bridges, sanitation, health and social services, emergency medical services, culture, recreation, public improvements, and general administrative services.

As required by generally accepted accounting principles, these financial statements present the government, Ben Hill County, Georgia, and its component units. Component units are legally separate entities for which the elected officials of the primary government are financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

Blended Component Unit

The Development Authority of Ben Hill County is a blended component unit. The component unit is a legally separate organization for which the County is financially accountable. The data from this unit is combined with data of the primary government and reported as a special revenue fund. The Development Authority of Ben Hill County does not issue separate financial statements.

Discretely Presented Component Units

The Ben Hill County Board of Health (Board) provides healthcare services for the citizens of the County. The County Commissioners appoint a voting majority to the Board. The component unit column in the combined financial statements includes the financial data of the Board, as reflected in their most recent audited financial statements. The fiscal year end of the Board is June 30. Complete financial statements for the component unit may be obtained at the entity's administrative offices:

Ben Hill County Board of Health
400 North Sheridan
Fitzgerald, Georgia 31750

The Hospital Authority of Ben Hill County operates a full service hospital for the citizens of Ben Hill County and the surrounding area. The County Commissioners appoint the Board of Trustee members of the Authority. The component unit column in the combined financial statements includes the financial data of the Authority, as reflected in their most recent audited financial statements. The fiscal year end of the Authority is July 31. Complete financial statements for the component unit may be obtained at the entity's administrative offices:

Hospital Authority of Ben Hill County
Dorminy Medical Center
200 Perry House Road
Fitzgerald, Georgia 31750

B. 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 primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2013

to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported 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 County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Special Purpose Local Option Sales Tax (SPLOST) 2011 Fund* accounts for the special one percent sales tax imposed for the six year period beginning July 1, 2011.

The County reports the following major proprietary funds:

The *EIP Revolving Loan Fund* accounts for the employment incentive program community development block grant and related loans to qualifying employers in Ben Hill County for capital expenditures.

Additionally, the County reports the following fund types:

Agency Funds. These funds account for taxes, fees, fines, and bonds collected on behalf of other governments, agencies, officials, and individuals.

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2013

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Assets, Liabilities and Equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County to invest in obligations of the State of Georgia or other states, obligations issued by the U.S. Government, obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States, obligations of any corporation of the U.S. Government, prime bankers' acceptances, the local government investment pool, repurchase agreements, and obligations of other political subdivisions of Georgia.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates, and investments that do not have an established market are reported at estimated fair value.

2. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding material balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, if any, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Property taxes were levied on July 31, 2013, payable December 20, 2013, and attached as an enforceable lien on property as of January 1.

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2013

3. Inventories and Prepaid Items

The costs of inventories are recorded as expenditures when purchased in all funds. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in the governmental funds and as prepaid items in both the government-wide and proprietary fund financial statements.

4. Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and have an estimated useful life in excess of two years. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. All general infrastructure assets acquired or constructed after June 30, 2003 are reported in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

Assets	Capitalization Thresholds	Estimated Service Life
Buildings	\$10,000	25-60
Machinery & Equipment	\$5,000	5-10
Improvements	\$5,000	15-30
Roads	\$25,000	15-50
Bridges	\$25,000	15-50
Sidewalks	\$25,000	15-50

5. Compensated Absences

It is the County's policy to permit employees to accumulate up to thirty days of earned but unused vacation benefits. There is no liability for unpaid accumulated sick leave since the County does not have a policy to pay any amounts when employees separate from service with the County. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

6. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Premiums and discounts are deferred and amortized over the life of the debt using the effective interest method. Debt issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2013

as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. 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 a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then.

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 a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources: property taxes, ambulance fees, and capital asset sales. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

8. Fund Balances and Net Position

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balance is classified as follows:

Nonspendable fund balance includes 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 includes amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority.

Assigned fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned fund balance is the residual classification for the General Fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

The Board of County Commissioners can establish, modify, or rescind a fund balance commitment by board approval and is the County's highest level of decision making authority.

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2013

It is the County's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied in calculating the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except capital projects funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year-end.

All agencies of the government submit requests for appropriations to the County's manager so that a budget may be prepared. The proposed budget is presented to the County Commissioners for review. The Commissioners hold public hearings and a final budget must be prepared and adopted no later than December 31.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Commission. The legal level of budgetary control is the department level. Supplemental budgetary appropriations in funds were not considered material.

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2013

B. Excess of Expenditures Over Appropriations

Excess of expenditures over appropriations at the department level (the legal level of control) is presented below:

	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
General Fund			
General	\$ 67,924	\$ 88,418	\$ (20,494)
Elections	108,821	124,288	(15,467)
General Administration	388,774	427,536	(38,762)
County Administration Grants	--	321	(321)
Tax Commissioner	206,689	263,069	(56,380)
Tax Assessor	204,098	238,086	(33,988)
Government Buildings	177,505	222,736	(45,231)
Superior Court	281,972	290,089	(8,117)
Superior Court Judges	155,674	161,147	(5,473)
Magistrate Court	267,826	294,838	(27,012)
Probate Court	127,875	141,219	(13,344)
Sheriff	1,344,201	1,478,037	(133,836)
Jail Administration	1,267,711	1,387,028	(119,317)
School Resource Officers	83,269	110,159	(26,890)
Fire	47,957	51,947	(3,990)
EMS	929,070	1,087,917	(158,847)
Coroner	14,859	17,680	(2,821)
Animal Control	73,041	80,181	(7,140)
Emergency Management	237,416	249,970	(12,554)
Water	9,906	10,794	(888)
Health	108,608	118,477	(9,869)
Welfare	--	1,202	(1,202)
Senior Assistance	55,410	62,177	(6,767)
Senior Citizens Nutrition	36,544	41,657	(5,113)
Agricultural Resources	69,467	69,504	(37)
Forest Resources	13,753	14,304	(551)
Protective Inspection	--	1,135	(1,135)
Planning & Zoning	28,452	63,528	(35,076)
Sheriff's Special Revenue Fund	35,000	39,890	(4,890)
Special Investigation Special Revenue Fund			
Total Expenditures	11,650	14,616	(2,966)
Transfers Out	--	783	(783)
E-911 Special Revenue Fund	428,051	475,618	(47,567)

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2013

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Credit risk. The County does not have a formal investment policy for credit risk. The County's investments in Georgia Fund 1 are rated AA+ by Standard & Poor's. Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool offered by the State of Georgia to counties, municipalities, public colleges and universities, boards of education, special districts, state agencies, and other authorized entities as a conservative, efficient, and liquid investment alternative. The primary investment objectives of Georgia Fund 1 are safety of capital, liquidity, yield, and diversification with primary emphasis on safety of capital and liquidity. Georgia Fund 1 deposits are not guaranteed or insured by any bank, the Federal Deposit Insurance Corporation, the Federal Reserve Board, or any state agency. The State of Georgia Office of the State Treasurer manages Georgia Fund 1 in a manner consistent with Rule 2a-7 (of the Investment Company Act of 1940) like funds. Georgia Fund 1 is managed to maintain a \$1 value and a weighted average maturity of 60 days or less, with the maximum maturity of any investment limited to 397 days.

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a formal deposit policy for custodial credit risk. On December 31, 2013, the County deposited \$1,947,429, which was subsequently collateralized. As of result, \$1,813,037 of the County's bank balance was uninsured and uncollateralized as of December 31, 2013.

B. Receivables

Receivables as of year-end for the County's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General	SPLOST 2011	Nonmajor Governmental Funds	EIP Revolving Loan	Total
Receivables:					
Current					
Taxes	\$ 1,285,067	\$ --	\$ --	\$ --	\$ 1,285,067
Accounts	350,287	--	58,030	--	408,317
Intergovernmental	137,975	194,975	--	--	332,950
Notes Receivable	--	--	84,553	274,751	359,304
Gross Receivables	1,773,329	194,975	142,583	274,751	2,385,638
Less: Allowance For Uncollectibles	(329,503)	--	--	(25,000)	(354,503)
	<u>\$ 1,443,826</u>	<u>\$ 194,975</u>	<u>\$ 142,583</u>	<u>\$ 249,751</u>	<u>\$ 2,031,135</u>

The EIP Revolving Loan Enterprise Fund made loans to numerous businesses with terms ranging from 3-15 years and interest rates from 3.5% to 3.75%. The balances at December 31, 2013 totaled \$274,751 of which \$72,543 was considered current. An allowance of \$25,000 has been established for possible uncollectibles.

The Development Authority (a blended component unit of the County) has previously entered into a lease purchase agreement with Protein Plus, LLC for the sale of a building owned by the Authority. The original agreement also included a note to the EIP Revolving Loan Enterprise Fund, which was paid from the Development Authority Fund from Protein Plus monthly payments. The Company now pays the Development Authority Fund \$3,391 monthly and pays the EIP Revolving Loan Fund \$1,226 monthly. The balances on the notes at December 31, 2013, were \$84,553 to the Development Authority and \$30,281 to the EIP Revolving Loan Fund.

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2013

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of *unavailable revenue* reported in the governmental funds were as follows:

	<u>Unavailable</u>
Property Taxes (General Fund)	\$ 636,732
Ambulance Fees (General Fund)	69,907
Capital Asset Dispositions (Development Authority Special Revenue Fund)	84,553
	<u>\$ 791,192</u>

C. Capital Assets

Capital asset activity for the year ended December 31, 2013, was as follows:

Primary Government

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 149,781	\$ --	\$ --	\$ 149,781
Construction in progress	16,478	29,004	--	45,482
Total capital assets, not being depreciated	<u>166,259</u>	<u>29,004</u>	<u>--</u>	<u>195,263</u>
Capital assets, being depreciated:				
Buildings	12,527,945	--	--	12,527,945
Infrastructure	1,405,614	--	--	1,405,614
Improvements other than buildings	950,691	--	--	950,691
Machinery & equipment	5,602,033	367,300	(246,417)	5,722,916
Total capital assets, being depreciated	<u>20,486,283</u>	<u>367,300</u>	<u>(246,417)</u>	<u>20,607,166</u>
Less accumulated depreciation for:				
Buildings	(4,615,861)	(306,884)	--	(4,922,745)
Infrastructure	(159,059)	(35,141)	--	(194,200)
Improvements other than buildings	(440,885)	(62,807)	--	(503,692)
Machinery & equipment	(3,771,845)	(393,239)	193,330	(3,971,754)
Total accumulated depreciation	<u>(8,987,650)</u>	<u>(798,071)</u>	<u>193,330</u>	<u>(9,592,391)</u>
Total capital assets, being depreciated, net	<u>11,498,633</u>	<u>(430,771)</u>	<u>(53,087)</u>	<u>11,014,775</u>
Governmental activities capital assets, net	<u>\$ 11,664,892</u>	<u>\$ (401,767)</u>	<u>\$ (53,087)</u>	<u>\$ 11,210,038</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities	
General Government	\$ 330,799
Judicial	6,052
Public Safety	261,958
Public Works	126,850
Health & Welfare	303
Culture & Recreation	72,109
Total depreciation expense - governmental activities	<u>\$ 798,071</u>

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2013

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2013 was as follows:

Due from / to other funds:

Receivable Fund	Payable Fund	Amount
SPLOST 2011 Capital Projects Fund	General Fund	\$ 6,386
Nonmajor Governmental Funds	General Fund	850
Nonmajor Governmental Funds	Nonmajor Governmental Funds	464
		<u>\$ 7,700</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The General Fund owes the SPLOST 2011 Fund \$6,386 for expenditures subsequently determined to be non-qualifying expenditures.

Interfund transfers:

Transfer In	Transfer Out	Amount
SPLOST 2011 Capital Projects Fund	Nonmajor Governmental Funds	\$ 141,966
Nonmajor Governmental Funds	General Fund	212,207
Nonmajor Governmental Funds	Nonmajor Governmental Funds	783
		<u>\$ 354,956</u>

A nonmajor governmental fund transferred \$141,966 in sales tax proceeds to the SPLOST 2011 Fund to finance debt service expenditures. The General Fund transferred \$212,180 to a Nonmajor Governmental Fund to finance E-911 expenditures.

E. Short-Term Debt

On February 22, 2013, the County entered into a tax anticipation note with Community Bank for \$2,500,000 with interest at 3.25% for operating purposes. The amount drawn on these notes was \$2,500,000 and was repaid at December 31, 2013. Subsequent to year end, the County entered a new tax anticipation note on March 5, 2014 in the amount of \$2,500,000 with an interest rate of 3.25%.

Short-term liability activity for the year ended December 31, 2013, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Notes Payable	\$ --	\$ 2,500,000	\$ (2,500,000)	\$ --
	<u>\$ --</u>	<u>\$ 2,500,000</u>	<u>\$ (2,500,000)</u>	<u>\$ --</u>

F. Leases

Capital Leases. The County has entered into lease agreements as lessee for financing the acquisition of capital assets. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Amortization for the period is included in depreciation.

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2013

Capital assets subject to lease obligations at December 31, 2013 are as follows:

	Governmental Activities
Machinery and Equipment	\$ 216,735
Less: Accumulated Depreciation	(21,871)
Total	<u>\$ 194,864</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2013, are as follows:

	Governmental Activities
<u>Year Ending December 31</u>	
2014	\$ 33,257
2015	18,233
Total Minimum Lease Payments	51,490
Less: Amounts Representing Interest	(1,297)
Present Value Of Minimum Lease Payments	<u>\$ 50,193</u>

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2013, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 229,769	\$ --	\$ (36,487)	\$ 193,282	\$ --
Net Pension Obligation	24,706	348,837	(348,971)	24,572	--
Capital Leases	115,258	--	(65,065)	50,193	32,149
	<u>\$ 369,733</u>	<u>\$ 348,837</u>	<u>\$ (450,523)</u>	<u>\$ 268,047</u>	<u>\$ 32,149</u>

For governmental activities, claims and judgments, compensated absences, and pension liabilities are generally liquidated by the General Fund.

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2013

G. Fund Balances

The classifications of fund balances of governmental funds at December 31, 2013 were as follows:

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Restricted				
Capital Outlay	\$ --	\$ 1,169,925	\$ 319,254	\$ 1,489,179
	<u>--</u>	<u>1,169,925</u>	<u>319,254</u>	<u>1,489,179</u>
Assigned				
Judicial	--	--	4,788	4,788
Public Safety	--	--	149,702	149,702
Health & Welfare	--	--	4,150	4,150
Housing & Development	--	--	71,206	71,206
Capital Outlay	--	--	90	90
	<u>--</u>	<u>--</u>	<u>229,936</u>	<u>229,936</u>
Unassigned, Reported In				
General Fund	705,258	--	--	705,258
	<u>705,258</u>	<u>--</u>	<u>--</u>	<u>705,258</u>
Total Fund Balances	<u>\$ 705,258</u>	<u>\$ 1,169,925</u>	<u>\$ 549,190</u>	<u>\$ 2,424,373</u>

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance purchased either directly or indirectly from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. The County's deductibles for commercial insurance coverage range from \$1,000 to \$25,000 with various limits of liability ranging from \$5,000 to \$18,357,891.

For its workers compensation coverage, the County is a member of the Association County Commissioners of Georgia-Group Self-Insurance Workers' Compensation Fund (ACCG-GSIWCF). The ACCG-GSIWCF operates under the authority of O.C.G.A 34-9-150 et Seq. The County pays into the fund its share of the fund's projected obligation for workers' compensation liability, administrative expenses, and other costs incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set forth in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A.

B. Commitments and Contingencies

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Amounts received or receivable from grantor agencies, federal and state, are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. In the opinion of County management, such disallowances, if any, will not be significant to the County's financial statements.

The County is contingently liable for Revenue Anticipation Certificates, Series 2007 issued by the Hospital Authority of Ben Hill County in the amount of \$9,900,000. These Certificates are collateralized by the gross operating revenues of the Authority. The County and Authority entered into a contract in which the Authority agreed to make the Hospital facilities and services available to the residents of Ben Hill County. The County agreed to make payments to the Authority in amounts sufficient to enable the Authority to pay the principal and interest on the Certificates to the extent the net operating revenues of the Authority are insufficient to make the payments, and the County agreed to levy an ad valorem tax on all taxable property within the County as may be necessary in each year to fulfill the County's obligation under the contract. As of July 31, 2013, the Hospital's latest fiscal year, the outstanding balance was \$8,780,000 which will be paid in varying annual amounts through July 1, 2032.

C. Pensions

Plan Description

The County's defined benefit pension plan, Association County Commissioners of Georgia ("ACCG") Ben Hill County Defined Benefit Plan provides for retirement, disability, and death benefits to plan participants and beneficiaries. The Plan, through execution of the adoption agreement, is affiliated with the Association of County Commissioners of Georgia Third Restated Defined Benefit Plan (The ACCG Plan), an agent multiple-employer pension plan, administered by GEBCorp. The ACCG, in its role as the Plan Sponsor, has the sole authority to amend the provisions of the ACCG Plan, as provided in Section 19.03 of the ACCG Plan document. The County has the authority to amend

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2013

the adoption agreement, which defines the specific benefit provisions of The Plan, as provided in Section 19.02 of the ACCG Plan document. A financial report for the Ben Hill County retirement plan may be obtained by writing to Ben Hill County, Georgia, 402 East Pine Street, Fitzgerald, Georgia 31750.

Funding Policy

County employees are not required to contribute to the Plan. The County is required to contribute at an actuarially determined amount annually to the Plan's trust. The contribution amount is determined using actuarial methods and assumptions approved by the ACCG Plan trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes.

Annual Pension Cost and Net Pension Obligation

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

Annual Required Contribution (ARC)	\$ 348,971
Interest on Net Pension Obligation	1,914
Adjustment to ARC	<u>(2,048)</u>
Annual Pension Cost	348,837
Contributions Made	<u>(348,971)</u>
Increase (Decrease) in Net Pension Obligation	(134)
Net Pension Obligation Beginning of Year	24,706
Net Pension Obligation End of Year	<u><u>\$ 24,572</u></u>

Three Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2011	\$ 315,579	100 %	\$ 24,840
12/31/2012	353,890	100	24,706
12/31/2013	348,837	100	24,572

The annual required contribution was determined as part of the January 1, 2013, actuarial valuation using the projected unit credit actuarial cost method. The actuarial assumptions included (a) 7.75% investment rate of return and (b) projected annual salary increases of 4-6.5% based on age. Both (a) and (b) included an inflation component of 3%. The actuarial value of plan assets was determined using techniques that smooth the effect of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percent of pay on a closed basis. The remaining amortization period at January 1, 2013, was 7 years.

Funded Status and Funding Progress

As of January 1, 2013, the most recent actuarial valuation date, the plan was 69.2% funded. The actuarial accrued liability for benefits was \$4,961,792, and the actuarial value of assets was \$3,431,156, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,530,636. The covered payroll (annual payroll of active employees covered by the plan) was \$3,279,058, and the ratio of the UAAL to the covered payroll was 46.7%.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2013

Deferred Compensation Plan

The County sponsors a 457 Deferred Compensation plan serviced through GEBCORP and administered by Charles Schwab Trust Company. Employees participating in the ACCG 457 Deferred Compensation Plan contribute a designated amount of their salary to the plan. The County does not contribute. The plan is intended to be an eligible deferred compensation plan within the meaning of Section 457(b) of the Internal Revenue Code of 1986. Total participant contributions for the year were \$25,355.

D. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the South Georgia area, is a member of the Southern Georgia Regional Commission and is required to pay annual dues thereto. During its year ended December 31, 2013, the County paid \$11,003 in such dues. Membership in a Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the Regional Commission in Georgia. The Regional Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a Regional Commission. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
327 West Savannah Avenue
Valdosta, Georgia 31601

The County participates equally with three area governments in the Ben Hill-Irwin Area Joint Development Authority. The Authority is a special-purpose corporation organized "to create and foster an economic climate in Ben Hill and Irwin counties conducive to the growth and development of trade, commerce, industry, and employment opportunities." The County does not appoint the voting majority of the Authority's Board of Directors. The County is financially obligated for \$237,513 which represents its twenty five percent share of the debt of the Joint Development Authority at December 31, 2013. The Authority has completed its building phase and is currently seeking tenants. Separate financial statements may be obtained from:

Fitzgerald-Ben Hill County Chamber of Commerce
805 South Grant Street
Fitzgerald, Georgia 31750

**REQUIRED SUPPLEMENTARY
INFORMATION**

BEN HILL COUNTY, GEORGIA

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 6,202,363	\$ 6,241,580	\$ 6,906,963	\$ 665,383
Licenses & Permits	41,500	41,500	52,682	11,182
Intergovernmental	46,165	516,906	816,849	299,943
Charges for Services	1,682,489	1,969,866	1,694,824	(275,042)
Fines & Forfeitures	441,301	441,301	377,770	(63,531)
Interest Revenue	1,000	1,000	1,503	503
Contributions & Donations	--	--	4,895	4,895
Miscellaneous	103,621	103,621	8,118	(95,503)
Total Revenues	<u>8,518,439</u>	<u>9,315,774</u>	<u>9,863,604</u>	<u>547,830</u>
EXPENDITURES				
General	94,008	67,924	88,418	(20,494)
Elections	99,033	108,821	124,288	(15,467)
General Administration	344,297	388,774	427,536	(38,762)
County Administration Grants	--	--	321	(321)
Tax Commissioner	205,539	206,689	263,069	(56,380)
Tax Assessor	202,098	204,098	238,086	(33,988)
Government Buildings	177,505	177,505	222,736	(45,231)
Superior Court	281,554	281,972	290,089	(8,117)
Superior Court Judges	135,674	155,674	161,147	(5,473)
District Attorney	33,041	33,041	22,761	10,280
Public Defender	25,547	25,547	21,075	4,472
Magistrate Court	266,326	267,826	294,838	(27,012)
Probate Court	120,221	127,875	141,219	(13,344)
Sheriff	1,309,078	1,344,201	1,478,037	(133,836)
Jail Administration	1,244,568	1,267,711	1,387,028	(119,317)
School Resource Officers	83,269	83,269	110,159	(26,890)
Fire	45,424	47,957	51,947	(3,990)
EMS	889,094	929,070	1,087,917	(158,847)
Coroner	14,859	14,859	17,680	(2,821)
Animal Control	73,041	73,041	80,181	(7,140)
Emergency Management	22,903	237,416	249,970	(12,554)
Highways & Streets	1,094,550	1,670,977	1,634,013	36,964
Water	9,906	9,906	10,794	(888)
Solid Waste & Recycling	373,268	373,268	323,000	50,268
Maintenance & Shop	--	--	(5,573)	5,573
Health	108,608	108,608	118,477	(9,869)
Welfare	--	--	1,202	(1,202)
Senior Assistance	52,026	55,410	62,177	(6,767)
Senior Citizens Nutrition	34,998	36,544	41,657	(5,113)
Recreation	212,797	212,797	212,797	--
Parks	1,800	1,800	1,342	458
Libraries	125,210	125,210	125,210	--
Agricultural Resources	69,467	69,467	69,504	(37)
Forest Resources	12,803	13,753	14,304	(551)
Protective Inspection	--	--	1,135	(1,135)
Planning & Zoning	28,452	28,452	63,528	(35,076)
Airport	22,518	22,518	22,518	--
Economic Opportunity	91,279	91,279	46,545	44,734
Debt Service	294,869	99,183	17,933	81,250
Total Expenditures	<u>8,199,630</u>	<u>8,962,442</u>	<u>9,519,065</u>	<u>(556,623)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>318,809</u>	<u>353,332</u>	<u>344,539</u>	<u>(8,793)</u>

BEN HILL COUNTY, GEORGIA**General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****For the Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES)				
Transfers Out				
SPLOST 2005 Capital Projects Fund	--	--	(27)	(27)
E-911 Special Revenue Fund	(428,051)	(436,750)	(212,180)	224,570
Proceeds of Capital Asset Dispositions	100,000	91,254	24,457	(66,797)
Insurance Recoveries	12,000	12,000	1,265	(10,735)
Total Other Financing Sources (Uses)	<u>(316,051)</u>	<u>(333,496)</u>	<u>(186,485)</u>	<u>147,011</u>
Net Change in Fund Balances	2,758	19,836	158,054	138,218
Fund Balances - Beginning	547,204	547,204	547,204	--
Fund Balances - Ending	<u>\$ 549,962</u>	<u>\$ 567,040</u>	<u>\$ 705,258</u>	<u>\$ 138,218</u>

BEN HILL COUNTY, GEORGIA
Pension Plan
Schedule of Funding Progress
December 31, 2013

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a % of Covered Payroll</u>
1/1/2011	\$ 3,029,244	\$ 4,237,208	\$ 1,207,964	71.5 %	\$ 2,778,881	43.5 %
1/1/2012	3,211,495	4,508,411	1,296,916	71.2	3,010,768	43.1
1/1/2013	3,431,156	4,961,792	1,530,636	69.2	3,279,058	46.7

BEN HILL COUNTY, GEORGIA
Notes to the Required Supplementary Information
December 31, 2013

A. Budgetary Information

The annual budget of the General Fund was adopted on a basis consistent with generally accepted accounting principles. The presentation of expenditure amounts reported in the Schedule Of Revenues, Expenditures, & Changes In Fund Balances – Budget & Actual differs from the Statement Of Revenues, Expenditures, & Changes In Fund Balance – Governmental Funds due to the functional classification of expenditures. The schedule below presents a reconciliation of those amounts.

	Budget Schedule	Reconciliation	Governmental Fund Statement
EXPENDITURES			
Current			
General Government			
General	\$ 88,418	\$ (36,788)	\$ 51,630
Elections	124,288	--	124,288
General Administration	427,536	17,933	445,469
County Administration Grants	321	--	321
Tax Commissioner	263,069	--	263,069
Tax Assessor	238,086	--	238,086
Government Buildings	222,736	--	222,736
	<u>1,364,454</u>	<u>(18,855)</u>	<u>1,345,599</u>
Judicial	931,129	--	931,129
Public Safety	4,462,919	--	4,462,919
Public Works	1,962,234	--	1,962,234
Health & Welfare	223,513	--	223,513
Culture & Recreation	339,349	--	339,349
Housing & Development	217,534	--	217,534
Debt Service	17,933	18,855	36,788
Total Expenditures	<u>9,519,065</u>	<u>--</u>	<u>9,519,065</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	212,207	--	212,207
Total	<u>\$ 9,731,272</u>	<u>\$ --</u>	<u>\$ 9,731,272</u>

**COMBINING AND INDIVIDUAL FUND
STATEMENTS**

Major Governmental Funds

General Fund

The General Fund is the County's primary operating fund. It is used to account for and report all financial resources of the general government, except those required to be accounted for and reported in another fund.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Special Purpose Local Option Sales Tax (SPLOST) 2011 Fund - This fund is used to account for the special one percent sales tax imposed for the six year period beginning July 1, 2011.

BEN HILL COUNTY, GEORGIA
General Fund
Balance Sheet
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 590,152	\$ 919,310
Receivables (Net of Allowance for Uncollectibles)		
Taxes	1,118,680	798,808
Accounts	187,171	188,588
Intergovernmental	137,975	139,852
Due from Other Funds		
Jail Special Revenue Fund	--	4,849
Supplemental Juvenile Services Special Revenue Fund	--	1,205
Total Assets	<u>\$ 2,033,978</u>	<u>\$ 2,052,612</u>
LIABILITIES		
Accounts Payable	523,478	592,258
Accrued Wages, Withholdings & Benefits	86,520	171,370
Intergovernmental Payable	4,847	1,128
Due to Other Funds		
Drug Abuse & Education Special Revenue Fund	--	28
Special Investigation Special Revenue Fund	750	--
Supplemental Juvenile Services Special Revenue Fund	100	--
SPLOST 2005 Capital Projects Fund	--	16,608
SPLOST 2011 Capital Projects Fund	6,386	34,371
Total Liabilities	<u>622,081</u>	<u>815,763</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	636,732	617,293
Ambulance Fees	69,907	72,352
Total Deferred Inflows of Resources	<u>706,639</u>	<u>689,645</u>
FUND BALANCES		
Unassigned	705,258	547,204
Total Fund Balances	<u>705,258</u>	<u>547,204</u>
Total Liabilities, Deferred Inflows of Resources & Fund Balances	<u>\$ 2,033,978</u>	<u>\$ 2,052,612</u>

BEN HILL COUNTY, GEORGIA**General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances****For the Years Ended December 31, 2013 and 2012**

	2013	2012
REVENUES		
Taxes	\$ 6,906,963	\$ 6,730,560
Licenses & Permits	52,682	42,849
Intergovernmental	816,849	56,630
Charges for Services	1,694,824	1,958,747
Fines & Forfeitures	377,770	414,026
Interest Revenue	1,503	1,497
Contributions & Donations	4,895	12,849
Miscellaneous	8,118	26,761
Total Revenues	<u>9,863,604</u>	<u>9,243,919</u>
EXPENDITURES		
Current		
General Government	1,345,599	1,268,423
Judicial	931,129	923,902
Public Safety	4,462,919	4,176,296
Public Works	1,962,234	1,401,392
Health & Welfare	223,513	221,716
Culture & Recreation	339,349	383,179
Housing & Development	217,534	180,188
Debt Service	36,788	52,078
Total Expenditures	<u>9,519,065</u>	<u>8,607,174</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>344,539</u>	<u>636,745</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2005 Capital Projects Fund	(27)	(16,871)
E-911 Special Revenue Fund	(212,180)	(205,354)
Proceeds of Capital Asset Dispositions	24,457	6,458
Insurance Recoveries	1,265	29,300
Total Other Financing Sources (Uses)	<u>(186,485)</u>	<u>(186,467)</u>
Net Change in Fund Balances	158,054	450,278
Fund Balances - Beginning	547,204	96,926
Fund Balances - Ending	<u>\$ 705,258</u>	<u>\$ 547,204</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Balance Sheet
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 1,177,042	\$ 877,158
Receivables (Net of Allowance for Uncollectibles)		
Intergovernmental	194,975	208,256
Due from Other Funds		
General Fund	6,386	34,371
SPLOST 2005 Capital Projects Fund	--	23,558
Total Assets	<u>\$ 1,378,403</u>	<u>\$ 1,143,343</u>
LIABILITIES		
Accounts Payable	\$ 2,048	\$ --
Intergovernmental Payable	206,430	204,428
Due to Other Funds		
Development Authority Special Revenue Fund	--	10,759
Total Liabilities	<u>208,478</u>	<u>215,187</u>
FUND BALANCES		
Restricted	1,169,925	928,156
Total Fund Balances	<u>1,169,925</u>	<u>928,156</u>
Total Liabilities & Fund Balances	<u>\$ 1,378,403</u>	<u>\$ 1,143,343</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2013 and 2012

	2013	2012
REVENUES		
Taxes	\$ 1,986,456	\$ 2,174,680
Intergovernmental	--	2,073
Interest Revenue	1,734	940
Total Revenues	<u>1,988,190</u>	<u>2,177,693</u>
EXPENDITURES		
Current		
Public Safety	3,618	3,989
Health & Welfare	221,467	90,000
Culture & Recreation	24,902	27,456
Capital Outlay	533,283	524,958
Debt Service	69,214	148,947
Intergovernmental	1,035,903	1,142,135
Total Expenditures	<u>1,888,387</u>	<u>1,937,485</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>99,803</u>	<u>240,208</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
Development Authority Special Revenue Fund	--	13,388
SPLOST Debt Service Fund	141,966	172,012
Transfers Out		
SPLOST 2005 Capital Projects Fund	--	(99,000)
Capital Leases	--	103,340
Total Other Financing Sources (Uses)	<u>141,966</u>	<u>189,740</u>
Net Change in Fund Balances	<u>241,769</u>	<u>429,948</u>
Fund Balances - Beginning	928,156	498,208
Fund Balances - Ending	<u>\$ 1,169,925</u>	<u>\$ 928,156</u>

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Sheriff's Fund - This fund is used to account for the collection and disbursement of federally forfeited fines, which are to be used solely for local drug enforcement.

Drug Abuse and Education Fund - This fund is used to account for the collection and disbursement of the 50% penalty on drug fines, which is used for drug abuse treatment and education programs relating to controlled substances and marijuana.

Jail Fund - This fund is used to account for the 10% surcharge on fines, which is to be used for jail operations and improvements.

Special Investigation Fund - This fund is used to account for the collection and disbursement of fees collected at the jail.

Supplemental Juvenile Services Fund - This fund is used to account for collection and disbursement of fees that will be used to provide supplemental community based services to juvenile offenders.

E-911 Fund - This fund is used to account for the proceeds of the monthly surcharge on county residents' telephone bills to fund the emergency services telephone system.

Chip Grant Fund - This fund is used to account for collection and disbursement of federal funds to be used in the community housing investment program.

Development Authority Fund - This fund is used to account for the activities of the Ben Hill County Development Authority, a blended component unit, which pursues and enhances economic development of the County.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Special Purpose Local Option Sales Tax (SPLOST) 2005 Fund - This fund is used to account for the special one percent sales tax imposed for the six year period beginning July 1, 2005.

CDBG Fund - This fund is used to account for a CDBG grant for water system improvements in the Queensland area of the County. In 2014 this grant was deobligated and the County will not complete the project.

Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

SPLOST Debt - This fund is used to account for SPLOST taxes to be used to retire debt associated with SPLOST - approved projects.

BEN HILL COUNTY, GEORGIA
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
ASSETS						
Cash & Cash Equivalents	\$ 19,491	\$ 25,203	\$ 7,765	\$ 17,561	\$ 4,688	\$ 24,342
Receivables (Net of Allowance for Uncollectibles)	--	--	--	--	--	58,030
Due from Other Funds	--	--	464	750	100	--
Total Assets	<u>\$ 19,491</u>	<u>\$ 25,203</u>	<u>\$ 8,229</u>	<u>\$ 18,311</u>	<u>\$ 4,788</u>	<u>\$ 82,372</u>
LIABILITIES						
Accounts Payable	\$ 2,637	\$ 150	\$ 451	\$ 202	\$ --	\$ --
Due to Other Funds	--	464	--	--	--	--
Total Liabilities	<u>2,637</u>	<u>614</u>	<u>451</u>	<u>202</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES						
Capital Asset Dispositions	--	--	--	--	--	--
Total Deferred Inflows Of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES						
Restricted	--	--	--	--	--	--
Assigned	16,854	24,589	7,778	18,109	4,788	82,372
Total Fund Balances	<u>16,854</u>	<u>24,589</u>	<u>7,778</u>	<u>18,109</u>	<u>4,788</u>	<u>82,372</u>
Total Liabilities, Deferred Inflows of Resources & Fund Balances	<u>\$ 19,491</u>	<u>\$ 25,203</u>	<u>\$ 8,229</u>	<u>\$ 18,311</u>	<u>\$ 4,788</u>	<u>\$ 82,372</u>

Capital Projects Funds							Debt Service Funds	Total Nonmajor Governmental Funds
CHIP Grant	Development Authority	Total	SPLOST 2000	SPLOST 2005	CDBG	Total	SPLOST	
\$ 4,150	\$ 71,206	\$ 174,406	\$ --	\$ 346,210	\$ 3,622	\$ 349,832	\$ --	\$ 524,238
--	84,553	142,583	--	--	--	--	--	142,583
--	--	1,314	--	--	--	--	--	1,314
<u>\$ 4,150</u>	<u>\$ 155,759</u>	<u>\$ 318,303</u>	<u>\$ --</u>	<u>\$ 346,210</u>	<u>\$ 3,622</u>	<u>\$ 349,832</u>	<u>\$ --</u>	<u>\$ 668,135</u>
\$ --	\$ --	\$ 3,440	\$ --	\$ 26,956	\$ 3,532	\$ 30,488	\$ --	\$ 33,928
--	--	464	--	--	--	--	--	464
--	--	3,904	--	26,956	3,532	30,488	--	34,392
--	84,553	84,553	--	--	--	--	--	84,553
--	84,553	84,553	--	--	--	--	--	84,553
--	--	--	--	319,254	--	319,254	--	319,254
4,150	71,206	229,846	--	--	90	90	--	229,936
<u>4,150</u>	<u>71,206</u>	<u>229,846</u>	<u>--</u>	<u>319,254</u>	<u>90</u>	<u>319,344</u>	<u>--</u>	<u>549,190</u>
<u>\$ 4,150</u>	<u>\$ 155,759</u>	<u>\$ 318,303</u>	<u>\$ --</u>	<u>\$ 346,210</u>	<u>\$ 3,622</u>	<u>\$ 349,832</u>	<u>\$ --</u>	<u>\$ 668,135</u>

BEN HILL COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
December 31, 2013

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
REVENUES						
Taxes	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	--	--	--
Charges for Services	13,950	--	--	16,148	--	283,789
Fines & Forfeitures	21,028	14,073	33,502	--	1,250	--
Interest Revenue	--	4	8	3	--	--
Total Revenues	<u>34,978</u>	<u>14,077</u>	<u>33,510</u>	<u>16,151</u>	<u>1,250</u>	<u>283,789</u>
EXPENDITURES						
Current						
Judicial	--	--	--	--	638	--
Public Safety	39,890	9,930	32,636	13,866	--	474,741
Health & Welfare	--	--	--	--	--	--
Housing & Development	--	--	--	--	--	--
Capital Outlay	--	--	--	750	--	877
Total Expenditures	<u>39,890</u>	<u>9,930</u>	<u>32,636</u>	<u>14,616</u>	<u>638</u>	<u>475,618</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,912)</u>	<u>4,147</u>	<u>874</u>	<u>1,535</u>	<u>612</u>	<u>(191,829)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In	783	--	--	--	--	212,180
Transfers Out	--	--	--	(783)	--	--
Proceeds of Capital Asset Dispositions	--	--	--	--	--	--
Total Other Financing Sources (Uses)	<u>783</u>	<u>--</u>	<u>--</u>	<u>(783)</u>	<u>--</u>	<u>212,180</u>
Net Change in Fund Balances	<u>(4,129)</u>	<u>4,147</u>	<u>874</u>	<u>752</u>	<u>612</u>	<u>20,351</u>
Fund Balances - Beginning	20,983	20,442	6,904	17,357	4,176	62,021
Fund Balances - Ending	<u>\$ 16,854</u>	<u>\$ 24,589</u>	<u>\$ 7,778</u>	<u>\$ 18,109</u>	<u>\$ 4,788</u>	<u>\$ 82,372</u>

CHIP Grant	Development Authority	Total	Capital Projects Funds				Debt Service Funds	Total Nonmajor Governmental Funds
			SPLOST 2000	SPLOST 2005	CDBG	Total	SPLOST	
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 141,966	\$ 141,966
77,743	--	77,743	--	--	2,700	2,700	--	80,443
--	--	313,887	--	--	--	--	--	313,887
--	--	69,853	--	--	--	--	--	69,853
--	3,934	3,949	--	15	--	15	--	3,964
77,743	3,934	465,432	--	15	2,700	2,715	141,966	610,113
--	--	638	--	--	--	--	--	638
--	--	571,063	--	--	--	--	--	571,063
74,018	--	74,018	--	--	--	--	--	74,018
--	14,698	14,698	--	--	--	--	--	14,698
--	483	2,110	--	158,155	3,532	161,687	--	163,797
74,018	15,181	662,527	--	158,155	3,532	161,687	--	824,214
3,725	(11,247)	(197,095)	--	(158,140)	(832)	(158,972)	141,966	(214,101)
--	--	212,963	--	27	--	27	--	212,990
--	--	(783)	--	--	--	--	(141,966)	(142,749)
--	36,770	36,770	--	--	--	--	--	36,770
--	36,770	248,950	--	27	--	27	(141,966)	107,011
3,725	25,523	51,855	--	(158,113)	(832)	(158,945)	--	(107,090)
425	45,683	177,991	--	477,367	922	478,289	--	656,280
\$ 4,150	\$ 71,206	\$ 229,846	\$ --	\$ 319,254	\$ 90	\$ 319,344	\$ --	\$ 549,190

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Balance Sheet
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 19,491	\$ 20,983
Total Assets	<u>\$ 19,491</u>	<u>\$ 20,983</u>
LIABILITIES		
Accounts Payable	\$ 2,637	\$ --
Total Liabilities	<u>2,637</u>	<u>--</u>
FUND BALANCES		
Assigned	16,854	20,983
Total Fund Balances	<u>16,854</u>	<u>20,983</u>
Total Liabilities & Fund Balances	<u>\$ 19,491</u>	<u>\$ 20,983</u>

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Charges for Services	\$ 13,950	\$ 16,882
Fines & Forfeitures	21,028	26,054
Miscellaneous	--	240
Total Revenues	<u>34,978</u>	<u>43,176</u>
EXPENDITURES		
Current		
Public Safety	39,890	25,805
Capital Outlay	--	3,883
Total Expenditures	<u>39,890</u>	<u>29,688</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,912)</u>	<u>13,488</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
Special Investigation Special Revenue Fund	783	--
Total Other Financing Sources (Uses)	<u>783</u>	<u>--</u>
Net Change in Fund Balances	<u>(4,129)</u>	<u>13,488</u>
Fund Balances - Beginning	20,983	7,495
Fund Balances - Ending	<u>\$ 16,854</u>	<u>\$ 20,983</u>

BEN HILL COUNTY, GEORGIA**Sheriff's Special Revenue Fund****Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

For the Year Ended December 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services	\$ --	\$ 13,950	\$ 13,950
Fines & Forfeitures	35,000	21,028	(13,972)
Total Revenues	<u>35,000</u>	<u>34,978</u>	<u>(22)</u>
EXPENDITURES			
Current			
Public Safety	15,000	39,890	(24,890)
Capital Outlay	20,000	--	20,000
Total Expenditures	<u>35,000</u>	<u>39,890</u>	<u>(4,890)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(4,912)</u>	<u>(4,912)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
Special Investigation Special Revenue Fund	--	783	783
Total Other Financing Sources (Uses)	<u>--</u>	<u>783</u>	<u>783</u>
Net Change in Fund Balances	<u>--</u>	<u>(4,129)</u>	<u>(4,129)</u>
Fund Balances - Beginning	20,983	20,983	--
Fund Balances - Ending	<u>\$ 20,983</u>	<u>\$ 16,854</u>	<u>\$ (4,129)</u>

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Balance Sheet
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 25,203	\$ 20,414
Due from Other Funds		
General Fund	--	28
Total Assets	<u>\$ 25,203</u>	<u>\$ 20,442</u>
LIABILITIES		
Accounts Payable	\$ 150	\$ --
Due to Other Funds		
Jail Special Revenue Fund	464	--
Total Liabilities	<u>614</u>	<u>--</u>
FUND BALANCES		
Assigned	<u>24,589</u>	<u>20,442</u>
Total Fund Balances	<u>24,589</u>	<u>20,442</u>
Total Liabilities & Fund Balances	<u>\$ 25,203</u>	<u>\$ 20,442</u>

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Fines & Forfeitures	\$ 14,073	\$ 12,411
Interest Revenue	4	3
Total Revenues	<u>14,077</u>	<u>12,414</u>
EXPENDITURES		
Current		
Public Safety	9,930	9,507
Total Expenditures	<u>9,930</u>	<u>9,507</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,147</u>	<u>2,907</u>
Net Change in Fund Balances	4,147	2,907
Fund Balances - Beginning	20,442	17,535
Fund Balances - Ending	<u>\$ 24,589</u>	<u>\$ 20,442</u>

BEN HILL COUNTY, GEORGIA

Drug Abuse & Education Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Fines & Forfeitures	\$ 16,000	\$ 14,073	\$ (1,927)
Interest Revenue	--	4	4
Total Revenues	<u>16,000</u>	<u>14,077</u>	<u>(1,923)</u>
EXPENDITURES			
Current			
Public Safety	10,750	9,930	820
Total Expenditures	<u>10,750</u>	<u>9,930</u>	<u>820</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>5,250</u>	<u>4,147</u>	<u>(1,103)</u>
Net Change in Fund Balances	5,250	4,147	(1,103)
Fund Balances - Beginning	20,442	20,442	--
Fund Balances - Ending	<u>\$ 25,692</u>	<u>\$ 24,589</u>	<u>\$ (1,103)</u>

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 7,765	\$ 12,679
Receivables		
Intergovernmental	--	556
Due from Other Funds		
Drug Abuse & Education Special Revenue Fund	464	--
Total Assets	<u>\$ 8,229</u>	<u>\$ 13,235</u>
LIABILITIES		
Accounts Payable	\$ 451	\$ 1,482
Due to Other Funds		
General Fund	--	4,849
Total Liabilities	<u>451</u>	<u>6,331</u>
FUND BALANCES		
Assigned	<u>7,778</u>	<u>6,904</u>
Total Fund Balances	<u>7,778</u>	<u>6,904</u>
Total Liabilities & Fund Balances	<u>\$ 8,229</u>	<u>\$ 13,235</u>

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Fines & Forfeitures	\$ 33,502	\$ 40,174
Interest Revenue	8	9
Total Revenues	<u>33,510</u>	<u>40,183</u>
EXPENDITURES		
Current		
Public Safety	32,636	30,444
Capital Outlay	--	370
Total Expenditures	<u>32,636</u>	<u>30,814</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>874</u>	<u>9,369</u>
Net Change in Fund Balances	874	9,369
Fund Balances - Beginning	6,904	(2,465)
Fund Balances - Ending	<u>\$ 7,778</u>	<u>\$ 6,904</u>

BEN HILL COUNTY, GEORGIA**Jail Special Revenue Fund****Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****For the Year Ended December 31, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Fines & Forfeitures	\$ 54,550	\$ 33,502	\$ (21,048)
Interest Revenue	--	8	8
Total Revenues	<u>54,550</u>	<u>33,510</u>	<u>(21,040)</u>
EXPENDITURES			
Current			
Public Safety	39,500	32,636	6,864
Capital Outlay	11,050	--	11,050
Total Expenditures	<u>50,550</u>	<u>32,636</u>	<u>17,914</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>4,000</u>	<u>874</u>	<u>(3,126)</u>
Net Change in Fund Balances	4,000	874	(3,126)
Fund Balances - Beginning	6,904	6,904	--
Fund Balances - Ending	<u>\$ 10,904</u>	<u>\$ 7,778</u>	<u>\$ (3,126)</u>

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Balance Sheet
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 17,561	\$ 17,976
Due from Other Funds		
General Fund	750	--
Total Assets	<u>\$ 18,311</u>	<u>\$ 17,976</u>
LIABILITIES		
Accounts Payable	\$ 202	\$ 619
Total Liabilities	<u>202</u>	<u>619</u>
FUND BALANCES		
Assigned	<u>18,109</u>	<u>17,357</u>
Total Fund Balances	<u>18,109</u>	<u>17,357</u>
Total Liabilities & Fund Balances	<u>\$ 18,311</u>	<u>\$ 17,976</u>

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2013 and 2012

	2013	2012
REVENUES		
Charges for Services	\$ 16,148	\$ 18,576
Interest Revenue	3	2
Total Revenues	<u>16,151</u>	<u>18,578</u>
EXPENDITURES		
Current		
Public Safety	13,866	6,641
Capital Outlay	750	10,159
Total Expenditures	<u>14,616</u>	<u>16,800</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,535</u>	<u>1,778</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
Sheriff's Special Revenue Fund	(783)	--
Total Other Financing Sources (Uses)	<u>(783)</u>	<u>--</u>
Net Change in Fund Balances	752	1,778
Fund Balances - Beginning	17,357	15,579
Fund Balances - Ending	<u>\$ 18,109</u>	<u>\$ 17,357</u>

BEN HILL COUNTY, GEORGIA

Special Investigation Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 23,250	\$ 16,148	\$ (7,102)
Interest Revenue	10	3	(7)
Total Revenues	<u>23,260</u>	<u>16,151</u>	<u>(7,109)</u>
EXPENDITURES			
Current			
Public Safety	1,650	13,866	(12,216)
Capital Outlay	10,000	750	9,250
Total Expenditures	<u>11,650</u>	<u>14,616</u>	<u>(2,966)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>11,610</u>	<u>1,535</u>	<u>(10,075)</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out			
Sheriff's Special Revenue Fund	--	(783)	(783)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(783)</u>	<u>(783)</u>
Net Change in Fund Balances	11,610	752	(10,858)
Fund Balances - Beginning	17,357	17,357	--
Fund Balances - Ending	<u>\$ 28,967</u>	<u>\$ 18,109</u>	<u>\$ (10,858)</u>

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Balance Sheet
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 4,688	\$ 5,381
Due from Other Funds		
General Fund	100	--
Total Assets	<u>\$ 4,788</u>	<u>\$ 5,381</u>
LIABILITIES		
Due to Other Funds		
General Fund	\$ --	\$ 1,205
Total Liabilities	<u>--</u>	<u>1,205</u>
FUND BALANCES		
Assigned	<u>4,788</u>	<u>4,176</u>
Total Fund Balances	<u>4,788</u>	<u>4,176</u>
Total Liabilities & Fund Balances	<u>\$ 4,788</u>	<u>\$ 5,381</u>

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Fines & Forfeitures	\$ 1,250	\$ 1,060
Miscellaneous	--	450
Total Revenues	<u>1,250</u>	<u>1,510</u>
EXPENDITURES		
Current		
Judicial	638	210
Total Expenditures	<u>638</u>	<u>210</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>612</u>	<u>1,300</u>
Net Change in Fund Balances	612	1,300
Fund Balances - Beginning	4,176	2,876
Fund Balances - Ending	<u>\$ 4,788</u>	<u>\$ 4,176</u>

BEN HILL COUNTY, GEORGIA

Supplemental Juvenile Services Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Fines & Forfeitures	\$ 2,000	\$ 1,250	\$ (750)
Total Revenues	<u>2,000</u>	<u>1,250</u>	<u>(750)</u>
EXPENDITURES			
Current			
Judicial	1,400	638	762
Total Expenditures	<u>1,400</u>	<u>638</u>	<u>762</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>600</u>	<u>612</u>	<u>12</u>
Net Change in Fund Balances	600	612	12
Fund Balances - Beginning	4,176	4,176	--
Fund Balances - Ending	<u>\$ 4,776</u>	<u>\$ 4,788</u>	<u>\$ 12</u>

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 24,342	\$ 173
Receivables		
Accounts	58,030	61,848
Total Assets	<u>\$ 82,372</u>	<u>\$ 62,021</u>
FUND BALANCES		
Assigned	\$ 82,372	\$ 62,021
Total Fund Balances	<u>\$ 82,372</u>	<u>\$ 62,021</u>

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Charges for Services	\$ 283,789	\$ 276,746
Total Revenues	<u>283,789</u>	<u>276,746</u>
EXPENDITURES		
Current		
Public Safety	474,741	454,413
Capital Outlay	877	146
Total Expenditures	<u>475,618</u>	<u>454,559</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(191,829)</u>	<u>(177,813)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	212,180	205,354
Total Other Financing Sources (Uses)	<u>212,180</u>	<u>205,354</u>
Net Change in Fund Balances	20,351	27,541
Fund Balances - Beginning	62,021	34,480
Fund Balances - Ending	<u>\$ 82,372</u>	<u>\$ 62,021</u>

BEN HILL COUNTY, GEORGIA**E-911 Special Revenue Fund****Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****For the Year Ended December 31, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services	\$ 270,928	\$ 283,789	\$ 12,861
Total Revenues	<u>270,928</u>	<u>283,789</u>	<u>12,861</u>
EXPENDITURES			
Current			
Public Safety	427,175	474,741	(47,566)
Capital Outlay	876	877	(1)
Total Expenditures	<u>428,051</u>	<u>475,618</u>	<u>(47,567)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(157,123)</u>	<u>(191,829)</u>	<u>(34,706)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	157,123	212,180	55,057
Total Other Financing Sources (Uses)	<u>157,123</u>	<u>212,180</u>	<u>55,057</u>
Net Change in Fund Balances	--	20,351	20,351
Fund Balances - Beginning	62,021	62,021	--
Fund Balances - Ending	<u>\$ 62,021</u>	<u>\$ 82,372</u>	<u>\$ 20,351</u>

BEN HILL COUNTY, GEORGIA
CHIP Grant Special Revenue Fund
Balance Sheet
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 4,150	\$ 425
Total Assets	<u>\$ 4,150</u>	<u>\$ 425</u>
FUND BALANCES		
Assigned	\$ 4,150	\$ 425
Total Fund Balances	<u>\$ 4,150</u>	<u>\$ 425</u>

BEN HILL COUNTY, GEORGIA
CHIP Grant Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Intergovernmental	\$ 77,743	\$ 12,405
Total Revenues	<u>77,743</u>	<u>12,405</u>
EXPENDITURES		
Current		
Health & Welfare	74,018	12,130
Total Expenditures	<u>74,018</u>	<u>12,130</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,725</u>	<u>275</u>
Net Change in Fund Balances	3,725	275
Fund Balances - Beginning	425	150
Fund Balances - Ending	<u>\$ 4,150</u>	<u>\$ 425</u>

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Balance Sheet
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 71,206	\$ 38,820
Receivables		
Notes	84,553	121,323
Due from Other Funds		
SPLOST 2011 Capital Projects Fund	--	10,759
Total Assets	<u>\$ 155,759</u>	<u>\$ 170,902</u>
LIABILITIES		
Accounts Payable	\$ --	\$ 3,896
Total Liabilities	<u>--</u>	<u>3,896</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Capital Asset Dispositions	84,553	121,323
Total Deferred Inflows of Resources	<u>84,553</u>	<u>121,323</u>
FUND BALANCES		
Assigned	71,206	45,683
Total Fund Balances	<u>71,206</u>	<u>45,683</u>
Total Liabilities, Deferred Inflows of Resources & Fund Balances	<u>\$ 155,759</u>	<u>\$ 170,902</u>

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Interest Revenue	\$ 3,934	\$ 6,376
Total Revenues	<u>3,934</u>	<u>6,376</u>
EXPENDITURES		
Current		
Housing & Development	14,698	12,449
Capital Outlay	483	--
Total Expenditures	<u>15,181</u>	<u>12,449</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(11,247)</u>	<u>(6,073)</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
CDBG Capital Projects Fund	--	(13,388)
Proceeds of Capital Asset Dispositions	36,770	27,856
Total Other Financing Sources (Uses)	<u>36,770</u>	<u>14,468</u>
Net Change in Fund Balances	25,523	8,395
Fund Balances - Beginning	45,683	37,288
Fund Balances - Ending	<u>\$ 71,206</u>	<u>\$ 45,683</u>

BEN HILL COUNTY, GEORGIA**Development Authority Special Revenue Fund****Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

For the Year Ended December 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES			
Interest Revenue	\$ 3,922	\$ 3,934	\$ 12
Miscellaneous	40,692	--	(40,692)
Total Revenues	<u>44,614</u>	<u>3,934</u>	<u>(40,680)</u>
EXPENDITURES			
Current			
Housing & Development	32,820	14,698	18,122
Capital Outlay	--	483	(483)
Total Expenditures	<u>32,820</u>	<u>15,181</u>	<u>17,639</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>11,794</u>	<u>(11,247)</u>	<u>(23,041)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds of Capital Asset Dispositions	--	36,770	36,770
Total Other Financing Sources (Uses)	<u>--</u>	<u>36,770</u>	<u>36,770</u>
Net Change in Fund Balances	11,794	25,523	13,729
Fund Balances - Beginning	45,683	45,683	--
Fund Balances - Ending	<u>\$ 57,477</u>	<u>\$ 71,206</u>	<u>\$ 13,729</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Balance Sheet
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 346,210	\$ 484,317
Due from Other Funds		
General Fund	--	16,608
Total Assets	<u>\$ 346,210</u>	<u>\$ 500,925</u>
LIABILITIES		
Accounts Payable	\$ 26,956	\$ --
Due to Other Funds		
SPLOST 2011 Capital Projects Fund	--	23,558
Total Liabilities	<u>26,956</u>	<u>23,558</u>
FUND BALANCES		
Restricted	319,254	477,367
Total Fund Balances	<u>319,254</u>	<u>477,367</u>
Total Liabilities & Fund Balances	<u>\$ 346,210</u>	<u>\$ 500,925</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2013 and 2012

	2013	2012
REVENUES		
Intergovernmental	\$ --	\$ 62,451
Interest Revenue	15	276
Total Revenues	<u>15</u>	<u>62,727</u>
EXPENDITURES		
Capital Outlay	158,155	231,738
Debt Service	--	1,178,758
Total Expenditures	<u>158,155</u>	<u>1,410,496</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(158,140)</u>	<u>(1,347,769)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	27	16,871
SPLOST 2000 Capital Projects Fund	--	10,830
SPLOST 2011 Capital Projects Fund	--	99,000
Total Other Financing Sources (Uses)	<u>27</u>	<u>126,701</u>
Net Change in Fund Balances	<u>(158,113)</u>	<u>(1,221,068)</u>
Fund Balances - Beginning	477,367	1,698,435
Fund Balances - Ending	<u>\$ 319,254</u>	<u>\$ 477,367</u>

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Balance Sheet
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash & Cash Equivalents	\$ 3,622	\$ 922
Total Assets	<u>\$ 3,622</u>	<u>\$ 922</u>
LIABILITIES		
Accounts Payable	\$ 3,532	\$ --
Total Liabilities	<u>3,532</u>	<u>--</u>
FUND BALANCES		
Assigned	90	922
Total Fund Balances	<u>90</u>	<u>922</u>
Total Liabilities & Fund Balances	<u>\$ 3,622</u>	<u>\$ 922</u>

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2013 and 2012

	2013	2012
REVENUES		
Intergovernmental	\$ 2,700	\$ 5,000
Total Revenues	<u>2,700</u>	<u>5,000</u>
EXPENDITURES		
Capital Outlay	3,532	4,415
Total Expenditures	<u>3,532</u>	<u>4,415</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(832)</u>	<u>585</u>
Net Change in Fund Balances	(832)	585
Fund Balances - Beginning	922	337
Fund Balances - Ending	<u>\$ 90</u>	<u>\$ 922</u>

BEN HILL COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Taxes	\$ 141,966	\$ 172,012
Total Revenues	<u>141,966</u>	<u>172,012</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>141,966</u>	<u>172,012</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2011 Capital Projects Fund	(141,966)	(172,012)
Total Other Financing Sources (Uses)	<u>(141,966)</u>	<u>(172,012)</u>
Fund Balances - Beginning	<u>--</u>	<u>--</u>
Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>

Major Proprietary Funds

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the County Commission is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County's Commission has decided that periodic determination of net income is appropriate for accountability purposes.

EIP Revolving Loan Fund - This fund is used to account for the employment incentive program community development block grant and related loans to qualifying employers in Ben Hill County for capital expenditures.

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Statement of Net Position
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Current Assets		
Cash & Cash Equivalents	\$ 285,735	\$ 250,357
Receivables (Net of Allowance for Uncollectibles)		
Notes	47,543	59,154
Total Current Assets	<u>333,278</u>	<u>309,511</u>
Noncurrent Assets		
Notes Receivable	202,208	226,044
Total Noncurrent Assets	<u>202,208</u>	<u>226,044</u>
Total Assets	<u>535,486</u>	<u>535,555</u>
NET POSITION		
Restricted	535,486	535,555
Total Net Position	<u>\$ 535,486</u>	<u>\$ 535,555</u>

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES		
Charges for Services	\$ 9,103	\$ 4,975
Total Operating Revenues	<u>9,103</u>	<u>4,975</u>
OPERATING EXPENSES		
Supplies	140	--
Bad Debts	10,000	3,623
Other	223	--
Total Operating Expenses	<u>10,363</u>	<u>3,623</u>
Operating Income (Loss)	<u>(1,260)</u>	<u>1,352</u>
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	1,191	1,394
Total Nonoperating Revenues (Expenses)	<u>1,191</u>	<u>1,394</u>
Changes in Net Position	(69)	2,746
Net Position - Beginning	535,555	532,809
Net Position - Ending	<u>\$ 535,486</u>	<u>\$ 535,555</u>

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Statement of Cash Flows
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	\$ 36,512	\$ 35,176
Notes Issued	(11,065)	(75,950)
Interest Received	9,103	4,975
Payments to Suppliers	(363)	--
Net Cash Provided (Used) by Operating Activities	<u>34,187</u>	<u>(35,799)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1,191	1,394
Net Cash Provided (Used) by Investing Activities	<u>1,191</u>	<u>1,394</u>
Net Increase (Decrease) in Cash & Cash Equivalents	35,378	(34,405)
Cash & Cash Equivalents - Beginning of Year	250,357	284,762
Cash & Cash Equivalents - End of Year	<u>\$ 285,735</u>	<u>\$ 250,357</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (1,260)	\$ 1,352
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease in Notes Receivable	35,447	(37,151)
Net Cash Provided (Used) by Operating Activities	<u>\$ 34,187</u>	<u>\$ (35,799)</u>

Fiduciary Funds

Agency Funds

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Clerk of Superior Court Fund – This fund is used to account for the collection of various fees and other amounts which are disbursed to other parties.

Probate Court Fund – This fund is used to account for the collection of various fees to be disbursed to other parties.

Sheriff Fund – This fund is used to account for the collection of various cash bonds, fees, etc. to be disbursed to other parties.

Tax Commissioner Fund – This fund is used to account for the collection of property taxes, motor vehicle taxes, and title fees.

Magistrate Court Fund – This fund is used to account for the collection of various warrants to be disbursed to other parties.

BEN HILL COUNTY, GEORGIA
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2013

	Agency Funds					
	Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS						
Cash And Cash Equivalents	\$ 95,544	\$ 24,034	\$ 5,757	\$ 94,649	\$ 60,019	\$ 280,003
Total Assets	<u>\$ 95,544</u>	<u>\$ 24,034</u>	<u>\$ 5,757</u>	<u>\$ 94,649</u>	<u>\$ 60,019</u>	<u>\$ 280,003</u>
LIABILITIES						
Due To Others	\$ 95,544	\$ 24,034	\$ 5,757	\$ 94,649	\$ 60,019	\$ 280,003
Total Liabilities	<u>\$ 95,544</u>	<u>\$ 24,034</u>	<u>\$ 5,757</u>	<u>\$ 94,649</u>	<u>\$ 60,019</u>	<u>\$ 280,003</u>

SUPPLEMENTAL SCHEDULES

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
REVENUES		
Taxes		
Real Property	\$ 4,395,726	\$ 4,271,903
Personal Property	777,679	593,166
Real Estate Transfer (Intangible)	17,886	11,344
Franchise	33,174	33,647
General Sales & Use	1,064,203	1,173,349
Selective Sales & Use	39,219	42,575
Business		
Insurance Premium	398,518	383,434
Financial Institution	57,653	71,180
Penalties & Interest on Delinquent Taxes	122,905	149,962
	<u>6,906,963</u>	<u>6,730,560</u>
Licenses & Permits		
Business	39,298	32,375
Non-Business	13,384	10,474
	<u>52,682</u>	<u>42,849</u>
Intergovernmental	<u>816,849</u>	<u>56,630</u>
Charges for Services		
General Government	488,469	573,436
Public Safety	1,126,815	1,170,830
Street & Public Improvements	20,963	159,770
Public Works	57,199	53,110
Culture & Recreation	430	456
Other Charges for Services	948	1,145
	<u>1,694,824</u>	<u>1,958,747</u>
Fines & Forfeitures		
Superior Court	158,446	196,639
Magistrate Court	88,589	77,740
Probate Court	130,371	139,030
Victims Assistance Program	364	617
	<u>377,770</u>	<u>414,026</u>
Interest Revenue	<u>1,503</u>	<u>1,497</u>
Contributions & Donations	<u>4,895</u>	<u>12,849</u>
Miscellaneous	<u>8,118</u>	<u>26,761</u>
Total Revenues	<u>\$ 9,863,604</u>	<u>\$ 9,243,919</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
EXPENDITURES		
Current		
General Government		
General		
Personal Services & Employee Benefits	\$ 215	\$ --
Purchased/Contracted Services	20,493	13,951
Supplies	14	--
Other Costs	30,908	37,886
Total General	<u>51,630</u>	<u>51,837</u>
Elections		
Personal Services & Employee Benefits	91,651	110,659
Purchased/Contracted Services	21,210	35,818
Supplies	6,490	12,500
Capital Outlay	4,937	66
Total Elections	<u>124,288</u>	<u>159,043</u>
General Administration		
Personal Services & Employee Benefits	285,461	266,837
Purchased/Contracted Services	103,314	134,785
Supplies	46,325	46,898
Capital Outlay	6,158	165
Other Costs	4,211	7,256
Total General Administration	<u>445,469</u>	<u>455,941</u>
County Administration Grants		
Purchased/Contracted Services	321	--
Capital Outlay	--	3,294
Total County Administration Grants	<u>321</u>	<u>3,294</u>
Tax Commissioner		
Personal Services & Employee Benefits	198,960	160,107
Purchased/Contracted Services	50,496	48,812
Supplies	13,613	11,666
Total Tax Commissioner	<u>263,069</u>	<u>220,585</u>
Tax Assessor		
Personal Services & Employee Benefits	202,553	178,729
Purchased/Contracted Services	25,948	17,006
Supplies	9,585	7,328
Total Tax Assessor	<u>238,086</u>	<u>203,063</u>

BEN HILL COUNTY, GEORGIA**General Fund****Schedule of Expenditures****For the Years Ended December 31, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
Government Buildings		
Personal Services & Employee Benefits	59,456	83,526
Purchased/Contracted Services	115,611	73,512
Supplies	21,137	17,622
Capital Outlay	26,532	--
Total Government Buildings	<u>222,736</u>	<u>174,660</u>
Total General Government	<u>1,345,599</u>	<u>1,268,423</u>
Judicial		
Superior Court		
Personal Services & Employee Benefits	226,373	223,882
Purchased/Contracted Services	52,337	44,116
Supplies	11,379	12,620
Total Superior Court	<u>290,089</u>	<u>280,618</u>
Superior Court Judges		
Personal Services & Employee Benefits	9,117	4,498
Purchased/Contracted Services	7,307	13,185
Supplies	23,106	24,417
Other Costs	121,617	114,128
Total Superior Court Judges	<u>161,147</u>	<u>156,228</u>
District Attorney		
Purchased/Contracted Services	3,362	4,500
Supplies	3,296	3,576
Other Costs	16,103	23,443
Total District Attorney	<u>22,761</u>	<u>31,519</u>
Public Defender		
Purchased/Contracted Services	1,332	1,282
Supplies	1,070	587
Other Costs	18,673	25,680
Total Public Defender	<u>21,075</u>	<u>27,549</u>
Magistrate Court		
Personal Services & Employee Benefits	244,910	231,374
Purchased/Contracted Services	26,628	28,241
Supplies	23,300	20,555
Capital Outlay	--	6,398
Total Magistrate Court	<u>294,838</u>	<u>286,568</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Probate Court		
Personal Services & Employee Benefits	121,340	122,153
Purchased/Contracted Services	10,200	15,575
Supplies	4,679	3,692
Capital Outlay	5,000	--
Total Probate Court	<u>141,219</u>	<u>141,420</u>
Total Judicial	<u>931,129</u>	<u>923,902</u>
Public Safety		
Sheriff		
Personal Services & Employee Benefits	1,043,886	1,146,880
Purchased/Contracted Services	244,200	148,454
Supplies	150,190	148,315
Capital Outlay	19,833	200
Other Costs	19,928	19,928
Total Sheriff	<u>1,478,037</u>	<u>1,463,777</u>
Jail Administration		
Personal Services & Employee Benefits	914,485	920,071
Purchased/Contracted Services	227,559	231,167
Supplies	244,984	282,729
Total Jail Administration	<u>1,387,028</u>	<u>1,433,967</u>
School Resource Officers		
Personal Services & Employee Benefits	109,959	91,664
Supplies	200	--
Total School Resource Officers	<u>110,159</u>	<u>91,664</u>
Fire		
Other Costs	51,947	56,000
Total Fire	<u>51,947</u>	<u>56,000</u>
EMS		
Personal Services & Employee Benefits	835,470	785,233
Purchased/Contracted Services	135,883	123,862
Supplies	91,564	91,378
Capital Outlay	25,000	--
Total EMS	<u>1,087,917</u>	<u>1,000,473</u>
Coroner		
Personal Services & Employee Benefits	12,647	9,312
Purchased/Contracted Services	4,894	4,223
Supplies	139	--
Total Coroner	<u>17,680</u>	<u>13,535</u>

BEN HILL COUNTY, GEORGIA**General Fund****Schedule of Expenditures****For the Years Ended December 31, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
Animal Control		
Personal Services & Employee Benefits	36,130	32,483
Purchased/Contracted Services	2,627	2,869
Supplies	3,382	4,186
Capital Outlay	1,133	--
Other Costs	36,909	37,954
Total Animal Control	<u>80,181</u>	<u>77,492</u>
Emergency Management		
Personal Services & Employee Benefits	15,204	14,966
Purchased/Contracted Services	20,027	16,059
Supplies	1,196	3,863
Capital Outlay	213,543	4,500
Total Emergency Management	<u>249,970</u>	<u>39,388</u>
Total Public Safety	<u>4,462,919</u>	<u>4,176,296</u>
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	835,996	782,771
Purchased/Contracted Services	117,744	80,377
Supplies	124,567	178,194
Capital Outlay	555,706	750
Total Highways & Streets	<u>1,634,013</u>	<u>1,042,092</u>
Water		
Personal Services & Employee Benefits	2,406	1,352
Purchased/Contracted Services	4,576	3,747
Supplies	3,812	3,846
Capital Outlay	--	2,400
Total Water	<u>10,794</u>	<u>11,345</u>
Solid Waste & Recycling		
Personal Services & Employee Benefits	156,768	193,576
Purchased/Contracted Services	130,144	136,310
Supplies	36,088	18,049
Total Solid Waste & Recycling	<u>323,000</u>	<u>347,935</u>
Maintenance & Shop		
Purchased/Contracted Services	(5,573)	--
Supplies	--	20
Total Maintenance & Shop	<u>(5,573)</u>	<u>20</u>
Total Public Works	<u>1,962,234</u>	<u>1,401,392</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Health & Welfare		
Health		
Personal Services & Employee Benefits	33,414	30,299
Purchased/Contracted Services	4,836	6,400
Supplies	10,729	10,397
Other Costs	69,498	78,000
Total Health	<u>118,477</u>	<u>125,096</u>
Welfare		
Purchased/Contracted Services	1,202	1,286
Total Welfare	<u>1,202</u>	<u>1,286</u>
Senior Citizens Center Grant		
Personal Services & Employee Benefits	--	660
Total Senior Citizens Center Grant	<u>--</u>	<u>660</u>
Senior Assistance		
Personal Services & Employee Benefits	39,852	35,861
Purchased/Contracted Services	6,833	8,513
Supplies	11,392	10,621
Capital Outlay	4,100	--
Total Senior Assistance	<u>62,177</u>	<u>54,995</u>
Senior Citizens Nutrition		
Personal Services & Employee Benefits	32,524	29,920
Purchased/Contracted Services	1,970	1,918
Supplies	7,163	7,841
Total Senior Citizens Nutrition	<u>41,657</u>	<u>39,679</u>
Total Health & Welfare	<u>223,513</u>	<u>221,716</u>
Culture & Recreation		
Recreation		
Other Costs	212,797	250,232
Total Recreation	<u>212,797</u>	<u>250,232</u>
Parks		
Purchased/Contracted Services	88	--
Supplies	1,254	1,147
Total Parks	<u>1,342</u>	<u>1,147</u>
Libraries		
Other Costs	125,210	131,800
Total Libraries	<u>125,210</u>	<u>131,800</u>
Total Culture & Recreation	<u>339,349</u>	<u>383,179</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Housing & Development		
Agricultural Resources		
Personal Services & Employee Benefits	58,046	66,493
Purchased/Contracted Services	6,092	6,907
Supplies	5,366	5,344
Total Agricultural Resources	<u>69,504</u>	<u>78,744</u>
Forest Resources		
Personal Services & Employee Benefits	1,517	1,444
Purchased/Contracted Services	3,188	3,049
Other Costs	9,599	9,707
Total Forest Resources	<u>14,304</u>	<u>14,200</u>
Protective Inspection		
Personal Services & Employee Benefits	--	2,485
Purchased/Contracted Services	1,105	1,225
Supplies	30	--
Total Protective Inspection	<u>1,135</u>	<u>3,710</u>
Planning & Zoning		
Personal Services & Employee Benefits	57,682	25,613
Purchased/Contracted Services	3,335	2,078
Supplies	2,511	990
Total Planning & Zoning	<u>63,528</u>	<u>28,681</u>
Airport		
Other Costs	22,518	26,317
Total Airport	<u>22,518</u>	<u>26,317</u>
Economic Opportunity		
Other Costs	46,545	28,536
Total Economic Opportunity	<u>46,545</u>	<u>28,536</u>
Total Housing & Development	<u>217,534</u>	<u>180,188</u>
Debt Service	<u>36,788</u>	<u>52,078</u>
Total Expenditures	<u>\$ 9,519,065</u>	<u>\$ 8,607,174</u>

BEN HILL COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended December 31, 2013

	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	CBS Home Delivered Meals	Total
<hr/>				
Contract AAA-2013-17				
January	\$ 3,036	\$ --	\$ --	\$ 3,036
February	2,750	--	--	2,750
March	1,513	1,391	--	2,904
April	--	--	--	--
May	--	--	--	--
June	--	--	--	--
	<u>7,299</u>	<u>1,391</u>	<u>--</u>	<u>8,690</u>
<hr/>				
Contract AAA-2014-17				
July	1,944	--	3,998	5,942
August	1,944	--	1,602	3,546
September	1,944	333	--	2,277
October	2,643	4,031	--	6,674
November	2,000	(764)	--	1,236
December	1,530	--	--	1,530
	<u>12,005</u>	<u>3,600</u>	<u>5,600</u>	<u>21,205</u>
<hr/>				
Total	<u>\$ 19,304</u>	<u>\$ 4,991</u>	<u>\$ 5,600</u>	<u>\$ 29,895</u>

BEN HILL COUNTY, GEORGIA
Schedule of Projects Constructed With Special Sales Tax Proceeds
For the Year Ended December 31, 2013

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 7/1/2005 - 6/30/2011						
County Projects	\$ 5,000,000	\$ 5,000,000				113%
Roads			\$ 2,192,562	\$ 127,585	\$ 2,320,147	
County Equipment			213,298	1,970	215,268	
Courthouse Debt			1,458,231	--	1,458,231	
EMS Vehicles			442,853	--	442,853	
Sheriff Vehicles			220,594	--	220,594	
Fire Trucks			311,493	--	311,493	
E911 Trucks			657,912	--	657,912	
County & City Joint Projects						
Fitzgerald & Ben Hill County Development Authority	1,450,000	1,450,000	1,332,814	--	1,332,814	92%
Downtown Development Authority	200,000	200,000	183,807	--	183,807	92%
Other Joint Projects	3,900,000	3,939,230				61%
Development Authority of Ben Hill County			183,807	--	183,807	
Flood Control			16,938	1,340	18,278	
Recreation			1,246,854	27,260	1,274,114	
Hospital Debt			919,078	--	919,078	
City of Fitzgerald	5,000,000	5,000,000	4,850,141	--	4,850,141	97%
	<u>\$ 15,550,000</u>	<u>\$ 15,589,230</u>	<u>\$ 14,230,382</u>	<u>\$ 158,155</u>	<u>\$ 14,388,537</u>	
SPLOST 2005 Capital Projects Fund						
Total Expenditures				<u>\$ 158,155</u>	<u>\$ 158,155</u>	

BEN HILL COUNTY, GEORGIA
Schedule of Projects Constructed With Special Sales Tax Proceeds
For the Year Ended December 31, 2013

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum 7/1/2011 - 6/30/2017						
County Projects						
Road, Street & Bridge Projects	\$ 1,980,700	\$ 1,980,700	\$ 227,198	\$ 372,356	\$ 599,554	30%
Road, Street & Bridge Vehicles & Equipment	910,800	910,800	100,000	2,157	102,157	11%
Waste Removal	273,500	273,500	149,358	43,574	192,932	71%
Law Enforcement	360,000	360,000	54,720	45,174	99,894	28%
Emergency Services	250,000	250,000	--	92,350	92,350	37%
Fire & Rescue	25,000	25,000	2,112	3,278	5,390	22%
Fire & Rescue Debt	100,000	100,000	99,000	--	99,000	99%
Building Improvements	570,000	570,000	--	--	--	0%
Dorminy Medical Center Debt	1,000,000	1,000,000	170,527	221,467	391,994	39%
Capital Equipment	180,000	180,000	37,813	18,136	55,949	31%
County & City Joint Projects						
Development Authority of Ben Hill County	150,000	150,000	11,823	--	11,823	8%
Fitzgerald & Ben Hill County Development Authority	1,500,000	1,500,000	352,891	212,842	565,733	38%
Downtown Development Authority	200,000	200,000	46,935	28,308	75,243	38%
Department of Leisure Services	1,500,000	1,500,000	--	25,472	25,472	2%
Public Transportation	200,000	200,000	--	--	--	0%
Humane Society	25,000	25,000	5,999	3,618	9,617	38%
Library	75,000	75,000	17,644	10,642	28,286	38%
Grand Conference Center	100,000	100,000	23,644	14,260	37,904	38%
City of Fitzgerald	5,600,000	5,600,000	1,317,697	794,753	2,112,450	38%
	<u>\$ 15,000,000</u>	<u>\$ 15,000,000</u>	<u>\$ 2,617,361</u>	<u>\$ 1,888,387</u>	<u>\$ 4,505,748</u>	
SPLOST 2011 Capital Projects Fund						
Total Expenditures				<u>\$ 1,888,387</u>		
				<u>\$ 1,888,387</u>		

MEEKS CPA, LLP

CERTIFIED PUBLIC ACCOUNTANTS

PATRICK M. ASHLEY, CPA
WALTER H. SUMNER, CPA
MICHAEL I. SIRMANS, CPA
D. ANTHONY ECKLER, CPA
CARRIE E. PUTNAL, CPA

225 East Fourth Street
P.O. Box 605
Ocilla, Georgia 31774

Members:
American Institute of
Certified Public Accountants
Georgia Society of
Certified Public Accountants

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

To the Board of Commissioners
Ben Hill County, 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Ben Hill County, Georgia's basic financial statements and have issued our report thereon dated June 30, 2014. Our report includes a reference to other auditors who audited the financial statements of the Ben Hill County Board of Health and the Hospital Authority of Ben Hill County, as described in our report on Ben Hill County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ben Hill County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ben Hill County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Ben Hill County, Georgia's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2007-1, 2007-2, 2007-3, and 2010-1 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ben Hill County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could

have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Ben Hill County, Georgia's Response to Findings

Ben Hill County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Ben Hill County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

MEEKS CPA, LLP

MEEKS CPA, LLP

Ocilla, Georgia

June 30, 2014

BEN HILL COUNTY, GEORGIA
Schedule of Findings and Responses
For the Year Ended December 31, 2013

2007-1

Condition

The County has not established practices for the identification of risks affecting it and has not developed an appropriate fraud risk assessment and monitoring process.

Recommendation

The County should perform periodic reviews to anticipate and identify routine events or activities that may affect the County's ability to achieve its objectives.

The County should identify risks related to laws or regulations that may affect financial reporting.

The County should identify risks potentially impacting the achievement of financial reporting objectives.

The County should establish a process to identify risks associated with nonroutine transactions.

The County should identify risks related to the ability of an employee to initiate and process unauthorized transactions.

The County should develop a comprehensive fraud risk assessment and monitoring process and those charged with governance should understand and exercise oversight of the assessment and monitoring process.

Views Of Responsible Officials And Planned Corrective Action

The County intends to develop a formal risk assessment plan that includes the aspects described in the recommendations above and a comprehensive fraud risk assessment and monitoring plan commensurate with the size and complexity of the County.

2007-2

Condition

Management does not monitor controls over financial reporting.

Recommendation

The County should establish an ongoing monitoring process in its operations throughout the County that includes explicit identification of what constitutes a deviation from expected control performance, thereby signaling a need to investigate both potential control problems and changes in risk profiles. The ongoing monitoring should provide feedback on the effective operation of controls integrated into processes, and on the processes themselves and serve as a primary indicator of both control operating effectiveness and risk conditions.

Views Of Responsible Officials And Planned Corrective Action

The County intends to develop formal policies and procedures that include the aspects described in the recommendation above and that specifically identifies those responsible for monitoring controls over financial reporting and assessing the design and operation of controls on a timely basis, capturing and reporting identified control deficiencies, and taking actions as necessary.

2007-3

Condition

The County personnel are not capable of preparing the financial statements and lack the skill and competencies to prevent, detect, and correct a misstatement.

Recommendation

The County should obtain outside technical assistance in drafting the financial statements.

Views Of Responsible Officials And Planned Corrective Action

The County intends to continue to obtain technical assistance from its auditing firm in drafting the financial statements.

BEN HILL COUNTY, GEORGIA
Schedule of Findings and Responses
For the Year Ended December 31, 2013

2010-1

Condition

Payroll deductions for group insurance, garnishments, and other deductions were not reconciled to the payments or general ledger.

Recommendation

An appropriate level of management or other appropriate person should: (1) periodically review the allocation of payroll costs to accounts, funds, and programs; (2) review monthly payroll-related accruals for completeness and reasonableness; (3) reconcile payroll deductions to vendor payments to verify the correct amount is deducted from employee payroll.

Views Of Responsible Officials And Planned Corrective Action

The County intends to establish proper reconciling procedures for payroll deductions and verify the payroll clerk understands the procedures. Management will review the process to verify the accuracy and effectiveness.