

BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
December 31, 2014

BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended December 31, 2014

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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, 2014, 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, 2014, 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 fund financial statements and schedules 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 schedules 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 schedules 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 December 03, 2015, 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

Ocilla, Georgia
December 03, 2015

BASIC FINANCIAL STATEMENTS

BEN HILL COUNTY, GEORGIA
Statement of Net Position
December 31, 2014

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Hospital Authority	Board of Health
ASSETS					
Cash and Cash Equivalents	\$ 2,183,482	\$ 230,914	\$ 2,414,396	\$ 1,541,000	\$ 1,048,952
Investments	--	--	--	231,000	--
Receivables (Net of Allowance for Uncollectibles)	1,638,553	51,482	1,690,035	4,593,000	259,758
Internal Balances	400	(400)	--	--	--
Inventories	--	--	--	504,000	--
Prepaid Items	94,417	--	94,417	--	--
Estimated Third-Party Settlements	--	--	--	539,000	--
Other Current Assets	--	--	--	164,000	--
Notes Receivable	--	255,287	255,287	--	--
Long-term Investments	--	--	--	2,906,000	--
Restricted Assets	--	--	--	168,000	--
Other Assets	--	--	--	29,000	--
Capital Assets Not Being Depreciated	176,509	--	176,509	178,000	--
Capital Assets Net of Accumulated Depreciation	11,435,616	--	11,435,616	9,743,000	63,822
Total Assets	15,528,977	537,283	16,066,260	20,596,000	1,372,532
LIABILITIES					
Accounts Payable	547,541	--	547,541	1,173,000	68,130
Accrued Liabilities	103,176	--	103,176	--	--
Accrued Expenses	--	--	--	859,000	52,207
Estimated Third-Party Settlements	--	--	--	21,000	--
Intergovernmental Payable	210,947	--	210,947	--	19,608
Due to Phoebe Putney Health System, Inc.	--	--	--	22,439,000	--
Noncurrent Liabilities					
Due Within One Year	80,386	--	80,386	647,000	59,514
Due in More than One Year	458,747	--	458,747	8,729,000	39,677
Total Liabilities	1,400,797	--	1,400,797	33,868,000	239,136
NET POSITION					
Net Investment in Capital Assets	11,274,933	--	11,274,933	142,000	63,822
Restricted For					
E-911	46,780	--	46,780	--	--
Revolving Loan Program	--	537,283	537,283	--	--
Prior Year Program Income	--	--	--	--	188,646
Indigent Care	--	--	--	37,000	--
Hospice Care	--	--	--	67,000	--
Capital Outlay	1,424,344	--	1,424,344	--	--
Debt Service	--	--	--	27,000	--
Unrestricted	1,382,123	--	1,382,123	(13,545,000)	880,928
Total Net Position	\$ 14,128,180	\$ 537,283	\$ 14,665,463	\$ (13,272,000)	\$ 1,133,396

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, 2014

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	\$ 1,833,042	\$ 605,266	\$ 2,473	\$ 14,267	\$ (1,211,036)	\$ --	\$ (1,211,036)		
Judicial	996,173	440,366	--	--	(555,807)	--	(555,807)		
Public Safety	5,527,327	1,595,784	22,208	68,000	(3,841,335)	--	(3,841,335)		
Public Works	3,021,942	61,684	410,359	4,363	(2,545,536)	--	(2,545,536)		
Health and Welfare	395,764	727	34,636	--	(360,401)	--	(360,401)		
Culture and Recreation	455,702	624	--	--	(455,078)	--	(455,078)		
Housing and Development	550,782	--	--	--	(550,782)	--	(550,782)		
Interest on Long-Term Debt	3,456	--	--	--	(3,456)	--	(3,456)		
Total Governmental Activities	<u>12,784,188</u>	<u>2,704,451</u>	<u>469,676</u>	<u>86,630</u>	<u>(9,523,431)</u>	<u>--</u>	<u>(9,523,431)</u>		
Business-type Activities									
EIP Revolving Loan	5,005	5,548	--	--	--	543	543		
Total Business-Type Activities	<u>5,005</u>	<u>5,548</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>543</u>	<u>543</u>		
Total Primary Government	<u>\$ 12,789,193</u>	<u>\$ 2,709,999</u>	<u>\$ 469,676</u>	<u>\$ 86,630</u>	<u>(9,523,431)</u>	<u>543</u>	<u>(9,522,888)</u>		
Component Units									
Hospital Authority	\$ 25,578,000	\$ 19,017,000	\$ 17,000	\$ 151,000				\$ (6,393,000)	\$ --
Board of Health	3,390,023	2,789,330	552,044	--				--	(48,649)
Total Component Units	<u>\$ 28,968,023</u>	<u>\$ 21,806,330</u>	<u>\$ 569,044</u>	<u>\$ 151,000</u>				<u>(6,393,000)</u>	<u>(48,649)</u>
General Revenues									
Taxes									
General Property					5,291,232	--	5,291,232	--	--
General Sales and Use					3,191,287	--	3,191,287	--	--
Selective Sales and Use					47,767	--	47,767	--	--
Business					483,715	--	483,715	--	--
Penalties and Interest on Delinquent Taxes					100,551	--	100,551	--	--
Investment Income					3,720	1,254	4,974	277,000	--
Miscellaneous					5,692	--	5,692	1,466,000	--
Gain on Disposition of Capital Assets					216,204	--	216,204	--	--
Total General Revenues					<u>9,340,168</u>	<u>1,254</u>	<u>9,341,422</u>	<u>1,743,000</u>	<u>--</u>
Changes in Net Position					(183,263)	1,797	(181,466)	(4,650,000)	(48,649)
Net Position - Beginning					14,311,443	535,486	14,846,929	(8,622,000)	1,182,045
Net Position - Ending					<u>\$ 14,128,180</u>	<u>\$ 537,283</u>	<u>\$ 14,665,463</u>	<u>\$ (13,272,000)</u>	<u>\$ 1,133,396</u>

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

BEN HILL COUNTY, GEORGIA
Balance Sheet
Governmental Funds
December 31, 2014

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 646,407	\$ 1,198,845	\$ 338,230	\$ 2,183,482
Receivables (Net of Allowance for Uncollectibles)	1,303,966	200,762	133,825	1,638,553
Due from Other Funds	17,311	12,267	2,745	32,323
Total Assets	<u>\$ 1,967,684</u>	<u>\$ 1,411,874</u>	<u>\$ 474,800</u>	<u>\$ 3,854,358</u>
LIABILITIES				
Accounts Payable	\$ 540,407	\$ 2,322	\$ 4,812	\$ 547,541
Accrued Liabilities	103,176	--	--	103,176
Intergovernmental Payable	6,907	204,040	--	210,947
Due to Other Funds	10,648	--	21,275	31,923
Total Liabilities	<u>661,138</u>	<u>206,362</u>	<u>26,087</u>	<u>893,587</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue				
Property Taxes	496,090	--	--	496,090
Ambulance Fees	112,257	--	--	112,257
Capital Asset Dispositions	--	--	46,380	46,380
Total Deferred Inflows of Resources	<u>608,347</u>	<u>--</u>	<u>46,380</u>	<u>654,727</u>
FUND BALANCES				
Restricted	--	1,205,512	218,832	1,424,344
Assigned	--	--	183,501	183,501
Unassigned	698,199	--	--	698,199
Total Fund Balances	<u>698,199</u>	<u>1,205,512</u>	<u>402,333</u>	<u>2,306,044</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,967,684</u>	<u>\$ 1,411,874</u>	<u>\$ 474,800</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.	11,612,125
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	654,727
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.	94,417
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Capital Leases	\$ (337,192)
Compensated Absences	(177,527)
Net Pension Obligation	(24,414)
Total Long-term Liabilities	<u>(539,133)</u>
Net Position of Governmental Activities	<u>\$ 14,128,180</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, 2014

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 7,127,668	\$ 1,985,620	\$ 141,906	\$ 9,255,194
Licenses and Permits	47,010	--	--	47,010
Intergovernmental	466,196	84,875	2,210	553,281
Charges for Services	1,802,027	--	318,210	2,120,237
Fines and Forfeitures	377,912	--	116,942	494,854
Investment Income	1,053	2,153	2,667	5,873
Contributions and Donations	872	--	--	872
Miscellaneous	5,192	--	500	5,692
Total Revenues	<u>9,827,930</u>	<u>2,072,648</u>	<u>582,435</u>	<u>12,483,013</u>
EXPENDITURES				
Current				
General Government	1,446,894	--	--	1,446,894
Judicial	1,000,999	--	172	1,001,171
Public Safety	4,698,176	3,617	603,721	5,305,514
Public Works	1,936,475	--	--	1,936,475
Health and Welfare	223,747	141,498	3,782	369,027
Culture and Recreation	357,383	24,892	--	382,275
Housing and Development	269,636	--	31,909	301,545
Capital Outlay	--	1,257,036	147,976	1,405,012
Debt Service	40,851	63,426	--	104,277
Intergovernmental	--	1,035,467	--	1,035,467
Total Expenditures	<u>9,974,161</u>	<u>2,525,936</u>	<u>787,560</u>	<u>13,287,657</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(146,231)</u>	<u>(453,288)</u>	<u>(205,125)</u>	<u>(804,644)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	368	141,906	165,760	308,034
Transfers Out	(165,760)	--	(142,274)	(308,034)
Proceeds of Capital Asset Dispositions	304,564	--	34,782	339,346
Capital Leases	--	346,969	--	346,969
Total Other Financing Sources (Uses)	<u>139,172</u>	<u>488,875</u>	<u>58,268</u>	<u>686,315</u>
Net Change in Fund Balances	<u>(7,059)</u>	<u>35,587</u>	<u>(146,857)</u>	<u>(118,329)</u>
Fund Balances - Beginning	705,258	1,169,925	549,190	2,424,373
Fund Balances - Ending	<u>\$ 698,199</u>	<u>\$ 1,205,512</u>	<u>\$ 402,333</u>	<u>\$ 2,306,044</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, 2014**

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* \$ (118,329)

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	1,289,440
Depreciation Expense	(802,384)
	487,056

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	(775,417)
Accumulated Depreciation	690,448
	(84,969)

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	(140,642)
Charges for Services	42,350
Proceeds of Capital Asset Dispositions	(38,173)
	(136,465)

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 premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*.

Debt Issued or Incurred	
Capital Lease Financing	(346,969)
Principal Repayments	
Capital Leases	59,970
	(286,999)

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	15,755
Net Pension Obligation	158
Insurance	(59,470)
	(43,557)

Change in net position of governmental activities reported in the <i>Statement of Activities</i>	\$ (183,263)
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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, 2014

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 230,914	\$ 230,914
Receivables (Net of Allowance for Uncollectibles)	51,482	51,482
Total Current Assets	<u>282,396</u>	<u>282,396</u>
Noncurrent Assets		
Notes Receivable	255,287	255,287
Total Noncurrent Assets	<u>255,287</u>	<u>255,287</u>
Total Assets	<u>537,683</u>	<u>537,683</u>
LIABILITIES		
Current Liabilities		
Due to Other Funds	400	400
Total Current Liabilities	<u>400</u>	<u>400</u>
Total Liabilities	<u>400</u>	<u>400</u>
NET POSITION		
Restricted For		
Revolving Loan Program	537,283	537,283
Total Net Position	<u>\$ 537,283</u>	<u>\$ 537,283</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, 2014

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
OPERATING REVENUES		
Charges for Services	\$ 5,548	\$ 5,548
Total Operating Revenues	<u>5,548</u>	<u>5,548</u>
OPERATING EXPENSES		
Supplies	5	5
Bad Debts	5,000	5,000
Total Operating Expenses	<u>5,005</u>	<u>5,005</u>
Operating Income (Loss)	<u>543</u>	<u>543</u>
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	1,254	1,254
Total Nonoperating Revenues (Expenses)	<u>1,254</u>	<u>1,254</u>
Changes in Net Position	1,797	1,797
Net Position - Beginning	535,486	535,486
Net Position - Ending	<u>\$ 537,283</u>	<u>\$ 537,283</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, 2014

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	\$ 33,621	\$ 33,621
Notes Issued	(95,639)	(95,639)
Interest Received	5,548	5,548
Payments to Suppliers	(5)	(5)
Net Cash Provided (Used) by Operating Activities	<u>(56,475)</u>	<u>(56,475)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Due to Other Funds	400	400
Net Cash Provided (Used) by Noncapital Financing Activities	<u>400</u>	<u>400</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1,254	1,254
Net Cash Provided (Used) by Investing Activities	<u>1,254</u>	<u>1,254</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(54,821)	(54,821)
Cash and Cash Equivalents - Beginning of Year	285,735	285,735
Cash and Cash Equivalents - End of Year	<u>\$ 230,914</u>	<u>\$ 230,914</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 543	\$ 543
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	(57,018)	(57,018)
Net Cash Provided (Used) by Operating Activities	<u>\$ (56,475)</u>	<u>\$ (56,475)</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, 2014

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 291,650
Total Assets	<u>\$ 291,650</u>
LIABILITIES	
Due to Others	\$ 291,650
Total Liabilities	<u>\$ 291,650</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, 2014

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.

The accompanying financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is 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 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 nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2014

taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the County's enterprise funds. 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. The discretely presented component units are shown in separate columns in the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

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

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2014

between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. 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.

The 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales 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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

F. Assets, Liabilities, Deferred Outflow/Inflows of Resources and Net Position/Fund Balance

1. Cash and Cash Equivalents

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.

2. Investments

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

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2014

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.

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, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column 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 an estimated useful life in excess of two years. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County has capitalized items acquired or constructed after December 31, 2003. As the County constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation. Land and construction in progress are not depreciated. The property, plant, equipment, and infrastructure of the primary government 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 and 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. 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 as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

6. 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.

7. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary 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 – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

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.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various classifications based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The fund balance classifications are 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.

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2014

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 committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Board of County Commissioners is the highest level of decision-making authority for the County that can, by board approval, commit fund balance. Once approved, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of County Commissioners may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *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 (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes were levied on July 30, 2014, payable December 20, 2014, and attached as an enforceable lien on property as of January 1, 2014. The billings are considered past due after December 20, 2014, at which time the applicable property is subject to lien, and penalties and interest are assessed.

3. 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.

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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 proprietary funds are charges to customers for sales and services. Operating expenses for proprietary 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.

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, 2014

B. Excess of Expenditures Over Appropriations

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

	Budget	Actual	Excess
General Fund			
General	\$ 122,780	\$ 142,895	\$ (20,115)
Elections	165,677	169,833	(4,156)
General Administration	356,553	490,842	(134,289)
Tax Commissioner	219,374	270,659	(51,285)
Tax Assessor	216,561	250,426	(33,865)
Superior Court	302,484	346,530	(44,046)
Superior Court Judges	143,550	149,830	(6,280)
Public Defender	25,547	36,733	(11,186)
Magistrate Court	287,629	311,750	(24,121)
Probate Court	130,423	132,762	(2,339)
Sheriff	1,398,050	1,610,351	(212,301)
Jail Administration	1,307,986	1,515,083	(207,097)
School Resource Officers	83,269	91,061	(7,792)
EMS	1,052,926	1,207,828	(154,902)
Coroner	14,963	17,228	(2,265)
Animal Control	73,710	80,708	(6,998)
Emergency Management	55,648	116,917	(61,269)
Highways and Streets	1,395,384	1,584,496	(189,112)
Senior Assistance	52,969	62,813	(9,844)
Senior Citizens Nutrition	35,019	48,350	(13,331)
Transit Vans	--	2,284	(2,284)
Recreation	226,237	228,119	(1,882)
Agricultural Resources	65,430	65,501	(71)
Forest Resources	13,753	14,823	(1,070)
Protective Inspection	--	2,599	(2,599)
Planning and Zoning	68,437	83,305	(14,868)
Sheriff's Special Revenue Fund	35,000	75,962	(40,962)
Jail Special Revenue Fund	36,000	36,735	(735)
Special Investigation Special Revenue Fund	11,650	26,534	(14,884)
E-911 Special Revenue Fund	436,093	466,801	(30,708)
Development Authority Special Revenue Fund	32,820	62,691	(29,871)

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2014

III. DETAILED NOTES ON ALL FUNDS

A. Cash Deposits with Financial Institutions

Credit risk. The County does not have a formal investment policy for credit risk. The County's investments in Georgia Fund 1 are rated AAAs 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. As of December 31, 2014, \$1,963,294 of the County's bank balance was uninsured and uncollateralized.

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
Taxes	\$ 1,124,108	\$ --	\$ --	\$ --	\$ 1,124,108
Accounts	458,382	--	47,720	--	506,102
Intergovernmental	129,479	200,762	--	--	330,241
Notes Receivable	--	--	86,105	336,769	422,874
Gross Receivables	1,711,969	200,762	133,825	336,769	2,383,325
Less: Allowance for Uncollectibles	(408,003)	--	--	(30,000)	(438,003)
	<u>\$ 1,303,966</u>	<u>\$ 200,762</u>	<u>\$ 133,825</u>	<u>\$ 306,769</u>	<u>\$ 1,945,322</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, 2014 totaled \$336,769 of which \$81,482 was considered current. An allowance of \$30,000 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 per month on the original note which has a balance at year-end of \$46,380. Also, Protein Plus borrowed an additional \$40,000 in 2014 with interest at 3.75% per annum and monthly payments of \$400. The balance on this note at year-end was \$39,725. The Company pays the EIP Revolving Loan Fund \$1,256 monthly with a balance at year-end of \$16,124.

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2014

C. Capital Assets

Capital asset activity for the year ended December 31, 2014, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	\$ 149,781	\$ 12,080	\$ --	\$ 161,861
Construction in Progress	45,482	14,648	(45,482)	14,648
Total Capital Assets, Not Being Depreciated	<u>195,263</u>	<u>26,728</u>	<u>(45,482)</u>	<u>176,509</u>
Capital Assets, Being Depreciated				
Buildings	12,527,945	73,986	--	12,601,931
Infrastructure	1,405,614	--	--	1,405,614
Improvements Other Than Buildings	950,691	45,780	--	996,471
Machinery and Equipment	5,722,916	1,142,946	(729,935)	6,135,927
Total Capital Assets, Being Depreciated	<u>20,607,166</u>	<u>1,262,712</u>	<u>(729,935)</u>	<u>21,139,943</u>
Less Accumulated Depreciation For				
Buildings	(4,922,745)	(307,756)	--	(5,230,501)
Infrastructure	(194,200)	(35,140)	--	(229,340)
Improvements Other Than Buildings	(503,692)	(64,224)	--	(567,916)
Machinery and Equipment	(3,971,754)	(395,264)	690,448	(3,676,570)
Total Accumulated Depreciation	<u>(9,592,391)</u>	<u>(802,384)</u>	<u>690,448</u>	<u>(9,704,327)</u>
Total Capital Assets, Being Depreciated, Net	<u>11,014,775</u>	<u>460,328</u>	<u>(39,487)</u>	<u>11,435,616</u>
Governmental Activities Capital Assets, Net	<u>\$ 11,210,038</u>	<u>\$ 487,056</u>	<u>\$ (84,969)</u>	<u>\$ 11,612,125</u>

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

Governmental Activities	
General Government	\$ 332,900
Judicial	6,052
Public Safety	266,978
Public Works	122,324
Health and Welfare	1,000
Culture and Recreation	72,717
Housing and Development	413
Total Depreciation Expense	<u>\$ 802,384</u>

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2014

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2014 was as follows:

Due From / To Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 17,311
SPLOST 2011 Capital Projects Fund	General Fund	8,767
SPLOST 2011 Capital Projects Fund	Nonmajor Governmental Funds	3,500
Nonmajor Governmental Funds	General Fund	1,881
Nonmajor Governmental Funds	Nonmajor Governmental Funds	464
Nonmajor Governmental Funds	EIP Revolving Loan Enterprise Fund	400
		<u>\$ 32,323</u>

The General Fund owes the SPLOST 2011 Fund \$8,767 for expenditures subsequently determined to be non-qualifying expenditures. The General Fund owes the SPLOST 2005 Fund \$1,881 for expenditures paid in error. The Development Authority Fund owes the SPLOST 2011 Fund \$3,500 for expenditures paid in error. Nonmajor Governmental Funds owe the General Fund \$16,519 for amounts deposited into the funds in error.

The composition of interfund transfers for the year ended December 31, 2014 was as follows:

Interfund Transfers

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 368
SPLOST 2011 Capital Projects Fund	Nonmajor Governmental Funds	141,906
Nonmajor Governmental Funds	General Fund	165,760
		<u>\$ 308,034</u>

A Nonmajor Governmental Fund transferred \$141,906 in sales tax proceeds to the SPLOST 2011 Fund to finance debt service expenditures. The General Fund transferred \$163,060 to a Nonmajor Governmental Fund to finance E-911 expenditures.

E. Short-Term Debt

On March 5, 2014, the County entered into a tax anticipation note with Community Bank of Fitzgerald for \$2,500,000 with interest at 3.25% for operating purposes. The amount drawn on this note was \$2,500,000 and was repaid at December 31, 2014

Short-term liability activity for the year ended December 31, 2014, was as follows:

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

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2014

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.

Capital assets subject to lease obligations at December 31, 2014 are as follows:

	Governmental Activities
Machinery and Equipment	\$ 549,104
Less: Accumulated Depreciation	(53,446)
Total	<u>\$ 495,658</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2014, are as follows:

Year Ending December 31	Governmental Activities
2015	\$ 86,249
2016	68,017
2017	68,017
2018	68,017
2019	37,747
2020 - 2024	25,850
Total Minimum Lease Payments	353,897
Less: Amounts Representing Interest	(16,705)
Present Value of Minimum Lease Payments	<u>\$ 337,192</u>

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2014, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences	\$ 193,282	\$ --	\$ (15,755)	\$ 177,527	\$ --
Net Pension Obligation	24,572	338,334	(338,492)	24,414	--
Capital Leases	50,193	346,969	(59,970)	337,192	80,386
	<u>\$ 268,047</u>	<u>\$ 685,303</u>	<u>\$ (414,217)</u>	<u>\$ 539,133</u>	<u>\$ 80,386</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, 2014

G. Fund Balances

The classifications of fund balances of governmental funds at December 31, 2014 were as follows:

	General	SPLOST 2011	Other Governmental Funds	Total Governmental Funds
Restricted				
Capital Outlay	\$ --	\$ 1,205,512	\$ 218,832	\$ 1,424,344
	<u> --</u>	<u> 1,205,512</u>	<u> 218,832</u>	<u> 1,424,344</u>
Assigned				
Judicial	--	--	4,766	4,766
Public Safety	--	--	132,286	132,286
Housing and Development	--	--	46,449	46,449
	<u> --</u>	<u> --</u>	<u> 183,501</u>	<u> 183,501</u>
Unassigned, Reported In General Fund	698,199	--	--	698,199
	<u> 698,199</u>	<u> --</u>	<u> --</u>	<u> 698,199</u>
Total Fund Balances	<u>\$ 698,199</u>	<u>\$ 1,205,512</u>	<u>\$ 402,333</u>	<u>\$ 2,306,044</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 \$10,000 with various limits of liability ranging from \$5,000 to \$18,908,629.

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, 2014, the Hospital's latest fiscal year, the outstanding balance was \$8,475,000 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, 2014

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)	\$ 338,492
Interest on Net Pension Obligation	1,843
Adjustment to ARC	<u>(2,001)</u>
Annual Pension Cost	338,334
Contributions Made	<u>(338,492)</u>
Increase (Decrease) in Net Pension Obligation	(158)
Net Pension Obligation Beginning of Year	<u>24,572</u>
Net Pension Obligation End of Year	<u><u>\$ 24,414</u></u>

Three Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2012	\$ 353,890	100 %	\$ 24,706
12/31/2013	348,837	100	24,572
12/31/2014	338,334	100	24,414

The annual required contribution was determined as part of the January 1, 2014, actuarial valuation using the projected unit credit actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return and (b) projected annual salary increases of 3-5.5% 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, 2014, was 7 years.

Funded Status and Funding Progress

As of January 1, 2014, the most recent actuarial valuation date, the plan was 74.8% funded. The actuarial accrued liability for benefits was \$5,091,958, and the actuarial value of assets was \$3,810,121, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,281,837. The covered payroll (annual payroll of active employees covered by the plan) was \$2,876,719, and the ratio of the UAAL to the covered payroll was 44.6%.

BEN HILL COUNTY, GEORGIA
Notes to the Financial Statements
December 31, 2014

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.

Deferred Compensation Plan

The County sponsors a Deferred Compensation Plan in accordance with Internal Revenue Code Section 457. The defined contribution plan, administered by GEBCORP, contains a contribution formula which allows employees to defer a minimum of 1% of compensation or \$20. The County is permitted to make non-elective contributions at its sole discretion. All contributions and other requirements are established by County resolution. For the year ended December 31, 2014, the County contributed \$0 to the plan and employee deferrals were \$23,200.

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, 2014, the County paid \$10,954 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 \$212,629 which represents its twenty five percent share of the debt of the Joint Development Authority at December 31, 2014. 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

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

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 6,339,123	\$ 6,682,890	\$ 7,127,668	\$ 444,778
Licenses and Permits	42,000	42,000	47,010	5,010
Intergovernmental	37,190	39,690	466,196	426,506
Charges for Services	1,804,248	1,804,248	1,802,027	(2,221)
Fines and Forfeitures	383,018	383,018	377,912	(5,106)
Interest Revenue	1,100	1,100	1,053	(47)
Contributions and Donations	2,500	--	872	872
Miscellaneous	103,771	7,464	5,192	(2,272)
Total Revenues	<u>8,712,950</u>	<u>8,960,410</u>	<u>9,827,930</u>	<u>867,520</u>
EXPENDITURES				
General	78,798	122,780	142,895	(20,115)
Elections	109,392	165,677	169,833	(4,156)
General Administration	356,553	356,553	490,842	(134,289)
Tax Commissioner	218,448	219,374	270,659	(51,285)
Tax Assessor	211,124	216,561	250,426	(33,865)
Government Buildings	182,273	186,326	151,114	35,212
Superior Court	302,484	302,484	346,530	(44,046)
Superior Court Judges	137,062	143,550	149,830	(6,280)
District Attorney	33,041	33,041	23,394	9,647
Public Defender	25,547	25,547	36,733	(11,186)
Magistrate Court	287,629	287,629	311,750	(24,121)
Probate Court	130,423	130,423	132,762	(2,339)
Sheriff	1,345,933	1,398,050	1,610,351	(212,301)
Jail Administration	1,307,986	1,307,986	1,515,083	(207,097)
School Resource Officers	83,269	83,269	91,061	(7,792)
Fire	59,000	59,000	59,000	--
EMS	1,040,470	1,052,926	1,207,828	(154,902)
Coroner	14,963	14,963	17,228	(2,265)
Animal Control	73,709	73,710	80,708	(6,998)
Emergency Management	24,103	55,648	116,917	(61,269)
Highways and Streets	1,118,478	1,395,384	1,584,496	(189,112)
Water	30,000	30,000	7,197	22,803
Solid Waste and Recycling	379,979	379,979	344,782	35,197
Health	113,713	113,713	110,300	3,413
Senior Assistance	52,969	52,969	62,813	(9,844)
Senior Citizens Nutrition	35,019	35,019	48,350	(13,331)
Transit Vans	--	--	2,284	(2,284)
Recreation	226,237	226,237	228,119	(1,882)
Parks	1,800	1,800	1,550	250
Libraries	127,714	127,714	127,714	--
Agricultural Resources	65,430	65,430	65,501	(71)
Forest Resources	13,753	13,753	14,823	(1,070)
Protective Inspection	--	--	2,599	(2,599)
Planning and Zoning	68,437	68,437	83,305	(14,868)
Airport	24,854	24,854	24,854	--
Economic Opportunity	91,279	91,279	78,554	12,725
Debt Service	5,988	53,000	11,976	41,024
Total Expenditures	<u>8,377,857</u>	<u>8,915,065</u>	<u>9,974,161</u>	<u>(1,059,096)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>335,093</u>	<u>45,345</u>	<u>(146,231)</u>	<u>(191,576)</u>

BEN HILL COUNTY, GEORGIA**General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES)				
Transfers In				
CHIP Grant Special Revenue Fund	--	--	368	368
Transfers Out				
CDBG Capital Projects Fund	--	--	(2,700)	(2,700)
E-911 Special Revenue Fund	(436,093)	(436,093)	(163,060)	273,033
Proceeds of Capital Asset Dispositions	100,000	389,748	304,564	(85,184)
Insurance Recoveries	1,000	1,000	--	(1,000)
Total Other Financing Sources (Uses)	<u>(335,093)</u>	<u>(45,345)</u>	<u>139,172</u>	<u>184,517</u>
Net Change in Fund Balances	--	--	(7,059)	(7,059)
Fund Balances - Beginning	705,258	705,258	705,258	--
Fund Balances - Ending	<u>\$ 705,258</u>	<u>\$ 705,258</u>	<u>\$ 698,199</u>	<u>\$ (7,059)</u>

BEN HILL COUNTY, GEORGIA
Pension Plan
Schedule of Funding Progress
December 31, 2014

<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>
1/1/2012	\$ 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
1/1/2014	3,810,121	5,091,958	1,281,837	74.8	2,876,719	44.6

BEN HILL COUNTY, GEORGIA
Notes to the Required Supplementary Information
December 31, 2014

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 and Changes in Fund Balances – Budget and Actual differs from the Statement of Revenues, Expenditures and Changes in Fund Balances – 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	\$ 142,895	\$ (40,851)	\$ 102,044
Elections	169,833	--	169,833
General Administration	490,842	11,976	502,818
Tax Commissioner	270,659	--	270,659
Tax Assessor	250,426	--	250,426
Government Buildings	151,114	--	151,114
	<u>1,475,769</u>	<u>(28,875)</u>	<u>1,446,894</u>
Judicial	1,000,999	--	1,000,999
Public Safety	4,698,176	--	4,698,176
Public Works	1,936,475	--	1,936,475
Health and Welfare	223,747	--	223,747
Culture and Recreation	357,383	--	357,383
Housing and Development	269,636	--	269,636
Debt Service	11,976	28,875	40,851
Total Expenditures	<u>9,974,161</u>	<u>--</u>	<u>9,974,161</u>
OTHER FINANCING SOURCES (USES)			
Transfers Out	165,760	--	165,760
Total	<u>\$ 10,139,921</u>	<u>\$ --</u>	<u>\$ 10,139,921</u>

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

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, 2014 and 2013**

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 646,407	\$ 590,152
Receivables (Net of Allowance for Uncollectibles)		
Taxes	978,037	1,118,680
Accounts	196,450	187,171
Intergovernmental	129,479	137,975
Due from Other Funds		
Special Investigation Special Revenue Fund	16,519	--
Development Authority Special Revenue Fund	792	--
Total Assets	<u>\$ 1,967,684</u>	<u>\$ 2,033,978</u>
LIABILITIES		
Accounts Payable	540,407	523,478
Accrued Liabilities	103,176	86,520
Intergovernmental Payable	6,907	4,847
Due to Other Funds		
Special Investigation Special Revenue Fund	--	750
Supplemental Juvenile Services Special Revenue Fund	--	100
SPLOST 2005 Capital Projects Fund	1,881	--
SPLOST 2011 Capital Projects Fund	8,767	6,386
Total Liabilities	<u>661,138</u>	<u>622,081</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Property Taxes	496,090	636,732
Ambulance Fees	112,257	69,907
Total Deferred Inflows of Resources	<u>608,347</u>	<u>706,639</u>
FUND BALANCES		
Unassigned	698,199	705,258
Total Fund Balances	<u>698,199</u>	<u>705,258</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,967,684</u>	<u>\$ 2,033,978</u>

BEN HILL COUNTY, GEORGIA**General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances****For the Years Ended December 31, 2014 and 2013**

	2014	2013
REVENUES		
Taxes	\$ 7,127,668	\$ 6,906,963
Licenses and Permits	47,010	52,682
Intergovernmental	466,196	816,849
Charges for Services	1,802,027	1,694,824
Fines and Forfeitures	377,912	377,770
Interest Revenue	1,053	1,503
Contributions and Donations	872	4,895
Miscellaneous	5,192	8,118
Total Revenues	<u>9,827,930</u>	<u>9,863,604</u>
EXPENDITURES		
Current		
General Government	1,446,894	1,345,599
Judicial	1,000,999	931,129
Public Safety	4,698,176	4,462,919
Public Works	1,936,475	1,962,234
Health and Welfare	223,747	223,513
Culture and Recreation	357,383	339,349
Housing and Development	269,636	217,534
Debt Service	40,851	36,788
Total Expenditures	<u>9,974,161</u>	<u>9,519,065</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(146,231)</u>	<u>344,539</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
CHIP Grant Special Revenue Fund	368	--
Transfers Out		
SPLOST 2005 Capital Projects Fund	--	(27)
CDBG Capital Projects Fund	(2,700)	--
E-911 Special Revenue Fund	(163,060)	(212,180)
Proceeds of Capital Asset Dispositions	304,564	24,457
Insurance Recoveries	--	1,265
Total Other Financing Sources (Uses)	<u>139,172</u>	<u>(186,485)</u>
Net Change in Fund Balances	<u>(7,059)</u>	<u>158,054</u>
Fund Balances - Beginning	705,258	547,204
Fund Balances - Ending	<u>\$ 698,199</u>	<u>\$ 705,258</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2011 Capital Projects Fund
Balance Sheet
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,198,845	\$ 1,177,042
Receivables		
Intergovernmental	200,762	194,975
Due from Other Funds		
General Fund	8,767	6,386
Development Authority Special Revenue Fund	3,500	--
Total Assets	<u>\$ 1,411,874</u>	<u>\$ 1,378,403</u>
LIABILITIES		
Accounts Payable	\$ 2,322	\$ 2,048
Intergovernmental Payable	204,040	206,430
Total Liabilities	<u>206,362</u>	<u>208,478</u>
FUND BALANCES		
Restricted	1,205,512	1,169,925
Total Fund Balances	<u>1,205,512</u>	<u>1,169,925</u>
Total Liabilities and Fund Balances	<u>\$ 1,411,874</u>	<u>\$ 1,378,403</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Taxes	\$ 1,985,620	\$ 1,986,456
Intergovernmental	84,875	--
Interest Revenue	2,153	1,734
Total Revenues	<u>2,072,648</u>	<u>1,988,190</u>
EXPENDITURES		
Current		
Public Safety	3,617	3,618
Health and Welfare	141,498	221,467
Culture and Recreation	24,892	24,902
Capital Outlay	1,257,036	533,283
Debt Service	63,426	69,214
Intergovernmental	1,035,467	1,035,903
Total Expenditures	<u>2,525,936</u>	<u>1,888,387</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(453,288)</u>	<u>99,803</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST Debt Service Fund	141,906	141,966
Capital Leases	346,969	--
Total Other Financing Sources (Uses)	<u>488,875</u>	<u>141,966</u>
Net Change in Fund Balances	35,587	241,769
Fund Balances - Beginning	1,169,925	928,156
Fund Balances - Ending	<u>\$ 1,205,512</u>	<u>\$ 1,169,925</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, 2014

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
ASSETS						
Cash and Cash Equivalents	\$ 19,047	\$ 44,389	\$ 8,097	\$ 28,787	\$ 4,766	\$ 5,577
Receivables (Net of Allowance for Uncollectibles)	--	--	--	--	--	47,720
Due from Other Funds	--	--	464	--	--	--
Total Assets	<u>\$ 19,047</u>	<u>\$ 44,389</u>	<u>\$ 8,561</u>	<u>\$ 28,787</u>	<u>\$ 4,766</u>	<u>\$ 53,297</u>
LIABILITIES						
Accounts Payable	\$ --	\$ --	\$ 4,000	\$ 812	\$ --	\$ --
Due to Other Funds	--	464	--	16,519	--	--
Total Liabilities	<u>--</u>	<u>464</u>	<u>4,000</u>	<u>17,331</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	19,047	43,925	4,561	11,456	4,766	53,297
Total Fund Balances	<u>19,047</u>	<u>43,925</u>	<u>4,561</u>	<u>11,456</u>	<u>4,766</u>	<u>53,297</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 19,047</u>	<u>\$ 44,389</u>	<u>\$ 8,561</u>	<u>\$ 28,787</u>	<u>\$ 4,766</u>	<u>\$ 53,297</u>

		Capital Projects Funds				Debt Service Funds	Total Nonmajor Governmental Funds
CHIP Grant	Development Authority	Total	SPLOST 2005	CDBG	Total	SPLOST	
\$ --	\$ 10,616	\$ 121,279	\$ 216,951	\$ --	\$ 216,951	\$ --	\$ 338,230
--	86,105	133,825	--	--	--	--	133,825
--	400	864	1,881	--	1,881	--	2,745
<u>\$ --</u>	<u>\$ 97,121</u>	<u>\$ 255,968</u>	<u>\$ 218,832</u>	<u>\$ --</u>	<u>\$ 218,832</u>	<u>\$ --</u>	<u>\$ 474,800</u>
\$ --	\$ --	\$ 4,812	\$ --	\$ --	\$ --	\$ --	\$ 4,812
--	4,292	21,275	--	--	--	--	21,275
--	4,292	26,087	--	--	--	--	26,087
--	46,380	46,380	--	--	--	--	46,380
--	46,380	46,380	--	--	--	--	46,380
--	--	--	218,832	--	218,832	--	218,832
--	46,449	183,501	--	--	--	--	183,501
--	46,449	183,501	218,832	--	218,832	--	402,333
<u>\$ --</u>	<u>\$ 97,121</u>	<u>\$ 255,968</u>	<u>\$ 218,832</u>	<u>\$ --</u>	<u>\$ 218,832</u>	<u>\$ --</u>	<u>\$ 474,800</u>

BEN HILL COUNTY, GEORGIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
December 31, 2014

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	
REVENUES						
Taxes	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	--	--	--
Charges for Services	23,667	--	--	19,877	--	274,666
Fines and Forfeitures	54,488	28,791	33,513	--	150	--
Interest Revenue	--	6	5	4	--	--
Miscellaneous	--	--	--	--	--	--
Total Revenues	<u>78,155</u>	<u>28,797</u>	<u>33,518</u>	<u>19,881</u>	<u>150</u>	<u>274,666</u>
EXPENDITURES						
Current						
Judicial	--	--	--	--	172	--
Public Safety	70,462	9,461	31,063	25,934	--	466,801
Health and Welfare	--	--	--	--	--	--
Housing and Development	--	--	--	--	--	--
Capital Outlay	5,500	--	5,672	600	--	--
Total Expenditures	<u>75,962</u>	<u>9,461</u>	<u>36,735</u>	<u>26,534</u>	<u>172</u>	<u>466,801</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,193</u>	<u>19,336</u>	<u>(3,217)</u>	<u>(6,653)</u>	<u>(22)</u>	<u>(192,135)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In	--	--	--	--	--	163,060
Transfers Out	--	--	--	--	--	--
Proceeds of Capital Asset Dispositions	--	--	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>163,060</u>
Net Change in Fund Balances	<u>2,193</u>	<u>19,336</u>	<u>(3,217)</u>	<u>(6,653)</u>	<u>(22)</u>	<u>(29,075)</u>
Fund Balances - Beginning	16,854	24,589	7,778	18,109	4,788	82,372
Fund Balances - Ending	<u>\$ 19,047</u>	<u>\$ 43,925</u>	<u>\$ 4,561</u>	<u>\$ 11,456</u>	<u>\$ 4,766</u>	<u>\$ 53,297</u>

CHIP Grant	Development Authority	Total	Capital Projects Funds			Debt Service Funds	Total Nonmajor Governmental Funds
			SPLOST 2005	CDBG	Total	SPLOST	
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 141,906	\$ 141,906
--	--	--	--	2,210	2,210	--	2,210
--	--	318,210	--	--	--	--	318,210
--	--	116,942	--	--	--	--	116,942
--	2,652	2,667	--	--	--	--	2,667
--	500	500	--	--	--	--	500
--	3,152	438,319	--	2,210	2,210	141,906	582,435
--	--	172	--	--	--	--	172
--	--	603,721	--	--	--	--	603,721
3,782	--	3,782	--	--	--	--	3,782
--	31,909	31,909	--	--	--	--	31,909
--	30,782	42,554	100,422	5,000	105,422	--	147,976
3,782	62,691	682,138	100,422	5,000	105,422	--	787,560
(3,782)	(59,539)	(243,819)	(100,422)	(2,790)	(103,212)	141,906	(205,125)
--	--	163,060	--	2,700	2,700	--	165,760
(368)	--	(368)	--	--	--	(141,906)	(142,274)
--	34,782	34,782	--	--	--	--	34,782
(368)	34,782	197,474	--	2,700	2,700	(141,906)	58,268
(4,150)	(24,757)	(46,345)	(100,422)	(90)	(100,512)	--	(146,857)
4,150	71,206	229,846	319,254	90	319,344	--	549,190
\$ --	\$ 46,449	\$ 183,501	\$ 218,832	\$ --	\$ 218,832	\$ --	\$ 402,333

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Balance Sheet
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 19,047	\$ 19,491
Total Assets	<u>\$ 19,047</u>	<u>\$ 19,491</u>
LIABILITIES		
Accounts Payable	\$ --	\$ 2,637
Total Liabilities	<u>--</u>	<u>2,637</u>
FUND BALANCES		
Assigned	19,047	16,854
Total Fund Balances	<u>19,047</u>	<u>16,854</u>
Total Liabilities and Fund Balances	<u>\$ 19,047</u>	<u>\$ 19,491</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Charges for Services	\$ 23,667	\$ 13,950
Fines and Forfeitures	54,488	21,028
Total Revenues	<u>78,155</u>	<u>34,978</u>
EXPENDITURES		
Current		
Public Safety	70,462	39,890
Capital Outlay	5,500	--
Total Expenditures	<u>75,962</u>	<u>39,890</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,193</u>	<u>(4,912)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
Special Investigation Special Revenue Fund	--	783
Total Other Financing Sources (Uses)	<u>--</u>	<u>783</u>
Net Change in Fund Balances	2,193	(4,129)
Fund Balances - Beginning	16,854	20,983
Fund Balances - Ending	<u>\$ 19,047</u>	<u>\$ 16,854</u>

BEN HILL COUNTY, GEORGIA**Sheriff's Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****For the Year Ended December 31, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for Services	\$ --	\$ 23,667	\$ 23,667
Fines and Forfeitures	35,000	54,488	19,488
Total Revenues	<u>35,000</u>	<u>78,155</u>	<u>43,155</u>
EXPENDITURES			
Current			
Public Safety	12,000	70,462	(58,462)
Capital Outlay	23,000	5,500	17,500
Total Expenditures	<u>35,000</u>	<u>75,962</u>	<u>(40,962)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	2,193	2,193
Net Change in Fund Balances	--	2,193	2,193
Fund Balances - Beginning	16,854	16,854	--
Fund Balances - Ending	<u>\$ 16,854</u>	<u>\$ 19,047</u>	<u>\$ 2,193</u>

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Balance Sheet
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 44,389	\$ 25,203
Total Assets	<u>\$ 44,389</u>	<u>\$ 25,203</u>
LIABILITIES		
Accounts Payable	\$ --	\$ 150
Due to Other Funds		
Jail Special Revenue Fund	464	464
Total Liabilities	<u>464</u>	<u>614</u>
FUND BALANCES		
Assigned	<u>43,925</u>	<u>24,589</u>
Total Fund Balances	<u>43,925</u>	<u>24,589</u>
Total Liabilities and Fund Balances	<u>\$ 44,389</u>	<u>\$ 25,203</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Fines and Forfeitures	\$ 28,791	\$ 14,073
Interest Revenue	6	4
Total Revenues	<u>28,797</u>	<u>14,077</u>
EXPENDITURES		
Current		
Public Safety	9,461	9,930
Total Expenditures	<u>9,461</u>	<u>9,930</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>19,336</u>	<u>4,147</u>
Net Change in Fund Balances	19,336	4,147
Fund Balances - Beginning	24,589	20,442
Fund Balances - Ending	<u>\$ 43,925</u>	<u>\$ 24,589</u>

BEN HILL COUNTY, GEORGIA**Drug Abuse & Education Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****For the Year Ended December 31, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and Forfeitures	\$ 14,000	\$ 28,791	\$ 14,791
Interest Revenue	--	6	6
Total Revenues	<u>14,000</u>	<u>28,797</u>	<u>14,797</u>
EXPENDITURES			
Current			
Public Safety	14,000	9,461	4,539
Total Expenditures	<u>14,000</u>	<u>9,461</u>	<u>4,539</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	--	19,336	19,336
Net Change in Fund Balances	--	19,336	19,336
Fund Balances - Beginning	24,589	24,589	--
Fund Balances - Ending	<u>\$ 24,589</u>	<u>\$ 43,925</u>	<u>\$ 19,336</u>

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Balance Sheet
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 8,097	\$ 7,765
Due from Other Funds		
Drug Abuse & Education Special Revenue Fund	464	464
Total Assets	<u>\$ 8,561</u>	<u>\$ 8,229</u>
LIABILITIES		
Accounts Payable	\$ 4,000	\$ 451
Total Liabilities	<u>4,000</u>	<u>451</u>
FUND BALANCES		
Assigned	4,561	7,778
Total Fund Balances	<u>4,561</u>	<u>7,778</u>
Total Liabilities and Fund Balances	<u>\$ 8,561</u>	<u>\$ 8,229</u>

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Fines and Forfeitures	\$ 33,513	\$ 33,502
Interest Revenue	5	8
Total Revenues	<u>33,518</u>	<u>33,510</u>
EXPENDITURES		
Current		
Public Safety	31,063	32,636
Capital Outlay	5,672	--
Total Expenditures	<u>36,735</u>	<u>32,636</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,217)</u>	<u>874</u>
Net Change in Fund Balances	(3,217)	874
Fund Balances - Beginning	7,778	6,904
Fund Balances - Ending	<u>\$ 4,561</u>	<u>\$ 7,778</u>

BEN HILL COUNTY, GEORGIA

Jail Special Revenue Fund

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

For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and Forfeitures	\$ 40,000	\$ 33,513	\$ (6,487)
Interest Revenue	--	5	5
Total Revenues	<u>40,000</u>	<u>33,518</u>	<u>(6,482)</u>
EXPENDITURES			
Current			
Public Safety	28,000	31,063	(3,063)
Capital Outlay	8,000	5,672	2,328
Total Expenditures	<u>36,000</u>	<u>36,735</u>	<u>(735)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>4,000</u>	<u>(3,217)</u>	<u>(7,217)</u>
Net Change in Fund Balances	4,000	(3,217)	(7,217)
Fund Balances - Beginning	7,778	7,778	--
Fund Balances - Ending	<u>\$ 11,778</u>	<u>\$ 4,561</u>	<u>\$ (7,217)</u>

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Balance Sheet
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 28,787	\$ 17,561
Due from Other Funds		
General Fund	--	750
Total Assets	<u>\$ 28,787</u>	<u>\$ 18,311</u>
LIABILITIES		
Accounts Payable	\$ 812	\$ 202
Due to Other Funds		
General Fund	16,519	--
Total Liabilities	<u>17,331</u>	<u>202</u>
FUND BALANCES		
Assigned	11,456	18,109
Total Fund Balances	<u>11,456</u>	<u>18,109</u>
Total Liabilities and Fund Balances	<u>\$ 28,787</u>	<u>\$ 18,311</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, 2014 and 2013

	2014	2013
REVENUES		
Charges for Services	\$ 19,877	\$ 16,148
Interest Revenue	4	3
Total Revenues	<u>19,881</u>	<u>16,151</u>
EXPENDITURES		
Current		
Public Safety	25,934	13,866
Capital Outlay	600	750
Total Expenditures	<u>26,534</u>	<u>14,616</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,653)</u>	<u>1,535</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
Sheriff's Special Revenue Fund	--	(783)
Total Other Financing Sources (Uses)	<u>--</u>	<u>(783)</u>
Net Change in Fund Balances	(6,653)	752
Fund Balances - Beginning	18,109	17,357
Fund Balances - Ending	<u>\$ 11,456</u>	<u>\$ 18,109</u>

BEN HILL COUNTY, GEORGIA

Special Investigation Special Revenue Fund

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

For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for Services	\$ 18,500	\$ 19,877	\$ 1,377
Interest Revenue	10	4	(6)
Total Revenues	<u>18,510</u>	<u>19,881</u>	<u>1,371</u>
EXPENDITURES			
Current			
Public Safety	1,650	25,934	(24,284)
Capital Outlay	10,000	600	9,400
Total Expenditures	<u>11,650</u>	<u>26,534</u>	<u>(14,884)</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	6,860	(6,653)	(13,513)
Net Change in Fund Balances	6,860	(6,653)	(13,513)
Fund Balances - Beginning	18,109	18,109	--
Fund Balances - Ending	<u>\$ 24,969</u>	<u>\$ 11,456</u>	<u>\$ (13,513)</u>

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Balance Sheet
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 4,766	\$ 4,688
Due from Other Funds		
General Fund	--	100
Total Assets	<u>\$ 4,766</u>	<u>\$ 4,788</u>
FUND BALANCES		
Assigned	\$ 4,766	\$ 4,788
Total Fund Balances	<u>\$ 4,766</u>	<u>\$ 4,788</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Fines and Forfeitures	\$ 150	\$ 1,250
Total Revenues	<u>150</u>	<u>1,250</u>
EXPENDITURES		
Current		
Judicial	172	638
Total Expenditures	<u>172</u>	<u>638</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(22)</u>	<u>612</u>
Net Change in Fund Balances	(22)	612
Fund Balances - Beginning	4,788	4,176
Fund Balances - Ending	<u>\$ 4,766</u>	<u>\$ 4,788</u>

BEN HILL COUNTY, GEORGIA

Supplemental Juvenile Services Special Revenue Fund

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

For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and Forfeitures	\$ 1,500	\$ 150	\$ (1,350)
Total Revenues	<u>1,500</u>	<u>150</u>	<u>(1,350)</u>
EXPENDITURES			
Current			
Judicial	900	172	728
Total Expenditures	<u>900</u>	<u>172</u>	<u>728</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	600	(22)	(622)
Net Change in Fund Balances	<u>600</u>	<u>(22)</u>	<u>(622)</u>
Fund Balances - Beginning	4,788	4,788	--
Fund Balances - Ending	<u>\$ 5,388</u>	<u>\$ 4,766</u>	<u>\$ (622)</u>

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Balance Sheet
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 5,577	\$ 24,342
Receivables		
Accounts	47,720	58,030
Total Assets	<u>\$ 53,297</u>	<u>\$ 82,372</u>
FUND BALANCES		
Assigned	\$ 53,297	\$ 82,372
Total Fund Balances	<u>\$ 53,297</u>	<u>\$ 82,372</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Charges for Services	\$ 274,666	\$ 283,789
Total Revenues	<u>274,666</u>	<u>283,789</u>
EXPENDITURES		
Current		
Public Safety	466,801	474,741
Capital Outlay	--	877
Total Expenditures	<u>466,801</u>	<u>475,618</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(192,135)</u>	<u>(191,829)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	163,060	212,180
Total Other Financing Sources (Uses)	<u>163,060</u>	<u>212,180</u>
Net Change in Fund Balances	<u>(29,075)</u>	<u>20,351</u>
Fund Balances - Beginning	82,372	62,021
Fund Balances - Ending	<u>\$ 53,297</u>	<u>\$ 82,372</u>

BEN HILL COUNTY, GEORGIA

E-911 Special Revenue Fund

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

For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for Services	\$ 278,970	\$ 274,666	\$ (4,304)
Total Revenues	<u>278,970</u>	<u>274,666</u>	<u>(4,304)</u>
EXPENDITURES			
Current			
Public Safety	436,093	466,801	(30,708)
Total Expenditures	<u>436,093</u>	<u>466,801</u>	<u>(30,708)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(157,123)</u>	<u>(192,135)</u>	<u>(35,012)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	157,123	163,060	5,937
Total Other Financing Sources (Uses)	<u>157,123</u>	<u>163,060</u>	<u>5,937</u>
Net Change in Fund Balances	--	(29,075)	(29,075)
Fund Balances - Beginning	82,372	82,372	--
Fund Balances - Ending	<u>\$ 82,372</u>	<u>\$ 53,297</u>	<u>\$ (29,075)</u>

BEN HILL COUNTY, GEORGIA
CHIP Grant Special Revenue Fund
Balance Sheet
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ --	\$ 4,150
Total Assets	<u>\$ --</u>	<u>\$ 4,150</u>
FUND BALANCES		
Assigned	\$ --	\$ 4,150
Total Fund Balances	<u>\$ --</u>	<u>\$ 4,150</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Intergovernmental	\$ --	\$ 77,743
Total Revenues	<u> --</u>	<u>77,743</u>
EXPENDITURES		
Current		
Health and Welfare	3,782	74,018
Total Expenditures	<u>3,782</u>	<u>74,018</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,782)</u>	<u>3,725</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
General Fund	(368)	--
Total Other Financing Sources (Uses)	<u>(368)</u>	<u> --</u>
Net Change in Fund Balances	(4,150)	3,725
Fund Balances - Beginning	4,150	425
Fund Balances - Ending	<u>\$ --</u>	<u>\$ 4,150</u>

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Balance Sheet
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 10,616	\$ 71,206
Receivables		
Notes	86,105	84,553
Due from Other Funds		
EIP Revolving Loan Enterprise Fund	400	--
Total Assets	<u>\$ 97,121</u>	<u>\$ 155,759</u>
LIABILITIES		
Due to Other Funds		
General Fund	\$ 792	\$ --
CDBG Capital Projects Fund	3,500	--
Total Liabilities	<u>4,292</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue		
Capital Asset Dispositions	46,380	84,553
Total Deferred Inflows of Resources	<u>46,380</u>	<u>84,553</u>
FUND BALANCES		
Assigned	46,449	71,206
Total Fund Balances	<u>46,449</u>	<u>71,206</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 97,121</u>	<u>\$ 155,759</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Interest Revenue	\$ 2,652	\$ 3,934
Miscellaneous	500	--
Total Revenues	<u>3,152</u>	<u>3,934</u>
EXPENDITURES		
Current		
Housing and Development	31,909	14,698
Capital Outlay	30,782	483
Total Expenditures	<u>62,691</u>	<u>15,181</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(59,539)</u>	<u>(11,247)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds of Capital Asset Dispositions	34,782	36,770
Total Other Financing Sources (Uses)	<u>34,782</u>	<u>36,770</u>
Net Change in Fund Balances	(24,757)	25,523
Fund Balances - Beginning	71,206	45,683
Fund Balances - Ending	<u>\$ 46,449</u>	<u>\$ 71,206</u>

BEN HILL COUNTY, GEORGIA**Development Authority Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual****For the Year Ended December 31, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest Revenue	\$ 3,922	\$ 2,652	\$ (1,270)
Miscellaneous	40,692	500	(40,192)
Total Revenues	<u>44,614</u>	<u>3,152</u>	<u>(41,462)</u>
EXPENDITURES			
Current			
Housing and Development	32,820	31,909	911
Capital Outlay	--	30,782	(30,782)
Total Expenditures	<u>32,820</u>	<u>62,691</u>	<u>(29,871)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>11,794</u>	<u>(59,539)</u>	<u>(71,333)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds of Capital Asset Dispositions	--	34,782	34,782
Total Other Financing Sources (Uses)	<u>--</u>	<u>34,782</u>	<u>34,782</u>
Net Change in Fund Balances	11,794	(24,757)	(36,551)
Fund Balances - Beginning	71,206	71,206	--
Fund Balances - Ending	<u>\$ 83,000</u>	<u>\$ 46,449</u>	<u>\$ (36,551)</u>

BEN HILL COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Balance Sheet
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 216,951	\$ 346,210
Due from Other Funds		
General Fund	1,881	--
Total Assets	<u>\$ 218,832</u>	<u>\$ 346,210</u>
LIABILITIES		
Accounts Payable	\$ --	\$ 26,956
Total Liabilities	<u>--</u>	<u>26,956</u>
FUND BALANCES		
Restricted	218,832	319,254
Total Fund Balances	<u>218,832</u>	<u>319,254</u>
Total Liabilities and Fund Balances	<u>\$ 218,832</u>	<u>\$ 346,210</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Interest Revenue	\$ --	\$ 15
Total Revenues	<u> --</u>	<u> 15</u>
EXPENDITURES		
Capital Outlay	100,422	158,155
Total Expenditures	<u>100,422</u>	<u>158,155</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(100,422)</u>	<u>(158,140)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	--	27
Total Other Financing Sources (Uses)	<u> --</u>	<u> 27</u>
Net Change in Fund Balances	<u>(100,422)</u>	<u>(158,113)</u>
Fund Balances - Beginning	319,254	477,367
Fund Balances - Ending	<u>\$ 218,832</u>	<u>\$ 319,254</u>

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Balance Sheet
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ --	\$ 3,622
Total Assets	<u>\$ --</u>	<u>\$ 3,622</u>
LIABILITIES		
Accounts Payable	\$ --	\$ 3,532
Total Liabilities	<u>\$ --</u>	<u>\$ 3,532</u>
FUND BALANCES		
Assigned	--	90
Total Fund Balances	<u>--</u>	<u>90</u>
Total Liabilities and Fund Balances	<u>\$ --</u>	<u>\$ 3,622</u>

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2014 and 2013

	2014	2013
REVENUES		
Intergovernmental	\$ 2,210	\$ 2,700
Total Revenues	<u>2,210</u>	<u>2,700</u>
EXPENDITURES		
Capital Outlay	5,000	3,532
Total Expenditures	<u>5,000</u>	<u>3,532</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,790)</u>	<u>(832)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	2,700	--
Total Other Financing Sources (Uses)	<u>2,700</u>	<u>--</u>
Net Change in Fund Balances	(90)	(832)
Fund Balances - Beginning	90	922
Fund Balances - Ending	<u>\$ --</u>	<u>\$ 90</u>

BEN HILL COUNTY, GEORGIA
SPLOST Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Taxes	\$ 141,906	\$ 141,966
Total Revenues	<u>141,906</u>	<u>141,966</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>141,906</u>	<u>141,966</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2011 Capital Projects Fund	(141,906)	(141,966)
Total Other Financing Sources (Uses)	<u>(141,906)</u>	<u>(141,966)</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 230,914	\$ 285,735
Receivables (Net of Allowance for Uncollectibles)		
Notes	51,482	47,543
Total Current Assets	<u>282,396</u>	<u>333,278</u>
Noncurrent Assets		
Notes Receivable	255,287	202,208
Total Noncurrent Assets	<u>255,287</u>	<u>202,208</u>
Total Assets	<u>537,683</u>	<u>535,486</u>
LIABILITIES		
Current Liabilities		
Due to Other Funds		
Development Authority Special Revenue Fund	400	--
Total Current Liabilities	<u>400</u>	<u>--</u>
Total Liabilities	<u>400</u>	<u>--</u>
NET POSITION		
Restricted	537,283	535,486
Total Net Position	<u>\$ 537,283</u>	<u>\$ 535,486</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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES		
Charges for Services	\$ 5,548	\$ 9,103
Total Operating Revenues	<u>5,548</u>	<u>9,103</u>
OPERATING EXPENSES		
Supplies	5	140
Bad Debts	5,000	10,000
Other	--	223
Total Operating Expenses	<u>5,005</u>	<u>10,363</u>
Operating Income (Loss)	<u>543</u>	<u>(1,260)</u>
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	1,254	1,191
Total Nonoperating Revenues (Expenses)	<u>1,254</u>	<u>1,191</u>
Changes in Net Position	1,797	(69)
Net Position - Beginning	535,486	535,555
Net Position - Ending	<u>\$ 537,283</u>	<u>\$ 535,486</u>

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Statement of Cash Flows
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Principal Payments Received	\$ 33,621	\$ 36,512
Notes Issued	(95,639)	(11,065)
Interest Received	5,548	9,103
Payments to Suppliers	(5)	(363)
Net Cash Provided (Used) by Operating Activities	<u>(56,475)</u>	<u>34,187</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Due to Other Funds	400	--
Net Cash Provided (Used) by Noncapital Financing Activities	<u>400</u>	<u>--</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	1,254	1,191
Net Cash Provided (Used) by Investing Activities	<u>1,254</u>	<u>1,191</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(54,821)	35,378
Cash and Cash Equivalents - Beginning of Year	285,735	250,357
Cash and Cash Equivalents - End of Year	<u>\$ 230,914</u>	<u>\$ 285,735</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 543	\$ (1,260)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Notes Receivable	(57,018)	35,447
Net Cash Provided (Used) by Operating Activities	<u>\$ (56,475)</u>	<u>\$ 34,187</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, 2014

		Agency Funds					
		Clerk of Superior Court	Probate Court	Sheriff	Tax Commissioner	Magistrate Court	Total
ASSETS							
Cash		\$ 91,667	\$ 17,428	\$ 35,110	\$ 91,856	\$ 55,589	\$ 291,650
Total Assets		<u>\$ 91,667</u>	<u>\$ 17,428</u>	<u>\$ 35,110</u>	<u>\$ 91,856</u>	<u>\$ 55,589</u>	<u>\$ 291,650</u>
LIABILITIES							
Due to Others		\$ 91,667	\$ 17,428	\$ 35,110	\$ 91,856	\$ 55,589	\$ 291,650
Total Liabilities		<u>\$ 91,667</u>	<u>\$ 17,428</u>	<u>\$ 35,110</u>	<u>\$ 91,856</u>	<u>\$ 55,589</u>	<u>\$ 291,650</u>

SUPPLEMENTAL SCHEDULES

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Revenues
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
REVENUES		
Taxes		
Real Property	\$ 4,568,860	\$ 4,395,726
Personal Property	815,297	777,679
Real Estate Transfer (Intangible)	14,424	17,886
Franchise	33,293	33,174
General Sales and Use	1,063,761	1,064,203
Selective Sales and Use	47,767	39,219
Business		
Insurance Premium	419,636	398,518
Financial Institution	64,079	57,653
Penalties and Interest on Delinquent Taxes	100,551	122,905
	<u>7,127,668</u>	<u>6,906,963</u>
Licenses and Permits		
Business	29,990	39,298
Non-Business	17,020	13,384
	<u>47,010</u>	<u>52,682</u>
Intergovernmental	<u>466,196</u>	<u>816,849</u>
Charges for Services		
General Government	558,256	488,469
Public Safety	1,180,736	1,126,815
Street and Public Improvements	18,447	20,963
Public Works	43,237	57,199
Culture and Recreation	624	430
Other Charges for Services	727	948
	<u>1,802,027</u>	<u>1,694,824</u>
Fines and Forfeitures		
Superior Court	182,164	158,446
Magistrate Court	77,571	88,589
Probate Court	118,177	130,371
Victims Assistance Program	--	364
	<u>377,912</u>	<u>377,770</u>
Interest Revenue	<u>1,053</u>	<u>1,503</u>
Contributions and Donations	<u>872</u>	<u>4,895</u>
Miscellaneous	<u>5,192</u>	<u>8,118</u>
Total Revenues	<u>\$ 9,827,930</u>	<u>\$ 9,863,604</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
EXPENDITURES		
Current		
General Government		
General		
Personal Services and Employee Benefits	\$ 54	\$ 215
Purchased/Contracted Services	41,158	20,493
Supplies	324	14
Other Costs	60,508	30,908
Total General	<u>102,044</u>	<u>51,630</u>
Elections		
Personal Services and Employee Benefits	120,392	91,651
Purchased/Contracted Services	36,626	21,210
Supplies	12,815	6,490
Capital Outlay	--	4,937
Total Elections	<u>169,833</u>	<u>124,288</u>
General Administration		
Personal Services and Employee Benefits	318,992	285,461
Purchased/Contracted Services	134,250	103,314
Supplies	45,100	46,325
Capital Outlay	--	6,158
Other Costs	4,476	4,211
Total General Administration	<u>502,818</u>	<u>445,469</u>
County Administration Grants		
Purchased/Contracted Services	--	321
Total County Administration Grants	<u>--</u>	<u>321</u>
Tax Commissioner		
Personal Services and Employee Benefits	210,403	198,960
Purchased/Contracted Services	47,690	50,496
Supplies	11,636	13,613
Capital Outlay	930	--
Total Tax Commissioner	<u>270,659</u>	<u>263,069</u>
Tax Assessor		
Personal Services and Employee Benefits	205,355	202,553
Purchased/Contracted Services	27,656	25,948
Supplies	12,915	9,585
Capital Outlay	4,500	--
Total Tax Assessor	<u>250,426</u>	<u>238,086</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Government Buildings		
Personal Services and Employee Benefits	67,102	59,456
Purchased/Contracted Services	68,699	115,611
Supplies	14,829	21,137
Capital Outlay	484	26,532
Total Government Buildings	<u>151,114</u>	<u>222,736</u>
Total General Government	<u>1,446,894</u>	<u>1,345,599</u>
Judicial		
Superior Court		
Personal Services and Employee Benefits	277,174	226,373
Purchased/Contracted Services	56,314	52,337
Supplies	13,042	11,379
Total Superior Court	<u>346,530</u>	<u>290,089</u>
Superior Court Judges		
Personal Services and Employee Benefits	6,824	9,117
Purchased/Contracted Services	8,176	7,307
Supplies	27,044	23,106
Other Costs	107,786	121,617
Total Superior Court Judges	<u>149,830</u>	<u>161,147</u>
District Attorney		
Purchased/Contracted Services	3,306	3,362
Supplies	3,985	3,296
Other Costs	16,103	16,103
Total District Attorney	<u>23,394</u>	<u>22,761</u>
Public Defender		
Purchased/Contracted Services	1,242	1,332
Supplies	574	1,070
Other Costs	34,917	18,673
Total Public Defender	<u>36,733</u>	<u>21,075</u>
Magistrate Court		
Personal Services and Employee Benefits	251,550	244,910
Purchased/Contracted Services	34,920	26,628
Supplies	23,878	23,300
Capital Outlay	1,402	--
Total Magistrate Court	<u>311,750</u>	<u>294,838</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Probate Court		
Personal Services and Employee Benefits	118,716	121,340
Purchased/Contracted Services	10,787	10,200
Supplies	3,259	4,679
Capital Outlay	--	5,000
Total Probate Court	<u>132,762</u>	<u>141,219</u>
Total Judicial	<u>1,000,999</u>	<u>931,129</u>
Public Safety		
Sheriff		
Personal Services and Employee Benefits	1,165,577	1,043,886
Purchased/Contracted Services	190,712	244,200
Supplies	156,915	150,190
Capital Outlay	69,961	19,833
Other Costs	27,186	19,928
Total Sheriff	<u>1,610,351</u>	<u>1,478,037</u>
Jail Administration		
Personal Services and Employee Benefits	923,979	914,485
Purchased/Contracted Services	301,462	227,559
Supplies	289,642	244,984
Total Jail Administration	<u>1,515,083</u>	<u>1,387,028</u>
School Resource Officers		
Personal Services and Employee Benefits	91,061	109,959
Supplies	--	200
Total School Resource Officers	<u>91,061</u>	<u>110,159</u>
Fire		
Other Costs	59,000	51,947
Total Fire	<u>59,000</u>	<u>51,947</u>
EMS		
Personal Services and Employee Benefits	981,262	835,470
Purchased/Contracted Services	125,950	135,883
Supplies	100,616	91,564
Capital Outlay	--	25,000
Total EMS	<u>1,207,828</u>	<u>1,087,917</u>
Coroner		
Personal Services and Employee Benefits	10,793	12,647
Purchased/Contracted Services	6,435	4,894
Supplies	--	139
Total Coroner	<u>17,228</u>	<u>17,680</u>

BEN HILL COUNTY, GEORGIA**General Fund****Schedule of Expenditures****For the Years Ended December 31, 2014 and 2013**

	<u>2014</u>	<u>2013</u>
Animal Control		
Personal Services and Employee Benefits	30,151	36,130
Purchased/Contracted Services	2,376	2,627
Supplies	2,772	3,382
Capital Outlay	8,500	1,133
Other Costs	36,909	36,909
Total Animal Control	<u>80,708</u>	<u>80,181</u>
Emergency Management		
Personal Services and Employee Benefits	13,549	15,204
Purchased/Contracted Services	20,688	20,027
Supplies	4,480	1,196
Capital Outlay	78,200	213,543
Total Emergency Management	<u>116,917</u>	<u>249,970</u>
Total Public Safety	<u>4,698,176</u>	<u>4,462,919</u>
Public Works		
Highways and Streets		
Personal Services and Employee Benefits	763,714	835,996
Purchased/Contracted Services	155,120	117,744
Supplies	113,382	124,567
Capital Outlay	552,280	555,706
Total Highways and Streets	<u>1,584,496</u>	<u>1,634,013</u>
Water		
Personal Services and Employee Benefits	1,029	2,406
Purchased/Contracted Services	3,877	4,576
Supplies	2,291	3,812
Total Water	<u>7,197</u>	<u>10,794</u>
Solid Waste and Recycling		
Personal Services and Employee Benefits	138,981	156,768
Purchased/Contracted Services	141,889	130,144
Supplies	42,832	36,088
Capital Outlay	21,080	--
Total Solid Waste and Recycling	<u>344,782</u>	<u>323,000</u>
Maintenance and Shop		
Purchased/Contracted Services	--	(5,573)
Total Maintenance and Shop	<u>--</u>	<u>(5,573)</u>
Total Public Works	<u>1,936,475</u>	<u>1,962,234</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Health and Welfare		
Health		
Personal Services and Employee Benefits	24,724	33,414
Purchased/Contracted Services	6,302	4,836
Supplies	9,776	10,729
Other Costs	69,498	69,498
Total Health	<u>110,300</u>	<u>118,477</u>
Welfare		
Purchased/Contracted Services	--	1,202
Total Welfare	<u>--</u>	<u>1,202</u>
Senior Assistance		
Personal Services and Employee Benefits	40,724	39,852
Purchased/Contracted Services	6,780	6,833
Supplies	12,426	11,392
Capital Outlay	--	4,100
Other Costs	2,883	--
Total Senior Assistance	<u>62,813</u>	<u>62,177</u>
Senior Citizens Nutrition		
Personal Services and Employee Benefits	37,759	32,524
Purchased/Contracted Services	3,693	1,970
Supplies	6,898	7,163
Total Senior Citizens Nutrition	<u>48,350</u>	<u>41,657</u>
Transit Vans		
Purchased/Contracted Services	2,284	--
Total Transit Vans	<u>2,284</u>	<u>--</u>
Total Health and Welfare	<u>223,747</u>	<u>223,513</u>
Culture and Recreation		
Recreation		
Purchased/Contracted Services	1,846	--
Supplies	35	--
Other Costs	226,238	212,797
Total Recreation	<u>228,119</u>	<u>212,797</u>
Parks		
Purchased/Contracted Services	393	88
Supplies	1,157	1,254
Total Parks	<u>1,550</u>	<u>1,342</u>
Libraries		
Other Costs	127,714	125,210
Total Libraries	<u>127,714</u>	<u>125,210</u>
Total Culture and Recreation	<u>357,383</u>	<u>339,349</u>

BEN HILL COUNTY, GEORGIA
General Fund
Schedule of Expenditures
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Housing and Development		
Agricultural Resources		
Personal Services and Employee Benefits	51,021	58,046
Purchased/Contracted Services	6,202	6,092
Supplies	7,779	5,366
Capital Outlay	499	--
Total Agricultural Resources	<u>65,501</u>	<u>69,504</u>
Forest Resources		
Personal Services and Employee Benefits	1,593	1,517
Purchased/Contracted Services	3,739	3,188
Other Costs	9,491	9,599
Total Forest Resources	<u>14,823</u>	<u>14,304</u>
Protective Inspection		
Purchased/Contracted Services	2,599	1,105
Supplies	--	30
Total Protective Inspection	<u>2,599</u>	<u>1,135</u>
Planning and Zoning		
Personal Services and Employee Benefits	76,266	57,682
Purchased/Contracted Services	3,607	3,335
Supplies	3,432	2,511
Total Planning and Zoning	<u>83,305</u>	<u>63,528</u>
Airport		
Other Costs	24,854	22,518
Total Airport	<u>24,854</u>	<u>22,518</u>
Economic Opportunity		
Purchased/Contracted Services	1,323	--
Other Costs	77,231	46,545
Total Economic Opportunity	<u>78,554</u>	<u>46,545</u>
Total Housing and Development	<u>269,636</u>	<u>217,534</u>
Debt Service	<u>40,851</u>	<u>36,788</u>
Total Expenditures	<u>\$ 9,974,161</u>	<u>\$ 9,519,065</u>

BEN HILL COUNTY, GEORGIA
Schedule of Nutrition Program for the Elderly
For the Year Ended December 31, 2014

	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	CBS Home Delivered Meals	Total
<hr/>				
Contract AAA-2014-17				
January	\$ 1,524	\$ --	\$ --	\$ 1,524
February	1,629	--	--	1,629
March	1,439	--	--	1,439
April	2,439	--	--	2,439
May	1,965	--	--	1,965
June	--	--	--	--
	<u>8,996</u>	<u>--</u>	<u>--</u>	<u>8,996</u>
<hr/>				
Contract AAA-2015-17				
July	1,749	--	2,969	4,718
August	1,749	144	2,631	4,524
September	1,749	300	--	2,049
October	2,556	2,845	--	5,401
November	2,652	311	--	2,963
December	3,113	--	--	3,113
	<u>13,568</u>	<u>3,600</u>	<u>5,600</u>	<u>22,768</u>
<hr/>				
Total	<u>\$ 22,564</u>	<u>\$ 3,600</u>	<u>\$ 5,600</u>	<u>\$ 31,764</u>

BEN HILL COUNTY, GEORGIA
Schedule of Projects Constructed With Special Sales Tax Proceeds
For the Year Ended December 31, 2014

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	\$ 5,626,496				100%
Roads			\$ 2,320,147	\$ --	\$ 2,320,147	
County Equipment			215,268	--	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				63%
Development Authority of Ben Hill County			183,807	--	183,807	
Flood Control			18,278	--	18,278	
Recreation			1,274,114	100,422	1,374,536	
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>\$ 16,215,726</u>	<u>\$ 14,388,537</u>	<u>\$ 100,422</u>	<u>\$ 14,488,959</u>	
SPLOST 2005 Capital Projects Fund						
Total Expenditures				\$ 100,422		
				<u>\$ 100,422</u>		

BEN HILL COUNTY, GEORGIA
Schedule of Projects Constructed With Special Sales Tax Proceeds
For the Year Ended December 31, 2014

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	\$ 599,554	\$ 387,670	\$ 987,224	50%
Road, Street & Bridge Vehicles & Equipment	910,800	910,800	102,157	436,825	538,982	59%
Waste Removal	273,500	273,500	192,932	31,156	224,088	82%
Law Enforcement	360,000	360,000	99,894	49,965	149,859	42%
Emergency Services	250,000	250,000	92,350	25,406	117,756	47%
Fire & Rescue	25,000	25,000	5,390	863	6,253	25%
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	391,994	141,498	533,492	53%
Capital Equipment	180,000	180,000	55,949	2,001	57,950	32%
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	565,733	212,753	778,486	52%
Downtown Development Authority	200,000	200,000	75,243	28,296	103,539	52%
Department of Leisure Services	1,500,000	1,500,000	25,472	4,700	30,172	2%
Public Transportation	200,000	200,000	--	34,907	34,907	17%
Humane Society	25,000	25,000	9,617	3,617	13,234	53%
Library	75,000	75,000	28,286	10,638	38,924	52%
Grand Conference Center	100,000	100,000	37,904	14,254	52,158	52%
City of Fitzgerald	5,600,000	5,600,000	2,112,450	794,418	2,906,868	52%
	<u>\$ 15,000,000</u>	<u>\$ 15,000,000</u>	<u>\$ 4,505,748</u>	<u>\$ 2,178,967</u>	<u>\$ 6,684,715</u>	
SPLOST 2011 Capital Projects Fund						
Total Expenditures				\$ 2,525,936		
Capital Leases				(346,969)		
				<u>\$ 2,178,967</u>		

MEEKS CPA, LLP

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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, 2014, 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 December 03, 2015. 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 deficiency described in the accompanying schedule of findings and responses as item 2010-1 to be a 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

Ocilla, Georgia
December 03, 2015

BEN HILL COUNTY, GEORGIA
Schedule of Findings and Responses
For the Year Ended December 31, 2014

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.