BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended
December 31, 2010

BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended December 31, 2010

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement Of Net Assets	4
Statement Of Activities	5
Fund Financial Statements	
Balance Sheet - Governmental Funds	6
Statement Of Revenues, Expenditures, & Changes In Fund Balances - Governmental Funds	7
Reconciliation Of The Statement Of Revenues, Expenditures, & Changes In Fund Balances Of Governmental Funds To The Statement Of Activities	8
Statement Of Net Assets - Proprietary Funds	9
Statement Of Revenues, Expenses, & Changes In Fund Net Assets - Proprietary Funds	10
Statement Of Cash Flows - Proprietary Funds	11
Statement Of Fiduciary Assets & Liabilities - Fiduciary Funds	12
Notes To The Financial Statements	13
REQUIRED SUPPLEMENTARY INFORMATION	
General Fund - Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	29
Pension Plan - Schedule Of Funding Progress	32
Notes To The Required Supplementary Information	33
COMBINING & INDIVIDUAL FUND SCHEDULES	
Major Governmental Funds	
General Fund	
Schedule Of Assets, Liabilities, & Fund Balances	36
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	37
Development Authority Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	38
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	39
SPLOST 2005 Capital Projects Fund	
Schedule Of Assets, Liabilities, & Fund Balances	40
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	41
Nonmajor Governmental Funds	
Combining Schedule Of Assets, Liabilities, & Fund Balances	44
Combining Schedule Of Revenues, Expenditures, & Changes In Fund Balances	46
Sheriff's Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	48
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	49
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	50
Drug Abuse & Education Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	51
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	52
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	53

BEN HILL COUNTY, GEORGIA
Annual Financial Report
For The Fiscal Year Ended December 31, 2010

TABLE OF CONTENTS

	Page
Jail Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	54
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	55
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	56
Special Investigation Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	57
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	58
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	59
Supplemental Juvenile Services Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	60
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	61
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	62
E-911 Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	63
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	64
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual	65
CHIP Grant Special Revenue Fund	
Schedule Of Assets, Liabilities, & Fund Balances	66
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	67
SPLOST 2000 Capital Projects Fund	
Schedule Of Assets, Liabilities, & Fund Balances	68
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	69
CDBG Capital Projects Fund	
Schedule Of Assets, Liabilities, & Fund Balances	70
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	71
CDBG Capital Projects Fund	72
SPLOST Debt Service Fund	
Schedule Of Assets, Liabilities, & Fund Balances	73
Schedule Of Revenues, Expenditures, & Changes In Fund Balances	74
Major Proprietary Funds	
EIP Revolving Loan Enterprise Fund	
Schedule Of Net Assets	75
Schedule Of Revenues, Expenses, & Changes In Fund Net Assets	76
Schedule Of Cash Flows	77
Fiduciary Funds	
Combining Schedule Of Fiduciary Assets & Liabilities	80
SUPPLEMENTAL SCHEDULES	
Schedule Of Revenues - General Fund	82
Schedule Of Expenditures - General Fund	83
Schedule Of Nutrition Program For The Elderly	89
Schedule Of Projects Constructed With Special Sales Tax Proceeds	90
Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards	91
Schedule Of Findings And Responses	93

MEEKS, ROBERTS, ASHLEY, SUMNER & SIRMANS, LLP
CERTIFIED PUBLIC ACCOUNTANTS
225 EAST FOURTH STREET
P.O. BOX 605
OCILLA, GEORGIA 31774

PATRICK M. ASHLEY, C.P.A.
WALTER H. SUMNER, C.P.A.
MICHAEL I. SIRMANS, C.P.A.
JAMES H. PALMER, C.P.A.
D. ANTHONY ECKLER, C.P.A.

VALJEAN MEEKS, C.P.A. (1960-1986)
HUGH W. ROBERTS, C.P.A.
CARRIE E. PUTNAL, C.P.A.

Members:
American Institute of
Certified Public Accountants

Georgia Society of
Certified Public Accountants

December 21, 2011

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Ben Hill County, Georgia

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, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Ben Hill County, Georgia's management. 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 and the Hospital Authority of Ben Hill County. Those financial statements were audited by other auditors whose reports thereon 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 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ben Hill County, Georgia, as of December 31, 2010, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Ben Hill County, Georgia, has not presented the Management's Discussion and Analysis that accounting principles, generally accepted in the United States of America, has determined is necessary to supplement, although not required to be part of the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2011, 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* and should be considered in assessing the results of our audit.

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 as a whole. The Required Supplementary Information is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. The Combining and Individual Fund Schedules, and Supplemental Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by *U.S. Office of Management and Budget Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The Required Supplementary Information, Combining and Individual Fund Schedules, Supplemental Schedules, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Meeks, Roberts, Ashley, Sumner & Sirmans, LLP

MEEKS, ROBERTS, ASHLEY, SUMNER & SIRMANS, LLP
Certified Public Accountants

BASIC FINANCIAL STATEMENTS

BEN HILL COUNTY, GEORGIA
Statement Of Net Assets
December 31, 2010

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Primary Government	Hospital Authority	Board Of Health
ASSETS					
Cash & Cash Equivalents	$ 2,426,923	$ 227,949	$ 2,654,872	$ 226,000	$ 791,790
Investments	--	--	--	47,000	--
Receivables (Net Of Allowance For Uncollectibles)	1,898,552	306,102	2,204,654	3,541,000	461,010
Inventories	--	--	--	454,000	--
Prepaid Items	89,340	--	89,340	--	--
Other Current Assets	--	--	--	290,000	--
Deferred Charges	--	--	--	672,000	--
Restricted Assets					
Cash & Investments	--	--	--	871,000	--
Capital Assets Not Being Depreciated	588,057	--	588,057	107,000	--
Capital Assets Net Of Accumulated Depreciation	11,832,228	--	11,832,228	13,932,000	57,452
Total Assets	16,835,100	534,051	17,369,151	20,140,000	1,310,252
LIABILITIES					
Accounts Payable	552,547	--	552,547	1,347,000	25,925
Accrued Wages, Withholdings & Benefits	169,890	--	169,890	--	--
Accrued Expenses	--	--	--	1,275,000	47,121
Estimated Third-Party Settlements	--	--	--	313,000	--
Intergovernmental Payable	214,224	--	214,224	--	45,886
Notes Payable	--	--	--	570,000	--
Internal Balances	58,643	(58,643)	--	--	--
Noncurrent Liabilities					
Due Within One Year	90,853	--	90,853	942,000	--
Due In More Than One Year	1,444,284	--	1,444,284	10,217,000	101,633
Total Liabilities	2,530,441	(58,643)	2,471,798	14,664,000	220,565
NET ASSETS					
Invested In Capital Assets, Net Of Related Debt	11,080,389	--	11,080,389	3,371,000	57,452
Restricted					
E-911	14,355	--	14,355	--	--
Revolving Loan Program	--	592,694	592,694	--	--
Indigent Care	--	--	--	37,000	--
Prior Year Program Income	--	--	--	--	222,028
Unrestricted	3,209,915	--	3,209,915	2,068,000	810,207
Total Net Assets	$ 14,304,659	$ 592,694	$14,897,353	$ 5,476,000	$ 1,089,687

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, 2010

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES: Charges For Services	PROGRAM REVENUES: Operating Grants & Contributions	PROGRAM REVENUES: Capital Grants & Contributions	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Hospital Authority	Component Units: Board Of Health
Primary Government									
Governmental Activities									
General Government	$ 2,020,032	$ 576,116	$ --	$ --	$ (1,443,916)	$ --	$ (1,443,916)		
Judicial	1,014,626	563,848	5,850	--	(444,928)	--	(444,928)		
Public Safety	5,181,594	1,339,737	10,490	149,749	(3,681,618)	--	(3,681,618)		
Public Works	2,056,989	77,545	2,853	241,687	(1,734,904)	--	(1,734,904)		
Health & Welfare	787,942	--	108,985	--	(678,957)	--	(678,957)		
Culture & Recreation	1,025,500	1,890	35,035	10,770	(977,805)	--	(977,805)		
Housing & Development	516,302	--	--	--	(516,302)	--	(516,302)		
Interest On Long-Term Debt	83,722	--	--	--	(83,722)	--	(83,722)		
Total Governmental Activities	12,686,707	2,559,136	163,213	402,206	(9,562,152)	--	(9,562,152)		
Business-Type Activities									
EIP Loan Program	11,752	18,595	--	--	--	6,843	6,843		
Total Business-Type Activities	11,752	18,595	--	--	--	6,843	6,843		
Total Primary Government	$12,698,459	$ 2,577,731	$ 163,213	$ 402,206	(9,562,152)	6,843	(9,555,309)		
Component Units									
Hospital Authority	$25,088,000	$21,945,000	$ 30,000	$ 154,000				$ (2,959,000)	$ --
Board Of Health	3,204,566	2,827,275	462,563	--				--	85,272
Total Component Units	$28,292,566	$24,772,275	$ 492,563	$ 154,000				(2,959,000)	85,272
General Revenues									
Taxes									
Real Property					3,962,765	--	3,962,765	--	--
Personal Property					550,427	--	550,427	--	--
Real Estate Transfer (Intangible)					12,219	--	12,219	--	--
Franchise					36,858	--	36,858	--	--
General Sales & Use					3,500,265	--	3,500,265	--	--
Selective Sales & Use					54,321	--	54,321	--	--
Business					471,061	--	471,061	--	--
Penalties & Interest On Delinquent Taxes					176,659	--	176,659	--	--
Investment Income					19,488	--	19,488	98,000	--
Miscellaneous					82,074	--	82,074	--	--
Gain On Disposition Of Capital Assets					18,552	--	18,552	--	--
Total General Revenues					8,884,689	--	8,884,689	98,000	--
Change In Net Assets					(677,463)	6,843	(670,620)	(2,861,000)	85,272
Net Assets - Beginning					14,982,122	585,851	15,567,973	8,337,000	1,004,415
NET ASSETS - ENDING					$ 14,304,659	$592,694	$14,897,353	$ 5,476,000	$1,089,687

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

Balance Sheet
Governmental Funds
December 31, 2010

	General	Development Authority	SPLOST 2005	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash & Cash Equivalents	$ 602,720	$ 4,928	$1,743,297	$ 75,978	$ 2,426,923
Receivables (Net Of Allowance For Uncollectibles)	1,316,553	225,468	205,300	151,231	1,898,552
Due From Other Funds	218,427	5,041	39,787	6,321	269,576
Total Assets	$2,137,700	$ 235,437	$1,988,384	$ 233,530	$ 4,595,051
LIABILITIES & FUND EQUITY					
Liabilities					
Accounts Payable	449,816	3,961	8,930	89,840	552,547
Accrued Wages, Withholdings & Benefits	169,890	--	--	--	169,890
Intergovernmental Payable	6,164	--	207,960	100	214,224
Due To Other Funds	46,108	--	137,178	86,290	269,576
Deferred Revenue	608,305	225,468	--	--	833,773
Advances From Other Funds	--	58,643	--	--	58,643
Total Liabilities	1,280,283	288,072	354,068	176,230	2,098,653
Fund Balances					
General Fund	857,417	--	--	--	857,417
Special Revenue Funds	--	(52,635)	--	43,554	(9,081)
Capital Projects Funds	--	--	1,634,316	13,231	1,647,547
Debt Service Funds	--	--	--	515	515
Total Fund Balances	857,417	(52,635)	1,634,316	57,300	2,496,398
Total Liabilities & Fund Balances	$2,137,700	$ 235,437	$1,988,384	$ 233,530	
Amounts reported for governmental activities in the statement of net assets are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					12,420,285
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					833,773
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds.					89,340
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:					
Capital Leases				$ (172,240)	
Notes Payable				(1,167,656)	
Compensated Absences				(170,271)	
Net Pension Obligation				(24,970)	
Total long-term liabilities					(1,535,137)
Net Assets Of Governmental Activities					$ 14,304,659

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

BEN HILL COUNTY, GEORGIA
Statement Of Revenues, Expenditures, & Changes In Fund Balances
Governmental Funds
For The Year Ended December 31, 2010

	General	Development Authority	SPLOST 2005	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$6,607,704	$ --	$2,130,924	$ 202,597	$ 8,941,225
Licenses & Permits	50,733	--	--	--	50,733
Intergovernmental	207,683	--	10,770	345,170	563,623
Charges For Services	1,612,942	--	--	312,159	1,925,101
Fines & Forfeitures	469,399	--	--	94,449	563,848
Investment Income	1,784	17,391	1,984	125	21,284
Miscellaneous	81,649	--	--	425	82,074
Total Revenues	9,031,894	17,391	2,143,678	954,925	12,147,888
EXPENDITURES					
Current					
General Government	1,292,592	--	--	--	1,292,592
Judicial	1,001,008	--	--	2,004	1,003,012
Public Safety	4,496,726	--	--	546,992	5,043,718
Public Works	1,505,557	--	--	--	1,505,557
Health & Welfare	240,040	--	149,969	110,609	500,618
Culture & Recreation	390,641	--	82,123	--	472,764
Housing & Development	259,645	9,846	--	--	269,491
Capital Outlay	--	--	703,435	252,207	955,642
Debt Service	37,227	198,988	496,148	--	732,363
Intergovernmental	--	--	1,208,188	--	1,208,188
Total Expenditures	9,223,436	208,834	2,639,863	911,812	12,983,945
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(191,542)	(191,443)	(496,185)	43,113	(836,057)
OTHER FINANCING SOURCES (USES)					
Transfers In	--	30,009	202,596	138,813	371,418
Transfers Out	(138,813)	--	(30,009)	(202,596)	(371,418)
Proceeds Of Capital Asset Dispositions	44,374	63,260	--	--	107,634
Insurance Recoveries	8,749	--	--	--	8,749
Total Other Financing Sources (Uses)	(85,690)	93,269	172,587	(63,783)	116,383
Net Change In Fund Balances	(277,232)	(98,174)	(323,598)	(20,670)	(719,674)
Fund Balances - Beginning	1,134,649	45,539	1,957,914	77,970	3,216,072
FUND BALANCES - ENDING	$ 857,417	$ (52,635)	$1,634,316	$ 57,300	$ 2,496,398

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

BEN HILL COUNTY, GEORGIA
Reconciliation Of The Statement Of Revenues, Expenditures, & Changes In Fund Balances Of Governmental Funds To The Statement Of Activities For The Year Ended December 31, 2010

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*	$ (719,674)
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	732,958
Depreciation Expense	(772,161)
	(39,203)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net assets.	
Cost Of Capital Assets Sold/Disposed	(942,364)
Accumulated Depreciation	641,489
	(300,875)
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 assets.	
Taxes	(176,650)
Charges For Services	19,454
Proceeds Of Capital Asset Dispositions	(63,260)
	(220,456)
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 assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement Of Activities* .	
Principal Repayments	
Capital Leases	409,487
Notes Payable	196,093
	605,580
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 assets.	
Compensated Absences	(3,263)
Net Pension Obligation	136
Insurance	292
	(2,835)
Change in net assets of governmental activities reported in the *Statement Of Activities*	$ (677,463)

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

BEN HILL COUNTY, GEORGIA
Statement Of Net Assets
Proprietary Funds
December 31, 2010

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
ASSETS		
Current Assets		
Cash And Cash Equivalents	$ 227,949	$ 227,949
Receivables (Net Of Allowance For Uncollectibles)	168,205	168,205
Total Current Assets	396,154	396,154
Noncurrent Assets		
Advances To Other Funds	58,643	58,643
Notes Receivable	137,897	137,897
Total Noncurrent Assets	196,540	196,540
TOTAL ASSETS	592,694	592,694
NET ASSETS		
Restricted		
Revolving Loan Program	592,694	592,694
TOTAL NET ASSETS	$ 592,694	$ 592,694

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

BEN HILL COUNTY, GEORGIA
Statement Of Revenues, Expenses, & Changes In Fund Net Assets
Proprietary Funds
For The Year Ended December 31, 2010

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
OPERATING REVENUES		
Interest Revenues	$ 18,595	$ 18,595
Total Operating Revenues	18,595	18,595
OPERATING EXPENSES		
Purchased/Contracted Services	944	944
Bad Debt Expense	10,808	10,808
Total Operating Expenses	11,752	11,752
Operating Income (Loss)	6,843	6,843
Income (Loss) Before Contributions And Transfers	6,843	6,843
Changes In Net Assets	6,843	6,843
Net Assets - Beginning Of Year	585,851	585,851
NET ASSETS - END OF YEAR	$ 592,694	$ 592,694

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, 2010

	Business-type Activities - Enterprise Funds	
	EIP Revolving Loan	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Notes Receivable	$ 123,973	$ 123,973
Interest & Dividends Received	18,594	18,594
Payments To Suppliers	(943)	(943)
Net Cash Provided (Used) By Operating Activities	141,624	141,624
Net Increase (Decrease) In Cash And Cash Equivalents	141,624	141,624
Cash And Cash Equivalents - Beginning Of Year	86,325	86,325
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 227,949	$ 227,949
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 6,843	$ 6,843
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease In Notes Receivable	54,233	54,233
(Increase) Decrease In Advances To Other Funds	80,548	80,548
Net Cash Provided (Used) By Operating Activities	$ 141,624	$ 141,624

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

BEN HILL COUNTY, GEORGIA
Statement Of Fiduciary Assets & Liabilities
Fiduciary Funds
December 31, 2010

	Agency Funds
ASSETS	
Cash And Cash Equivalents	$ 287,574
Total Assets	$ 287,574
LIABILITIES	
Due To Others	$ 287,574
Total Liabilities	$ 287,574

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

Blended Component Unit

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

Discretely Presented Component Units

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

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

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

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

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely

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

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

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

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

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

The County reports the following major governmental funds:

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

The *Development Authority Fund* accounts for the Development Authority of Ben Hill County, a blended component unit.

The *Special Purpose Local Option Sales Tax (SPLOST) 2005 Fund* accounts for the special one percent sales tax imposed for the five year period beginning July 1, 2005.

The County reports the following major proprietary funds:

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

Additionally, the County reports the following fund types:

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

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

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

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then, unrestricted resources as they are needed.

D. Assets, Liabilities and Equity

1. Deposits and Investments

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

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

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

2. Receivables and Payables

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

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

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

Property taxes were levied on July 29, payable December 20, and attached as an enforceable lien on property as of January 1.

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 the both the government-wide and proprietary fund financial statements.

4. Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and has an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. All general infrastructure assets acquired or constructed after June 30, 2003 are reported in the government-wide financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

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

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

5. Compensated Absences

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

6. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond 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.

7. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

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, and the Development Authority fund, a blended component unit. 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.

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 Government	$ 81,310	$ 94,911	$ (13,601)
General Administration	380,482	382,321	(1,839)
County Administration Grants	--	1,944	(1,944)
Tax Commissioner	232,372	241,757	(9,385)
Superior Court Judges	144,557	155,506	(10,949)
Public Defender	27,527	36,897	(9,370)
Magistrate Court	320,442	327,513	(7,071)
Probate Court	137,580	140,560	(2,980)
Sheriff	1,613,228	1,668,065	(54,837)
Jail Administration	1,411,793	1,591,639	(179,846)
EMS	960,313	991,751	(31,438)
Water	10,322	10,432	(110)
Maintenance & Shop	--	675	(675)
Health	120,793	127,597	(6,804)
Senior Citizens Center Grant	--	777	(777)
Senior Assistance	59,631	67,614	(7,983)
Parks	2,450	2,462	(12)
Libraries	131,800	131,881	(81)
Agricultural Resources	50,290	51,914	(1,624)
Forest Resources	9,820	11,198	(1,378)
Planning & Zoning	--	7,802	(7,802)
Debt Service	10,850	12,585	(1,735)
Development Authority Special Revenue Fund	124,529	208,834	(84,305)
Sheriff's Special Revenue Fund	28,455	46,386	(17,931)
Special Investigation Special Revenue Fund	11,650	15,160	(3,510)
Supplemental Juvenile Services Special Revenue Fund	1,400	2,004	(604)
E-911 Special Revenue Fund	428,445	459,156	(30,711)

C. Deficit Fund Equity

The following funds had deficit fund equity as of December 31, 2010:

Development Authority Special Revenue Fund	$	52,635
Jail Special Revenue Fund		1,830

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Credit risk. The County does not have a formal investment policy for credit risk. The County's investments in Georgia Fund 1 are rated AAAm (Standard & Poor's). Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool which follows Standard and Poor's criteria for AAAm rated money market funds. However, the State of Georgia Office of Treasury operates Georgia Fund 1 in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1.00 per share.

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, 2010, the County's entire bank balance was insured or collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

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	Development Authority	SPLOST 2005	Nonmajor Governmental Funds	EIP Revolving Loan	Total
Receivables:						
Current						
Taxes	$ 1,128,560	$ --	$ --	$ --	$ --	$ 1,128,560
Accounts	367,642	--	--	66,643	--	434,285
Intergovernmental	166,964	--	205,300	84,588	--	456,852
Notes Receivable	--	225,468	--	--	316,102	541,570
Gross Receivables	1,663,166	225,468	205,300	151,231	316,102	2,561,267
Uncollectibles	(346,613)	--	--	--	(10,000)	(356,613)
	$ 1,316,553	$ 225,468	$ 205,300	$ 151,231	$ 306,102	$ 2,204,654

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, 2010 totaled $374,745, includes $58,643 shown as advances to other funds, and of which $178,205 is considered current. One loan was written off as a bad debt in the amount of $19,808 and an allowance of $10,000 has been established for other possible uncollectibles.

The Development Authority (a blended component unit of the County) has previously entered into a lease purchase agreement with Bell Plantation Peanuts, Inc. (now Protein Plus, LLC) for the sale of a building owned by the Authority. The Company pays the Authority monthly installments of $8,932 at a floating interest rate to coincide with Authority's debt payment to the bank. The balance on the note at December 31, 2010, is $225,468 and payments were six months delinquent. This note is reflected in the government-wide financial statements.

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection

with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable
Property Taxes (General Fund)	$ 526,118
Ambulance Fees (General Fund)	79,203
Public Safety Fees (General Fund)	2,984
Proceeds Of Capital Asset Dispositions (Development Authority Special Revenue Fund)	225,468
	$ 833,773

C. Capital Assets

Capital asset activity for the year ended December 31, 2010, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 143,424	$ --	$ --	$ 143,424
Construction in progress	407,634	303,303	(266,304)	444,633
Total capital assets, not being depreciated	551,058	303,303	(266,304)	588,057
Capital assets, being depreciated:				
Buildings	12,492,381	9,350	--	12,501,731
Infrastructure	968,116	--	--	968,116
Improvements other than buildings	866,002	361,244	(266,304)	960,942
Machinery and equipment	5,374,881	325,365	(676,060)	5,024,186
Total capital assets, being depreciated	19,701,380	695,959	(942,364)	19,454,975
Less accumulated depreciation for:				
Buildings	(3,697,350)	(305,617)	--	(4,002,967)
Infrastructure	(64,576)	(24,203)	--	(88,779)
Improvements other than buildings	(275,001)	(57,789)	--	(332,790)
Machinery and equipment	(3,455,148)	(384,552)	641,489	(3,198,211)
Total accumulated depreciation	(7,492,075)	(772,161)	641,489	(7,622,747)
Total capital assets, being depreciated, net	12,209,305	(76,202)	(300,875)	11,832,228
Governmental activities capital assets, net	$ 12,760,363	$ 227,101	$ (567,179)	$ 12,420,285

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

Governmental activities	
General Government	$ 306,129
Judicial	3,197
Public Safety	250,143
Public Works	142,460
Health and Welfare	404
Culture and Recreation	69,828
Total depreciation expense - governmental activities	$ 772,161

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2010 is as follows:

Due from / to other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Funds	$ 86,290
General Fund	SPLOST 2005 Capital Projects Fund	132,137
Development Authority Special Revenue Fund	SPLOST 2005 Capital Projects Fund	5,041
SPLOST 2005 Capital Projects Fund	General Fund	39,787
Nonmajor Governmental Funds	General Fund	6,321
		$ 269,576

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The General Fund owes the SPLOST 2005 Fund $39,787 for expenditures subsequently reimbursed by FEMA grant proceeds.

Advances from / to other funds:

The Development Authority Fund owes the EIP Revolving Loan Fund $58,643 at December 31, 2010.

Interfund transfers:

Transfer In	Transfer Out	Amount
Development Authority Special Revenue Fund	SPLOST 2005 Capital Projects Fund	$ 30,009
SPLOST 2005 Capital Projects Fund	Nonmajor Governmental Funds	202,596
Nonmajor Governmental Funds	General Fund	138,813
		$ 371,418

The SPLOST 2005 Fund transferred $30,009 in sales taxes to the Development Authority Fund. A Nonmajor Governmental fund transferred $202,596 in sales tax proceeds to the SPLOST 2005 Fund to finance debt service payments. The General Fund transferred $138,813 to a Nonmajor Governmental Fund to finance expenditures required to be accounted for in the Nonmajor Governmental Fund.

E. Short-Term Debt

On March 4, 2010 the County entered into a tax anticipation note with Community Bank for $3,000,000 with an interest rate of 2.69% for operating purposes. The amount drawn on this note was $2,400,000 and was repaid at December 31, 2010. The County entered a new tax anticipation note on January 5, 2011 in the amount of $3,000,000 with an interest rate of 2.25%.

Short-term liability activity for the year ended December 31, 2010, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Notes Payable	$ --	$ 2,674,779	$ (2,674,779)	$ --

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.

Capital assets subject to lease obligations at December 31, 2010 are as follows:

	Governmental Activities
Machinery and Equipment	$ 426,065
Less: Accumulated Depreciation	(124,816)
Total	$ 301,249

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2010, are as follows:

Year Ending December 31	Governmental Activities
2011	$ 84,211
2012	100,000
Total Minimum Lease Payments	184,211
Less: Amounts Representing Interest	(11,971)
Present Value Of Minimum Lease Payments	$ 172,240

G. Long-Term Debt

On May 10, 2007 the County entered into a note with the United States Department of Agriculture in the amount of $1,201,750 for forty years at 4.125% interest per annum to finance the renovation of the Courthouse. Payments are due in monthly installments of $5,180. At December 31, 2010, the outstanding balance on this note was $1,167,656.

Annual debt service requirements to maturity for notes payable are as follows:

Year Ending	Governmental Activities		
December 31	Principal	Interest	Total
2011	$ 14,268	$ 47,892	$ 62,160
2012	14,868	47,292	62,160
2013	15,493	46,667	62,160
2014	16,145	46,015	62,160
2015	16,823	45,337	62,160
2016 - 2020	95,339	215,461	310,800
2021 - 2025	117,136	193,664	310,800
2026 - 2030	143,916	166,884	310,800
2031 - 2035	176,820	133,980	310,800
2036 - 2040	217,245	93,555	310,800
2041 - 2045	266,913	43,887	310,800
2046 - 2050	72,690	(170)	72,520
Total	$ 1,167,656	$ 1,080,464	$ 2,248,120

Changes in General Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2010, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 167,008	$ 3,263	$ --	$ 170,271	$ --
Net Pension Obligation	25,106	282,816	(282,952)	24,970	--
Capital Leases	581,727	--	(409,487)	172,240	76,585
Notes Payable	1,363,749	--	(196,093)	1,167,656	14,268
	$ 2,137,590	$ 286,079	$ (888,532)	$ 1,535,137	$ 90,853

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

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance purchased either directly or indirectly from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. The County's deductibles for commercial insurance coverage range from $1,000 to $25,000 with various limits of liability ranging from $5,000 to $17,412,210.

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, 2010, the Hospital's latest fiscal year, the outstanding balance was $9,635,000 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

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. The ACCG Plan trustees revised the funding policy for the 2010 plan year. As approved by the trustees, the required contribution for 2010, $282,952, was the minimum contribution less accumulated contribution credits.

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)	$ 282,952
Interest On Net Pension Obligation	1,946
Adjustment To ARC	(2,082)
Annual Pension Cost	282,816
Contributions Made	(282,952)
Increase (Decrease) In Net Pension Obligation	(136)
Net Pension Obligation Beginning Of Year	25,106
Net Pension Obligation End Of Year	$ 24,970

Three Year Trend Information

Fiscal Year Ending 12/31	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2008	$ 215,548	106 %	$ (83,092)
2009	239,311	55	25,106
2010	282,816	100	24,970

The annual required contribution was determined as part of the January 1, 2010, actuarial valuation using the projected unit credit actuarial cost method. The actuarial assumptions included (a) 7.75% investment rate of return and (b) projected annual salary increases of 4-6.5% based on age. Both (a) and (b) included an inflation component of 3%. The actuarial value of plan assets was determined using techniques that smooth the effect of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percent of pay on a closed basis. The remaining amortization period at January 1, 2010, was 10 years.

Funded Status and Funding Progress

As of January 1, 2010, the most recent actuarial valuation date, the plan was 73.9% funded. The actuarial accrued liability for benefits was $3,845,107, and the actuarial value of assets was $2,840,374, resulting in an unfunded actuarial accrued liability (UAAL) of $1,004,733. The covered payroll (annual payroll of active employees covered by the plan) was $2,262,519, and the ratio of the UAAL to the covered payroll was $44.4%.

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.

D. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the ten county 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, 2010, the county paid $11,001 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 Ave.
Valdosta, Georgia 31603

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 its twenty five percent share of the debt of the Joint Development Authority which amounted to $362,718 at December 31, 2010. This balance does not reflect a payment made to the Authority of $50,833 in December 2010, but not paid to the bank by the Joint Development Authority until 2011. 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, & Changes In Fund Balances - Budget & Actual
For The Year Ended December 31, 2010

	Budgeted Amounts			Variance With Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes	$ 6,416,500	$ 6,416,500	$ 6,607,704	$ 191,204
Licenses & Permits	52,000	52,000	50,733	(1,267)
Intergovernmental	111,445	263,028	207,683	(55,345)
Charges For Services	1,523,300	1,523,300	1,612,942	89,642
Fines & Forfeitures	510,000	510,000	469,399	(40,601)
Investment Income	5,000	5,000	1,784	(3,216)
Miscellaneous	666,693	666,693	81,649	(585,044)
Total Revenues	9,284,938	9,436,521	9,031,894	(404,627)

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended December 31, 2010

	Budgeted Amounts			Variance With Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
EXPENDITURES				
General Government	108,441	81,310	94,911	(13,601)
Elections	159,909	159,909	157,760	2,149
General Administration	373,509	380,482	382,321	(1,839)
County Administration Grants	--	--	1,944	(1,944)
Tax Commissioner	225,029	232,372	241,757	(9,385)
Tax Assessor	219,009	219,009	210,434	8,575
General Government Buildings	235,512	235,512	228,107	7,405
Superior Court	322,761	322,761	316,232	6,529
Superior Court Judges	144,557	144,557	155,506	(10,949)
District Attorney	24,385	36,350	24,300	12,050
Public Defender	27,527	27,527	36,897	(9,370)
Magistrate Court	320,442	320,442	327,513	(7,071)
Probate Court	136,172	137,580	140,560	(2,980)
Sheriff	1,465,553	1,613,228	1,668,065	(54,837)
Jail Administration	1,411,793	1,411,793	1,591,639	(179,846)
School Resource Officers	88,660	88,660	82,236	6,424
Fire	49,000	49,000	49,000	--
EMS	960,313	960,313	991,751	(31,438)
Coroner	16,686	16,686	16,498	188
Animal Control	79,160	79,160	76,754	2,406
Emergency Management	23,443	23,443	20,783	2,660
Highways & Streets	1,114,426	1,121,270	1,107,396	13,874
Water	8,600	10,322	10,432	(110)
Solid Waste & Recycling	447,800	447,800	387,054	60,746
Maintenance & Shop	--	--	675	(675)
Health	120,793	120,793	127,597	(6,804)
Welfare	23,100	23,100	3,764	19,336
Senior Citizens Center Grant	--	--	777	(777)
Senior Assistance	59,631	59,631	67,614	(7,983)
Senior Citizen Nutrition	46,582	46,582	40,288	6,294
Recreation	256,298	256,298	256,298	--
Parks	2,450	2,450	2,462	(12)
Libraries	131,800	131,800	131,881	(81)
Agricultural Resources	50,290	50,290	51,914	(1,624)
Forest Resources	9,820	9,820	11,198	(1,378)
Protective Inspection	66,651	60,685	52,033	8,652
Planning & Zoning	--	--	7,802	(7,802)
Airport	28,141	28,141	28,141	--
Economic Opportunity	109,400	109,400	108,557	843
Debt Service	10,850	10,850	12,585	(1,735)
Total Expenditures	8,878,493	9,029,326	9,223,436	(194,110)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	406,445	407,195	(191,542)	(598,737)
OTHER FINANCING SOURCES (USES)				
Transfers Out				
E-911 Special Revenue Fund	(428,445)	(429,195)	(138,813)	290,382
Proceeds Of Capital Asset Dispositions	10,000	10,000	44,374	34,374
Insurance Recoveries	12,000	12,000	8,749	(3,251)
Total Other Financing Sources (Uses)	(406,445)	(407,195)	(85,690)	321,505
Net Change In Fund Balances	--	--	(277,232)	(277,232)
Fund Balances - Beginning	1,134,649	1,134,649	1,134,649	--
FUND BALANCES - ENDING	$ 1,134,649	$ 1,134,649	$ 857,417	$ (277,232)

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Investment Income	285	285	17,391	17,106
Miscellaneous	107,179	107,179	--	(107,179)
Total Revenues	107,464	107,464	17,391	(90,073)
EXPENDITURES				
Current				
Housing & Development	15,000	15,000	9,846	5,154
Debt Service	109,529	109,529	198,988	(89,459)
Total Expenditures	124,529	124,529	208,834	(84,305)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(17,065)	(17,065)	(191,443)	(174,378)
OTHER FINANCING SOURCES (USES)				
Transfers In				
SPLOST 2005 Capital Projects Fund	29,964	29,964	30,009	45
Proceeds Of Capital Asset Dispositions	--	--	63,260	63,260
Total Other Financing Sources (Uses)	29,964	29,964	93,269	63,305
Net Change In Fund Balances	12,899	12,899	(98,174)	(111,073)
Fund Balances - Beginning	45,539	45,539	45,539	--
FUND BALANCES - ENDING	$ 58,438	$ 58,438	$ (52,635)	$ (111,073)

BEN HILL COUNTY, GEORGIA
Schedule Of Funding Progress
Pension Plan
December 31, 2010

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
1/1/2008	$ 2,772,401	$ 3,397,769	$ 625,368	81.6 %	$ 1,788,955	35.0 %
1/1/2009	2,739,690	3,745,705	1,006,015	73.1	2,111,596	47.6
1/1/2010	2,840,374	3,845,107	1,004,733	73.9	2,262,519	44.4

A. Reporting Entity

The annual budget of the General Fund was adopted on a basis consistent with generally accepted accounting principles. The presentation of expenditure amounts reported in the Schedule Of Revenues, Expenditures, & Changes In Fund Balances – Budget & Actual differs from the Statement Of Revenues, Expenditures, & Changes In Fund Balance – Governmental Funds due to the functional classification of certain debt service expenditures. The schedule below presents a reconciliation of those amounts. A budget was not adopted by the Development Authority of Ben Hill County, a legally separate organization and blended component unit reported as a major special revenue fund.

	Budget Schedule	Reconciliation	Governmental Fund Statement
Current			
General Government			
General Government	$ 94,911	$ (37,227)	$ 57,684
Elections	157,760	--	157,760
General Administration	382,321	12,585	394,906
County Administration Grants	1,944	--	1,944
Tax Commissioner	241,757	--	241,757
Tax Assessor	210,434	--	210,434
General Government Buildings	228,107	--	228,107
	1,317,234	(24,642)	1,292,592
Judicial	1,001,008	--	1,001,008
Public Safety	4,496,726	--	4,496,726
Public Works	1,505,557	--	1,505,557
Health & Welfare	240,040	--	240,040
Culture & Recreation	390,641	--	390,641
Housing & Development	259,645	--	259,645
Debt Service	12,585	24,642	37,227
Total Expenditures	$ 9,223,436	$ --	$ 9,223,436

B. Pension Plan

The Association County Commissioners of Georgia ("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 the adoption agreement, which defines the specific benefit provisions of The Plan, as provided in Section 19.02 of the ACCG Plan document.

COMBINING & INDIVIDUAL FUND SCHEDULES

Major Governmental Funds

General Fund

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

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

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 the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

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 five year period beginning July 1, 2005.

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 602,720	$ 827,419
Receivables (Net Of Allowance For Uncollectibles)		
Taxes	966,753	1,086,977
Accounts	182,836	161,051
Intergovernmental	166,964	159,778
Due From Other Funds		
Jail Special Revenue Fund	9,615	15,768
SPLOST 2005 Capital Projects Fund	132,137	157,542
E-911 Special Revenue Fund	76,675	--
TOTAL ASSETS	$ 2,137,700	$ 2,408,535
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	449,816	253,176
Accrued Wages, Withholdings & Benefits	169,890	146,460
Intergovernmental Payable	6,164	--
Due To Other Funds		
Drug Abuse & Education Special Revenue Fund	1,375	--
Special Investigation Special Revenue Fund	4,746	4,113
Supplemental Juvenile Services Special Revenue Fund	200	200
SPLOST 2005 Capital Projects Fund	39,787	104,436
Deferred Revenue		
Property Taxes	526,118	702,768
Ambulance Fees	79,203	60,102
Public Safety Fees	2,984	2,631
Total Liabilities	1,280,283	1,273,886
Fund Balances		
Unreserved	857,417	1,134,649
Total Fund Balances	857,417	1,134,649
TOTAL LIABILITIES & FUND BALANCES	$ 2,137,700	$ 2,408,535

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2010 & 2009

	2010	2009
REVENUES		
Taxes	$ 6,607,704	$ 6,403,929
Licenses & Permits	50,733	59,485
Intergovernmental	207,683	462,123
Charges For Services	1,612,942	1,694,583
Fines & Forfeitures	469,399	494,255
Investment Income	1,784	4,201
Contributions & Donations	--	250
Miscellaneous	81,649	30,658
Total Revenues	9,031,894	9,149,484
EXPENDITURES		
Current		
General Government	1,292,592	1,878,279
Judicial	1,001,008	890,173
Public Safety	4,496,726	3,933,629
Public Works	1,505,557	1,480,851
Health & Welfare	240,040	215,600
Culture & Recreation	390,641	401,159
Housing & Development	259,645	285,837
Debt Service	37,227	35,810
Total Expenditures	9,223,436	9,121,338
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(191,542)	28,146
OTHER FINANCING SOURCES (USES)		
Transfers Out		
E-911 Special Revenue Fund	(138,813)	(194,879)
Proceeds Of Capital Asset Dispositions	44,374	37,566
Insurance Recoveries	8,749	282,891
Total Other Financing Sources (Uses)	(85,690)	125,578
Net Change In Fund Balances	(277,232)	153,724
Fund Balances - Beginning	1,134,649	980,925
FUND BALANCES - ENDING	$ 857,417	$ 1,134,649

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 4,928	$ 182,327
Receivables (Net Of Allowance For Uncollectibles)		
Notes Receivable	225,468	288,728
Due From Other Funds		
SPLOST 2005 Capital Projects Fund	5,041	2,403
TOTAL ASSETS	$ 235,437	$ 473,458
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 3,961	$ --
Deferred Revenue		
Proceeds Of Capital Asset Dispositions	225,468	288,728
Advances From Other Funds		
EIP Revolving Loan Enterprise Fund	58,643	139,191
Total Liabilities	288,072	427,919
Fund Balances		
Unreserved	(52,635)	45,539
Total Fund Balances	(52,635)	45,539
TOTAL LIABILITIES & FUND BALANCES	$ 235,437	$ 473,458

BEN HILL COUNTY, GEORGIA
Development Authority Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2010 & 2009

	2010	2009
REVENUES		
Investment Income	$ 17,391	$ 21,742
Total Revenues	17,391	21,742
EXPENDITURES		
Current		
Housing & Development	9,846	12,480
Debt Service	198,988	84,818
Total Expenditures	208,834	97,298
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(191,443)	(75,556)
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST 2005 Capital Projects Fund	30,009	26,752
Proceeds Of Capital Asset Dispositions	63,260	59,256
Total Other Financing Sources (Uses)	93,269	86,008
Net Change In Fund Balances	(98,174)	10,452
Fund Balances - Beginning	45,539	35,087
FUND BALANCES - ENDING	$ (52,635)	$ 45,539

BEN HILL COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 1,743,297	$ 1,879,277
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	205,300	226,059
Due From Other Funds		
General Fund	39,787	104,436
TOTAL ASSETS	$ 1,988,384	$ 2,209,772
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 8,930	$ --
Intergovernmental Payable	207,960	91,913
Due To Other Funds		
General Fund	132,137	157,542
Development Authority Special Revenue Fund	5,041	2,403
Total Liabilities	354,068	251,858
Fund Balances		
Unreserved	1,634,316	1,957,914
Total Fund Balances	1,634,316	1,957,914
TOTAL LIABILITIES & FUND BALANCES	$ 1,988,384	$ 2,209,772

BEN HILL COUNTY, GEORGIA
SPLOST 2005 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2010 & 2009

	2010	2009
REVENUES		
Taxes	$ 2,130,924	$ 1,899,666
Intergovernmental	10,770	39,230
Investment Income	1,984	5,592
Total Revenues	2,143,678	1,944,488
EXPENDITURES		
Current		
Health & Welfare	149,969	172,600
Culture & Recreation	82,123	--
Capital Outlay	703,435	1,019,270
Debt Service	496,148	284,928
Intergovernmental	1,208,188	1,147,762
Total Expenditures	2,639,863	2,624,560
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(496,185)	(680,072)
OTHER FINANCING SOURCES (USES)		
Transfers In		
SPLOST Debt Service Fund	202,596	180,610
Transfers Out		
Development Authority Special Revenue Fund	(30,009)	(26,752)
Total Other Financing Sources (Uses)	172,587	153,858
Net Change In Fund Balances	(323,598)	(526,214)
Fund Balances - Beginning	1,957,914	2,484,128
FUND BALANCES - ENDING	$ 1,634,316	$ 1,957,914

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

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 and the inmate commissary profit account which is to be used for benefit of the inmates.

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 improvements.

Special Investigation 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.

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 the 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.

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Special Purpose Local Option Sales Tax (SPLOST) 2000 Fund - This fund is used to account for the special one percent sales tax imposed for the five year period beginning July 1, 2000.

CDBG Fund - This fund is used to account for renovations to the Ben Hill County Courthouse.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the County is obligated in some manner for the payment.

SPLOST Fund – This fund is used to account for payments on various capital leases and the United States Department of Agriculture courthouse renovation note.

BEN HILL COUNTY, GEORGIA
Combining Schedule Of Assets, Liabilities, & Fund Balances
Nonmajor Governmental Funds
December 31, 2010

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
ASSETS						
Cash & Cash Equivalents	$ 9,810	$ 9,423	$ 9,525	$ 5,645	$ 2,458	$ 24,387
Receivables (Net Of Allowance For Uncollectibles)	--	--	367	--	--	66,643
Due From Other Funds	--	1,375	--	4,746	200	--
Total Assets	$ 9,810	$ 10,798	$ 9,892	$ 10,391	$ 2,658	$ 91,030
LIABILITIES & FUND EQUITY						
Liabilities						
Accounts Payable	$ --	$ 650	$ 2,107	$ 2,213	$ --	$ --
Intergovernmental Payable	--	--	--	--	--	--
Due To Other Funds	--	--	9,615	--	--	76,675
Total Liabilities	--	650	11,722	2,213	--	76,675
Fund Balances						
Unreserved	9,810	10,148	(1,830)	8,178	2,658	14,355
Total Fund Balances	9,810	10,148	(1,830)	8,178	2,658	14,355
Total Liabilities & Fund Balances	$ 9,810	$ 10,798	$ 9,892	$ 10,391	$ 2,658	$ 91,030

	Capital Projects Funds				Debt Service Funds	
CHIP Grant	Total	SPLOST 2000	CDBG	Total	SPLOST	Total Nonmajor Governmental Funds
$ 235	$ 61,483	$ 10,930	$ 3,050	$ 13,980	$ 515	$ 75,978
--	67,010	--	84,221	84,221	--	151,231
--	6,321	--	--	--	--	6,321
$ 235	$ 134,814	$ 10,930	$ 87,271	$ 98,201	$ 515	$ 233,530
$ --	$ 4,970	$ --	$ 84,870	$ 84,870	$ --	$ 89,840
--	--	100	--	100	--	100
--	86,290	--	--	--	--	86,290
--	91,260	100	84,870	84,970	--	176,230
235	43,554	10,830	2,401	13,231	515	57,300
235	43,554	10,830	2,401	13,231	515	57,300
$ 235	$ 134,814	$ 10,930	$ 87,271	$ 98,201	$ 515	$ 233,530

BEN HILL COUNTY, GEORGIA
Combining Schedule Of Revenues, Expenditures, & Changes In Fund Balances
Nonmajor Governmental Funds
December 31, 2010

	Special Revenue Funds					
	Sheriff's	Drug Abuse & Education	Jail	Special Investigation	Supplemental Juvenile Services	E-911
REVENUES						
Taxes	$ --	$ --	$ --	$ --	$ --	$ --
Intergovernmental	--	--	--	--	--	--
Charges For Services	13,109	--	--	16,729	--	282,321
Fines & Forfeitures	29,483	18,892	43,974	--	2,100	--
Interest Revenue	--	3	6	6	--	17
Miscellaneous	--	--	--	--	--	--
Total Revenues	42,592	18,895	43,980	16,735	2,100	282,338
Current						
Judicial	--	--	--	--	2,004	--
Public Safety	46,386	9,098	31,164	5,453	--	454,891
Health & Welfare	--	--	--	--	--	--
Capital Outlay	--	--	--	9,707	--	4,265
Total Expenditures	46,386	9,098	31,164	15,160	2,004	459,156
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(3,794)	9,797	12,816	1,575	96	(176,818)
Transfers In	--	--	--	--	--	138,813
Transfers Out	--	--	--	--	--	--
Total Other Financing Sources (Uses)	--	--	--	--	--	138,813
Net Change In Fund Balances	(3,794)	9,797	12,816	1,575	96	(38,005)
Fund Balances - Beginning	13,604	351	(14,646)	6,603	2,562	52,360
FUND BALANCES - ENDING	$ 9,810	$ 10,148	$ (1,830)	$ 8,178	$ 2,658	$ 14,355

Capital Projects Funds					Debt Service Funds	Total Nonmajor Governmental Funds
CHIP Grant	Total	SPLOST 2000	CDBG	Total	SPLOST	
$ --	$ --	$ --	$ --	$ --	$ 202,597	$ 202,597
105,279	105,279	--	239,891	239,891	--	345,170
--	312,159	--	--	--	--	312,159
--	94,449	--	--	--	--	94,449
--	32	93	--	93	--	125
100	100	--	--	--	325	425
105,379	512,019	93	239,891	239,984	202,922	954,925
--	2,004	--	--	--	--	2,004
--	546,992	--	--	--	--	546,992
110,609	110,609	--	--	--	--	110,609
--	13,972	--	238,235	238,235	--	252,207
110,609	673,577	--	238,235	238,235	--	911,812
(5,230)	(161,558)	93	1,656	1,749	202,922	43,113
--	138,813	--	--	--	--	138,813
--	--	--	--	--	(202,596)	(202,596)
--	138,813	--	--	--	(202,596)	(63,783)
(5,230)	(22,745)	93	1,656	1,749	326	(20,670)
5,465	66,299	10,737	745	11,482	189	77,970
$ 235	$ 43,554	$ 10,830	$ 2,401	$ 13,231	$ 515	$ 57,300

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 9,810	$ 13,604
TOTAL ASSETS	$ 9,810	$ 13,604
LIABILITIES & FUND BALANCES		
Liabilities		
Fund Balances		
Unreserved	$ 9,810	$ 13,604
Total Fund Balances	9,810	13,604
TOTAL LIABILITIES & FUND BALANCES	$ 9,810	$ 13,604

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2010 & 2009

	2010	2009
REVENUES		
Charges For Services	$ 13,109	$ 11,042
Fines & Forfeitures	29,483	13,894
Total Revenues	42,592	24,936
EXPENDITURES		
Current		
Public Safety	46,386	24,447
Total Expenditures	46,386	24,447
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(3,794)	489
Net Change In Fund Balances	(3,794)	489
Fund Balances - Beginning	13,604	13,115
FUND BALANCES - ENDING	$ 9,810	$ 13,604

BEN HILL COUNTY, GEORGIA
Sheriff's Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended December 31, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Charges For Services	$ --	$ 13,109	$ 13,109
Fines & Forfeitures	28,891	29,483	592
Total Revenues	28,891	42,592	13,701
EXPENDITURES			
Current			
Public Safety	16,021	46,386	(30,365)
Capital Outlay	12,434	--	12,434
Total Expenditures	28,455	46,386	(17,931)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	436	(3,794)	(4,230)
Net Change In Fund Balances	436	(3,794)	(4,230)
Fund Balances - Beginning	13,604	13,604	--
FUND BALANCES - ENDING	$ 14,040	$ 9,810	$ (4,230)

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 9,423	$ 1,251
Due From Other Funds		
General Fund	1,375	--
TOTAL ASSETS	$ 10,798	$ 1,251
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 650	$ 900
Total Liabilities	650	900
Fund Balances		
Unreserved	$ 10,148	$ 351
Total Fund Balances	10,148	351
TOTAL LIABILITIES & FUND BALANCES	$ 10,798	$ 1,251

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2010 & 2009

	2010	2009
REVENUES		
Fines & Forfeitures	$ 18,892	$ 10,981
Investment Income	3	2
Total Revenues	18,895	10,983
EXPENDITURES		
Current		
Public Safety	9,098	14,925
Total Expenditures	9,098	14,925
Excess (Deficiency) Of Revenues Over (Under) Expenditures	9,797	(3,942)
Net Change In Fund Balances	9,797	(3,942)
Fund Balances - Beginning	351	4,293
FUND BALANCES - ENDING	$ 10,148	$ 351

BEN HILL COUNTY, GEORGIA
Drug Abuse & Education Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended December 31, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 15,000	$ 18,892	$ 3,892
Investment Income	--	3	3
Total Revenues	15,000	18,895	3,895
EXPENDITURES			
Current			
Public Safety	10,650	9,098	1,552
Total Expenditures	10,650	9,098	1,552
Excess (Deficiency) Of Revenues Over (Under) Expenditures	4,350	9,797	5,447
Net Change In Fund Balances	4,350	9,797	5,447
Fund Balances - Beginning	351	351	--
FUND BALANCES - ENDING	$ 4,701	$ 10,148	$ 5,447

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 9,525	$ 12,548
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	367	1,264
TOTAL ASSETS	$ 9,892	$ 13,812
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 2,107	$ 12,690
Due To Other Funds		
General Fund	9,615	15,768
Total Liabilities	11,722	28,458
Fund Balances		
Unreserved	$ (1,830)	$ (14,646)
Total Fund Balances	(1,830)	(14,646)
TOTAL LIABILITIES & FUND BALANCES	$ 9,892	$ 13,812

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2010 & 2009

	2010	2009
REVENUES		
Fines & Forfeitures	$ 43,974	$ 51,458
Investment Income	6	9
Total Revenues	43,980	51,467
EXPENDITURES		
Current		
Public Safety	31,164	43,565
Capital Outlay	--	3,826
Total Expenditures	31,164	47,391
Excess (Deficiency) Of Revenues Over (Under) Expenditures	12,816	4,076
Net Change In Fund Balances	12,816	4,076
Fund Balances - Beginning	(14,646)	(18,722)
FUND BALANCES - ENDING	$ (1,830)	$ (14,646)

BEN HILL COUNTY, GEORGIA
Jail Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended December 31, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 53,500	$ 43,974	$ (9,526)
Investment Income	--	6	6
Total Revenues	53,500	43,980	(9,520)
EXPENDITURES			
Current			
Public Safety	39,500	31,164	8,336
Capital Outlay	10,000	--	10,000
Total Expenditures	49,500	31,164	18,336
Excess (Deficiency) Of Revenues Over (Under) Expenditures	4,000	12,816	8,816
Net Change In Fund Balances	4,000	12,816	8,816
Fund Balances - Beginning	(14,646)	(14,646)	--
FUND BALANCES - ENDING	$ (10,646)	$ (1,830)	$ 8,816

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 5,645	$ 2,490
Due From Other Funds		
General Fund	4,746	4,113
TOTAL ASSETS	$ 10,391	$ 6,603
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 2,213	$ --
Total Liabilities	2,213	--
Fund Balances		
Unreserved	$ 8,178	$ 6,603
Total Fund Balances	8,178	6,603
TOTAL LIABILITIES & FUND BALANCES	$ 10,391	$ 6,603

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2010 & 2009

	2010	2009
REVENUES		
Charges For Services	$ 16,729	$ 12,292
Investment Income	6	10
Total Revenues	16,735	12,302
EXPENDITURES		
Public Safety	5,453	3,559
Capital Outlay	9,707	10,944
Total Expenditures	15,160	14,503
Excess (Deficiency) Of Revenues Over (Under) Expenditures	1,575	(2,201)
OTHER FINANCING SOURCES (USES)		
Net Change In Fund Balances	1,575	(2,201)
Fund Balances - Beginning	6,603	8,804
FUND BALANCES - ENDING	$ 8,178	$ 6,603

BEN HILL COUNTY, GEORGIA
Special Investigation Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended December 31, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Charges For Services	$ 23,250	$ 16,729	$ (6,521)
Investment Income	10	6	(4)
Total Revenues	23,260	16,735	(6,525)
EXPENDITURES			
Current			
Public Safety	1,650	5,453	(3,803)
Capital Outlay	10,000	9,707	293
Total Expenditures	11,650	15,160	(3,510)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	11,610	1,575	(10,035)
Net Change In Fund Balances	11,610	1,575	(10,035)
Fund Balances - Beginning	6,603	6,603	--
FUND BALANCES - ENDING	$ 18,213	$ 8,178	$ (10,035)

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 2,458	$ 2,362
Due From Other Funds		
General Fund	200	200
TOTAL ASSETS	$ 2,658	$ 2,562
LIABILITIES & FUND BALANCES		
Liabilities		
Fund Balances		
Unreserved	$ 2,658	$ 2,562
Total Fund Balances	2,658	2,562
TOTAL LIABILITIES & FUND BALANCES	$ 2,658	$ 2,562

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2010 & 2009

	2010	2009
REVENUES		
Fines & Forfeitures	$ 2,100	$ 1,850
Total Revenues	2,100	1,850
EXPENDITURES		
Current		
Judicial	2,004	2,882
Total Expenditures	2,004	2,882
Excess (Deficiency) Of Revenues Over (Under) Expenditures	96	(1,032)
Net Change In Fund Balances	96	(1,032)
Fund Balances - Beginning	2,562	3,594
FUND BALANCES - ENDING	$ 2,658	$ 2,562

BEN HILL COUNTY, GEORGIA
Supplemental Juvenile Services Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended December 31, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Fines & Forfeitures	$ 2,000	$ 2,100	$ 100
Total Revenues	2,000	2,100	100
EXPENDITURES			
Current			
Judicial	1,400	2,004	(604)
Total Expenditures	1,400	2,004	(604)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	600	96	(504)
Net Change In Fund Balances	600	96	(504)
Fund Balances - Beginning	2,562	2,562	--
FUND BALANCES - ENDING	$ 3,162	$ 2,658	$ (504)

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 24,387	$ --
Receivables (Net Of Allowance For Uncollectibles)		
Accounts	66,643	52,360
TOTAL ASSETS	$ 91,030	$ 52,360
LIABILITIES & FUND BALANCES		
Liabilities		
Due To Other Funds		
General Fund	76,675	--
Total Liabilities	76,675	--
Fund Balances		
Unreserved	$ 14,355	$ 52,360
Total Fund Balances	14,355	52,360
TOTAL LIABILITIES & FUND BALANCES	$ 91,030	$ 52,360

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2010 & 2009

	2010	2009
REVENUES		
Charges For Services	$ 282,321	$ 281,962
Investment Income	17	--
Total Revenues	282,338	281,962
EXPENDITURES		
Current		
Public Safety	454,891	459,267
Capital Outlay	4,265	--
Total Expenditures	459,156	459,267
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(176,818)	(177,305)
OTHER FINANCING SOURCES (USES)		
Transfers In		
General Fund	138,813	194,879
Total Other Financing Sources (Uses)	138,813	194,879
Net Change In Fund Balances	(38,005)	17,574
Fund Balances - Beginning	52,360	34,786
FUND BALANCES - ENDING	$ 14,355	$ 52,360

BEN HILL COUNTY, GEORGIA
E-911 Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
For The Year Ended December 31, 2010

	Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES			
Charges For Services	$ 300,000	$ 282,321	$ (17,679)
Investment Income	--	17	17
Total Revenues	300,000	282,338	(17,662)
EXPENDITURES			
Current			
Public Safety	426,750	454,891	(28,141)
Capital Outlay	1,695	4,265	(2,570)
Total Expenditures	428,445	459,156	(30,711)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(128,445)	(176,818)	(48,373)
OTHER FINANCING SOURCES (USES)			
Transfers In			
General Fund	128,445	138,813	10,368
Total Other Financing Sources (Uses)	128,445	138,813	10,368
Net Change In Fund Balances	--	(38,005)	(38,005)
Fund Balances - Beginning	52,360	52,360	--
FUND BALANCES - ENDING	$ 52,360	$ 14,355	$ (38,005)

BEN HILL COUNTY, GEORGIA
CHIP Grant Special Revenue Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 235	$ 5,465
TOTAL ASSETS	$ 235	$ 5,465
LIABILITIES & FUND BALANCES		
Liabilities		
Fund Balances		
Unreserved	$ 235	$ 5,465
Total Fund Balances	235	5,465
TOTAL LIABILITIES & FUND BALANCES	$ 235	$ 5,465

BEN HILL COUNTY, GEORGIA
CHIP Grant Special Revenue Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2010 & 2009

	2010	2009
REVENUES		
Intergovernmental	$ 105,279	$ 58,116
Miscellaneous	100	--
Total Revenues	105,379	58,116
EXPENDITURES		
Current		
Health & Welfare	110,609	58,236
Total Expenditures	110,609	58,236
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(5,230)	(120)
Net Change In Fund Balances	(5,230)	(120)
Fund Balances - Beginning	5,465	5,585
FUND BALANCES - ENDING	$ 235	$ 5,465

BEN HILL COUNTY, GEORGIA
SPLOST 2000 Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 10,930	$ 10,737
TOTAL ASSETS	$ 10,930	$ 10,737
LIABILITIES & FUND BALANCES		
Liabilities		
Intergovernmental Payable	$ 100	$ --
Total Liabilities	100	--
Fund Balances		
Unreserved	10,830	10,737
Total Fund Balances	10,830	10,737
TOTAL LIABILITIES & FUND BALANCES	$ 10,930	$ 10,737

BEN HILL COUNTY, GEORGIA
SPLOST 2000 Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2010 & 2009

	2010	2009
REVENUES		
Investment Income	$ 93	$ 233
Total Revenues	93	233
Excess (Deficiency) Of Revenues Over (Under) Expenditures	93	233
Net Change In Fund Balances	93	233
Fund Balances - Beginning	10,737	10,504
FUND BALANCES - ENDING	$ 10,830	$ 10,737

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 3,050	$ 745
Receivables (Net Of Allowance For Uncollectibles)		
Intergovernmental	84,221	--
TOTAL ASSETS	$ 87,271	$ 745
LIABILITIES & FUND BALANCES		
Liabilities		
Accounts Payable	$ 84,870	$ --
Total Liabilities	84,870	--
Fund Balances		
Unreserved	2,401	745
Total Fund Balances	2,401	745
TOTAL LIABILITIES & FUND BALANCES	$ 87,271	$ 745

CDBG Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2010 & 2009

	2010	2009
REVENUES		
Intergovernmental	$ 239,891	$ 94,947
Total Revenues	239,891	94,947
EXPENDITURES		
Capital Outlay	238,235	97,101
Total Expenditures	238,235	97,101
Excess (Deficiency) Of Revenues Over (Under) Expenditures	1,656	(2,154)
OTHER FINANCING SOURCES (USES)		
Net Change In Fund Balances	1,656	(2,154)
Fund Balances - Beginning	745	2,899
FUND BALANCES - ENDING	$ 2,401	$ 745

BEN HILL COUNTY, GEORGIA
CDBG Capital Projects Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
From Inception & For The Year Ended December 31, 2010

	Project Authorization	Prior Years	Current Year	Total To Date
REVENUES				
Intergovernmental	$ 430,851	$ 152,607	$ 239,891	$ 392,498
Total Revenues	430,851	152,607	239,891	392,498
EXPENDITURES				
Capital Outlay	430,851	151,862	238,235	390,097
Total Expenditures	430,851	151,862	238,235	390,097
Excess (Deficiency) Of Revenues Over (Under) Expenditures	--	745	1,656	2,401
OTHER FINANCING SOURCES (USES)				
Transfers In	--	--	--	--
Transfers Out	--	--	--	--
Net Change In Fund Balances	$ --	$ 745	1,656	$ 2,401
Fund Balances - Beginning			745	
FUND BALANCES - ENDING			$ 2,401	

BEN HILL COUNTY, GEORGIA
SPLOST Debt Service Fund
Schedule Of Assets, Liabilities, & Fund Balances
December 31, 2010 & 2009

	2010	2009
ASSETS		
Cash & Cash Equivalents	$ 515	$ 189
TOTAL ASSETS	$ 515	$ 189
LIABILITIES & FUND BALANCES		
Liabilities		
Fund Balances		
Unreserved	$ 515	$ 189
Total Fund Balances	515	189
TOTAL LIABILITIES & FUND BALANCES	$ 515	$ 189

BEN HILL COUNTY, GEORGIA
SPLOST Debt Service Fund
Schedule Of Revenues, Expenditures, & Changes In Fund Balances
For The Years Ended December 31, 2010 & 2009

	2010	2009
REVENUES		
Taxes	$ 202,597	$ 180,610
Miscellaneous	325	7
Total Revenues	202,922	180,617
EXPENDITURES		
Excess (Deficiency) Of Revenues Over (Under) Expenditures	202,922	180,617
OTHER FINANCING SOURCES (USES)		
Transfers Out		
SPLOST 2005 Capital Projects Fund	(202,596)	(180,610)
Total Other Financing Sources (Uses)	(202,596)	(180,610)
Net Change In Fund Balances	326	7
Fund Balances - Beginning	189	182
FUND BALANCES - ENDING	$ 515	$ 189

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's Commissioners 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 Commissioners have 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
Schedule Of Net Assets
December 31, 2010 & 2009

	2010	2009
ASSETS		
Current Assets		
Cash And Cash Equivalents	$ 227,949	$ 86,325
Receivables (Net Of Allowance For Uncollectibles)	168,205	122,392
Total Current Assets	396,154	208,717
Noncurrent Assets		
Advances To Other Funds		
Development Authority Special Revenue Fund	58,643	139,191
Notes Receivable	137,897	237,943
Total Noncurrent Assets	196,540	377,134
TOTAL ASSETS	592,694	585,851
NET ASSETS		
Restricted	592,694	585,851
TOTAL NET ASSETS	$ 592,694	$ 585,851

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Schedule Of Revenues, Expenses, & Changes In Fund Net Assets
For The Years Ended December 31, 2010 & 2009

	2010	2009
OPERATING REVENUES		
Interest Revenues	$ 18,595	$ 24,790
Total Operating Revenues	18,595	24,790
OPERATING EXPENSES		
Purchased/Contracted Services	944	288
Bad Debt Expense	10,808	--
Total Operating Expenses	11,752	288
Operating Income (Loss)	6,843	24,502
Income (Loss) Before Contributions And Transfers	6,843	24,502
Net Income (Loss)	6,843	24,502
Net Assets - Beginning Of Year	585,851	561,349
NET ASSETS - END OF YEAR	$ 592,694	$ 585,851

BEN HILL COUNTY, GEORGIA
EIP Revolving Loan Enterprise Fund
Schedule Of Cash Flows
For The Years Ended December 31, 2010 & 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Notes Receivable	$ 123,973	$ 40,818
Interest & Dividends Received	18,594	12,446
Payments To Suppliers	(943)	(288)
Net Cash Provided (Used) By Operating Activities	141,624	52,976
Net Increase (Decrease) In Cash And Cash Equivalents	141,624	52,976
Cash And Cash Equivalents - Beginning Of Year	86,325	33,349
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 227,949	$ 86,325
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ 6,843	$ 24,502
Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities		
(Increase) Decrease In Notes Receivable	54,233	40,818
(Increase) Decrease In Advances To Other Funds	80,548	(12,344)
Net Cash Provided (Used) By Operating Activities	$ 141,624	$ 52,976

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.

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

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

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.

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

BEN HILL COUNTY, GEORGIA
Combining Schedule Of Fiduciary Assets & Liabilities
Fiduciary Funds
December 31, 2010

	Agency Funds					
	Tax Commissioner	Probate Court	Clerk of Superior Court	Magistrate Court	Sheriff	Total
ASSETS						
Cash And Cash Equivalents	$ 74,275	$ 19,011	$ 112,937	$ 58,342	$ 23,009	$ 287,574
Total Assets	$ 74,275	$ 19,011	$ 112,937	$ 58,342	$ 23,009	$ 287,574
LIABILITIES						
Due To Others	$ 74,275	$ 19,011	$ 112,937	$ 58,342	$ 23,009	$ 287,574
Total Liabilities	$ 74,275	$ 19,011	$ 112,937	$ 58,342	$ 23,009	$ 287,574

SUPPLEMENTAL SCHEDULES

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Revenues
For The Years Ended December 31, 2010 & 2009

	2010	2009
REVENUES		
Taxes		
Real Property	$ 4,139,415	$ 4,138,615
Personal Property	550,427	541,355
Real Estate Transfer (Intangible)	12,219	12,466
Franchise	36,858	39,271
General Sales & Use		
Local Option Sales & Use	1,166,744	1,041,165
Selective Sales & Use	54,321	65,902
Business		
Insurance Premium	417,595	429,371
Financial Institution	53,466	60,317
Penalties & Interest On Delinquent Taxes	176,659	75,467
	6,607,704	6,403,929
Licenses & Permits		
Business	33,222	30,433
Non-Business	17,511	29,052
	50,733	59,485
Intergovernmental	207,683	462,123
Charges For Services		
General Government	523,861	522,980
Public Safety		
Detention & Correction Services	156,642	148,424
Ambulance Fees	697,330	795,082
Other Public Safety Fees	154,152	148,549
Street & Public Improvements	28,655	23,917
Public Works		
Sanitation	48,890	52,817
Culture & Recreation	1,890	795
Other Charges For Services	1,522	2,019
	1,612,942	1,694,583
Fines & Forfeitures		
Superior Court	171,796	167,297
Magistrate Court	85,209	75,325
Probate Court	212,201	251,485
Victims Assistance Program	193	148
	469,399	494,255
Interest Revenue	1,784	4,201
Contributions & Donations	--	250
Miscellaneous	81,649	30,658
Total Revenues	$ 9,031,894	$ 9,149,484

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2010 & 2009

	2010	2009
EXPENDITURES		
Current		
General Government		
General Government		
Personal Services & Employee Benefits	$ 3,907	$ 1,246
Purchased/Contracted Services	16,340	28,732
Supplies	12	49
Other Costs	37,425	43,177
	57,684	73,204
Elections		
Personal Services & Employee Benefits	106,825	79,721
Purchased/Contracted Services	35,676	34,885
Supplies	11,133	1,796
Capital Outlay	4,126	4,921
	157,760	121,323
General Administration		
Personal Services & Employee Benefits	238,287	228,962
Purchased/Contracted Services	103,941	107,739
Supplies	42,813	24,789
Capital Outlay	9,865	897
	394,906	362,387
County Administration Grants		
Purchased/Contracted Services	1,944	3,647
	1,944	3,647
Tax Commissioner		
Personal Services & Employee Benefits	174,950	171,876
Purchased/Contracted Services	45,104	35,414
Supplies	12,489	2,799
Capital Outlay	9,214	--
	241,757	210,089
Tax Assessor		
Personal Services & Employee Benefits	184,901	181,497
Purchased/Contracted Services	13,411	17,305
Supplies	10,183	7,688
Capital Outlay	1,939	4,042
	210,434	210,532
General Government Buildings		
Personal Services & Employee Benefits	120,605	114,362
Purchased/Contracted Services	60,180	124,971
Supplies	42,286	249,286
Capital Outlay	5,036	--
Other Costs	--	408,478
	228,107	897,097
	1,292,592	1,878,279

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2010 & 2009

	2010	2009
Judicial		
Superior Court		
Personal Services & Employee Benefits	233,434	233,214
Purchased/Contracted Services	64,924	53,049
Supplies	13,934	6,584
Capital Outlay	3,940	--
	316,232	292,847
Superior Court Judges		
Personal Services & Employee Benefits	5,611	4,208
Purchased/Contracted Services	4,122	1,969
Supplies	25,007	--
Capital Outlay	6,638	--
Other Costs	114,128	116,792
	155,506	122,969
District Attorney		
Purchased/Contracted Services	1,664	3,498
Supplies	3,465	--
Capital Outlay	3,068	--
Other Costs	16,103	16,103
	24,300	19,601
Public Defender		
Purchased/Contracted Services	99	(46)
Supplies	544	--
Capital Outlay	1,058	--
Other Costs	35,196	23,190
	36,897	23,144
Magistrate Court		
Personal Services & Employee Benefits	263,395	252,034
Purchased/Contracted Services	36,166	36,336
Supplies	24,979	8,007
Capital Outlay	2,973	1,551
	327,513	297,928
Probate Court		
Personal Services & Employee Benefits	117,734	117,071
Purchased/Contracted Services	14,282	12,425
Supplies	5,085	2,189
Capital Outlay	3,459	1,999
	140,560	133,684
	1,001,008	890,173

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2010 & 2009

	2010	2009
Public Safety		
Sheriff		
Personal Services & Employee Benefits	1,153,053	1,131,097
Purchased/Contracted Services	190,436	155,684
Supplies	155,006	114,735
Capital Outlay	149,642	11,946
Other Costs	19,928	--
	1,668,065	1,413,462
Jail Administration		
Personal Services & Employee Benefits	890,760	823,124
Purchased/Contracted Services	381,213	310,227
Supplies	290,988	198,490
Capital Outlay	28,678	--
	1,591,639	1,331,841
School Resource Officers		
Personal Services & Employee Benefits	82,236	77,831
	82,236	77,831
Fire		
Other Costs	49,000	50,350
	49,000	50,350
EMS		
Personal Services & Employee Benefits	798,377	764,284
Purchased/Contracted Services	110,779	126,557
Supplies	77,145	51,551
Capital Outlay	5,450	--
	991,751	942,392
Coroner		
Personal Services & Employee Benefits	10,985	11,227
Purchased/Contracted Services	5,260	7,091
Supplies	253	126
	16,498	18,444
Animal Control		
Personal Services & Employee Benefits	31,994	31,393
Purchased/Contracted Services	2,911	3,523
Supplies	3,373	2,966
Capital Outlay	--	2,705
Other Costs	38,476	38,782
	76,754	79,369
Emergency Management		
Personal Services & Employee Benefits	13,196	14,096
Purchased/Contracted Services	6,088	4,628
Supplies	1,120	1,216
Capital Outlay	379	--
	20,783	19,940
	4,496,726	3,933,629

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2010 & 2009

	2010	2009
Public Works		
Highways & Streets		
Personal Services & Employee Benefits	845,013	808,796
Purchased/Contracted Services	100,318	91,952
Supplies	159,587	197,888
Capital Outlay	2,478	1,944
	1,107,396	1,100,580
Water		
Personal Services & Employee Benefits	1,747	--
Purchased/Contracted Services	4,529	2,510
Supplies	4,156	4,755
	10,432	7,265
Solid Waste & Recycling		
Personal Services & Employee Benefits	215,490	203,425
Purchased/Contracted Services	142,675	148,062
Supplies	16,534	15,358
Capital Outlay	12,355	6,151
	387,054	372,996
Maintenance & Shop		
Personal Services & Employee Benefits	175	--
Supplies	500	10
	675	10
	1,505,557	1,480,851
Health & Welfare		
Health		
Personal Services & Employee Benefits	32,351	31,441
Purchased/Contracted Services	--	119
Supplies	8,815	110
Capital Outlay	8,431	--
Other Costs	78,000	78,000
	127,597	109,670
Welfare		
Purchased/Contracted Services	3,664	1,882
Supplies	100	50
Other Costs	--	18,100
	3,764	20,032
Senior Citizens Center Grant		
Supplies	777	2,384
	777	2,384
Senior Assistance		
Personal Services & Employee Benefits	38,003	33,859
Purchased/Contracted Services	3,948	3,953
Supplies	17,318	1,637
Capital Outlay	8,345	--
	67,614	39,449

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2010 & 2009

	2010	2009
Senior Citizen Nutrition		
Personal Services & Employee Benefits	29,126	40,258
Purchased/Contracted Services	1,218	1,629
Supplies	7,148	2,178
Capital Outlay	2,796	--
	40,288	44,065
	240,040	215,600
Culture & Recreation		
Recreation Grants		
Supplies	--	4,842
Capital Outlay	--	5,419
	--	10,261
Recreation		
Other Costs	256,298	249,290
	256,298	249,290
Parks		
Purchased/Contracted Services	206	720
Supplies	2,256	1,965
Capital Outlay	--	10,000
	2,462	12,685
Libraries		
Supplies	81	--
Other Costs	131,800	128,923
	131,881	128,923
	390,641	401,159
Housing & Development		
Agricultural Resources		
Personal Services & Employee Benefits	39,401	43,041
Purchased/Contracted Services	6,489	4,457
Supplies	4,392	3,743
Capital Outlay	1,632	--
	51,914	51,241
Forest Resources		
Personal Services & Employee Benefits	2,114	2,124
Purchased/Contracted Services	2,289	2,369
Other Costs	6,795	4,195
	11,198	8,688
Protective Inspection		
Personal Services & Employee Benefits	46,140	58,486
Purchased/Contracted Services	3,618	4,880
Supplies	2,217	1,824
Capital Outlay	58	--
	52,033	65,190

BEN HILL COUNTY, GEORGIA
General Fund
Schedule Of Expenditures
For The Years Ended December 31, 2010 & 2009

	2010	2009
Planning & Zoning		
Personal Services & Employee Benefits	7,652	--
Supplies	150	--
	7,802	--
Airport		
Other Costs	28,141	61,341
	28,141	61,341
Economic Opportunity		
Other Costs	108,557	99,377
	108,557	99,377
	259,645	285,837
Debt Service	37,227	35,810
Total Expenditures	$ 9,223,436	$ 9,121,338

BEN HILL COUNTY, GEORGIA
Schedule Of Nutrition Program For The Elderly
For The Year Ended December 31, 2010

2010	Title III-C-1 Meals - Site Operations	Title III-C-2 Meals - Delivery	CBS Home Delivered Meals	CBS Congregate	Total
January	$ 2,675	$ --	$ --	$ --	$ 2,675
February	1,392	--	--	--	1,392
March	--	--	--	--	--
April	--	--	--	--	--
May	1,656	--	--	1,597	3,253
June	--	--	(1)	3,119	3,118
Total Contract AAA-2010-17	5,723	--	(1)	4,716	10,438
July	1,750	107	3,131	--	4,988
August	1,749	96	2,469	--	4,314
September	1,749	14	--	--	1,763
October	3,605	3,382	--	--	6,987
November	3,170	--	--	--	3,170
December	3,375	--	--	--	3,375
Total Contract AAA-2011-17	15,398	3,599	5,600	--	24,597
Total	$ 21,121	$ 3,599	$ 5,599	$ 4,716	$ 35,035

BEN HILL COUNTY, GEORGIA
Schedule Of Projects Constructed With Special Sales Tax Proceeds
For The Year Ended December 31, 2010

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Sales Tax Referendum (7/1/2000 - 6/30/2005)						
Roads	$ 3,375,000	$ 2,197,136	$ 2,197,136	$ --	$ 2,197,136	100%
Courthouse Renovation	500,000	790,450	790,450	--	790,450	100%
Debt Reduction	400,000	791,154	791,154	--	791,154	100%
Public Safety Vehicles	1,245,000	907,935	907,935	--	907,935	100%
Economic Development	1,650,000	1,422,059	1,422,059	--	1,422,059	100%
Recreation	1,550,000	1,312,023	1,312,023	--	1,312,023	100%
Public Safety Center	200,000	330,238	330,238	--	330,238	100%
City of Fitzgerald	2,400,000	2,067,200	2,067,200	--	2,067,200	100%
Hospital Debt	1,000,000	859,631	859,631	--	859,631	100%
	$12,320,000	$10,677,826	$10,677,826	$ --	$10,677,826	
Sales Tax Referendum (7/1/2005 - 6/30/2011)						
County Projects	$ 5,000,000	$ 5,000,000				72%
Roads			$ 1,316,690	$ 367,276	$ 1,683,966	
County Equipment			110,842	64,566	175,408	
Courthouse Debt			167,109	62,160	229,269	
EMS Vehicles			263,065	127,657	390,722	
Sheriff Vehicles			184,674	6,000	190,674	
Fire Trucks			301,038	5,834	306,872	
E911 Trucks			279,178	359,648	638,826	
County & City Joint Projects						
Fitzgerald & Ben Hill County Development Authority	1,450,000	1,450,000	1,008,609	217,601	1,226,210	85%
Downtown Development Authority	200,000	200,000	139,096	30,009	169,105	85%
Other Joint Projects	3,900,000	3,939,230				56%
Development Authority of Ben Hill County			139,096	30,009	169,105	
Flood Control			15,893	1,045	16,938	
Recreation			898,452	287,520	1,185,972	
Hospital Debt			695,590	149,969	845,559	
City of Fitzgerald	5,000,000	5,000,000	3,477,867	960,578	4,438,445	89%
	$15,550,000	$15,589,230	$ 8,997,199	$2,669,872	$11,667,071	

The General Fund owes FEMA grant proceeds of $39,787 to the SPLOST 2005 Fund for a project that was originally funded with SPLOST proceeds. A reconciliation of current year expenditures to the Schedule Of Revenues, Expenditures, & Changes In Fund Balances is as follows:

SPLOST 2005 Capital Projects Fund	
Total Expenditures	$2,639,863
Transfers Out	30,009
	$2,669,872

MEEKS, ROBERTS, ASHLEY, SUMNER & SIRMANS, LLP
CERTIFIED PUBLIC ACCOUNTANTS
225 EAST FOURTH STREET
P.O. BOX 605
OCILLA, GEORGIA 31774

PATRICK M. ASHLEY, C.P.A.
WALTER H. SUMNER, C.P.A.
MICHAEL I. SIRMANS, C.P.A.
JAMES H. PALMER, C.P.A.
D. ANTHONY ECKLER, C.P.A.

VALJEAN MEEKS, C.P.A. (1960-1986)
HUGH W. ROBERTS, C.P.A.
CARRIE E. PUTNAL, C.P.A.

Members:
American Institute of
Certified Public Accountants

Georgia Society of
Certified Public Accountants

December 21, 2011

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

To the Board of County Commissioners
Ben Hill County, Georgia

We have audited 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, 2010, which collectively comprise Ben Hill County, Georgia's basic financial statements and have issued our report thereon dated December 21, 2011. Our report includes a reference to 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. Other auditors 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, we considered Ben Hill County, Georgia's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Ben Hill County, Georgia's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weakness have been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting 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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2007-1, 2007-2, 2007-3, and 2010-1 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ben Hill County, Georgia's financial statements are free of 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*.

We noted certain matters that we reported to management of Ben Hill County, Georgia, in a separate letter dated December 21, 2011.

Ben Hill County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit Ben Hill County, Georgia's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Meeks, Roberts, Ashley, Sumner & Sirmans, LLP

MEEKS, ROBERTS, ASHLEY, SUMNER & SIRMANS, LLP
Certified Public Accountants

2007-1

Condition

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

Recommendation

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

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

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

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

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

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

Views Of Responsible Officials And Planned Corrective Action

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

2007-2

Condition

Management does not monitor controls over financial reporting.

Recommendation

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

Views Of Responsible Officials And Planned Corrective Action

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

2007-3

Condition

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

Recommendation

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

Views Of Responsible Officials And Planned Corrective Action

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

BEN HILL COUNTY, GEORGIA
Schedule Of Findings And Responses
For The Year Ended December 31, 2010

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: periodically review the allocation of payroll costs to accounts, funds, and programs; review monthly payroll-related accruals for completeness and reasonableness; reconcile payroll deductions to payments made to verify the correct amount is deducted from employee payroll.

Views Of Responsible Officials And Planned Corrective Action

The County has established reconciling procedures for payroll deductions and verified that the payroll clerk understands the procedures. The County Clerk will review the process to verify the accuracy and effectiveness.