# BEN HILL COUNTY, GEORGIA
## Annual Financial Report
### For The Fiscal Year Ended
### December 31, 2011

**BEN HILL COUNTY, GEORGIA**
**Annual Financial Report**
**For The Fiscal Year Ended December 31, 2011**

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July 20, 2012

# 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, 2011, 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 or 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 reports 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, 2011, 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 July 20, 2012, 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, 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 Required Supplementary Information, Combining and Individual Fund Schedules, and Supplemental Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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
Certified Public Accountants

# BASIC FINANCIAL STATEMENTS

## BEN HILL COUNTY, GEORGIA
### Statement Of Net Assets
### December 31, 2011

| | Primary Government | | | Component Units | |
|---|---|---|---|---|---|
| | Governmental Activities | Business-type Activities | Primary Government | Hospital Authority | Board Of Health |
| **ASSETS** | | | | | |
| Cash & Cash Equivalents | $ 2,989,938 | $ 284,762 | $ 3,274,700 | $ 357,000 | $ 628,597 |
| Investments | -- | -- | -- | 48,000 | -- |
| Receivables (Net Of Allowance For Uncollectibles) | 1,667,193 | 19,367 | 1,686,560 | 3,622,000 | 558,070 |
| Inventories | -- | -- | -- | 449,000 | -- |
| Prepaid Items | 120,617 | -- | 120,617 | -- | -- |
| Estimated Third-Party Settlements | -- | -- | -- | 62,000 | -- |
| Other Current Assets | -- | -- | -- | 350,000 | -- |
| Notes Receivable | -- | 228,680 | 228,680 | -- | -- |
| Deferred Charges | -- | -- | -- | 651,000 | -- |
| Restricted Assets | | | | | |
| Cash & Cash Equivalents | -- | -- | -- | 933,000 | -- |
| Capital Assets Not Being Depreciated | 159,444 | -- | 159,444 | 215,000 | -- |
| Capital Assets Net Of Accumulated Depreciation | 11,940,262 | -- | 11,940,262 | 12,623,000 | 43,313 |
| Total Assets | 16,877,454 | 532,809 | 17,410,263 | 19,310,000 | 1,229,980 |
| **LIABILITIES** | | | | | |
| Cash Overdraft | 425,772 | -- | 425,772 | -- | -- |
| Accounts Payable | 547,081 | -- | 547,081 | 2,503,000 | 33,449 |
| Accrued Wages, Withholdings & Benefits | 181,417 | -- | 181,417 | -- | -- |
| Accrued Expenses | -- | -- | -- | 1,453,000 | 53,659 |
| Estimated Third-Party Settlements | -- | -- | -- | 23,000 | -- |
| Intergovernmental Payable | 264,976 | -- | 264,976 | -- | -- |
| Short-Term Notes Payable | -- | -- | -- | 1,450,000 | -- |
| Noncurrent Liabilities | | | | | |
| Due Within One Year | 149,310 | -- | 149,310 | 636,000 | 67,475 |
| Due In More Than One Year | 1,399,835 | -- | 1,399,835 | 10,090,000 | 44,983 |
| Total Liabilities | 2,968,391 | -- | 2,968,391 | 16,155,000 | 199,566 |
| **NET ASSETS** | | | | | |
| Invested In Capital Assets, Net Of Related Debt | 10,783,517 | -- | 10,783,517 | 2,593,000 | 43,313 |
| Restricted | | | | | |
| Restricted For E-911 | 34,480 | -- | 34,480 | -- | 188,736 |
| Restricted For Revolving Loan Program | -- | 532,809 | 532,809 | -- | -- |
| Restricted For Indigent Care | -- | -- | -- | 37,000 | -- |
| Restricted For Hospice Care | -- | -- | -- | 35,000 | -- |
| Unrestricted | 3,091,066 | -- | 3,091,066 | 490,000 | 798,365 |
| Total Net Assets | $ 13,909,063 | $ 532,809 | $14,441,872 | $ 3,155,000 | $ 1,030,414 |

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, 2011

| 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 | $ 1,893,696 | $ 561,480 | $ 5,120 | $ 197,950 | $ (1,129,146) | $ -- | $ (1,129,146) | | |
| Judicial | 1,032,585 | 462,945 | 4,620 | -- | (565,020) | -- | (565,020) | | |
| Public Safety | 5,178,186 | 1,504,333 | 71,694 | -- | (3,602,159) | -- | (3,602,159) | | |
| Public Works | 2,281,667 | 75,371 | 18,465 | 78,908 | (2,108,923) | -- | (2,108,923) | | |
| Health & Welfare | 628,074 | -- | 153,268 | -- | (474,806) | -- | (474,806) | | |
| Culture & Recreation | 578,513 | 1,065 | -- | -- | (577,448) | -- | (577,448) | | |
| Housing & Development | 526,917 | -- | -- | -- | (526,917) | -- | (526,917) | | |
| Interest On Long-Term Debt | 59,910 | -- | -- | -- | (59,910) | -- | (59,910) | | |
| Total Governmental Activities | 12,179,548 | 2,605,194 | 253,167 | 276,858 | (9,044,329) | -- | (9,044,329) | | |
| **Business-Type Activities** | | | | | | | | | |
| EIP Revolving Loan | 68,005 | 6,692 | -- | -- | -- | (61,313) | (61,313) | | |
| Total Business-Type Activities | 68,005 | 6,692 | -- | -- | -- | (61,313) | (61,313) | | |
| Total Primary Government | $12,247,553 | $ 2,611,886 | $ 253,167 | $ 276,858 | (9,044,329) | (61,313) | (9,105,642) | | |
| **Component Units** | | | | | | | | | |
| Hospital Authority | $25,785,000 | $22,708,000 | $ 40,000 | $ 147,000 | | | | $ (2,890,000) | $ -- |
| Board Of Health | 3,371,030 | 2,896,641 | 405,472 | -- | | | | -- | (68,917) |
| Total Component Units | $29,156,030 | $25,604,641 | $ 445,472 | $ 147,000 | | | | (2,890,000) | (68,917) |
| General Revenues | | | | | | | | | |
| Taxes | | | | | | | | | |
| Real Property | | | | | 3,904,217 | -- | 3,904,217 | -- | -- |
| Personal Property | | | | | 567,928 | -- | 567,928 | -- | -- |
| Real Estate Transfer (Intangible) | | | | | 7,227 | -- | 7,227 | -- | -- |
| Franchise | | | | | 34,056 | -- | 34,056 | -- | -- |
| General Sales & Use | | | | | 3,488,155 | -- | 3,488,155 | -- | -- |
| Selective Sales & Use | | | | | 51,026 | -- | 51,026 | -- | -- |
| Business | | | | | 425,063 | -- | 425,063 | -- | -- |
| Penalties & Interest On Delinquent Taxes | | | | | 104,248 | -- | 104,248 | -- | -- |
| Investment Income | | | | | 7,880 | 1,428 | 9,308 | 122,000 | -- |
| Miscellaneous | | | | | 40,914 | -- | 40,914 | 451,000 | -- |
| Gain On Disposition Of Capital Assets | | | | | 18,019 | -- | 18,019 | (4,000) | -- |
| Total General Revenues | | | | | 8,648,733 | 1,428 | 8,650,161 | 569,000 | -- |
| Change In Net Assets | | | | | (395,596) | (59,885) | (455,481) | (2,321,000) | (68,917) |
| Net Assets - Beginning | | | | | 14,304,659 | 592,694 | 14,897,353 | 5,476,000 | 1,099,331 |
| Net Assets - Ending | | | | | $ 13,909,063 | $ 532,809 | $14,441,872 | $ 3,155,000 | $ 1,030,414 |

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

**BEN HILL COUNTY, GEORGIA**
**Balance Sheet**
**Governmental Funds**
**December 31, 2011**

| | General | SPLOST 2005 | SPLOST 2011 | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash & Cash Equivalents | $ 473,943 | $2,034,806 | $ 314,441 | $ 166,748 | $ 2,989,938 |
| Receivables (Net Of Allowance For Uncollectibles) | 1,232,148 | -- | 213,311 | 221,734 | 1,667,193 |
| Due From Other Funds | 125,486 | 89,951 | 238,859 | 17,658 | 471,954 |
| Total Assets | $ 1,831,577 | $2,124,757 | $ 766,611 | $ 406,140 | $ 5,129,085 |
| **LIABILITIES & FUND EQUITY** | | | | | |
| Liabilities | | | | | |
| Cash Overdraft | $ 425,772 | $ -- | $ -- | $ -- | $ 425,772 |
| Accounts Payable | 442,214 | 71,592 | -- | 33,275 | 547,081 |
| Accrued Wages, Withholdings & Benefits | 181,417 | -- | -- | -- | 181,417 |
| Intergovernmental Payable | -- | -- | 264,976 | -- | 264,976 |
| Due To Other Funds | 14,216 | 354,730 | 3,427 | 99,581 | 471,954 |
| Deferred Revenue | 671,032 | -- | -- | 149,179 | 820,211 |
| Total Liabilities | 1,734,651 | 426,322 | 268,403 | 282,035 | 2,711,411 |
| Fund Balances | | | | | |
| Assigned | -- | 1,698,435 | 498,208 | 126,570 | 2,323,213 |
| Unassigned | 96,926 | -- | -- | (2,465) | 94,461 |
| Total Fund Balances | 96,926 | 1,698,435 | 498,208 | 124,105 | 2,417,674 |
| Total Liabilities & Fund Balances | $ 1,831,577 | $2,124,757 | $ 766,611 | $ 406,140 | |
| 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. | | | | | 12,099,706 |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. | | | | | 820,211 |
| Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds. | | | | | 120,617 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds: | | | | | |
| Capital Leases | | | | $ (162,801) | |
| Notes Payable | | | | (1,153,388) | |
| Compensated Absences | | | | (208,116) | |
| Net Pension Obligation | | | | (24,840) | |
| Total long-term liabilities | | | | | (1,549,145) |
| Net Assets Of Governmental Activities | | | | | $ 13,909,063 |

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, 2011

| | General | SPLOST 2005 | SPLOST 2011 | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Taxes | $ 6,172,333 | $1,026,739 | $1,095,587 | $ 203,125 | $ 8,497,784 |
| Licenses & Permits | 46,961 | -- | -- | -- | 46,961 |
| Intergovernmental | 325,945 | 72,666 | -- | 130,172 | 528,783 |
| Charges For Services | 1,810,657 | -- | -- | 306,040 | 2,116,697 |
| Fines & Forfeitures | 387,678 | -- | -- | 75,267 | 462,945 |
| Investment Income | 1,153 | 1,064 | 178 | 6,727 | 9,122 |
| Miscellaneous | 40,914 | -- | -- | -- | 40,914 |
| Total Revenues | 8,785,641 | 1,100,469 | 1,095,765 | 721,331 | 11,703,206 |
| **EXPENDITURES** | | | | | |
| Current | | | | | |
| General Government | 1,559,551 | -- | -- | -- | 1,559,551 |
| Judicial | 1,038,980 | -- | -- | 1,783 | 1,040,763 |
| Public Safety | 4,342,614 | -- | 2,010 | 532,077 | 4,876,701 |
| Public Works | 1,513,463 | -- | -- | -- | 1,513,463 |
| Health & Welfare | 223,728 | 73,519 | 80,527 | 125,257 | 503,031 |
| Culture & Recreation | 390,209 | -- | 13,832 | -- | 404,041 |
| Housing & Development | 251,273 | -- | -- | 15,342 | 266,615 |
| Capital Outlay | -- | 447,612 | 636 | 29,249 | 477,497 |
| Debt Service | 38,160 | 169,141 | -- | 4,258 | 211,559 |
| Intergovernmental | -- | 533,002 | 575,388 | -- | 1,108,390 |
| Total Expenditures | 9,357,978 | 1,223,274 | 672,393 | 707,966 | 11,961,611 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | (572,337) | (122,805) | 423,372 | 13,365 | (258,405) |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Transfers In | 15,516 | 116,465 | 86,659 | 233,426 | 452,066 |
| Transfers Out | (206,901) | (14,702) | (11,823) | (218,640) | (452,066) |
| Proceeds Of Capital Asset Dispositions | 3,231 | -- | -- | 91,289 | 94,520 |
| Capital Leases | -- | 85,161 | -- | -- | 85,161 |
| Total Other Financing Sources (Uses) | (188,154) | 186,924 | 74,836 | 106,075 | 179,681 |
| Net Change In Fund Balances | (760,491) | 64,119 | 498,208 | 119,440 | (78,724) |
| Fund Balances - Beginning | 857,417 | 1,634,316 | -- | 4,665 | 2,496,398 |
| Fund Balances - Ending | $ 96,926 | $1,698,435 | $ 498,208 | $ 124,105 | $ 2,417,674 |

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, 2011

| | | |
|---|---|---|
| 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* | $ | (78,724) |
| 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 | | 460,948 |
| Depreciation Expense | | (781,315) |
| | | (320,367) |
| 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 | | (33,129) |
| Accumulated Depreciation | | 32,917 |
| | | (212) |
| 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 | | 84,136 |
| Charges For Services | | (21,409) |
| Proceeds Of Capital Asset Dispositions | | (76,289) |
| | | (13,562) |
| 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* . | | |
| Debt Issued Or Incurred | | |
| Capital Lease Financing | | (85,161) |
| Principal Repayments | | |
| Capital Leases | | 94,600 |
| Notes Payable | | 14,268 |
| | | 23,707 |
| 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 | | (37,845) |
| Net Pension Obligation | | 24,970 |
| Insurance | | 31,277 |
| Pensions | | (24,840) |
| | | (6,438) |
| Change in net assets of governmental activities reported in the *Statement Of Activities* | $ | (395,596) |

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, 2011**

| | Business-type Activities - Enterprise Funds | |
|---|---|---|
| | EIP Revolving Loan | Total Enterprise Funds |
| **ASSETS** | | |
| Current Assets | | |
| Cash & Cash Equivalents | $ 284,762 | $ 284,762 |
| Receivables (Net Of Allowance For Uncollectibles) | 19,367 | 19,367 |
| Total Current Assets | 304,129 | 304,129 |
| Noncurrent Assets | | |
| Notes Receivable | 228,680 | 228,680 |
| Total Noncurrent Assets | 228,680 | 228,680 |
| Total Assets | 532,809 | 532,809 |
| **NET ASSETS** | | |
| Restricted For Revolving Loan Program | 532,809 | 532,809 |
| Total Net Assets | $ 532,809 | $ 532,809 |

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, 2011

| | Business-type Activities - Enterprise Funds | |
|---|---|---|
| | EIP Revolving Loan | Total Enterprise Funds |
| **OPERATING REVENUES** | | |
| Charges For Services | $ 6,692 | $ 6,692 |
| Total Operating Revenues | 6,692 | 6,692 |
| **OPERATING EXPENSES** | | |
| Purchased/Contracted Services | 5 | 5 |
| Bad Debts | 68,000 | 68,000 |
| Total Operating Expenses | 68,005 | 68,005 |
| Operating Income (Loss) | (61,313) | (61,313) |
| **NONOPERATING REVENUES (EXPENSES)** | | |
| Interest Revenue | 1,428 | 1,428 |
| Total Nonoperating Revenues (Expenses) | 1,428 | 1,428 |
| Changes In Net Assets | (59,885) | (59,885) |
| Net Assets - Beginning | 592,694 | 592,694 |
| Net Assets - Ending | $ 532,809 | $ 532,809 |

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, 2011

| | Business-type Activities - Enterprise Funds | |
|---|---|---|
| | EIP Revolving Loan | Total Enterprise Funds |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Notes Receivable | $ 48,698 | $ 48,698 |
| Interest Received | 6,692 | 6,692 |
| Payments To Suppliers | (5) | (5) |
| Net Cash Provided (Used) By Operating Activities | 55,385 | 55,385 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Interest Received | 1,428 | 1,428 |
| Net Cash Provided (Used) By Investing Activities | 1,428 | 1,428 |
| Net Increase (Decrease) In Cash & Cash Equivalents | 56,813 | 56,813 |
| Cash & Cash Equivalents - Beginning Of Year | 227,949 | 227,949 |
| Cash & Cash Equivalents - End Of Year | $ 284,762 | $ 284,762 |
| **RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | | |
| Operating Income (Loss) | $ (61,313) | $ (61,313) |
| Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities | | |
| Provision For Bad Debts | 5,000 | 5,000 |
| (Increase) Decrease In Notes Receivable | 53,055 | 53,055 |
| (Increase) Decrease In Advances To Other Funds | 58,643 | 58,643 |
| Net Cash Provided (Used) By Operating Activities | $ 55,385 | $ 55,385 |

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, 2011

| | Agency Funds |
|---|---|
| **ASSETS** | |
| Cash And Cash Equivalents | $ 286,651 |
| Total Assets | $ 286,651 |
| **LIABILITIES** | |
| Due To Others | $ 286,651 |
| Total Liabilities | $ 286,651 |

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

The County reports the following major proprietary funds:

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

Additionally, the County reports the following fund types:

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

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.

**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 August 3, 2011, payable December 20, 2011, 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 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 if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. All general infrastructure assets acquired or constructed after June 30, 2003 are reported in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

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

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

### *5. Compensated Absences*

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

### *6. Long-term Obligations*

In the government-wide financial statements, 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 Balance*

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

*Nonspendable* fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

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

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

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

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

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. The County does not have policies or procedures that underlie other classifications.

## 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 Special Revenue 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.

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General Fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital projects fund. For the year ended December 31, 2011, the County did not adopt an annual budget for the Sheriff's Special Revenue Fund.

## 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 | | | |
| Elections | $ 111,207 | $ 120,261 | $ (9,054) |
| General Administration | 381,676 | 432,052 | (50,376) |
| County Administration Grants | 201,244 | 217,067 | (15,823) |
| Tax Commissioner | 237,085 | 258,667 | (21,582) |
| Superior Court | 320,350 | 340,786 | (20,436) |
| Superior Court Judges | 152,291 | 173,153 | (20,862) |
| District Attorney | 37,103 | 38,268 | (1,165) |
| Public Defender | 27,527 | 34,205 | (6,678) |
| Magistrate Court | 292,612 | 304,982 | (12,370) |
| Probate Court | 135,342 | 147,586 | (12,244) |
| Sheriff | 1,521,708 | 1,600,451 | (78,743) |
| Jail Administration | 1,394,062 | 1,463,256 | (69,194) |
| School Resource Officers | 83,471 | 88,141 | (4,670) |
| Fire | 50,155 | 50,156 | (1) |
| EMS | 967,410 | 1,011,567 | (44,157) |
| Coroner | 16,686 | 16,702 | (16) |
| Emergency Management | 18,438 | 33,709 | (15,271) |
| Water | 11,124 | 31,551 | (20,427) |
| Maintenance & Shop | -- | 3,777 | (3,777) |
| Health | 121,676 | 129,123 | (7,447) |
| Welfare | -- | 1,284 | (1,284) |
| Senior Cititzens Center Grant | -- | 641 | (641) |
| Senior Assistance | 58,421 | 61,427 | (3,006) |
| Recreation | 256,298 | 256,343 | (45) |
| Planning & Zoning | 31,885 | 41,645 | (9,760) |
| Debt Service | 9,500 | 13,135 | (3,635) |
| Drug Abuse & Education Special Revenue Fund | 10,750 | 10,924 | (174) |
| Supplemental Juvenile Services Special Revenue | 1,600 | 1,783 | (183) |
| E-911 Special Revenue Fund | 442,683 | 457,704 | (15,021) |
| Development Authority Special Revenue Fund | | | |
| Total Expenditures | 15,000 | 19,600 | (4,600) |
| Transfers Out | -- | 15,000 | (15,000) |

## C. Deficit Fund Equity

The following funds had deficit fund equity as of December 31, 2011:

| | |
|---|---|
| Jail Special Revenue Fund | $ 2,465 |

## 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, 2011, $1,710,689 of the County's bank balance was uninsured and collateralized. On January 3, 2012, $1,620,317 of the amount was collateralized.

### B. Receivables

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

| | General | SPLOST 2011 | Nonmajor Governmental Funds | EIP Revolving Loan | Total |
|---|---|---|---|---|---|
| Receivables: | | | | | |
| Current | | | | | |
| Taxes | $ 1,064,782 | $ -- | $ -- | $ -- | $ 1,064,782 |
| Accounts | 306,174 | -- | 67,666 | -- | 373,840 |
| Intergovernmental | 159,159 | 213,311 | 642 | -- | 373,112 |
| Notes Receivable | -- | -- | 153,426 | 263,047 | 416,473 |
| Gross Receivables | 1,530,115 | 213,311 | 221,734 | 263,047 | 2,228,207 |
| Less: Allowance For Uncollectibles | (297,967) | -- | -- | (15,000) | (312,967) |
| | $ 1,232,148 | $ 213,311 | $ 221,734 | $ 248,047 | $ 1,915,240 |

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, 2011 totaled $263,047 of which $34,367 was considered current. One loan was written down by $60,000 to an estimated collectible amount and an allowance of $15,000 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 original agreement also included a note to the EIP Revolving Loan Enterprise Fund, which was paid from the Development Authority Fund out of the Protein Plus monthly payment. The Company now pays the Development Authority Fund $3,169 monthly and pays the EIP Revolving Loan Fund $1,226 monthly. The balance on the note at December 31, 2011, was $153,426 to the Development Authority and $59,545 to the EIP Revolving Loan Fund.

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) | $ 610,254 |
| Ambulance Fees (General Fund) | 60,778 |
| Capital Asset Dispositions (Development Authority Special Revenue Fund) | 149,179 |
| | $ 820,211 |

### C. Capital Assets

Capital asset activity for the year ended December 31, 2011, was as follows:

Primary Government

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| **Governmental activities:** | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | $ 143,424 | $ 6,357 | $ -- | $ 149,781 |
| Construction in progress | 444,633 | 221,173 | (656,143) | 9,663 |
| Total capital assets, not being depreciated | 588,057 | 227,530 | (656,143) | 159,444 |
| Capital assets, being depreciated: | | | | |
| Buildings | 12,501,731 | 26,214 | -- | 12,527,945 |
| Infrastructure | 968,116 | 437,498 | -- | 1,405,614 |
| Improvements other than buildings | 960,942 | 7,800 | -- | 968,742 |
| Machinery & equipment | 5,024,186 | 418,049 | (33,129) | 5,409,106 |
| Total capital assets, being depreciated | 19,454,975 | 889,561 | (33,129) | 20,311,407 |
| Less accumulated depreciation for: | | | | |
| Buildings | (4,002,967) | (306,010) | -- | (4,308,977) |
| Infrastructure | (88,779) | (35,140) | -- | (123,919) |
| Improvements other than buildings | (332,790) | (63,881) | -- | (396,671) |
| Machinery & equipment | (3,198,211) | (376,284) | 32,917 | (3,541,578) |
| Total accumulated depreciation | (7,622,747) | (781,315) | 32,917 | (8,371,145) |
| Total capital assets, being depreciated, net | 11,832,228 | 108,246 | (212) | 11,940,262 |
| Governmental activities capital assets, net | $ 12,420,285 | $ 335,776 | $ (656,355) | $ 12,099,706 |

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

| | |
|---|---|
| Governmental activities | |
| General Government | $ 312,676 |
| Judicial | 1,990 |
| Public Safety | 259,450 |
| Public Works | 129,157 |
| Health and Welfare | 404 |
| Culture and Recreation | 77,638 |
| Total depreciation expense - governmental activities | $ 781,315 |

**D. Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of December 31, 2011 is as follows:

Due from / to other funds:

| Receivable Fund | Payable Fund | Amount |
|---|---|---|
| General Fund | Nonmajor Governmental Funds | $ 9,615 |
| General Fund | SPLOST 2005 Capital Projects Fund | 115,871 |
| SPLOST 2005 Capital Projects Fund | Nonmajor Governmental Funds | 89,951 |
| SPLOST 2011 Capital Projects Fund | SPLOST 2005 Capital Projects Fund | 238,859 |
| Nonmajor Governmental Funds | General Fund | 14,216 |
| Nonmajor Governmental Funds | Nonmajor Governmental Funds | 15 |
| Nonmajor Governmental Funds | SPLOST 2011 Capital Projects Fund | 3,427 |
| | | $ 471,954 |

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 SPLOST 2005 Capital Projects Fund owes the General Fund $115,871 on a fire truck note to a bank. This note payable is reflected on the General Fund as part of the annual short-term debt paid off. The SPLOST 2005 Capital Projects Fund owes the SPLOST 2011 Capital Projects Fund $238,859 for deposits and payments made from wrong accounts.

Interfund transfers:

| Transfer In | Transfer Out | Amount |
|---|---|---|
| General Fund | Nonmajor Governmental Funds | $ 15,516 |
| SPLOST 2005 Capital Projects Fund | Nonmajor Governmental Funds | 116,465 |
| SPLOST 2011 Capital Projects Fund | Nonmajor Governmental Funds | 86,659 |
| Nonmajor Governmental Funds | General Fund | 206,901 |
| Nonmajor Governmental Funds | SPLOST 2005 Capital Projects Fund | 14,702 |
| Nonmajor Governmental Funds | Nonmajor Governmental Funds | 11,823 |
| | | $ 452,066 |

A Nonmajor Governmental fund transferred $116,465 in sales tax proceeds to the SPLOST 2005 Special Revenue Fund to finance debt service payments. A Nonmajor Governmental fund transferred $86,659 in sales tax proceeds to the SPLOST 2011 Special Revenue Fund to finance debt service payments. The General Fund transferred $206,901

to a Nonmajor Governmental Fund to finance expenditures required to be accounted for in the Nonmajor Fund. The SPLOST 2005 Special Revenue Fund transferred $14,702 in sales taxes to a Nonmajor Governmental Fund.

### E. Short-Term Debt

On February 23, 2011 the County entered into a tax anticipation note with Colony Bank for $3,000,000 with an interest rate of 2.25% for operating purposes. The amount drawn on this note was $3,000,000 and this was repaid at December 31, 2011. The County entered into a new tax anticipation note on January 18, 2012 in the amount of $1,500,000 with an interest rate of 2.25%.

Short-term liability activity for the year ended December 31, 2011, was as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance |
|---|---|---|---|---|
| Governmental Activities: | | | | |
| Notes Payable | $ -- | $ 3,132,387 | $ (3,132,387) | $ -- |
| | $ -- | $ 3,132,387 | $ (3,132,387) | $ -- |

### 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, 2011 are as follows:

| | Governmental Activities |
|---|---|
| Machinery and Equipment | $ 372,881 |
| Less: Accumulated Depreciation | (128,998) |
| Total | $ 243,883 |

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2011, are as follows:

| Year Ending December 31 | Governmental Activities |
|---|---|
| 2012 | $ 141,824 |
| 2013 | 29,920 |
| Total Minimum Lease Payments | 171,744 |
| Less: Amounts Representing Interest | (8,943) |
| Present Value Of Minimum Lease Payments | $ 162,801 |

### 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, 2011, the outstanding balance on this note was $1,153,388. This note was paid off in 2012.

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

| Year Ending | Governmental Activities | | |
|---|---|---|---|
| December 31 | Principal | Interest | Total |
| 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 | 17,531 | 44,629 | 62,160 |
| 2017 - 2021 | 99,347 | 211,453 | 310,800 |
| 2022 - 2026 | 122,060 | 188,740 | 310,800 |
| 2027 - 2031 | 149,967 | 160,833 | 310,800 |
| 2032 - 2036 | 184,253 | 126,547 | 310,800 |
| 2037 - 2041 | 226,378 | 84,422 | 310,800 |
| 2042 - 2046 | 280,163 | 30,637 | 310,800 |
| 2047 - 2051 | 10,360 | -- | 10,360 |
| Total | $ 1,153,388 | $ 1,032,572 | $ 2,185,960 |

*Changes in General Long-Term Liabilities*

Long-term liability activity for the year ended December 31, 2011, was as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| Governmental Activities: | | | | | |
| Compensated Absences | $ 170,271 | $ 37,845 | $ -- | $ 208,116 | $ -- |
| Net Pension Obligation | 24,970 | 315,579 | (315,709) | 24,840 | -- |
| Capital Leases | 172,240 | 85,161 | (94,600) | 162,801 | 134,442 |
| Notes Payable | 1,167,656 | -- | (14,268) | 1,153,388 | 14,868 |
| | $ 1,535,137 | $ 438,585 | $ (424,577) | $ 1,549,145 | $ 149,310 |

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

## H. Fund Balances

| | General | SPLOST 2005 | SPLOST 2011 | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| Fund Balances | | | | | |
| Assigned | | | | | |
| Judicial | $ -- | $ -- | $ -- | $ 2,876 | $ 2,876 |
| Public Safety | -- | -- | -- | 75,089 | 75,089 |
| Health & Welfare | -- | -- | -- | 150 | 150 |
| Housing & Development | -- | -- | -- | 37,288 | 37,288 |
| Capital Outlay | -- | 1,698,435 | 498,208 | 11,167 | 2,207,810 |
| | -- | 1,698,435 | 498,208 | 126,570 | 2,323,213 |
| Unassigned, Reported In | | | | | |
| General Fund | 96,926 | -- | -- | -- | 96,926 |
| Special Revenue Funds | -- | -- | -- | (2,465) | (2,465) |
| | 96,926 | -- | -- | (2,465) | 94,461 |
| Total Fund Balances | $ 96,926 | $ 1,698,435 | $ 498,208 | $ 124,105 | $ 2,417,674 |

## 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 $17,934,576.

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, 2011, the Hospital’s latest fiscal year, the outstanding balance was $9,360,000 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 2011 plan year. As approved by the trustees, the required contribution for 2011, $315,714, 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) | $ 315,714 |
| Interest On Net Pension Obligation | 1,935 |
| Adjustment To ARC | (2,070) |
| Annual Pension Cost | 315,579 |
| Contributions Made | (315,709) |
| Increase (Decrease) In Net Pension Obligation | (130) |
| Net Pension Obligation Beginning Of Year | 24,970 |
| Net Pension Obligation End Of Year | $ 24,840 |

*Three Year Trend Information*

| Fiscal Year Ending | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|---|---|---|---|
| 12/31/2009 | $ 239,311 | 55 % | $ 25,106 |
| 12/31/2010 | 282,816 | 100 | 24,970 |
| 12/31/2011 | 315,579 | 100 | 24,840 |

The annual required contribution was determined as part of the January 1, 2011, 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, 2011, was 9 years.

*Funded Status and Funding Progress*

As of January 1, 2011, the most recent actuarial valuation date, the plan was 71.5% funded. The actuarial accrued liability for benefits was $4,237,208, and the actuarial value of assets was $3,029,244, resulting in an unfunded actuarial accrued liability (UAAL) of $1,207,964. The covered payroll (annual payroll of active employees covered by the plan) was $2,778,881, and the ratio of the UAAL to the covered payroll was 43.5%.

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 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, 2011, the County paid $11,000 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 31601

The County participates equally with three area governments in the Ben Hill-Irwin Area Joint Development Authority. The Authority is a special-purpose corporation organized “to create and foster an economic climate in Ben Hill and Irwin counties conducive to the growth and development of trade, commerce, industry, and employment opportunities.” The County does not appoint the voting majority of the Authority’s Board of Directors. The County is financially obligated for its twenty five percent share of the debt of the Joint Development Authority which amounted to $330,838 at December 31, 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, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES** | | | | |
| Taxes | $ 6,690,205 | $ 6,690,205 | $ 6,172,333 | $ (517,872) |
| Licenses & Permits | 48,000 | 48,000 | 46,961 | (1,039) |
| Intergovernmental | 38,758 | 296,096 | 325,945 | 29,849 |
| Charges For Services | 1,368,564 | 1,377,759 | 1,810,657 | 432,898 |
| Fines & Forfeitures | 510,000 | 510,000 | 387,678 | (122,322) |
| Interest Revenue | 1,500 | 1,500 | 1,153 | (347) |
| Miscellaneous | 660,900 | 660,900 | 40,914 | (619,986) |
| Total Revenues | 9,317,927 | 9,584,460 | 8,785,641 | (798,819) |
| **EXPENDITURES** | | | | |
| General | 153,515 | 379,096 | 117,958 | 261,138 |
| Elections | 111,925 | 111,207 | 120,261 | (9,054) |
| General Administration | 373,169 | 381,676 | 432,052 | (50,376) |
| County Administration Grants | -- | 201,244 | 217,067 | (15,823) |
| Tax Commissioner | 238,682 | 237,085 | 258,667 | (21,582) |
| Tax Assessor | 228,489 | 228,028 | 219,732 | 8,296 |
| Government Buildings | 231,770 | 230,237 | 218,839 | 11,398 |
| Superior Court | 324,261 | 320,350 | 340,786 | (20,436) |
| Superior Court Judges | 152,291 | 152,291 | 173,153 | (20,862) |
| District Attorney | 37,103 | 37,103 | 38,268 | (1,165) |
| Public Defender | 27,527 | 27,527 | 34,205 | (6,678) |
| Magistrate Court | 292,504 | 292,612 | 304,982 | (12,370) |
| Probate Court | 135,922 | 135,342 | 147,586 | (12,244) |
| Sheriff | 1,464,688 | 1,521,708 | 1,600,451 | (78,743) |
| Jail Administration | 1,410,048 | 1,394,062 | 1,463,256 | (69,194) |
| School Resource Officers | 84,546 | 83,471 | 88,141 | (4,670) |
| Fire | 49,000 | 50,155 | 50,156 | (1) |
| EMS | 960,313 | 967,410 | 1,011,567 | (44,157) |
| Coroner | 16,686 | 16,686 | 16,702 | (16) |
| Animal Control | 79,130 | 78,727 | 78,632 | 95 |
| Emergency Management | 18,693 | 18,438 | 33,709 | (15,271) |
| Highways & Streets | 1,203,070 | 1,179,825 | 1,094,817 | 85,008 |
| Water | 11,124 | 11,124 | 31,551 | (20,427) |
| Solid Waste & Recycling | 443,500 | 435,944 | 383,318 | 52,626 |
| Maintenance & Shop | -- | -- | 3,777 | (3,777) |
| Health | 121,736 | 121,676 | 129,123 | (7,447) |
| Welfare | -- | -- | 1,284 | (1,284) |
| Senior Cititzens Center Grant | -- | -- | 641 | (641) |
| Senior Assistance | 58,803 | 58,421 | 61,427 | (3,006) |
| Senior Cititzens Nutrition | 32,300 | 32,067 | 31,253 | 814 |
| Recreation | 256,298 | 256,298 | 256,343 | (45) |
| Parks | 2,650 | 2,650 | 2,066 | 584 |
| Libraries | 131,800 | 131,800 | 131,800 | -- |
| Agricultural Resources | 73,625 | 73,625 | 72,117 | 1,508 |
| Forest Resources | 14,377 | 14,377 | 13,784 | 593 |
| Protective Inspection | -- | 4,711 | -- | 4,711 |
| Planning & Zoning | 32,394 | 31,885 | 41,645 | (9,760) |
| Airport | 37,657 | 37,657 | 37,657 | -- |
| Economic Opportunity | 109,400 | 109,400 | 86,070 | 23,330 |
| Debt Service | 9,500 | 9,500 | 13,135 | (3,635) |
| Total Expenditures | 8,928,496 | 9,375,415 | 9,357,978 | 17,437 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | 389,431 | 209,045 | (572,337) | (781,382) |

## BEN HILL COUNTY, GEORGIA
### General Fund
### Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual
### For The Year Ended December 31, 2011

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | | | | |
| Development Authority Special Revenue Fund | -- | -- | 15,000 | 15,000 |
| SPLOST Debt Service Fund | -- | -- | 516 | 516 |
| E-911 Special Revenue Fund | (441,431) | (441,045) | (206,901) | 234,144 |
| Proceeds Of Capital Asset Dispositions | 40,000 | 220,000 | 3,231 | (216,769) |
| Insurance Recoveries | 12,000 | 12,000 | -- | (12,000) |
| Total Other Financing Sources (Uses) | (389,431) | (209,045) | (188,154) | 20,891 |
| Net Change In Fund Balances | -- | -- | (760,491) | (760,491) |
| Fund Balances - Beginning | 857,417 | 857,417 | 857,417 | -- |
| Fund Balances - Ending | $ 857,417 | $ 857,417 | $ 96,926 | $ (760,491) |

**BEN HILL COUNTY, GEORGIA**
**Pension Plan**
**Schedule Of Funding Progress**
**December 31, 2011**

| Actuarial Valuation Date | Actuarial Value of Assets | Actuarial Accrued Liability (AAL) | Unfunded AAL (UAAL) | Funded Ratio | Covered Payroll | UAAL as a % of Covered Payroll |
|---|---|---|---|---|---|---|
| 1/1/2009 | $ 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 |
| 1/1/2011 | 3,029,244 | 4,237,208 | 1,207,964 | 71.5 | 2,778,881 | 43.5 |

## A. Budgetary Information

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

| | Budget Schedule | Reconciliation | Governmental Fund Statement |
|---|---|---|---|
| EXPENDITURES | | | |
| Current | | | |
| General Government | | | |
| General | $ 117,958 | $ (38,160) | $ 79,798 |
| Elections | 120,261 | -- | 120,261 |
| General Administration | 432,052 | 13,135 | 445,187 |
| County Administration Grants | 217,067 | -- | 217,067 |
| Tax Commissioner | 258,667 | -- | 258,667 |
| Tax Assessor | 219,732 | -- | 219,732 |
| Government Buildings | 218,839 | -- | 218,839 |
| | 1,584,576 | (25,025) | 1,559,551 |
| Judicial | 1,038,980 | -- | 1,038,980 |
| Public Safety | 4,342,614 | -- | 4,342,614 |
| Public Works | 1,513,463 | -- | 1,513,463 |
| Health & Welfare | 223,728 | -- | 223,728 |
| Culture & Recreation | 390,209 | -- | 390,209 |
| Housing & Development | 251,273 | -- | 251,273 |
| Debt Service | 13,135 | 25,025 | 38,160 |
| Total Expenditures | 9,357,978 | -- | 9,357,978 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers Out | 206,901 | -- | 206,901 |
| Total | $ 9,564,879 | $ -- | $ 9,564,879 |

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

## Capital Projects Funds

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

**Special Purpose Local Option Sales Tax (SPLOST) 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.

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

**BEN HILL COUNTY, GEORGIA**
**General Fund**
**Schedule Of Assets, Liabilities, & Fund Balances**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Cash & Cash Equivalents | $ 473,943 | $ 602,720 |
| Receivables (Net Of Allowance For Uncollectibles) | | |
| Taxes | 908,630 | 966,753 |
| Accounts | 164,359 | 182,836 |
| Intergovernmental | 159,159 | 166,964 |
| Due From Other Funds | | |
| Jail Special Revenue Fund | 9,615 | 9,615 |
| SPLOST 2005 Capital Projects Fund | 115,871 | 132,137 |
| E-911 Special Revenue Fund | -- | 76,675 |
| Total Assets | $ 1,831,577 | $ 2,137,700 |
| **LIABILITIES & FUND BALANCES** | | |
| Liabilities | | |
| Cash Overdraft | $ 425,772 | $ -- |
| Accounts Payable | 442,214 | 449,816 |
| Accrued Wages, Withholdings & Benefits | 181,417 | 169,890 |
| Intergovernmental Payable | -- | 6,164 |
| Due To Other Funds | | |
| Drug Abuse & Education Special Revenue Fund | 1,557 | 1,375 |
| Jail Special Revenue Fund | 651 | -- |
| Special Investigation Special Revenue Fund | 11,808 | 4,746 |
| Supplemental Juvenile Services Special Revenue Fund | 200 | 200 |
| SPLOST 2005 Capital Projects Fund | -- | 39,787 |
| Deferred Revenue | | |
| Property Taxes | 610,254 | 526,118 |
| Ambulance Fees | 60,778 | 79,203 |
| Public Safety Fees | -- | 2,984 |
| Total Liabilities | 1,734,651 | 1,280,283 |
| Fund Balances | | |
| Unassigned | 96,926 | 857,417 |
| Total Fund Balances | 96,926 | 857,417 |
| Total Liabilities & Fund Balances | $ 1,831,577 | $ 2,137,700 |

**BEN HILL COUNTY, GEORGIA**
**General Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Taxes | $ 6,172,333 | $ 6,607,704 |
| Licenses & Permits | 46,961 | 50,733 |
| Intergovernmental | 325,945 | 207,683 |
| Charges For Services | 1,810,657 | 1,612,942 |
| Fines & Forfeitures | 387,678 | 469,399 |
| Interest Revenue | 1,153 | 1,784 |
| Miscellaneous | 40,914 | 81,649 |
| Total Revenues | 8,785,641 | 9,031,894 |
| **EXPENDITURES** | | |
| Current | | |
| General Government | 1,559,551 | 1,292,592 |
| Judicial | 1,038,980 | 1,001,008 |
| Public Safety | 4,342,614 | 4,496,726 |
| Public Works | 1,513,463 | 1,505,557 |
| Health & Welfare | 223,728 | 240,040 |
| Culture & Recreation | 390,209 | 390,641 |
| Housing & Development | 251,273 | 259,645 |
| Debt Service | 38,160 | 37,227 |
| Total Expenditures | 9,357,978 | 9,223,436 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | (572,337) | (191,542) |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers In | | |
| Development Authority Special Revenue Fund | 15,000 | -- |
| SPLOST Debt Service Fund | 516 | -- |
| Transfers Out | | |
| E-911 Special Revenue Fund | (206,901) | (138,813) |
| Proceeds Of Capital Asset Dispositions | 3,231 | 44,374 |
| Insurance Recoveries | -- | 8,749 |
| Total Other Financing Sources (Uses) | (188,154) | (85,690) |
| Net Change In Fund Balances | (760,491) | (277,232) |
| Fund Balances - Beginning | 857,417 | 1,134,649 |
| Fund Balances - Ending | $ 96,926 | $ 857,417 |

**BEN HILL COUNTY, GEORGIA**
**SPLOST 2005 Capital Projects Fund**
**Schedule Of Assets, Liabilities, & Fund Balances**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Cash & Cash Equivalents | $ 2,034,806 | $ 1,743,297 |
| Receivables (Net Of Allowance For Uncollectibles) | | |
| Intergovernmental | -- | 205,300 |
| Due From Other Funds | | |
| General Fund | -- | 39,787 |
| SPLOST 2000 Capital Projects Fund | 89,951 | -- |
| Total Assets | $ 2,124,757 | $ 1,988,384 |
| **LIABILITIES & FUND BALANCES** | | |
| Liabilities | | |
| Accounts Payable | $ 71,592 | $ 8,930 |
| Intergovernmental Payable | -- | 207,960 |
| Due To Other Funds | | |
| General Fund | 115,871 | 132,137 |
| Development Authority Special Revenue Fund | -- | 5,041 |
| SPLOST 2011 Capital Projects Fund | 238,859 | -- |
| Total Liabilities | 426,322 | 354,068 |
| Fund Balances | | |
| Assigned | 1,698,435 | 1,634,316 |
| Total Fund Balances | 1,698,435 | 1,634,316 |
| Total Liabilities & Fund Balances | $ 2,124,757 | $ 1,988,384 |

**BEN HILL COUNTY, GEORGIA**
**SPLOST 2005 Capital Projects Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Taxes | $ 1,026,739 | $ 2,130,924 |
| Intergovernmental | 72,666 | 10,770 |
| Interest Revenue | 1,064 | 1,984 |
| Total Revenues | 1,100,469 | 2,143,678 |
| | | |
| **EXPENDITURES** | | |
| Current | | |
| Health & Welfare | 73,519 | 149,969 |
| Culture & Recreation | -- | 82,123 |
| Capital Outlay | 447,612 | 703,435 |
| Debt Service | 169,141 | 496,148 |
| Intergovernmental | 533,002 | 1,208,188 |
| Total Expenditures | 1,223,274 | 2,639,863 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | (122,805) | (496,185) |
| **OTHER FINANCING SOURCES (USES)** | | |
| | | |
| Transfers In | | |
| SPLOST Debt Service Fund | 116,465 | 202,596 |
| Transfers Out | | |
| Development Authority Special Revenue Fund | (14,702) | (30,009) |
| Capital Leases | 85,161 | -- |
| Total Other Financing Sources (Uses) | 186,924 | 172,587 |
| Net Change In Fund Balances | 64,119 | (323,598) |
| Fund Balances - Beginning | 1,634,316 | 1,957,914 |
| Fund Balances - Ending | $ 1,698,435 | $ 1,634,316 |

**BEN HILL COUNTY, GEORGIA**
**SPLOST 2011 Capital Projects Fund**
**Schedule Of Assets, Liabilities, & Fund Balances**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Cash & Cash Equivalents | $ 314,441 | $ -- |
| Receivables (Net Of Allowance For Uncollectibles) | | |
| Intergovernmental | 213,311 | -- |
| Due From Other Funds | | |
| SPLOST 2005 Capital Projects Fund | 238,859 | -- |
| Total Assets | $ 766,611 | $ -- |
| **LIABILITIES & FUND BALANCES** | | |
| Liabilities | | |
| Intergovernmental Payable | $ 264,976 | $ -- |
| Due To Other Funds | | |
| Development Authority Special Revenue Fund | 3,427 | -- |
| Total Liabilities | 268,403 | -- |
| Fund Balances | | |
| Assigned | 498,208 | -- |
| Total Fund Balances | 498,208 | -- |
| Total Liabilities & Fund Balances | $ 766,611 | $ -- |

**BEN HILL COUNTY, GEORGIA**
**SPLOST 2011 Capital Projects Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Taxes | $ 1,095,587 | $ -- |
| Interest Revenue | 178 | -- |
| Total Revenues | 1,095,765 | -- |
| **EXPENDITURES** | | |
| Current | | |
| Public Safety | 2,010 | -- |
| Health & Welfare | 80,527 | -- |
| Culture & Recreation | 13,832 | -- |
| Capital Outlay | 636 | -- |
| Intergovernmental | 575,388 | -- |
| Total Expenditures | 672,393 | -- |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | 423,372 | -- |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers In | | |
| SPLOST Debt Service Fund | 86,659 | -- |
| Transfers Out | | |
| Development Authority Special Revenue Fund | (11,823) | -- |
| Total Other Financing Sources (Uses) | 74,836 | -- |
| Net Change In Fund Balances | 498,208 | -- |
| Fund Balances - Beginning | -- | -- |
| Fund Balances - Ending | $ 498,208 | $ -- |

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# Nonmajor Governmental Funds

## Special Revenue Funds

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

**Sheriff's Fund** - This fund is used to account for the collection and disbursement of federally forfeited fines, which are to be used solely for local drug enforcement 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.
**Development Authority Fund** – This fund is used to account for the activities of the Ben Hill County Development Authority, a blended component unit, which pursues and enhances economic development of the County.

## Capital Projects Funds

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

**Special Purpose Local Option Sales Tax (SPLOST) 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 and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

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

## BEN HILL COUNTY, GEORGIA
### Combining Schedule Of Assets, Liabilities, & Fund Balances
### Nonmajor Governmental Funds
### December 31, 2011

| | Special Revenue Funds | | | | | |
|---|---|---|---|---|---|---|
| | Sheriff's | Drug Abuse & Education | Jail | Special Investigation | Supplemental Juvenile Services | E-911 |
| **ASSETS** | | | | | | |
| Cash & Cash Equivalents | $ 7,495 | $ 15,978 | $ 7,919 | $ 1,761 | $ 2,676 | $ 37 |
| Receivables (Net Of Allowance For Uncollectibles) | -- | -- | 642 | 2,813 | -- | 64,853 |
| Due From Other Funds | -- | 1,557 | 651 | 11,823 | 200 | -- |
| Total Assets | $ 7,495 | $ 17,535 | $ 9,212 | $ 16,397 | $ 2,876 | $64,890 |
| **LIABILITIES & FUND EQUITY** | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | $ -- | $ -- | $ 2,062 | $ 818 | $ -- | $30,395 |
| Due To Other Funds | -- | -- | 9,615 | -- | -- | 15 |
| Deferred Revenue | -- | -- | -- | -- | -- | -- |
| Total Liabilities | -- | -- | 11,677 | 818 | -- | 30,410 |
| Fund Balances | | | | | | |
| Assigned | 7,495 | 17,535 | -- | 15,579 | 2,876 | 34,480 |
| Unassigned | -- | -- | (2,465) | -- | -- | -- |
| Total Fund Balances | 7,495 | 17,535 | (2,465) | 15,579 | 2,876 | 34,480 |
| Total Liabilities & Fund Balances | $ 7,495 | $ 17,535 | $ 9,212 | $ 16,397 | $ 2,876 | $64,890 |

| | | | Capital Projects Funds | | | Debt Service Funds | |
|---|---|---|---|---|---|---|---|
| CHIP Grant | Development Authority | Total | SPLOST 2000 | CDBG | Total | SPLOST | Total Nonmajor Governmental Funds |
| $150 | $ 29,614 | $ 65,630 | $100,781 | $ 337 | $101,118 | $ -- | $ 166,748 |
| -- | 153,426 | 221,734 | -- | -- | -- | -- | 221,734 |
| -- | 3,427 | 17,658 | -- | -- | -- | -- | 17,658 |
| $150 | $ 186,467 | $305,022 | $100,781 | $ 337 | $101,118 | $ -- | $ 406,140 |
| $ -- | $ -- | $ 33,275 | $ -- | $ -- | $ -- | $ -- | $ 33,275 |
| -- | -- | 9,630 | 89,951 | -- | 89,951 | -- | 99,581 |
| -- | 149,179 | 149,179 | -- | -- | -- | -- | 149,179 |
| -- | 149,179 | 192,084 | 89,951 | -- | 89,951 | -- | 282,035 |
| 150 | 37,288 | 115,403 | 10,830 | 337 | 11,167 | -- | 126,570 |
| -- | -- | (2,465) | -- | -- | -- | -- | (2,465) |
| 150 | 37,288 | 112,938 | 10,830 | 337 | 11,167 | -- | 124,105 |
| $150 | $ 186,467 | $305,022 | $100,781 | $ 337 | $101,118 | $ -- | $ 406,140 |

## BEN HILL COUNTY, GEORGIA
### Combining Schedule Of Revenues, Expenditures, & Changes In Fund Balances
### Nonmajor Governmental Funds
### December 31, 2011

| | Special Revenue Funds | | | | | |
|---|---|---|---|---|---|---|
| | Sheriff's | Drug Abuse & Education | Jail | Special Investigation | Supplemental Juvenile Services | E-911 |
| **REVENUES** | | | | | | |
| Taxes | $ -- | $ -- | $ -- | $ -- | $ -- | $ -- |
| Intergovernmental | -- | -- | -- | -- | -- | -- |
| Charges For Services | 15,096 | -- | -- | 20,016 | -- | 270,928 |
| Fines & Forfeitures | 17,504 | 18,306 | 37,456 | -- | 2,001 | -- |
| Interest Revenue | -- | 5 | 11 | 2 | -- | -- |
| Total Revenues | 32,600 | 18,311 | 37,467 | 20,018 | 2,001 | 270,928 |
| **EXPENDITURES** | | | | | | |
| Current | | | | | | |
| Judicial | -- | -- | -- | -- | 1,783 | -- |
| Public Safety | 34,915 | 10,924 | 26,722 | 6,725 | -- | 452,791 |
| Health & Welfare | -- | -- | -- | -- | -- | -- |
| Housing & Development | -- | -- | -- | -- | -- | -- |
| Capital Outlay | -- | -- | 11,380 | 5,892 | -- | 4,913 |
| Debt Service | -- | -- | -- | -- | -- | -- |
| Total Expenditures | 34,915 | 10,924 | 38,102 | 12,617 | 1,783 | 457,704 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | (2,315) | 7,387 | (635) | 7,401 | 218 | (186,776) |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Transfers In | -- | -- | -- | -- | -- | 206,901 |
| Transfers Out | -- | -- | -- | -- | -- | -- |
| Proceeds Of Capital Asset Dispositions | -- | -- | -- | -- | -- | -- |
| Total Other Financing Sources (Uses) | -- | -- | -- | -- | -- | 206,901 |
| Net Change In Fund Balances | (2,315) | 7,387 | (635) | 7,401 | 218 | 20,125 |
| Fund Balances - Beginning | 9,810 | 10,148 | (1,830) | 8,178 | 2,658 | 14,355 |
| Fund Balances - Ending | $ 7,495 | $ 17,535 | $(2,465) | $ 15,579 | $ 2,876 | $ 34,480 |

| | | | Capital Projects Funds | | | Debt Service Funds | |
|---|---|---|---|---|---|---|---|
| CHIP Grant | Development Authority | Total | SPLOST 2000 | CDBG | Total | SPLOST | Total Nonmajor Governmental Funds |
| $ -- | $ -- | $ -- | $ -- | $ -- | $ -- | $203,125 | $ 203,125 |
| 125,172 | -- | 125,172 | -- | 5,000 | 5,000 | -- | 130,172 |
| -- | -- | 306,040 | -- | -- | -- | -- | 306,040 |
| -- | -- | 75,267 | -- | -- | -- | -- | 75,267 |
| -- | 6,709 | 6,727 | -- | -- | -- | -- | 6,727 |
| 125,172 | 6,709 | 513,206 | -- | 5,000 | 5,000 | 203,125 | 721,331 |
| -- | -- | 1,783 | -- | -- | -- | -- | 1,783 |
| -- | -- | 532,077 | -- | -- | -- | -- | 532,077 |
| 125,257 | -- | 125,257 | -- | -- | -- | -- | 125,257 |
| -- | 15,342 | 15,342 | -- | -- | -- | -- | 15,342 |
| -- | -- | 22,185 | -- | 7,064 | 7,064 | -- | 29,249 |
| -- | 4,258 | 4,258 | -- | -- | -- | -- | 4,258 |
| 125,257 | 19,600 | 700,902 | -- | 7,064 | 7,064 | -- | 707,966 |
| (85) | (12,891) | (187,696) | -- | (2,064) | (2,064) | 203,125 | 13,365 |
| -- | 26,525 | 233,426 | -- | -- | -- | -- | 233,426 |
| -- | (15,000) | (15,000) | -- | -- | -- | (203,640) | (218,640) |
| -- | 91,289 | 91,289 | -- | -- | -- | -- | 91,289 |
| -- | 102,814 | 309,715 | -- | -- | -- | (203,640) | 106,075 |
| (85) | 89,923 | 122,019 | -- | (2,064) | (2,064) | (515) | 119,440 |
| 235 | (52,635) | (9,081) | 10,830 | 2,401 | 13,231 | 515 | 4,665 |
| $ 150 | $ 37,288 | $112,938 | $10,830 | $ 337 | $ 11,167 | $ -- | $ 124,105 |

**BEN HILL COUNTY, GEORGIA**
**Sheriff's Special Revenue Fund**
**Schedule Of Assets, Liabilities, & Fund Balances**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Cash & Cash Equivalents | $ 7,495 | $ 9,810 |
| Total Assets | $ 7,495 | $ 9,810 |
| **LIABILITIES & FUND BALANCES** | | |
| Fund Balances | | |
| Assigned | $ 7,495 | $ 9,810 |
| Total Fund Balances | 7,495 | 9,810 |
| Total Liabilities & Fund Balances | $ 7,495 | $ 9,810 |

**BEN HILL COUNTY, GEORGIA**
**Sheriff's Special Revenue Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Charges For Services | $ 15,096 | $ 13,109 |
| Fines & Forfeitures | 17,504 | 29,483 |
| Total Revenues | 32,600 | 42,592 |
| | | |
| **EXPENDITURES** | | |
| Current | | |
| Public Safety | 34,915 | 46,386 |
| Total Expenditures | 34,915 | 46,386 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | (2,315) | (3,794) |
| Net Change In Fund Balances | (2,315) | (3,794) |
| Fund Balances - Beginning | 9,810 | 13,604 |
| Fund Balances - Ending | $ 7,495 | $ 9,810 |

**BEN HILL COUNTY, GEORGIA**
**Drug Abuse & Education Special Revenue Fund**
**Schedule Of Assets, Liabilities, & Fund Balances**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Cash & Cash Equivalents | $ 15,978 | $ 9,423 |
| Due From Other Funds | | |
| General Fund | 1,557 | 1,375 |
| Total Assets | $ 17,535 | $ 10,798 |
| **LIABILITIES & FUND BALANCES** | | |
| Liabilities | | |
| Accounts Payable | $ -- | $ 650 |
| Total Liabilities | -- | 650 |
| Fund Balances | | |
| Assigned | 17,535 | 10,148 |
| Total Fund Balances | 17,535 | 10,148 |
| Total Liabilities & Fund Balances | $ 17,535 | $ 10,798 |

**BEN HILL COUNTY, GEORGIA**
**Drug Abuse & Education Special Revenue Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Fines & Forfeitures | $ 18,306 | $ 18,892 |
| Interest Revenue | 5 | 3 |
| Total Revenues | 18,311 | 18,895 |
| | | |
| **EXPENDITURES** | | |
| Current | | |
| Public Safety | 10,924 | 9,098 |
| Total Expenditures | 10,924 | 9,098 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | 7,387 | 9,797 |
| Net Change In Fund Balances | 7,387 | 9,797 |
| Fund Balances - Beginning | 10,148 | 351 |
| Fund Balances - Ending | $ 17,535 | $ 10,148 |

**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, 2011**

| | Budget | Actual | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|
| **REVENUES** | | | |
| Fines & Forfeitures | $ 16,000 | $ 18,306 | $ 2,306 |
| Interest Revenue | -- | 5 | 5 |
| Total Revenues | 16,000 | 18,311 | 2,311 |
| **EXPENDITURES** | | | |
| Current | | | |
| Public Safety | 10,750 | 10,924 | (174) |
| Total Expenditures | 10,750 | 10,924 | (174) |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | 5,250 | 7,387 | 2,137 |
| Net Change In Fund Balances | 5,250 | 7,387 | 2,137 |
| Fund Balances - Beginning | 10,148 | 10,148 | -- |
| Fund Balances - Ending | $ 15,398 | $ 17,535 | $ 2,137 |

**BEN HILL COUNTY, GEORGIA**
**Jail Special Revenue Fund**
**Schedule Of Assets, Liabilities, & Fund Balances**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Cash & Cash Equivalents | $ 7,919 | $ 9,525 |
| Receivables (Net Of Allowance For Uncollectibles) | | |
| Intergovernmental | 642 | 367 |
| Due From Other Funds | | |
| General Fund | 651 | -- |
| Total Assets | $ 9,212 | $ 9,892 |
| **LIABILITIES & FUND BALANCES** | | |
| Liabilities | | |
| Accounts Payable | $ 2,062 | $ 2,107 |
| Due To Other Funds | | |
| General Fund | 9,615 | 9,615 |
| Total Liabilities | 11,677 | 11,722 |
| Fund Balances | | |
| Unassigned | (2,465) | (1,830) |
| Total Fund Balances | (2,465) | (1,830) |
| Total Liabilities & Fund Balances | $ 9,212 | $ 9,892 |

**BEN HILL COUNTY, GEORGIA**
**Jail Special Revenue Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Fines & Forfeitures | $ 37,456 | $ 43,974 |
| Interest Revenue | 11 | 6 |
| Total Revenues | 37,467 | 43,980 |
| | | |
| **EXPENDITURES** | | |
| Current | | |
| Public Safety | 26,722 | 31,164 |
| Capital Outlay | 11,380 | -- |
| Total Expenditures | 38,102 | 31,164 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | (635) | 12,816 |
| Net Change In Fund Balances | (635) | 12,816 |
| Fund Balances - Beginning | (1,830) | (14,646) |
| Fund Balances - Ending | $ (2,465) | $ (1,830) |

**BEN HILL COUNTY, GEORGIA**
**Jail Special Revenue Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances - Budget & Actual**
**For The Year Ended December 31, 2011**

| | Budget | Actual | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|
| **REVENUES** | | | |
| Fines & Forfeitures | $ 54,550 | $ 37,456 | $ (17,094) |
| Interest Revenue | -- | 11 | 11 |
| Total Revenues | 54,550 | 37,467 | (17,083) |
| | | | |
| **EXPENDITURES** | | | |
| Current | | | |
| Public Safety | 39,500 | 26,722 | 12,778 |
| Capital Outlay | 11,050 | 11,380 | (330) |
| Total Expenditures | 50,550 | 38,102 | 12,448 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | 4,000 | (635) | (4,635) |
| Net Change In Fund Balances | 4,000 | (635) | (4,635) |
| Fund Balances - Beginning | (1,830) | (1,830) | -- |
| Fund Balances - Ending | $ 2,170 | $ (2,465) | $ (4,635) |

**BEN HILL COUNTY, GEORGIA**
**Special Investigation Special Revenue Fund**
**Schedule Of Assets, Liabilities, & Fund Balances**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Cash & Cash Equivalents | $ 1,761 | $ 5,645 |
| Receivables (Net Of Allowance For Uncollectibles) | | |
| Accounts | 2,813 | -- |
| Due From Other Funds | | |
| General Fund | 11,808 | 4,746 |
| E-911 Special Revenue Fund | 15 | -- |
| Total Assets | $ 16,397 | $ 10,391 |
| **LIABILITIES & FUND BALANCES** | | |
| Liabilities | | |
| Accounts Payable | $ 818 | $ 2,213 |
| Total Liabilities | 818 | 2,213 |
| Fund Balances | | |
| Assigned | 15,579 | 8,178 |
| Total Fund Balances | 15,579 | 8,178 |
| Total Liabilities & Fund Balances | $ 16,397 | $ 10,391 |

**BEN HILL COUNTY, GEORGIA**
**Special Investigation Special Revenue Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Charges For Services | $ 20,016 | $ 16,729 |
| Interest Revenue | 2 | 6 |
| Total Revenues | 20,018 | 16,735 |
| | | |
| **EXPENDITURES** | | |
| Current | | |
| Public Safety | 6,725 | 5,453 |
| Capital Outlay | 5,892 | 9,707 |
| Total Expenditures | 12,617 | 15,160 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | 7,401 | 1,575 |
| Net Change In Fund Balances | 7,401 | 1,575 |
| Fund Balances - Beginning | 8,178 | 6,603 |
| Fund Balances - Ending | $ 15,579 | $ 8,178 |

**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, 2011**

| | Budget | Actual | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|
| **REVENUES** | | | |
| Charges For Services | $ 24,000 | $ 20,016 | $ (3,984) |
| Interest Revenue | 10 | 2 | (8) |
| Total Revenues | 24,010 | 20,018 | (3,992) |
| **EXPENDITURES** | | | |
| Current | | | |
| Public Safety | 5,150 | 6,725 | (1,575) |
| Capital Outlay | 15,000 | 5,892 | 9,108 |
| Total Expenditures | 20,150 | 12,617 | 7,533 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | 3,860 | 7,401 | 3,541 |
| Net Change In Fund Balances | 3,860 | 7,401 | 3,541 |
| Fund Balances - Beginning | 8,178 | 8,178 | -- |
| Fund Balances - Ending | $ 12,038 | $ 15,579 | $ 3,541 |

**BEN HILL COUNTY, GEORGIA**
**Supplemental Juvenile Services Special Revenue Fund**
**Schedule Of Assets, Liabilities, & Fund Balances**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Cash & Cash Equivalents | $ 2,676 | $ 2,458 |
| Due From Other Funds | | |
| General Fund | 200 | 200 |
| Total Assets | $ 2,876 | $ 2,658 |
| **LIABILITIES & FUND BALANCES** | | |
| Fund Balances | | |
| Assigned | $ 2,876 | $ 2,658 |
| Total Fund Balances | 2,876 | 2,658 |
| Total Liabilities & Fund Balances | $ 2,876 | $ 2,658 |

**BEN HILL COUNTY, GEORGIA**
**Supplemental Juvenile Services Special Revenue Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Fines & Forfeitures | $ 2,001 | $ 2,100 |
| Total Revenues | 2,001 | 2,100 |
| | | |
| **EXPENDITURES** | | |
| Current | | |
| Judicial | 1,783 | 2,004 |
| Total Expenditures | 1,783 | 2,004 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | 218 | 96 |
| Net Change In Fund Balances | 218 | 96 |
| Fund Balances - Beginning | 2,658 | 2,562 |
| Fund Balances - Ending | $ 2,876 | $ 2,658 |

**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, 2011**

| | Budget | Actual | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|
| **REVENUES** | | | |
| Fines & Forfeitures | $ 2,200 | $ 2,001 | $ (199) |
| Total Revenues | 2,200 | 2,001 | (199) |
| **EXPENDITURES** | | | |
| Current | | | |
| Judicial | 1,600 | 1,783 | (183) |
| Total Expenditures | 1,600 | 1,783 | (183) |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | 600 | 218 | (382) |
| Net Change In Fund Balances | 600 | 218 | (382) |
| Fund Balances - Beginning | 2,658 | 2,658 | -- |
| Fund Balances - Ending | $ 3,258 | $ 2,876 | $ (382) |

**BEN HILL COUNTY, GEORGIA**
**E-911 Special Revenue Fund**
**Schedule Of Assets, Liabilities, & Fund Balances**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Cash & Cash Equivalents | $ 37 | $ 24,387 |
| Receivables (Net Of Allowance For Uncollectibles) | | |
| Accounts | 64,853 | 66,643 |
| Total Assets | $ 64,890 | $ 91,030 |
| **LIABILITIES & FUND BALANCES** | | |
| Liabilities | | |
| Accounts Payable | $ 30,395 | $ -- |
| Due To Other Funds | | |
| General Fund | -- | 76,675 |
| Special Investigation Special Revenue Fund | 15 | -- |
| Total Liabilities | 30,410 | 76,675 |
| Fund Balances | | |
| Assigned | 34,480 | 14,355 |
| Total Fund Balances | 34,480 | 14,355 |
| Total Liabilities & Fund Balances | $ 64,890 | $ 91,030 |

**BEN HILL COUNTY, GEORGIA**
**E-911 Special Revenue Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Charges For Services | $ 270,928 | $ 282,321 |
| Interest Revenue | -- | 17 |
| Total Revenues | 270,928 | 282,338 |
| **EXPENDITURES** | | |
| Current | | |
| Public Safety | 452,791 | 454,891 |
| Capital Outlay | 4,913 | 4,265 |
| Total Expenditures | 457,704 | 459,156 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | (186,776) | (176,818) |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers In | | |
| General Fund | 206,901 | 138,813 |
| Total Other Financing Sources (Uses) | 206,901 | 138,813 |
| Net Change In Fund Balances | 20,125 | (38,005) |
| Fund Balances - Beginning | 14,355 | 52,360 |
| Fund Balances - Ending | $ 34,480 | $ 14,355 |

**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, 2011**

| | Budget | Actual | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|
| **REVENUES** | | | |
| Charges For Services | $ 310,000 | $ 270,928 | $ (39,072) |
| Total Revenues | 310,000 | 270,928 | (39,072) |
| **EXPENDITURES** | | | |
| Current | | | |
| Public Safety | 440,988 | 452,791 | (11,803) |
| Capital Outlay | 1,695 | 4,913 | (3,218) |
| Total Expenditures | 442,683 | 457,704 | (15,021) |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | (132,683) | (186,776) | (54,093) |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Transfers In | | | |
| General Fund | 132,683 | 206,901 | 74,218 |
| Total Other Financing Sources (Uses) | 132,683 | 206,901 | 74,218 |
| Net Change In Fund Balances | -- | 20,125 | 20,125 |
| Fund Balances - Beginning | 14,355 | 14,355 | -- |
| Fund Balances - Ending | $ 14,355 | $ 34,480 | $ 20,125 |

**BEN HILL COUNTY, GEORGIA**
**CHIP Grant Special Revenue Fund**
**Schedule Of Assets, Liabilities, & Fund Balances**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Cash & Cash Equivalents | $ 150 | $ 235 |
| Total Assets | $ 150 | $ 235 |
| **LIABILITIES & FUND BALANCES** | | |
| Fund Balances | | |
| Assigned | $ 150 | $ 235 |
| Total Fund Balances | 150 | 235 |
| Total Liabilities & Fund Balances | $ 150 | $ 235 |

**BEN HILL COUNTY, GEORGIA**
**CHIP Grant Special Revenue Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Intergovernmental | $ 125,172 | $ 105,279 |
| Miscellaneous | -- | 100 |
| Total Revenues | 125,172 | 105,379 |
| | | |
| **EXPENDITURES** | | |
| Current | | |
| Health & Welfare | 125,257 | 110,609 |
| Total Expenditures | 125,257 | 110,609 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | (85) | (5,230) |
| Net Change In Fund Balances | (85) | (5,230) |
| Fund Balances - Beginning | 235 | 5,465 |
| Fund Balances - Ending | $ 150 | $ 235 |

**BEN HILL COUNTY, GEORGIA**
**Development Authority Special Revenue Fund**
**Schedule Of Assets, Liabilities, & Fund Balances**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Cash & Cash Equivalents | $ 29,614 | $ 4,928 |
| Receivables (Net Of Allowance For Uncollectibles) | | |
| Notes | 153,426 | 225,468 |
| Due From Other Funds | | |
| SPLOST 2005 Capital Projects Fund | -- | 5,041 |
| SPLOST 2011 Capital Projects Fund | 3,427 | -- |
| Total Assets | $ 186,467 | $ 235,437 |
| **LIABILITIES & FUND BALANCES** | | |
| Liabilities | | |
| Accounts Payable | $ -- | $ 3,961 |
| Deferred Revenue | | |
| Capital Asset Dispositions | 149,179 | 225,468 |
| Advances From Other Funds | | |
| EIP Revolving Loan Enterprise Fund | -- | 58,643 |
| Total Liabilities | 149,179 | 288,072 |
| Fund Balances | | |
| Assigned | 37,288 | -- |
| Unassigned | -- | (52,635) |
| Total Fund Balances | 37,288 | (52,635) |
| Total Liabilities & Fund Balances | $ 186,467 | $ 235,437 |

**BEN HILL COUNTY, GEORGIA**
**Development Authority Special Revenue Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Interest Revenue | $ 6,709 | $ 17,391 |
| Total Revenues | 6,709 | 17,391 |
| **EXPENDITURES** | | |
| Current | | |
| Housing & Development | 15,342 | 9,846 |
| Debt Service | 4,258 | 198,988 |
| Total Expenditures | 19,600 | 208,834 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | (12,891) | (191,443) |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers In | | |
| SPLOST 2005 Capital Projects Fund | 14,702 | 30,009 |
| CDBG Capital Projects Fund | 11,823 | -- |
| Transfers Out | | |
| General Fund | (15,000) | -- |
| Proceeds Of Capital Asset Dispositions | 91,289 | 63,260 |
| Total Other Financing Sources (Uses) | 102,814 | 93,269 |
| Net Change In Fund Balances | 89,923 | (98,174) |
| Fund Balances - Beginning | (52,635) | 45,539 |
| Fund Balances - Ending | $ 37,288 | $ (52,635) |

**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, 2011**

| | Budget | Actual | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|
| **REVENUES** | | | |
| Interest Revenue | $ 285 | $ 6,709 | $ 6,424 |
| Total Revenues | 285 | 6,709 | 6,424 |
| **EXPENDITURES** | | | |
| Current | | | |
| Housing & Development | 15,000 | 15,342 | (342) |
| Debt Service | -- | 4,258 | (4,258) |
| Total Expenditures | 15,000 | 19,600 | (4,600) |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | (14,715) | (12,891) | 1,824 |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Transfers In | | | |
| SPLOST 2005 Capital Projects Fund | -- | 14,702 | 14,702 |
| CDBG Capital Projects Fund | 31,507 | 11,823 | (19,684) |
| Transfers Out | | | |
| General Fund | -- | (15,000) | (15,000) |
| Proceeds Of Capital Asset Dispositions | -- | 91,289 | 91,289 |
| Total Other Financing Sources (Uses) | 31,507 | 102,814 | 71,307 |
| Net Change In Fund Balances | 16,792 | 89,923 | 73,131 |
| Fund Balances - Beginning | (52,635) | (52,635) | -- |
| Fund Balances - Ending | $ (35,843) | $ 37,288 | $ 73,131 |

**BEN HILL COUNTY, GEORGIA**
**SPLOST 2000 Capital Projects Fund**
**Schedule Of Assets, Liabilities, & Fund Balances**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Cash & Cash Equivalents | $ 100,781 | $ 10,930 |
| Total Assets | $ 100,781 | $ 10,930 |
| **LIABILITIES & FUND BALANCES** | | |
| Liabilities | | |
| Intergovernmental Payable | $ -- | $ 100 |
| Due To Other Funds | | |
| SPLOST 2005 Capital Projects Fund | 89,951 | -- |
| Total Liabilities | 89,951 | 100 |
| Fund Balances | | |
| Assigned | 10,830 | 10,830 |
| Total Fund Balances | 10,830 | 10,830 |
| Total Liabilities & Fund Balances | $ 100,781 | $ 10,930 |

**BEN HILL COUNTY, GEORGIA**
**SPLOST 2000 Capital Projects Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Interest Revenue | $ -- | $ 93 |
| Total Revenues | -- | 93 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | -- | 93 |
| Net Change In Fund Balances | -- | 93 |
| Fund Balances - Beginning | 10,830 | 10,737 |
| Fund Balances - Ending | $ 10,830 | $ 10,830 |

**BEN HILL COUNTY, GEORGIA**
**CDBG Capital Projects Fund**
**Schedule Of Assets, Liabilities, & Fund Balances**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Cash & Cash Equivalents | $ 337 | $ 3,050 |
| Receivables (Net Of Allowance For Uncollectibles) | | |
| Intergovernmental | -- | 84,221 |
| Total Assets | $ 337 | $ 87,271 |
| **LIABILITIES & FUND BALANCES** | | |
| Liabilities | | |
| Accounts Payable | $ -- | $ 84,870 |
| Total Liabilities | -- | 84,870 |
| Fund Balances | | |
| Assigned | 337 | 2,401 |
| Total Fund Balances | 337 | 2,401 |
| Total Liabilities & Fund Balances | $ 337 | $ 87,271 |

**BEN HILL COUNTY, GEORGIA**
**CDBG Capital Projects Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Intergovernmental | $ 5,000 | $ 239,891 |
| Total Revenues | 5,000 | 239,891 |
| | | |
| **EXPENDITURES** | | |
| Capital Outlay | | |
| Street Improvements | -- | 235,636 |
| Water Facilities | 7,064 | 2,599 |
| Total Expenditures | 7,064 | 238,235 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | (2,064) | 1,656 |
| Net Change In Fund Balances | (2,064) | 1,656 |
| Fund Balances - Beginning | 2,401 | 745 |
| Fund Balances - Ending | $ 337 | $ 2,401 |

**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, 2011**

| | Project Authorization | Prior Years | Current Year | Total To Date |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental | $ 430,851 | $ 392,498 | $ 5,000 | $ 397,498 |
| Total Revenues | 430,851 | 392,498 | 5,000 | 397,498 |
| **EXPENDITURES** | | | | |
| Capital Outlay | | | | |
| Engineering | 40,095 | 35,375 | -- | 35,375 |
| Street Improvements | 234,135 | 247,786 | -- | 247,786 |
| Flood & Drainage | 103,342 | 82,797 | -- | 82,797 |
| Administration | 25,851 | 21,540 | -- | 21,540 |
| Water Facilities | -- | 2,599 | 7,064 | 9,663 |
| Contingencies | 27,428 | -- | -- | -- |
| Total Expenditures | 430,851 | 390,097 | 7,064 | 397,161 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | -- | 2,401 | (2,064) | 337 |
| Net Change In Fund Balances | $ -- | $ 2,401 | (2,064) | $ 337 |
| Fund Balances - Beginning | | | 2,401 | |
| Fund Balances - Ending | | | $ 337 | |

**BEN HILL COUNTY, GEORGIA**
**SPLOST Debt Service Fund**
**Schedule Of Assets, Liabilities, & Fund Balances**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Cash & Cash Equivalents | $ -- | $ 515 |
| Total Assets | $ -- | $ 515 |
| **LIABILITIES & FUND BALANCES** | | |
| Fund Balances | | |
| Assigned | $ -- | $ 515 |
| Total Fund Balances | -- | 515 |
| Total Liabilities & Fund Balances | $ -- | $ 515 |

**BEN HILL COUNTY, GEORGIA**
**SPLOST Debt Service Fund**
**Schedule Of Revenues, Expenditures, & Changes In Fund Balances**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Taxes | $ 203,125 | $ 202,597 |
| Miscellaneous | -- | 325 |
| Total Revenues | 203,125 | 202,922 |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures | 203,125 | 202,922 |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers Out | | |
| General Fund | (516) | -- |
| SPLOST 2005 Capital Projects Fund | (116,465) | (202,596) |
| SPLOST 2011 Capital Projects Fund | (86,659) | -- |
| Total Other Financing Sources (Uses) | (203,640) | (202,596) |
| Net Change In Fund Balances | (515) | 326 |
| Fund Balances - Beginning | 515 | 189 |
| Fund Balances - Ending | $ -- | $ 515 |

# 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 City's Council 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 City's Council has decided that periodic determination of net income is appropriate for accountability purposes.

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

**BEN HILL COUNTY, GEORGIA**
**EIP Revolving Loan Enterprise Fund**
**Schedule Of Net Assets**
**December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **ASSETS** | | |
| Current Assets | | |
| Cash & Cash Equivalents | $ 284,762 | $ 227,949 |
| Receivables (Net Of Allowance For Uncollectibles) | | |
| Notes | 19,367 | 168,205 |
| Total Current Assets | 304,129 | 396,154 |
| Noncurrent Assets | | |
| Advances To Other Funds | | |
| Development Authority Special Revenue Fund | -- | 58,643 |
| Notes Receivable | 228,680 | 137,897 |
| Total Noncurrent Assets | 228,680 | 196,540 |
| Total Assets | 532,809 | 592,694 |
| **NET ASSETS** | | |
| Restricted | 532,809 | 592,694 |
| Total Net Assets | $ 532,809 | $ 592,694 |

**BEN HILL COUNTY, GEORGIA**
**EIP Revolving Loan Enterprise Fund**
**Schedule Of Revenues, Expenses, & Changes In Fund Net Assets**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **OPERATING REVENUES** | | |
| Charges For Services | $ 6,692 | $ 16,612 |
| Total Operating Revenues | 6,692 | 16,612 |
| | | |
| **OPERATING EXPENSES** | | |
| Purchased/Contracted Services | 5 | 944 |
| Bad Debts | 68,000 | 10,808 |
| Total Operating Expenses | 68,005 | 11,752 |
| Operating Income (Loss) | (61,313) | 4,860 |
| **NONOPERATING REVENUES (EXPENSES)** | | |
| Interest Revenue | 1,428 | 1,983 |
| Total Nonoperating Revenues (Expenses) | 1,428 | 1,983 |
| Changes In Net Assets | (59,885) | 6,843 |
| Net Assets - Beginning | 592,694 | 585,851 |
| Net Assets - Ending | $ 532,809 | $ 592,694 |

**BEN HILL COUNTY, GEORGIA**
**EIP Revolving Loan Enterprise Fund**
**Schedule Of Cash Flows**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Notes Receivable | $ 48,698 | $ 123,973 |
| Interest Received | 6,692 | 16,611 |
| Payments To Suppliers | (5) | (943) |
| Net Cash Provided (Used) By Operating Activities | 55,385 | 139,641 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Interest Received | 1,428 | 1,983 |
| Net Cash Provided (Used) By Investing Activities | 1,428 | 1,983 |
| Net Increase (Decrease) In Cash & Cash Equivalents | 56,813 | 141,624 |
| Cash & Cash Equivalents - Beginning Of Year | 227,949 | 86,325 |
| Cash & Cash Equivalents - End Of Year | $ 284,762 | $ 227,949 |
| **RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | | |
| Operating Income (Loss) | $ (61,313) | $ 4,860 |
| Adjustments To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities | | |
| Provision For Bad Debts | 5,000 | -- |
| (Increase) Decrease In Notes Receivable | 53,055 | 54,233 |
| (Increase) Decrease In Advances To Other Funds | 58,643 | 80,548 |
| Net Cash Provided (Used) By Operating Activities | $ 55,385 | $ 139,641 |

# Fiduciary Funds

## Agency Funds

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

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

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

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

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

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

**BEN HILL COUNTY, GEORGIA**
**Combining Schedule Of Fiduciary Assets & Liabilities**
**Fiduciary Funds**
**December 31, 2011**

| | Agency Funds | | | | | |
|---|---|---|---|---|---|---|
| | Clerk of Superior Court | Probate Court | Sheriff | Tax Commissioner | Magistrate Court | Total |
| **ASSETS** | | | | | | |
| Cash And Cash Equivalents | $ 114,515 | $ 21,118 | $ 10,956 | $ 82,075 | $ 57,987 | $ 286,651 |
| Total Assets | $ 114,515 | $ 21,118 | $ 10,956 | $ 82,075 | $ 57,987 | $ 286,651 |
| **LIABILITIES** | | | | | | |
| Due To Others | $ 114,515 | $ 21,118 | $ 10,956 | $ 82,075 | $ 57,987 | $ 286,651 |
| Total Liabilities | $ 114,515 | $ 21,118 | $ 10,956 | $ 82,075 | $ 57,987 | $ 286,651 |

# SUPPLEMENTAL SCHEDULES

**BEN HILL COUNTY, GEORGIA**
**General Fund**
**Schedule Of Revenues**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **REVENUES** | | |
| Taxes | | |
| Real Property | $ 3,820,081 | $ 4,139,415 |
| Personal Property | 567,928 | 550,427 |
| Real Estate Transfer (Intangible) | 7,227 | 12,219 |
| Franchise | 34,056 | 36,858 |
| General Sales & Use | 1,162,704 | 1,166,744 |
| Selective Sales & Use | 51,026 | 54,321 |
| Business | | |
| Insurance Premium | 358,914 | 417,595 |
| Financial Institution | 66,149 | 53,466 |
| Penalties & Interest On Delinquent Taxes | 104,248 | 176,659 |
| | 6,172,333 | 6,607,704 |
| Licenses & Permits | | |
| Business | 27,239 | 33,222 |
| Non-Business | 19,722 | 17,511 |
| | 46,961 | 50,733 |
| Intergovernmental | 325,945 | 207,683 |
| Charges For Services | | |
| General Government | 513,191 | 523,861 |
| Public Safety | 1,219,702 | 1,008,124 |
| Street & Public Improvements | 28,140 | 28,655 |
| Public Works | 47,231 | 48,890 |
| Culture & Recreation | 1,065 | 1,890 |
| Other Charges For Services | 1,328 | 1,522 |
| | 1,810,657 | 1,612,942 |
| Fines & Forfeitures | | |
| Superior Court | 171,475 | 171,796 |
| Magistrate Court | 95,376 | 85,209 |
| Probate Court | 120,569 | 212,201 |
| Victims Assistance Program | 258 | 193 |
| | 387,678 | 469,399 |
| Interest Revenue | 1,153 | 1,784 |
| Miscellaneous | 40,914 | 81,649 |
| Total Revenues | $ 8,785,641 | $ 9,031,894 |

**BEN HILL COUNTY, GEORGIA**
**General Fund**
**Schedule Of Expenditures**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| **EXPENDITURES** | | |
| Current | | |
| General Government | | |
| General | | |
| Personal Services & Employee Benefits | $ -- | $ 3,907 |
| Purchased/Contracted Services | 22,266 | 16,340 |
| Supplies | 969 | 12 |
| Capital Outlay | 16,648 | -- |
| Other Costs | 39,915 | 37,425 |
| Total General | 79,798 | 57,684 |
| Elections | | |
| Personal Services & Employee Benefits | 85,287 | 106,825 |
| Purchased/Contracted Services | 26,219 | 35,676 |
| Supplies | 4,550 | 11,133 |
| Capital Outlay | 4,205 | 4,126 |
| Total Elections | 120,261 | 157,760 |
| General Administration | | |
| Personal Services & Employee Benefits | 256,459 | 238,287 |
| Purchased/Contracted Services | 115,374 | 103,941 |
| Supplies | 47,700 | 42,813 |
| Capital Outlay | 9,804 | 9,865 |
| Other Costs | 15,850 | -- |
| Total General Administration | 445,187 | 394,906 |
| County Administration Grants | | |
| Purchased/Contracted Services | 2,958 | 1,944 |
| Capital Outlay | 214,109 | -- |
| Total County Administration Grants | 217,067 | 1,944 |
| Tax Commissioner | | |
| Personal Services & Employee Benefits | 184,836 | 174,950 |
| Purchased/Contracted Services | 58,178 | 45,104 |
| Supplies | 12,205 | 12,489 |
| Capital Outlay | 3,448 | 9,214 |
| Total Tax Commissioner | 258,667 | 241,757 |
| Tax Assessor | | |
| Personal Services & Employee Benefits | 188,027 | 184,901 |
| Purchased/Contracted Services | 21,557 | 13,411 |
| Supplies | 7,758 | 10,183 |
| Capital Outlay | 2,390 | 1,939 |
| Total Tax Assessor | 219,732 | 210,434 |

**BEN HILL COUNTY, GEORGIA**
**General Fund**
**Schedule Of Expenditures**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| Government Buildings | | |
| Personal Services & Employee Benefits | 120,929 | 120,605 |
| Purchased/Contracted Services | 45,488 | 60,180 |
| Supplies | 23,369 | 42,286 |
| Capital Outlay | 29,053 | 5,036 |
| Total Government Buildings | 218,839 | 228,107 |
| Total General Government | 1,559,551 | 1,292,592 |
| Judicial | | |
| Superior Court | | |
| Personal Services & Employee Benefits | 249,252 | 233,434 |
| Purchased/Contracted Services | 63,320 | 64,924 |
| Supplies | 16,073 | 13,934 |
| Capital Outlay | 12,141 | 3,940 |
| Total Superior Court | 340,786 | 316,232 |
| Superior Court Judges | | |
| Personal Services & Employee Benefits | 4,633 | 5,611 |
| Purchased/Contracted Services | 4,607 | 4,122 |
| Supplies | 22,820 | 25,007 |
| Capital Outlay | 26,425 | 6,638 |
| Other Costs | 114,668 | 114,128 |
| Total Superior Court Judges | 173,153 | 155,506 |
| District Attorney | | |
| Purchased/Contracted Services | 1,791 | 1,664 |
| Supplies | 3,093 | 3,465 |
| Capital Outlay | 2,601 | 3,068 |
| Other Costs | 30,783 | 16,103 |
| Total District Attorney | 38,268 | 24,300 |
| Public Defender | | |
| Purchased/Contracted Services | 129 | 99 |
| Supplies | 504 | 544 |
| Capital Outlay | 974 | 1,058 |
| Other Costs | 32,598 | 35,196 |
| Total Public Defender | 34,205 | 36,897 |
| Magistrate Court | | |
| Personal Services & Employee Benefits | 246,653 | 263,395 |
| Purchased/Contracted Services | 32,873 | 36,166 |
| Supplies | 21,509 | 24,979 |
| Capital Outlay | 3,947 | 2,973 |
| Total Magistrate Court | 304,982 | 327,513 |

**BEN HILL COUNTY, GEORGIA**
**General Fund**
**Schedule Of Expenditures**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| Probate Court | | |
| Personal Services & Employee Benefits | 128,702 | 117,734 |
| Purchased/Contracted Services | 12,850 | 14,282 |
| Supplies | 4,159 | 5,085 |
| Capital Outlay | 1,875 | 3,459 |
| Total Probate Court | 147,586 | 140,560 |
| Total Judicial | 1,038,980 | 1,001,008 |
| Public Safety | | |
| Sheriff | | |
| Personal Services & Employee Benefits | 1,216,892 | 1,153,053 |
| Purchased/Contracted Services | 161,462 | 190,436 |
| Supplies | 150,672 | 155,006 |
| Capital Outlay | 56,479 | 149,642 |
| Other Costs | 14,946 | 19,928 |
| Total Sheriff | 1,600,451 | 1,668,065 |
| Jail Administration | | |
| Personal Services & Employee Benefits | 921,020 | 890,760 |
| Purchased/Contracted Services | 195,911 | 381,213 |
| Supplies | 314,160 | 290,988 |
| Capital Outlay | 32,165 | 28,678 |
| Total Jail Administration | 1,463,256 | 1,591,639 |
| School Resource Officers | | |
| Personal Services & Employee Benefits | 88,141 | 82,236 |
| Total School Resource Officers | 88,141 | 82,236 |
| Fire | | |
| Capital Outlay | 1,156 | -- |
| Other Costs | 49,000 | 49,000 |
| Total Fire | 50,156 | 49,000 |
| EMS | | |
| Personal Services & Employee Benefits | 804,728 | 798,377 |
| Purchased/Contracted Services | 113,223 | 110,779 |
| Supplies | 86,336 | 77,145 |
| Capital Outlay | 7,280 | 5,450 |
| Total EMS | 1,011,567 | 991,751 |
| Coroner | | |
| Personal Services & Employee Benefits | 11,837 | 10,985 |
| Purchased/Contracted Services | 4,765 | 5,260 |
| Supplies | 100 | 253 |
| Total Coroner | 16,702 | 16,498 |

**BEN HILL COUNTY, GEORGIA**
**General Fund**
**Schedule Of Expenditures**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| Animal Control | | |
| Personal Services & Employee Benefits | 33,191 | 31,994 |
| Purchased/Contracted Services | 2,274 | 2,911 |
| Supplies | 4,691 | 3,373 |
| Other Costs | 38,476 | 38,476 |
| Total Animal Control | 78,632 | 76,754 |
| Emergency Management | | |
| Personal Services & Employee Benefits | 13,283 | 13,196 |
| Purchased/Contracted Services | 16,965 | 6,088 |
| Supplies | 3,461 | 1,120 |
| Capital Outlay | -- | 379 |
| Total Emergency Management | 33,709 | 20,783 |
| Total Public Safety | 4,342,614 | 4,496,726 |
| Public Works | | |
| Highways & Streets | | |
| Personal Services & Employee Benefits | 824,437 | 845,013 |
| Purchased/Contracted Services | 91,753 | 100,318 |
| Supplies | 163,761 | 159,587 |
| Capital Outlay | 14,866 | 2,478 |
| Total Highways & Streets | 1,094,817 | 1,107,396 |
| Water | | |
| Personal Services & Employee Benefits | 3,324 | 1,747 |
| Purchased/Contracted Services | 24,003 | 4,529 |
| Supplies | 3,224 | 4,156 |
| Capital Outlay | 1,000 | -- |
| Total Water | 31,551 | 10,432 |
| Solid Waste & Recycling | | |
| Personal Services & Employee Benefits | 226,297 | 215,490 |
| Purchased/Contracted Services | 140,023 | 142,675 |
| Supplies | 16,505 | 16,534 |
| Capital Outlay | 493 | 12,355 |
| Total Solid Waste & Recycling | 383,318 | 387,054 |
| Maintenance & Shop | | |
| Personal Services & Employee Benefits | -- | 175 |
| Purchased/Contracted Services | 3,171 | -- |
| Supplies | 606 | 500 |
| Total Maintenance & Shop | 3,777 | 675 |
| Total Public Works | 1,513,463 | 1,505,557 |
| Health & Welfare | | |
| Health | | |
| Personal Services & Employee Benefits | 32,398 | 32,351 |
| Supplies | 9,668 | 8,815 |
| Capital Outlay | 9,057 | 8,431 |
| Other Costs | 78,000 | 78,000 |
| Total Health | 129,123 | 127,597 |

**BEN HILL COUNTY, GEORGIA**
**General Fund**
**Schedule Of Expenditures**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| Welfare | | |
| Purchased/Contracted Services | 1,163 | 3,664 |
| Supplies | 50 | 100 |
| Other Costs | 71 | -- |
| Total Welfare | 1,284 | 3,764 |
| Senior Cititzens Center Grant | | |
| Supplies | 641 | 777 |
| Total Senior Cititzens Center Grant | 641 | 777 |
| Senior Assistance | | |
| Personal Services & Employee Benefits | 38,154 | 38,003 |
| Purchased/Contracted Services | 3,256 | 3,948 |
| Supplies | 15,884 | 17,318 |
| Capital Outlay | 4,133 | 8,345 |
| Total Senior Assistance | 61,427 | 67,614 |
| Senior Cititzens Nutrition | | |
| Personal Services & Employee Benefits | 22,579 | 29,126 |
| Purchased/Contracted Services | 1,357 | 1,218 |
| Supplies | 5,864 | 7,148 |
| Capital Outlay | 1,453 | 2,796 |
| Total Senior Cititzens Nutrition | 31,253 | 40,288 |
| Total Health & Welfare | 223,728 | 240,040 |
| Culture & Recreation | | |
| Recreation | | |
| Purchased/Contracted Services | 25 | -- |
| Supplies | 20 | -- |
| Other Costs | 256,298 | 256,298 |
| Total Recreation | 256,343 | 256,298 |
| Parks | | |
| Purchased/Contracted Services | 183 | 206 |
| Supplies | 1,808 | 2,256 |
| Capital Outlay | 75 | -- |
| Total Parks | 2,066 | 2,462 |
| Libraries | | |
| Supplies | -- | 81 |
| Other Costs | 131,800 | 131,800 |
| Total Libraries | 131,800 | 131,881 |
| Total Culture & Recreation | 390,209 | 390,641 |
| Housing & Development | | |
| Agricultural Resources | | |
| Personal Services & Employee Benefits | 61,260 | 39,401 |
| Purchased/Contracted Services | 4,876 | 6,489 |
| Supplies | 4,156 | 4,392 |
| Capital Outlay | 1,825 | 1,632 |
| Total Agricultural Resources | 72,117 | 51,914 |

**BEN HILL COUNTY, GEORGIA**
**General Fund**
**Schedule Of Expenditures**
**For The Years Ended December 31, 2011 & 2010**

| | 2011 | 2010 |
|---|---|---|
| Forest Resources | | |
| Personal Services & Employee Benefits | 1,756 | 2,114 |
| Purchased/Contracted Services | 2,321 | 2,289 |
| Other Costs | 9,707 | 6,795 |
| Total Forest Resources | 13,784 | 11,198 |
| Protective Inspection | | |
| Personal Services & Employee Benefits | -- | 46,140 |
| Purchased/Contracted Services | -- | 3,618 |
| Supplies | -- | 2,217 |
| Capital Outlay | -- | 58 |
| Total Protective Inspection | -- | 52,033 |
| Planning & Zoning | | |
| Personal Services & Employee Benefits | 34,037 | 7,652 |
| Purchased/Contracted Services | 4,998 | -- |
| Supplies | 2,567 | 150 |
| Capital Outlay | 43 | -- |
| Total Planning & Zoning | 41,645 | 7,802 |
| Airport | | |
| Other Costs | 37,657 | 28,141 |
| Total Airport | 37,657 | 28,141 |
| Economic Opportunity | | |
| Other Costs | 86,070 | 108,557 |
| Total Economic Opportunity | 86,070 | 108,557 |
| Total Housing & Development | 251,273 | 259,645 |
| Debt Service | 38,160 | 37,227 |
| Total Expenditures | $ 9,357,978 | $ 9,223,436 |

**BEN HILL COUNTY, GEORGIA**
**Schedule Of Nutrition Program For The Elderly**
**For The Year Ended December 31, 2011**

| 2011 | Title III-C-1 Meals - Site Operations | Title III-C-2 Meals - Delivery | CBS Home Delivered Meals | CBS Congregate | Total |
|---|---|---|---|---|---|
| January | $ 2,753 | $ -- | $ -- | $ -- | $ 2,753 |
| February | 2,849 | -- | -- | -- | 2,849 |
| March | -- | -- | -- | -- | -- |
| April | -- | -- | -- | -- | -- |
| May | -- | -- | -- | -- | -- |
| June | -- | -- | -- | -- | -- |
| Total Contract AAA-2011-17 | 5,602 | -- | -- | -- | 5,602 |
| July | 1,944 | -- | 3,200 | -- | 5,144 |
| August | -- | -- | -- | -- | -- |
| September | 1,944 | 330 | -- | -- | 2,274 |
| October | 3,298 | 3,270 | -- | -- | 6,568 |
| November | 3,329 | -- | -- | -- | 3,329 |
| December | 3,179 | -- | -- | -- | 3,179 |
| Total Contract AAA-2012-17 | 13,694 | 3,600 | 3,200 | -- | 20,494 |
| Total | $ 19,296 | $ 3,600 | $ 3,200 | $ -- | $ 26,096 |

## BEN HILL COUNTY, GEORGIA
### Schedule Of Projects Constructed With Special Sales Tax Proceeds
### For The Year Ended December 31, 2011

| 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 | |
| SPLOST 2000 Capital Projects Fund | | | | | | |
| Total Expenditures | | | | $ -- | | |
| | | | | $ -- | | |
| Sales Tax Referendum 7/1/2005 - 6/30/2011 | | | | | | |
| County Projects | $ 5,000,000 | $ 5,000,000 | | | | 82% |
| Roads | | | $ 1,683,966 | $ 321,586 | $ 2,005,552 | |
| County Equipment | | | 175,408 | 30,890 | 206,298 | |
| Courthouse Debt | | | 229,269 | 62,160 | 291,429 | |
| EMS Vehicles | | | 390,722 | 27,900 | 418,622 | |
| Sheriff Vehicles | | | 190,674 | 29,920 | 220,594 | |
| Fire Trucks | | | 306,872 | 4,621 | 311,493 | |
| E911 Trucks | | | 638,826 | 4,686 | 643,512 | |
| County & City Joint Projects | | | | | | |
| Fitzgerald & Ben Hill County Development Authority | 1,450,000 | 1,450,000 | 1,226,210 | 106,604 | 1,332,814 | 92% |
| Downtown Development Authority | 200,000 | 200,000 | 169,105 | 14,702 | 183,807 | 92% |
| Other Joint Projects | 3,900,000 | 3,939,230 | | | | 60% |
| Development Authority of Ben Hill County | | | 169,105 | 14,702 | 183,807 | |
| Flood Control | | | 16,938 | -- | 16,938 | |
| Recreation | | | 1,185,972 | 49,829 | 1,235,801 | |
| Hospital Debt | | | 845,559 | 73,519 | 919,078 | |
| City of Fitzgerald | 5,000,000 | 5,000,000 | 4,438,445 | 411,696 | 4,850,141 | 97% |
| | $15,550,000 | $15,589,230 | $11,667,071 | $1,152,815 | $12,819,886 | |
| SPLOST 2005 Capital Projects Fund | | | | | | |
| Total Expenditures | | | | $1,223,274 | | |
| Transfers Out | | | | 14,702 | | |
| Capital Leases | | | | (85,161) | | |
| | | | | $1,152,815 | | |

## BEN HILL COUNTY, GEORGIA
### Schedule Of Projects Constructed With Special Sales Tax Proceeds
### For The Year Ended December 31, 2011

| Project | Original Estimated Cost | Revised Estimated Cost | Expenditures | | | Estimated Percentage of Completion |
|---|---|---|---|---|---|---|
| | | | Prior Years | Current Year | Total | |
| Sales Tax Referendum 7/1/2011 - 6/30/2017 | | | | | | |
| County Projects | | | | | | |
| Road, Street & Bridge Projects | $ 1,980,700 | $ 1,980,700 | $ -- | $ 636 | $ 636 | 0% |
| Road, Street & Bridge Vehicles & Equipment | 910,800 | 910,800 | -- | -- | -- | 0% |
| Waste Removal | 273,500 | 273,500 | -- | -- | -- | 0% |
| Law Enforcement | 360,000 | 360,000 | -- | -- | -- | 0% |
| Emergency Services | 250,000 | 250,000 | -- | -- | -- | 0% |
| Fire & Rescue | 25,000 | 25,000 | -- | -- | -- | 0% |
| Fire & Rescue Debt | 100,000 | 100,000 | -- | -- | -- | 0% |
| Building Improvements | 570,000 | 570,000 | -- | -- | -- | 0% |
| Dorminy Medical Center Debt | 1,000,000 | 1,000,000 | -- | 80,527 | 80,527 | 8% |
| Capital Equipment | 180,000 | 180,000 | -- | -- | -- | 0% |
| County & City Joint Projects | | | | | | |
| Development Authority of Ben Hill County | 150,000 | 150,000 | -- | 11,823 | 11,823 | 8% |
| Fitzgerald & Ben Hill County Development Authority | 1,500,000 | 1,500,000 | -- | 118,222 | 118,222 | 8% |
| Downtown Development Authority | 200,000 | 200,000 | -- | 15,724 | 15,724 | 8% |
| Department of Leisure Services | 1,500,000 | 1,500,000 | -- | -- | -- | 0% |
| Public Transportation | 200,000 | 200,000 | -- | -- | -- | 0% |
| Humane Society | 25,000 | 25,000 | -- | 2,010 | 2,010 | 8% |
| Library | 75,000 | 75,000 | -- | 5,911 | 5,911 | 8% |
| Grand Conference Center | 100,000 | 100,000 | -- | 7,921 | 7,921 | 8% |
| City of Fitzgerald | 5,600,000 | 5,600,000 | -- | 441,442 | 441,442 | 8% |
| | $15,000,000 | $15,000,000 | $ -- | $ 684,216 | $ 684,216 | |
| SPLOST 2011 Capital Projects Fund | | | | | | |
| Total Expenditures | | | | $ 672,393 | | |
| Transfers Out | | | | 11,823 | | |
| | | | | $ 684,216 | | |

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July 20, 2012

# 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, 2011, which collectively comprise Ben Hill County, Georgia's basic financial statements and have issued our report thereon dated July 20, 2012. 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

Management of Ben Hill County, Georgia is responsible for establishing and maintaining effective 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 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings and responses as item 2011-1.

We noted certain matters that we reported to management of Ben Hill County, Georgia, in a separate letter dated July 20, 2012.

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 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, 2011**

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**2010-1**

*Condition*

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

*Recommendation*

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

*Views Of Responsible Officials And Planned Corrective Action*

The County 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.

**2011-1**

*Condition*

An annual budget was not adopted for the Sherfiff's Special Revenue Fund as required by the Official Code of Georgia Annotated section 36-81-3.

*Recommendation*

The County should adopt an annual balanced budget for the fund.

*Views Of Responsible Officials And Planned Corrective Action*

The County intends to adopt an annual balanced budget for all funds required by Georgia law.